

General Fund





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JOSEPHINE COUNTY
Adopted Budget
General Fund Description
2007-08

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. Effective July 1, 2006, it was restructured to comprise four offices headed by Elected Officials. These are the County Assessor, County Treasurer, County Clerk, and the County Surveyor. Effective July 1, 2007, Planning and Forestry were returned to the General Fund. Other departments which were formerly in the General Fund have been included in other funds which are supported to various degrees by the General Fund. The changes have been made to match reorganizations of the County and to provide better visibility of the cost of government operations by grouping similar services into one fund. The departments which were formerly in the General Fund are: the Sheriff's Office, the District Attorney's Office and Community Corrections (now in the Public Safety Fund), Public Health and Mental Health (now in their own separate funds).

Major sources of revenue for the General Fund are property taxes and receipts from the sale of timber harvested on forest lands owned by the County. In addition, cash carried over from the prior year (Beginning Fund Balance) is a major resource for the fund. In past fiscal years, O&C funds from the Federal Government have been the major source of revenue for the General Fund. In 2007-08, however, the one-year extension of O&C funds is budgeted to go directly to the Public Safety Fund.

Expenditures in the fund are primarily the expenses of operating the six offices/divisions in the fund and interfund transfers to support other funds. The largest of these support transfers goes to the Public Safety Fund. There is a Contingency of almost \$3.4 million in the General Fund, which is intended to be carried over to the next fiscal year.

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 General Fund (Resources and Requirements) is presented first, followed by sections for each of the six offices/divisions. The money available for them and for the support transfers is equal to total resources of the fund, less the requirements for debt service and Internal Service Fund charges.

For each department, there is a summary of its programs (Schedule A-1), which in turn is supported by a Program Worksheet (Schedule B) for each program. Schedule B provides information about the purpose of the program, how much revenue it is expected to generate during the budget year, and a breakdown of its expenditure budget between the budget categories of Personal Services and Materials and Services.

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			RESOURCES			
		\$ 2,550,000	Beginning fund balance	\$ 5,150,053	\$ 5,150,053	\$ 5,150,053
		2,754,300	Property Taxes - Current year	2,924,500	2,924,500	2,924,500
		83,400	Property Taxes - Prior years	92,015	92,015	92,015
			Revenues generated by departments:			
		491,557	Assessor	502,999	502,999	502,999
		255,550	Treasurer	220,240	220,240	220,240
		663,500	Clerk	658,500	658,500	658,500
		39,050	Surveyor	49,000	49,000	49,000
		-	Planning	590,000	590,000	590,000
		1,259,967	Forestry	1,292,450	1,292,450	1,292,450
		494,976	Interest	299,928	299,928	299,928
		12,100,000	O & C Distribution	-	-	-
		180,000	Solid Waste Fees	187,000	187,000	187,000
		90,000	Cigarette Taxes	102,000	102,000	102,000
		15,000	Amusement Device Tax	30,000	30,000	30,000
		221,900	Franchise Taxes	225,000	225,000	225,000
		220,000	OLCC Fine Reimbursement	270,000	270,000	270,000
		2,000	Payment from Airport on interfund loan	-	-	-
			Interfund Transfer:			
		-	Regional Hospital	2,315	2,315	2,315
		-	Building & Safety for Planning	65,000	65,000	65,000
		-	Title III Transfer - Forestry	330,000	330,000	330,000
		196,500	Revolving Construction Fund	-	-	-
		\$ 21,617,700	TOTAL RESOURCES	\$ 12,991,000	\$ 12,991,000	\$ 12,991,000

