Historical Budget Section

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JOSEPHINE COUNTY, OREGON
Historical Budget Section
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JOSEPHINE COUNTY
Adopted Budget
Memorandum About Historical Data
2007-08

In September 2005 and again in November 2006, the Board of County Commissioners reorganized the County's management structure. The current organization chart is included in the Personnel section of this budget book. The 2006-07 and 2007-08 budgets reflect the new organization. They also reflect the fundamental change in the fund structure and budget categories which has been done with the purpose to bring greater clarity to the County's budget for the Budget Committee and the County's citizens. Many funds have been combined to substantially reduce the number of funds, and budget categories within the funds are broken down by department and program, rather than by expenditure type (Personal Services, Materials and Services, etc.), as in the past. Accordingly, historical data is presented in this Historical Budget Section rather than with the 2006-07 and 2007-08 budget data because it is not directly comparable.

In addition, funds that were discontinued in the 2007-08 budget are listed in this section.

RESOURCES AND REQUIREMENTS

Josephine County

PROPERTY SERVICES FUND (201)

Historical Data				Budget for Next Year 2007-08		
Actual						
Second Preceding Year 2004-05	First Preceding Year 2005-06	Adopted Budget This Year 2006-07	**DESCRIPTION RESOURCES AND REQUIREMENTS**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
		$ 6,693,781	Beginning fund balance - PW	$ -	$ -	$ -
			Revenues generated by programs:			
			Public Works Division:			
		7,716,676	Roads & Bridges	-	-	-
			Property Division:			
		13,500	North Valley Industrial Park	-	-	-
		1,002,615	Parks	-	-	-
		7,164	Forestry	-	-	-
			Community Development Division:			
		4,000	Solid Waste	-	-	-
		592,594	Planning	-	-	-
			Interfund Transfers:			
			Transfers from General Fund for:			
		930,000	Forestry	-	-	-
		240,700	Planning	-	-	-
		110,000	Solid Waste	-	-	-
		50,000	Economic Development - Parks	-	-	-
		142,970	Forestry - Title III	-	-	-
		$ 17,504,000	**TOTAL RESOURCES**	$ -	$ -	$ -

RESOURCES AND REQUIREMENTS

Josephine County

PROPERTY SERVICES FUND (201)

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			
			Public Works Division:			
		$ 6,351,196	Roads & Bridges	$ -	$ -	$ -
			Property Division:			
		59,118	North Valley Industrial Park	-	-	-
		979,333	Parks	-	-	-
		1,080,137	Forestry	-	-	-
			Community Development Division:			
		114,000	Solid Waste	-	-	-
		833,305	Planning	-	-	-
			Interfund Transfers:			
		643,644	401 - ISF	-	-	-
		1,101,000	Equipment Reserve Fund	-	-	-
		1,142,600	Property Reserve Fund	-	-	-
		5,199,667	Contingency	-	-	-
		$ 17,504,000	**TOTAL REQUIREMENTS**	$ -	$ -	$ -

RESOURCES AND REQUIREMENTS

Josephine County

HEALTH AND HUMAN SERVICES FUND (250)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual						
Second Preceding Year 2004-05	First Preceding Year 2005-06	Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
		$ 1,418,000	Beginning fund balance	$ -	$ -	$ -
			Revenues generated by divisions:			
		2,797,750	Public Health	-	-	-
		4,066,000	Mental Health	-	-	-
			Interfund Transfer:			
		609,750	General Fund for Public Health	-	-	-
		$ 8,891,500	**TOTAL RESOURCES**	$ -	$ -	$ -
			REQUIREMENTS			
		$ 3,150,664	Public Health	$ -	$ -	$ -
		5,343,727	Mental Health	-	-	-
			Debt Service:			
		27,000	Public Health lease-purchase	-	-	-
		50,000	Mental Health lease-purchase	-	-	-
		15,000	Secured Treatment Facility	-	-	-
			Interfund Transfers:			
		220,016	401 - ISF	-	-	-
		9,800	To Property Reserve (for Animal Shelter)	-	-	-
		75,293	Contingency	-	-	-
		$ 8,891,500	**TOTAL REQUIREMENTS**	$ -	$ -	$ -

RESOURCES AND REQUIREMENTS

REVOLVING CONSTRUCTION FUND (302)

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			
		$ 156,500	Beginning fund balance	$ -	$ -	$ -
		90,000	Operating Revenues	-	-	-
		$ 246,500	**TOTAL RESOURCES**	$ -	$ -	$ -
			REQUIREMENTS			
		$ 50,000	Materials and Services	$ -	$ -	$ -
			Interfund Transfer:			
		196,500	To General Fund	-	-	-
		$ 246,500	**TOTAL REQUIREMENTS**	$ -	$ -	$ -

RESOURCES AND REQUIREMENTS

BUILDING AND SAFETY CONSTRUCTION FUND (304)

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			
		$ -	Beginning fund balance	$ -	$ -	$ -
		1,500,000	Transfer from Building and Safety Fund	-	-	-
		$ 1,500,000	**TOTAL RESOURCES**	$ -	$ -	$ -
			REQUIREMENTS			
		$ 1,500,000	Capital Outlay	$ -	$ -	$ -
		$ 1,500,000	**TOTAL REQUIREMENTS**	$ -	$ -	$ -

RESOURCES AND REQUIREMENTS

CRESTVIEW DEBT SERVICE FUND (603)

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			
		$ 20	Beginning fund balance	$ -	$ -	$ -
		5,380	Solid Waste Fees	-	-	-
		$ 5,400	**TOTAL RESOURCES**	$ -	$ -	$ -
			REQUIREMENTS			
		$ 5,380	Debt Service payments	$ -	$ -	$ -
		20	Unappropriated Ending Fund Balance	-	-	-
		$ 5,400	**TOTAL REQUIREMENTS**	$ -	$ -	$ -

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DEPARTMENT
County Assessor

Fund Descriptions

General Fund – County Assessor
Revenues and expenditures for the Assessor's office are accounted for in the General Fund. Revenues received are mainly from the Oregon Department of Revenue and expenditures are for the operations of the department and its programs

County Assessor

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Assessor		
Intergovernmental	$ 384,281	$ 383,329
Fees & Charges for Services	32,629	49,042
Miscellaneous	77	-
Total Resources	**416,987**	**432,371**
Personal Services	925,274	978,353
Materials & Services	86,694	85,190
Interfund Payments & Transfers	135,531	143,992
Intergovernmental Payments	-	11,855
Capital Outlay	23,518	18,869
Total Expenditures	**1,171,017**	**1,238,259**
Resources Required	**$ 754,030**	**$ 805,888**
Budgeted Full-Time Equivalents	**18.00**	**18.00**

DEPARTMENT
County Treasurer

Fund Descriptions

General Fund – County Treasurer
Revenues and expenditures for the County Treasurer are accounted for in the General Fund. Revenues received are mainly from property taxes, and expenditures are for the operations of the department and its programs.

Administrative Internal Service Fund – Central Services
The Administrative Internal Service Fund (ISF) is composed of departments which provide administrative and general services to other county departments. Central Service operates the County's mail room and provides postage and copy services to other departments.

County School Trust Fund
This fund is used to distribute monies received by the county to the city and county school districts. Funding for the County School Trust Fund is made up of: 1) a portion of the county's 1965-66 levy which is required for the purposes of the County School Trust Fund, and 2) a portion of Federal Forest Reserve receipts which are allocated to schools. Apportionment of these funds between the school districts is based on the average daily enrollments for the previous fiscal year. However, before apportionment, the county is required by state statute to pay from the County School Trust Fund the annual bill from the Oregon Department of Education for special education.

County Treasurer

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Tax and Treasury		
Taxes	$ 2,615,096	$ 2,753,467
Intergovernmental	126,737	142,402
Fees & Charges for Services	23,652	24,427
Miscellaneous	178,878	283,650
Total Resources	**2,944,363**	**3,203,946**
Personal Services	312,232	392,978
Materials & Services	71,174	76,979
Interfund Payments & Transfers	65,413	59,319
Capital Outlay	7,925	12,231
Total Expenditures	**456,744**	**541,507**
Resources (Provided)	**$ (2,487,619)**	**$ (2,662,439)**
Budgeted Full-Time Equivalents	**6.45**	**6.00**
Administrative Internal Service - Fund 401 - Central Services		
Interfund Charges & Transfers	$ 103,221	$ 89,707
Total Resources	**103,221**	**89,707**
Personal Services	14,735	16,461
Materials & Services	87,152	82,626
Capital Outlay	180	-
Total Expenditures	**102,067**	**99,087**
Net Under (Over) Charge of Costs	**$ (1,154)**	**$ 9,380**
Budgeted Full-Time Equivalents	**0.45**	**0.45**
County School Trust - Fund 715		
Beginning Fund Balance	$ 291	$ 192
Intergovernmental	630,474	644,836
Miscellaneous	518	2,411
Total Resources	**631,283**	**647,439**
Intergovernmental Payments	631,091	646,167
Total Expenditures	**631,091**	**646,167**
Ending Fund Balance	**$ 192**	**$ 1,272**

DEPARTMENT
County Clerk

Fund Descriptions

General Fund - County Clerk Department
The revenues and expenditures of the County Clerk Department are accounted for in the General Fund. Revenues are primarily from services to the general public. Expenditures are for the operations of the department.