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			REQUIREMENTS			
		\$ 1,250,359	Assessor	\$ 1,255,355	\$ 1,255,355	\$ 1,255,355
		516,626	Treasurer	437,200	437,200	437,200
		629,075	Clerk	604,043	604,043	604,043
		85,923	Surveyor	63,827	63,827	63,827
		-	Planning	655,000	655,000	655,000
		-	Forestry	1,017,920	1,017,920	1,017,920
			Debt Service:			
		23,490	Assessment and Taxation system	-	-	-
		180,000	TRAN Repayment	-	-	-
			Interfund Transfers:			
		12,028,000	To Public Safety Fund	4,800,000	4,800,000	4,800,000
		292,900	Public Safety for Court Security	183,000	183,000	183,000
		462,500	Library Fund	-	-	-
		930,000	Property Services for Forestry	-	-	-
		240,700	Property Services for Planning	-	-	-
		609,750	Health and Human Svcs for Public Health	-	-	-
		175,311	401-ISF	367,100	367,100	367,100
		14,400	Equipment Reserve Fund	119,360	119,360	119,360
		110,000	Disposal Sites Closure Fund	110,000	110,000	110,000
		-	General Services for Veterans	7,000	7,000	7,000
		41,523	DA Special Projects Fund BFB	-	-	-
		85,583	CJ Special Projects Fund BFB	-	-	-
		267,500	PERS Bond Fund			
		3,674,060	Contingency	3,371,195	3,371,195	3,371,195
		\$ 21,617,700	TOTAL REQUIREMENTS	\$ 12,991,000	\$ 12,991,000	\$ 12,991,000



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JOSEPHINE COUNTY
Schedule A1 - Department Summary by Program
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Assessor

Cost Center Code	Program Name	SERVICE LEVEL 1 ADOPTED			SERVICE LEVEL 2 INFORMATION ONLY		
		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance	
		<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
101110	Assessor	\$ 502,999	17.3	\$ 1,255,355	\$ 502,999	18	\$ 1,297,592
Total Fund/Dept		<u><u>\$ 502,999</u></u>	<u><u>17.3</u></u>	<u><u>\$ 1,255,355</u></u>	<u><u>\$ 502,999</u></u>	<u><u>18</u></u>	<u><u>\$ 1,297,592</u></u>

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Assessor
Program: Assessor
Cost Center # 101110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 502,999		\$ 502,999
		<u><u>\$ 502,999</u></u>		<u><u>\$ 502,999</u></u>
Expenditures:				
Personal Services	17.30	\$ 1,036,994	18.00	\$ 1,053,837
Materials and Services		218,361		243,754
Total Expenditures	<u><u>17.30</u></u>	<u><u>\$ 1,255,355</u></u>	<u><u>18.00</u></u>	<u><u>\$ 1,297,592</u></u>

Purpose of Program:

The Josephine County Assessor is responsible for the assessment of all taxable real and personal property within the County, the preparation of the annual assessment roll, the computation of tax rates and the extension of the various tax rates and levies submitted by the taxing districts. In order to accomplish these objectives, the office maintains Market value, Measure 5 value, Measure 50 maximum assessed value and assessed value on each account using various appraisal techniques, recalculation, and constitutional and statutory required calculations. 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 reviews the budgets of all taxing districts to insure that imposition of tax does not exceed the amount authorized. The office assists the public in determining property ownership, lines, values and characteristics of various properties.

ORS 308.210 (1) The assessor shall proceed each year to assess the value of all taxable property within the county, except property that by law is to be otherwise assessed. . .”

ORS 308.330 No assessor shall willfully or knowingly: (1) Omit to assess any person or property assessable. (2) Assess any property or class of property under or over its value, as proved in ORS 308.146.

ORS 308.050 To aid the county court or board of county commissioners and the Department of Revenue in ascertaining whether a county assessor is maintaining a county’s appraisal program, the county assessor must present with the annual ratio study required by ORS 309.200, a written report as to the current status of the overall program of property appraisals in the county. . .”

ORS 308.215 The assessor shall prepare the assessment roll in the following form: (1) Real property shall be listed in sequence by account number or by code area and account numbers. For each parcel of real property, the assessor shall set down in the assessment roll according to the best information the assessor can obtain: (a) The name of the owner or owners and, if the assessor or tax collector is instructed in writing by the owner or owners to send statements and notices relating to taxation to an agent or representative, the name of such agent or representative. (b) A description as required by ORS 308.240 with its code area and account numbers. (c) The property class, in accordance with the classes established by rule by the Department of Revenue. (d) The number of acres and part of an acre, as nearly as can be ascertained, unless it is divided into blocks and lots. (e) The real market value of land, excluding all buildings, structures, improvements and timber thereon. (f) The real market value of all buildings structures and improvements thereon.

(g) The real market value of each unit together with its percentage of undivided interest in common elements of property subject to ORS 100.005 to 100.910 stating separately the real market value of land, buildings, structures and improvements of each unit. (h) For each parcel of real property granted an exemption under ORS 307.250 to 307.300, the real market value so exempt. (i) The total assessed value, maximum assessed value and real market value of each parcel of real property assessed.