General Fund – Board of Property Tax Appeals
The expenditures in this section of the General Fund are those incurred by the County Clerk in connection with assistance provided to the Board of Property Tax Appeals (BOPTA).

County Clerk's Fund
In accordance with state law, five percent of fees collected that are not for the benefit of the County Clerk have been set aside for the acquiring of storage and retrieval systems, payment of expenses incurred in collecting those fees, and maintaining and restoring records as authorized by the County clerk.

County Clerk

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Clerk		
Intergovernmental	$ 49,554	$ 60,812
Fees & Charges for Services	693,293	686,594
Miscellaneous	85,158	98,662
Total Resources	**828,005**	**846,068**
Personal Services	408,111	403,407
Materials & Services	134,746	146,706
Interfund Payments & Transfers	102,962	101,788
Debt Service	21,343	-
Total Expenditures	**667,162**	**651,901**
Resources Required (Provided)	**$ (160,843)**	**$ (194,167)**
Budgeted Full-Time Equivalents	**6.75**	**6.75**
General Fund - Board of Property Tax Appeals		
Materials & Services	$ 279	$ 245
Total Expenditures	**279**	**245**
Resources Required	**$ 279**	**$ 245**
Clerk's Record Fund - Fund 223		
Beginning Fund Balance	$ 43,273	$ 59,050
Fees & Charges for Services	14,708	20,212
Miscellaneous	1,069	2,851
Total Resources	**59,050**	**82,113**
Total Expenditures	**-**	**-**
Ending Fund Balance	**$ 59,050**	**$ 82,113**

DEPARTMENT
County Surveyor

Fund Descriptions

General Fund – County Surveyor
Revenues and expenditures for the County Surveyor are accounted for in the General Fund. Revenues received are mainly from charges for services, and expenditures are for the operations of the department and its programs.

Public Land Corner Preservation Fund
The Oregon Revised Statutes provide for the establishment of a Public Land Corner Preservation Fund for charging and collecting an additional fee on certain documents recorded with the county clerk. These funds are to be used solely for the reestablishment and preservation of public land corners within the County.

Josephine County, Oregon
Historical Section

County Surveyor

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Surveyor		
Fees & Charges for Services	$ 57,580	$ 57,892
Miscellaneous	-	-
Total Resources	**57,580**	**57,892**
Personal Services	36,489	37,622
Materials & Services	17,845	16,772
Interfund Payments & Transfers	14,594	11,421
Contingency	-	-
Total Expenditures	**68,928**	**65,815**
Resources Required	**$ 11,348**	**$ 7,923**
Budgeted Full-Time Equivalents	**1.75**	**1.50**
Public Land Corner Preservation - Fund 224		
Beginning Fund Balance	$ -	$ -
Fees & Charges for Services	-	109,271
Miscellaneous	-	2,175
Total Resources	**-**	**111,446**
Personal Services	-	11,215
Materials & Services	-	9,195
Interfund Payments & Transfers	-	3,854
Contingency	-	-
Total Expenditures	**-**	**24,264**
Ending Fund Balance	**$ -**	**$ 87,182**
Budgeted Full-Time Equivalents	**0.00**	**0.25**

DEPARTMENT
Public Works

Fund Descriptions

Public Works Operations Fund
Public Works facilities are an integral part of our community and the department is entrusted by the public to efficiently use its resources to make living and traveling in Josephine County safe, convenient, and enjoyable. The expenditures of this fund are used for these purposes. The fund has two sources of revenue, which provide nearly all its funds: state motor vehicle fuel tax, and a portion of the timber receipts from U.S. Forest Service lands. These two revenue sources are referred to as 'designated road funds' because they are designated by law to be used by the county for road purposes. The Public Works Department does not receive any county property taxes to fund its operations.

Revolving Construction Fund
The purpose of the fund is to provide capital to advance finance Local Improvement District (LID) projects, which are contracted out through a competitive bidding process. Property owners typically petition for these projects with assessments being made to benefiting properties in order to repay the initial capital outlay by the county. Depending on the activity in this program, the fund has at times sustained itself by funding new projects through assessment receipts on previously completed projects. Historically, transfers have been made from the county's General Fund when necessary to meet anticipated program needs.

County Bridge Construction Fund
This fund was established in the 2004-05 fiscal year to account for the expenditure of grant money received from the State to rebuild certain bridges in the County.

Disposal Sites Closure Fund
This fund was established to account for the revenues and expenditures associated with the ongoing monitoring and remediation of two former disposal sites, Kerby Landfill and Marlsan Lagoon.

Administrative Internal Service Fund – General Services
The Administrative Internal Service Fund (ISF) is composed of the departments which provide administrative and general services to other county departments. The net cost of operating ISF departments is allocated to the operating departments which directly serve the public.

Building Operations & Maintenance is a division within the Public Works Department . The costs associated with the maintenance of the County's properties are accounted for in this section.

County Fleet Operations Fund
The revenues and expenditures associated with the preventative maintenance of the county's transportation fleet, emergency vehicles and the Sheriff units. Revenues are generated from rental fees charged for the departmental use of the motor pool.

North Valley Industrial Fund
This fund accounts for revenues and expenditures of the North Valley Industrial Park. Revenues are from sales of lots. Expenditures are for liens and assessments associated with industrial park development.

Crestview Loop Debt Service Fund
The revenues and expenditures for this fund are for the repayment of the loan given by Rural Development for the construction of the gravity feed sewer. Revenues are from monthly billings charged by the City of Grants Pass for service and debt repayment.

Public Works

	ACTUAL 2004-05	ACTUAL 2005-06
Public Works Operating - Fund 201		
Beginning Fund Balance	$ 5,424,134	$ 6,282,614
Taxes	4,383,676	4,545,919
Intergovernmental	2,235,710	2,316,981
Fees & Charges for Services	123,359	126,396
Miscellaneous	246,066	478,174
Interfund Charges & Transfers	539,647	425,303
Total Resources	**12,952,592**	**14,175,387**
Personal Services	3,998,021	3,337,716
Materials & Services	1,636,488	1,828,270
Interfund Payments & Transfers	654,867	694,411
Intergovernmental Payments	77,967	-
Capital Outlay	302,635	542,437
Total Expenditures	**6,669,978**	**6,402,834**
Ending Fund Balance	**$ 6,282,614**	**$ 7,772,553**
Budgeted Full-Time Equivalents	**67.00**	**67.00**
Revolving Construction - Fund 302		
Beginning Fund Balance	$ 142,359	$ 157,444
Fees & Charges for Services	11,966	70,231
Miscellaneous	3,119	7,200
Interfund Charges & Transfers	-	-
Total Resources	**157,444**	**234,875**
Total Expenditures	**-**	**-**
Ending Fund Balance	**$ 157,444**	**$ 234,875**
County Bridge Construction - Fund 303		
Beginning Fund Balance	$ -	$ 3,406,592
Intergovernmental	3,923,000	-
Miscellaneous	82,393	134,681
Total Resources	**4,005,393**	**3,541,273**
Materials & Services	519,806	102,023
Interfund Payments & Transfers	21,315	81,565
Capital Outlay	57,680	42,981
Total Expenditures	**598,801**	**226,569**
Ending Fund Balance	**$ 3,406,592**	**$ 3,314,704**

Public Works

	ACTUAL 2004-05	ACTUAL 2005-06
Disposal Sites Closure - Fund 357		
Beginning Fund Balance	$ (117,351)	$ -
Intergovernmental	355,611	1,068,156
Fees & Charges for Services	7,254	7,298
Miscellaneous	-	1,090
Interfund Charges & Transfers	201,911	71,916
Total Resources	**447,425**	**1,148,460**
Materials & Services	69,024	76,962
Interfund Payments & Transfers	25,759	23,265
Capital Outlay	352,642	1,048,140
Total Expenditures	**447,425**	**1,148,367**
Ending Fund Balance	**$ -**	**$ 93**
Administrative Internal Service - Fund 401 - Building Operations & Maintenance		
Fees & Charges for Services	$ 32,487	$ 44,101
Miscellaneous	159,660	214,118
Interfund Charges & Transfers	4,999	-
Total Resources	**197,146**	**258,219**
Personal Services	734,246	775,102
Materials & Services	1,356,561	1,532,554
Interfund Payments & Transfers	348,302	316,253
Capital Outlay	17,388	10,307
Total Expenditures	**2,456,497**	**2,634,216**
Net allocable amount	**$ 2,259,351**	**$ 2,375,997**
Budgeted Full-Time Equivalents	**17.00**	**17.00**
County Fleet Operations - Fund 402		
Beginning Fund Balance	$ 335,077	$ 195,440
Fees & Charges for Services	131,460	1,306,863
Miscellaneous	25,273	103,365
Interfund Charges & Transfers	908,368	-
Total Resources	**1,400,178**	**1,605,668**
Personal Services	296,900	251,275
Materials & Services	523,221	531,339
Interfund Payments & Transfers	210,824	182,775
Capital Outlay	173,793	118,148
Total Expenditures	**1,204,738**	**1,083,537**
Ending Fund Balance	**$ 195,440**	**$ 522,131**
Budgeted Full-Time Equivalents	**6.00**	**5.00**