ORS 308.232 All real or personal property within each county not exempt from ad valorem property taxation or subject to special assessment shall be valued at 100 percent of its real market value. Unless the property is subject to special assessment shall be valued at 100 percent of its real market value.

ORS 308.234 The county assessors shall preserve in their respective offices records to show when each parcel of real property was last appraised. Each parcel of real property shall be appraised using a method of appraisal approved by the Department of Revenue by rule.

ORS 309.200 (1) Between January 1 and December 31 of each year the county assessor shall collect sales data for a ratio study. (2) The assessor shall prepare and complete a certified ratio study in the time and manner provided by the rules adopted by the Department of Revenue. A copy of the sales data collected and used as the basis for conclusions relating to real market value shall be included with the ratio study. The assessor shall file a certified copy of the sales data and ratio study with the department, as prescribed by department rule.

ORS 309.203 (1) On or before June 15 of each year, the Department of Revenue shall give specific written recommendations or orders to the county assessor as to the actions which, in the department's judgment, should be taken by the assessor in order to achieve compliance with the real market value standard required under ORS 308.232 in the forthcoming assessment roll. (2)(a) If the department finds that the ratio of all taxable properties deviates more than five percent from the real market value level required by ORS 308.232, the department shall order an adjustment to the real market values that will result in compliance with ORS 308.232 The assessor shall apply the adjustment . . . 2 (b) . . . the department shall take any action necessary to achieve the real market value level required by ORS 308.232.

ORS 307.162 (1) Before any real or personal property may be exempted from taxation . . . the institution or organization claiming the exemption shall file with the county assessor . . . a statement verified by the oath or affirmation of the president or other proper officer of the institution or organization, listing all real or personal property claimed to be exempt and showing the purpose for which such property is used.

ORS 308A.095 (1) Income-approach factors being utilized by a county assessor in arriving at the values for farm use of farmland under ORS 308A.092 shall be submitted by the county assessor to a county board or review. The board of review shall advise the county assessor as to whether the factors being so utilized are proper under ORS 308A.092.

ORS 308.212 (3) The county assessor of each county shall maintain records showing the information required to be submitted to the assessor under this section. The assessor shall note any property owner's change of address on the tax rolls.

ORS 308.219 2) At the same time as the certification required under ORS 311.105 the assessor shall print out the entire assessment and tax roll, including the roll as prepared on September 25, with all corrections, changes and additions to the roll that have occurred to the date the roll is delivered to the tax collector pursuant to ORS 311.115.

ORS 307.260 b) Not later than April 10 in each year, the county assessor shall notify each veteran or surviving spouse of a veteran in the county who secured an exemption under ORS 307.250 in the preceding year but who did not make application therefor on or before April 1 of the current year.

ORS 310.061 Assessor to determine and report maximum school district operating tax when district certifies lesser rate; determination modified if district divided into zones.

ORS 308.245 Maps; taxpayers' index. (1) The assessor of each county shall maintain a set of maps upon which are outlined the boundaries of each land parcel subject to separate assessment within the county, with the parcel's tax lot or account number shown on the parcel. In addition, the assessor may show on the maps the code area boundaries and the assigned code area numbers. (2) The assessor shall also make a diagram or drawing of all property within the county of the assessor submitted to the provisions of ORS 100.005 to 100.910, and shall note thereon the assigned account or tax lot number. (3) The assessor shall maintain an index of the names of every taxpayer against whom any tax is charged in the county, in alphabetical order with reference to the first three letters of the surname of taxpayers who have surnames, and of the first names of any others. The index shall be indexed to the assessment rolls and the place therein where the assessment of such taxpayer is found. (4) The maps and the index provided for in this section shall be public records. [Amended by 1963 c.541 §44; 1965 c.344 §7]

ORS 311.115 Delivery of assessment roll to tax collector; tax roll. The assessor shall deliver the roll to the tax collector each year at such time as the assessor and the tax collector agree is necessary to enable the mailing of tax statements on or before October 25. The assessment roll shall be delivered in counties in which the assessor does not prepare a separate assessment roll and a separate tax roll. The assessment roll thereafter shall be a tax roll. The tax roll shall be delivered in counties where a separate assessment roll and tax roll is prepared. At the same time, the assessor shall deliver to the tax collector the second copy of the certificate prepared under ORS 311.105, and the warrant issued under ORS 311.110

JOSEPHINE COUNTY, OREGON
2007-2008 Budget Narrative

DEPARTMENT
County Treasurer

The elected County Treasurer administers a successful Treasury program for all county taxing entities and the County of Josephine, with emphasis on protection of principal, compliance, liquidity and maximum investment returns. The Treasurer is the custodian of all monies received by the County, responsible for receipting, investing and disbursement of funds expected to total over \$100 million in 2007-08.