Public Works

	ACTUAL 2004-05	ACTUAL 2005-06
North Valley Industrial - Fund 601		
Beginning Fund Balance	$ 113,202	$ 342,374
Fees & Charges for Services	18,770	3,916
Miscellaneous	224,591	13,609
Total Resources	**356,563**	**359,899**
Materials & Services	144	368
Interfund Payments & Transfers	7,016	4,708
Intergovernmental Payments	7,029	26,289
Debt Service	-	-
Total Expenditures	**14,189**	**31,365**
Ending Fund Balance	**$ 342,374**	**$ 328,534**
Crestview Debt Service - Fund 603		
Beginning Fund Balance	$ 23	$ 30
Miscellaneous	5,387	83,306
Total Resources	**5,410**	**83,336**
Debt Service	5,380	83,336
Total Expenditures	**5,380**	**83,336**
Ending Fund Balance	**$ 30**	**$ -**

DEPARTMENT
County Parks

Fund Description

Parks Operating Fund
The Parks Operating Fund was established to account for the revenues and costs associated with maintenance of the county's park lands, campgrounds, Rogue River boat ramps, accesses to the Applegate River and Lake Selmac, and the Granite Hill Cemetery.

County Parks

	ACTUAL 2004-05	ACTUAL 2005-06
Parks Operating - Fund 260		
Beginning Fund Balance	$ 150,510	$ 8,102
Intergovernmental	324,237	240,466
Fees & Charges for Services	362,302	510,831
Miscellaneous	51,392	42,755
Interfund Charges & Transfers	25,000	50,000
Total Resources	**913,441**	**852,154**
Personal Services	415,924	303,236
Materials & Services	307,806	419,760
Interfund Payments & Transfers	149,056	191,208
Capital Outlay	32,553	2,600
Total Expenditures	**905,339**	**916,804**
Ending Fund Balance	**$ 8,102**	**$ (64,650)**
Budgeted Full-Time Equivalents	**6.75**	**6.75**

DEPARTMENT
Forestry

Fund Description

General Fund – Forestry Department
Revenues and expenditures for the Forestry Department are accounted for in the General Fund. Revenues received are mainly from timber sales, and expenditures are for the operations of the department and its programs.
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Forestry

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Forestry		
Fees & Charges for Services	$ 972,864	$ 973,031
Miscellaneous	32,440	50,446
Interfund Charges & Transfers	35,619	101,715
Total Resources	**1,040,923**	**1,125,192**
Personal Services	422,756	423,167
Materials & Services	312,004	390,050
Interfund Payments & Transfers	109,448	129,375
Intergovernmental Payments	59,447	79,886
Capital Outlay	-	-
Total Expenditures	**903,655**	**1,022,478**
Resources (Provided)	**$ (137,268)**	**$ (102,714)**
Budgeted Full-Time Equivalents	**6.50**	**6.50**

DEPARTMENT
Planning

Fund Descriptions

General Fund – Planning
Revenues and expenditures for Planning are accounted for in the General Fund. Revenues received are mainly from permits and map sales, and expenditures are for the operations of the department and its programs.

Administrative Internal Service – GIS Program
The Administrative Internal Service Fund (ISF) is composed of the departments which provide administrative and general services to other county departments. The net cost of operating ISF departments is allocated to the operating departments and funds which directly serve the public. In fiscal year 2005-06, the GIS Program was transferred to the General Services Department.

GIS (Geographic Information System) is a program within the ISF fund. The costs associated with this program are accounted for in this section.

Enterprise Community Fund
This fund is designated to account for monies received from the federal government for the Enterprise Communities of Sunny Valley/Wolf Creek and the Illinois Valley. The purpose of this program is to empower rural communities and their residents to create jobs and opportunities as a part of a Federal/State/Local partnership.

Planning

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Planning		
Fees & Charges for Services	$ 338,365	$ 480,699
Interfund Charges & Transfers	191,964	111,254
Total Resources	**530,329**	**591,953**
Personal Services	715,671	557,652
Materials & Services	206,974	36,677
Interfund Payments & Transfers	245,219	222,106
Capital Outlay	888	-
Total Expenditures	**1,168,752**	**816,435**
Resources Required	**$ 638,423**	**$ 224,482**
Budgeted Full-Time Equivalents	**8.50**	**7.20**

Administrative Internal Service - Fund 401 - GIS Program		
Intergovernmental	$ 47,802	$ -
Fees & Charges for Services	3,555	-
Interfund Charges & Transfers	66,735	-
Total Resources	**118,092**	**-**
Personal Services	94,629	-
Materials & Services	9,579	-
Interfund Payments & Transfers	27,317	-
Capital Outlay	-	-
Total Expenditures	**131,525**	**-**
Net Allocable Amount	**$ 13,433**	**$ -**
Budgeted Full-Time Equivalents	**2.30**	**-**

Note: The responsibility for this program was transferred to General Services in 2005-06.

Enterprise Community Grant - Fund 283		
Beginning Fund Balance	$ 16,957	$ -
Intergovernmental	-	-
Miscellaneous	308	-
Total Resources	**17,265**	**-**
Personal Services	-	-
Materials & Services	9	-
Interfund Payments & Transfers	17,256	-
Capital Outlay	-	-
Contingency	-	-
Total Expenditures	**17,265**	**-**
Ending Fund Balance	**$ -**	**$ -**

DEPARTMENT
General Services Department

Fund Descriptions

O & C Title III Fund
This fund was established to account for the revenues received from the Federal Government under O & C Title III and the expenditure of those monies. Most of the monies are transferred to three other departments, which carry out programs allowable under the terms of Title III. Those departments are Forestry, Sheriff and Planning.

CDBG (Community Development Block Grant) Management
This fund was established to account for the revenues and expenditures related to block grants received by the County.

Economic Development Fund
This fund was established to account for the revenues received from the State of Oregon as a share of video poker funds and the expenditure of these monies.

Grant Projects Fund
This fund was established for the purpose of accounting for miscellaneous grants received by the County. The grants are accounted for separately within this fund.

Administrative Internal Service – GIS Program
The Administrative Internal Service Fund (ISF) is composed of the departments which provide administrative and general services to other county departments. The net cost of operating ISF departments is allocated to the operating departments and funds which directly serve the public. In fiscal year 2005-06, the GIS Program was transferred to the General Services Department.

General Services Department

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - General Services		
Interfund Charges & Transfers	$ -	$ 277,134
Total Resources	**-**	**277,134**
Personal Services	-	163,692
Materials & Services	-	246,809
Interfund Payments & Transfers	-	42,553
Total Expenditures	**-**	**453,054**
Resources Required	**$ -**	**$ 175,920**
Budgeted Full-Time Equivalents	**-**	**1.30**
O & C Title III Fund - Fund 200		
Beginning Fund Balance	$ 1,340,219	$ 396,715
Intergovernmental	2,480,596	2,538,544
Miscellaneous	26,127	38,027
Total Resources	**3,846,942**	**2,973,286**
Materials & Services	570,823	200
Interfund Payments & Transfers	1,425,679	1,067,416
Intergovernmental Payments	1,453,725	1,487,161
Capital Outlay	-	-
Total Expenditures	**3,450,227**	**2,554,777**
Ending Fund Balance	**$ 396,715**	**$ 418,509**
Community Development Block Grant (CDBG) - Fund 216		
Beginning Fund Balance	$ 42,979	$ 43,870
Intergovernmental	136,253	163,747
Miscellaneous	891	2,045
Total Resources	**180,123**	**209,662**
Materials & Services	136,253	163,747
Interfund Payments & Transfers	-	45,915
Contingency	-	-
Total Expenditures	**136,253**	**209,662**
Ending Fund Balance	**$ 43,870**	**$ -**