The County Treasurer also serves as the County Tax Collector, respectfully and effectively administering a successful tax collection program for Josephine County and all county taxing entities. Within the constraints of Oregon law and available resources, departmental activities emphasized are those that best benefit taxing districts and tax payers. Over \$52 million in property taxes are expected to be levied in fiscal year 2007-08.

In December 2006, the Board of County Commissioners ordered a hiring freeze leaving a .75 FTE vacancy in the Treasurer's department. The 2007-08 budget submitted continues the somewhat reduced service levels for the Treasury and Tax Collection programs.

The budget for the County School Fund (Fund 715) is set up to receive expected federal monies for the benefit of the two county school districts.

Other significant events expected for the 2007-08 budget year include;

- Online payment of property tax will continue. The Treasurer's office will assist other departments to make expanded electronic-payments and services available to citizens.
- Examination of all services provided to determine appropriate services and service levels within reduced budget resources.
- Examination of all contracts and purchased services to determine ongoing impact on departmental mandated services.
- Assist other Josephine County departments to maintain mandated services to Josephine County citizens.

JOSEPHINE COUNTY
Schedule A1 - Department Summary by Program
Adopted Budget
2007- 08

Fund Name: General Fund (100)
 Department: Treasury

Cost Center Code	Program Name	SERVICE LEVEL 1 ADOPTED			SERVICE LEVEL 2 INFORMATION ONLY		
		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance	
		<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
122040	Treasury	\$ 220,240	4.50	\$ 437,200	\$ 234,100	5.60	\$ 511,185
Total Fund/Dept		<u>\$ 220,240</u>	<u>4.50</u>	<u>\$ 437,200</u>	<u>\$ 234,100</u>	<u>5.60</u>	<u>\$ 511,185</u>

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Treasury
Program: Treasury/Tax
Cost Center # 122040

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 220,240		\$ 234,100
		<u>\$ 220,240</u>		<u>\$ 234,100</u>
Expenditures:				
Personal Services	4.50	\$ 330,520	5.60	\$ 373,065
Materials and Services		106,680		138,120
Total Expenditures	<u>4.50</u>	<u>\$ 437,200</u>	<u>5.60</u>	<u>\$ 511,185</u>

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 54 trust and agency funds, including taxing districts funds, with emphasis on compliance, protection of principal, liquidity and maximum investment returns.

Mandated Activities

- 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 \$79,000,000. ORS 294.035 et seq.
- Distribution of payments to taxing districts. Excess of \$49,000,000. 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

The Tax Division collects all taxes assessed on real and personal property in Josephine County, for the benefit of all taxing districts.

Mandated Activities

Prepare and maintain the tax roll data base of 51,869 accounts. ORS 311.005 et seq.

Send tax bills totaling over \$50,000,000.00 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.

JOSEPHINE COUNTY
Schedule A1 - Department Summary by Program
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Clerk and Recorder's Office

Cost Center Code	Program Name	SERVICE LEVEL 1 ADOPTED			SERVICE LEVEL 2 INFORMATION ONLY		
		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance	
		<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
111110	Administration	\$ 2,500	0.65	\$ 107,193	\$ 2,500	0.65	\$ 121,033
112010	Elections	21,000	2.95	303,074	21,000	2.95	308,139
112020	Recording	635,000	3.00	178,918	635,000	3.00	180,474
112030	Board of Property Tax Appeals	-	0.15	12,908	-	0.15	12,543
441110	Board of Property Tax Appeals	-	-	1,950	-	-	1,950
Total Fund/Dept		\$ 658,500	6.75	\$ 604,043	\$ 658,500	6.75	\$ 624,139