General Services Department

	ACTUAL 2004-05	ACTUAL 2005-06
Economic Development - Fund 231		
Beginning Fund Balance	$ 104,809	$ 128,737
Intergovernmental	266,599	297,744
Fees & Charges for Services	-	-
Miscellaneous	2,219	6,008
Interfund Charges & Transfers	-	23,123
Total Resources	**373,627**	**455,612**
Personal Services	-	9,113
Materials & Services	40,633	58,583
Interfund Payments & Transfers	204,257	172,551
Capital Outlay	-	-
Total Expenditures	**244,890**	**240,247**
Ending Fund Balance	**$ 128,737**	**$ 215,365**
Budgeted Full-Time Equivalents	**1.00**	**1.00**
Grant Projects Fund - Fund 210		
Beginning Fund Balance	$ -	$ -
Intergovernmental	-	149,503
Miscellaneous	-	2,118
Interfund Charges & Transfers	-	50,000
Total Resources	**-**	**201,621**
Materials & Services	-	187,735
Total Expenditures	**-**	**187,735**
Ending Fund Balance	**$ -**	**$ 13,886**
Administrative Internal Service - Fund 401 - GIS Program		
Intergovernmental	$ -	$ 31,667
Fees & Charges for Services	-	2,760
Interfund Charges & Transfers	-	80,470
Total Resources	**-**	**114,897**
Personal Services	-	119,924
Materials & Services	-	17,318
Interfund Payments & Transfers	-	206
Capital Outlay	-	-
Total Expenditures	**-**	**137,448**
Net Allocable Amount	**$ -**	**$ 22,551**
Budgeted Full-Time Equivalents	**-**	**2.30**

Note: The responsibility for this program was transferred from Planning to General Services for 2005-06.

DEPARTMENT
County Sheriff

Fund Descriptions

General Fund – County Sheriff
Revenues and expenditures for the County Sheriff are accounted for in the General Fund. Revenues received are mainly from federal and state grants and patrol service contracts, and expenditures are for the operations of the department and its programs.

Sheriff's Reserve Officer's Fund
The Josephine County Sheriff's Office Reserve Program is a non-supported County entity receiving no General Fund support. The Reserve organization is made up of 18 to 30 individuals who donate their time and effort to Josephine County. The Reserve organization is a highly skilled support division trained to assist the Sheriff's Office.

Jail Commissary Fund
The Jail Commissary Fund is used to account for monies received from the inmate phone system. These funds are utilized to enhance conditions inside the jail.

JOINT (Forfeiture) Trust Fund
This fund accounts for the revenue and expenditures related to the County and its associates who investigate illegal drug activities that result in seized property associated with the illegal activities.

County Sheriff

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Sheriff		
Intergovernmental	$ 918,042	$ 1,349,912
Fees & Charges for Services	1,570,888	1,111,799
Miscellaneous	806	9,867
Interfund Charges & Transfers	268,240	227,406
Total Resources	**2,757,976**	**2,698,984**
Personal Services	6,628,068	6,567,527
Materials & Services	1,001,774	1,172,821
Interfund Payments & Transfers	2,003,788	2,266,922
Intergovernmental Payments	112,097	222,589
Capital Outlay	285,366	304,798
Total Expenditures	**10,031,093**	**10,534,657**
Resources Required	**$ 7,273,117**	**$ 7,835,673**
Budgeted Full-Time Equivalents	**89.40**	**86.40**
Sheriff's Reserve - Fund 226		
Beginning Fund Balance	$ 6,147	$ 9,931
Intergovernmental	1,450	-
Fees & Charges for Services	15,176	18,671
Miscellaneous	288	620
Total Resources	**23,061**	**29,222**
Materials & Services	12,294	15,717
Interfund Payments & Transfers	836	850
Total Expenditures	**13,130**	**16,567**
Ending Fund Balance	**$ 9,931**	**$ 12,655**

County Sheriff

	ACTUAL 2004-05	ACTUAL 2005-06
Jail Commissary - Fund 501		
Beginning Fund Balance	$ 73,506	$ 96,295
Fees & Charges for Services	60,343	70,346
Miscellaneous	1,856	4,418
Total Resources	**135,705**	**171,059**
Materials & Services	38,717	65,469
Interfund Payments & Transfers	693	1,078
Capital Outlay	-	-
Total Expenditures	**39,410**	**66,547**
Ending Fund Balance	**$ 96,295**	**$ 104,512**
JOINT (Forfeiture) Trust - Fund 735		
Beginning Fund Balance	$ 183,148	$ 162,473
Intergovernmental	67,260	46,417
Miscellaneous	3,919	7,182
Total Resources	**254,327**	**216,072**
Materials & Services	38,746	70,246
Interfund Payments & Transfers	51,366	3,251
Capital Outlay	1,742	-
Total Expenditures	**91,854**	**73,497**
Ending Fund Balance	**$ 162,473**	**$ 142,575**

DEPARTMENT
District Attorney

Fund Descriptions

General Fund - District Attorney
Revenues and expenditures of the District Attorney are accounted for in the General Fund. Revenues are received from state grants and interfund subsidies. Expenditures are for the operations of the department.