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Clerk and Recorder's Office
Program: Administration
Cost Center # 111110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 2,500		\$ 2,500
		<u>\$ 2,500</u>		<u>\$ 2,500</u>
Expenditures:				
Personal Services	0.65	\$ 65,671	0.65	\$ 63,804
Materials and Services		41,522		57,229
Total Expenditures	<u>0.65</u>	<u>\$ 107,193</u>	<u>0.65</u>	<u>\$ 121,033</u>

Purpose of Program:

Oregon Statutes including but not limited to:
Chapters 92, 106, 198, 205, 246 - 260 & 309.
Const. V 16 VI 6, 9 VII 15

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Clerk and Recorder's Office
Program: Elections
Cost Center # 112010

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 21,000		\$ 21,000
		<u>\$ 21,000</u>		<u>\$ 21,000</u>
Expenditures:				
Personal Services	2.95	\$ 166,374	2.95	\$ 161,639
Materials and Services		136,700		146,500
Total Expenditures	<u>2.95</u>	<u>\$ 303,074</u>	<u>2.95</u>	<u>\$ 308,139</u>

Purpose of Program:

Oregon Statutes including but not limited to:
Chapters 106, 198, 246 - 260.
Const. V 16 VI 6, 9 VII 15

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Clerk and Recorder's Office
Program: Recording
Cost Center # 112020

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 635,000		\$ 635,000
		<u>\$ 635,000</u>		<u>\$ 635,000</u>
Expenditures:				
Personal Services	3.00	\$ 156,118	3.00	151,674
Materials and Services		22,800		28,800
Total Expenditures	<u>3.00</u>	<u>\$ 178,918</u>	<u>3.00</u>	<u>\$ 180,474</u>

Purpose of Program:

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

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Clerk and Recorder's Office
Program: Board of Property Tax Appeals
Cost Center # 112030

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ -		\$ -
		<u>\$ -</u>		<u>\$ -</u>
Expenditures:				
Personal Services	0.15	\$ 12,808	0.15	\$ 12,443
Materials and Services		100		100
Total Expenditures	<u>0.15</u>	<u>\$ 12,908</u>	<u>0.15</u>	<u>\$ 12,543</u>

Purpose of Program:

Oregon Statute including but not limited to:
Chapter 309.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Clerk and Recorder's Office
Program: Board of Property Tax Appeals
Cost Center # 441110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ -		\$ -
		<u>\$ -</u>		<u>\$ -</u>
Expenditures:				
Personal Services		\$ -		\$ -
Materials and Services		1,950		1,950
Total Expenditures	<u>-</u>	<u>\$ 1,950</u>	<u>-</u>	<u>\$ 1,950</u>

Purpose of Program:

Oregon Statutes including but not limited to:
Chapter 309.

JOSEPHINE COUNTY
Schedule A1 - Department Summary by Program
Adopted Budget
FY 2007-08

Fund Name: General Fund (100)
 Department: Surveyor

Cost Center Code	Program Name	SERVICE LEVEL 1 ADOPTED			SERVICE LEVEL 2 INFORMATION ONLY		
		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance		Program Revenues & Beginning Fund Balance	Expenditures & Ending Fund Balance	
		<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
131110	Administration	\$ 49,000	1.34	\$ 63,827	\$43,800	1.50	\$74,790
Total Fund/Dept		<u><u>\$ 49,000</u></u>	<u><u>1.34</u></u>	<u><u>\$ 63,827</u></u>	<u><u>\$ 43,800</u></u>	<u><u>1.50</u></u>	<u><u>\$ 74,790</u></u>

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
FY 2007- 08

Fund Name: General Fund (100)
Department: Surveyor
Program: Administration
Cost Center # 131110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 49,000		\$ 43,800
		<u>\$ 49,000</u>		<u>\$ 43,800</u>
Expenditures:				
Personal Services	1.34	\$ 38,708	1.50	\$ 42,706
Materials and Services		25,119		32,084
Total Expenditures	<u>1.34</u>	<u>\$ 63,827</u>	<u>1.50</u>	<u>\$ 74,790</u>

Purpose of Program:

Our goal is to effectively and efficiently perform the duties of our office for the public. The main purpose of the Surveyor's Office is to collect, store and provide access to land survey corner records, field 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, that will assist in the determination or re-establishment of property boundaries and corners, and other areas of land measurement. We will strive to maintain these records in an orderly fashion and make them readily available to the public.

The County Surveyor is also responsible for the review and checking of all plats and maps submitted for recording or filing for Josephine County and the City of Cave Junction. These include all subdivisions, partitions, property line adjustments, condominiums and maps of survey. Once plats and maps are submitted, our office processes them for filing, storage and future access. These are just some of our duties as mandated by statute.

We are currently processing and updating all of our records and files, checking for accuracy and availability. We have and will continue to work with other government agencies in acquiring additional records for cross-referencing with our records and widening our data base library for the public, private and government land surveyors and other agencies. Our data pertaining to surveys and other pertinent land records reach back to the 1850's. Archiving and preserving these original records is an ongoing process. We are concentrating our preservation efforts on older original surveyor notes by copying and scanning these records for long-term storage and access.

JOSEPHINE COUNTY
Schedule A1 - Department Summary by Program
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Planning

Cost Center Code	Program Name	SERVICE LEVEL 1 ADOPTED			SERVICE LEVEL 2 INFORMATION ONLY		
		Program Revenues & Beginning Fund Balance <u>Budget</u>	Expenditures & Ending Fund Balance <u>FTE</u>	Expenditures & Ending Fund Balance <u>Budget</u>	Program Revenues & Beginning Fund Balance <u>Budget</u>	Expenditures & Ending Fund Balance <u>FTE</u>	Expenditures & Ending Fund Balance <u>Budget</u>
321110	Planning- Administration	\$ 546,863	8.00	\$ 611,863	\$ 635,287	9.50	\$ 700,287
323310	Planning- Zoning	43,137	0.50	43,137	42,381	0.50	42,381
Total Fund/Dept		<u>\$ 590,000</u>	<u>8.50</u>	<u>\$ 655,000</u>	<u>\$ 677,668</u>	<u>10.00</u>	<u>\$ 742,668</u>

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007-08

Fund Name: General Fund (100)
Department: Planning
Program: Administration
Cost Center # 321110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 546,863		\$ 635,287
		<u>\$ 546,863</u>		<u>\$ 635,287</u>
Expenditures:				
Personal Services	8.00	\$ 500,942	9.50	\$ 580,855
Materials and Services		110,921		119,432
Total Expenditures	<u>8.00</u>	<u>\$ 611,863</u>	<u>9.50</u>	<u>\$ 700,287</u>

Purpose of Program:

The Planning Office implements and maintains the county's land use program. This is done by administering the Josephine County Rural Land Development Code at the time land use activities are reviewed and permits issued. The Planning Office also maintains and updates the county's base land use documents, such as comprehensive plan goals and policies, zoning maps and resource inventories. From this base, the Planning Office has four major service purposes:

- ◆ To process and issue permits in a timely, equitable and competent manner;
- ◆ To provide land use information and other planning services to the public in a friendly, open, and unbiased manner;
- ◆ To effectively support the Planning Commission and the Board of County Commissioners in their roles as land use decision-makers; and
- ◆ To support and coordiante efficiently with other county departments and outside agencies that are involved in land development.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Planning
Program: Zoning
Cost Center # 323310

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 43,137		\$ 42,381
		<u>\$ 43,137</u>		<u>\$ 42,381</u>
Expenditures:				
Personal Services	0.5	\$ 39,013	0.50	\$ 38,257
Materials and Services		4,124		4,124
Total Expenditures	<u>0.50</u>	<u>\$ 43,137</u>	<u>0.50</u>	<u>\$ 42,381</u>

Purpose of Program:

Enforce land use/zoning regulation which have been adopted under the Comprehensive Plan of Josephine County. This is done by:

- ◆ Coordinating with Building & Safety to assure violations are resolved,
- ◆ Provide prompt, courteous, fair and effective treatment of land use/zoning violations,
- ◆ Receive and process complaints from the public and other agencies,
- ◆ Conduct field investigations,
- ◆ Administer complaint and violation procedures, and
- ◆ Present complaint and violation files to the County Legal Counsel and Board of County Commissioners for review and action.



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JOSEPHINE COUNTY
Schedule A1 - Department Summary by Program
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry

Cost Center Code	Program Name	SERVICE LEVEL 1 ADOPTED			SERVICE LEVEL 2 INFORMATION ONLY				
		Program Revenues & Beginning Fund Balance		Expenditures & Ending Fund Balance		Program Revenues & Beginning Fund Balance		Expenditures & Ending Fund Balance	
		Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
211110	Foresry - Administration	\$ 11,700	1.30	\$ 236,998		\$ 11,700	1.30	\$ 247,885	
212290	Forestry - Timber	1,280,750	2.85	234,407		1,280,750	3.85	277,799	
212300	Forestry - Reforestration	-	1.85	185,371		-	5.35	336,732	
212310	Forestry - Timber Stand Improvement	-	0.50	31,144		-	0.50	30,568	
212340	Title III - Youth Tree Plant	51154 5,000		5,000		5,000		5,000	
	Title III - Fuels Reduction	51158 150,000		150,000		150,000		150,000	
	Title III - Fuels Reduction - Personnel	51168 175,000	4.00	175,000		175,000		175,000	
Total Fund/Dept		\$ 1,622,450	10.50	\$ 1,017,920		\$ 1,622,450	11.00	\$ 1,222,984	

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry
Program: Administration
Cost Center #211110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 11,700		\$ 11,700
		<u>\$ 11,700</u>		<u>\$ 11,700</u>
Expenditures:				
Personal Services	1.30	\$ 83,598	1.30	\$ 82,012
Materials and Services		153,400		165,873
Total Expenditures	<u>1.30</u>	<u>\$ 236,998</u>	<u>1.30</u>	<u>\$ 247,885</u>

Purpose of Program:

Administrative support; also includes Forest Patrol Tax

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007-08

Fund Name: General Fund (100)
Department: Forestry
Program: Timber
Cost Center #212290

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 1,280,750		\$ 1,280,750
		<u>\$ 1,280,750</u>		<u>\$ 1,280,750</u>
Expenditures:				
Personal Services	2.85	\$ 205,907	3.85	\$ 249,341
Materials and Services		28,500		28,458
Total Expenditures	<u>2.85</u>	<u>\$ 234,407</u>	<u>3.85</u>	<u>\$ 277,799</u>

Purpose of Program:

Generate revenue to the County through the harvesting of trees on a sustained basis

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry
Program: Reforestation
Cost Center #212300

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ -		\$ -
		<u>\$ -</u>		<u>\$ -</u>
Expenditures:				
Personal Services	1.85	\$ 112,071	5.35	\$ 251,474
Materials and Services		73,300		85,258
Total Expenditures	<u>1.85</u>	<u>\$185,371</u>	<u>5.35</u>	<u>\$336,732</u>

Purpose of Program:

To meet state required reforestation laws

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry
Program: Timber Stand Improvement
Cost Center #212310

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ -		\$ -
		<u>\$ -</u>		<u>\$ -</u>
Expenditures:				
Personal Services	0.50	\$ 30,644	0.50	\$ 30,068
Materials and Services		500		500
Total Expenditures	<u><u>0.50</u></u>	<u><u>\$ 31,144</u></u>	<u><u>0.50</u></u>	<u><u>\$ 30,568</u></u>

Purpose of Program:

Josephine County work crew operating costs

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry
Program: Title III - Youth Tree Plant
Cost Center #212340

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 5,000		\$ 5,000
		\$ 5,000		\$ 5,000
Expenditures:				
Personal Services		\$ -		\$ -
Materials and Services		5,000		5,000
Total Expenditures	-	\$ 5,000	-	\$ 5,000

Purpose of Program:

Annual youth tree plant held on Josephine County forest land as a Title III forest related after school education opportunities project.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry
Program: Title III Fuel Reduction
Cost Center #212340

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 150,000		\$ 150,000
		\$150,000		\$150,000
Expenditures:				
Personal Services		\$ -		\$ -
Materials and Services		150,000		150,000
Total Expenditures	-	\$150,000	-	\$150,000

Purpose of Program:

Hazard fuels reduction work on county forest land.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: General Fund (100)
Department: Forestry
Program: Title III - Fuels Reduction - Personnel
Cost Center #212340

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 175,000		\$ 175,000
		\$175,000		\$175,000
Expenditures:				
Personal Services	4.00	\$ 175,000	4.00	\$ 175,000
Materials and Services		-		-
Total Expenditures	4.00	\$175,000	4.00	\$175,000

Purpose of Program:

Funding for personnel needed to carry out fuel reduction work on county forest land.