District Attorney's Forfeiture Fund
This fund is designed to account for monies and real property seized using federal and state statutes relating to certain criminal offenses. This program addresses seizures from individuals who have committed or are in the process of committing crimes in Josephine County. Assets are seized if investigation shows that the assets are proceeds from criminal activity or are used in the commission of a criminal offense.

County District Attorney

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - District Attorney		
Intergovernmental	$ 417,456	$ 422,623
Fees & Charges for Services	50,493	77,564
Miscellaneous	9,673	10,601
Interfund Charges & Transfers	-	115,441
Beginning Fund Balances - Restricted	-	62,156
Total Resources	**477,622**	**688,385**
Personal Services	1,405,920	1,380,862
Materials & Services	139,742	132,701
Interfund Payments & Transfers	248,089	375,073
Capital Outlay	5,381	-
Total Expenditures	**1,799,132**	**1,888,636**
Resources Required	**$ 1,321,510**	**$ 1,200,251**
Budgeted Full-Time Equivalents	**21.00**	**22.00**

DA Forfeiture - Fund 212			
Beginning Fund Balance	$ 1,833	$ 1,857	$ 8,835
Interfund Charges & Transfers			996
Total Resources	**1,857**	**8,835**	**9,831**
Capital Outlay			5,153
Total Expenditures	**-**	**-**	**5,153**
Ending Fund Balance	**$ 1,857**	**$ 8,835**	**$ 4,678**

DEPARTMENT
Community Justice

Fund Descriptions

General Fund - Community Justice
The revenues and expenditures of the juvenile services and a portion of the community services are accounted for in the General Fund. Revenues are received from federal, state and local grants, contracts, and fees for services to the general public. Expenditures are for the operations of the programs.

Community Corrections Fund
This fund accounts for funds received from the State of Oregon Department of Corrections to supervise adult felony cases, to administer Community Correction Act (CCA) sanction and services programs and the work crew program.

Enhanced Supervision
This is a revolving fund to collect fees from participants to be distributed for needed services to drug treatment clients.

Juvenile Flexible Services Fund
The Juvenile Flexible Services Fund accounts for monies provided by contract between Josephine County and the Oregon Youth Authority. These funds are used to provide individualized services to adjudicated delinquent youth that are in danger of being referred to a youth correctional facility. The expectation is that providing specialized individual services as needed by the youth may avert the commitment to a facility, increase educational participation and community protection and decrease self-destructive behavior.

Community Justice

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Community Justice		
Intergovernmental	$ 1,015,867	$ 992,912
Fees & Charges for Services	502,109	524,308
Miscellaneous	2,262	6,450
Interfund Charges & Transfers	409,543	377,257
Total Resources	**1,929,781**	**1,900,927**
Personal Services	2,985,845	2,846,618
Materials & Services	173,843	198,328
Interfund Payments & Transfers	463,804	509,362
Capital Outlay	14,138	-
Total Expenditures	**3,637,630**	**3,554,308**
Resources Required	**$ 1,707,849**	**$ 1,653,381**
Budgeted Full-Time Equivalents	**52.94**	**50.09**
Community Corrections - Fund 243		
Beginning Fund Balance	$ 471,416	$ 699,405
Intergovernmental	2,197,465	2,324,405
Miscellaneous	14,489	40,262
Total Resources	**2,683,370**	**3,064,072**
Personal Services	1,515,897	1,707,316
Materials & Services	196,302	259,403
Interfund Payments & Transfers	250,649	252,794
Capital Outlay	-	11,016
Debt Service	21,117	21,157
Contingency	-	-
Total Expenditures	**1,983,965**	**2,251,686**
Ending Fund Balance	**$ 699,405**	**$ 812,386**
Budgeted Full-Time Equivalents	**23.44**	**22.94**

Community Justice

	ACTUAL 2004-05	ACTUAL 2005-06
Enhanced Supervision - Fund 244		
Beginning Fund Balance	$ 67,158	$ 75,833
Intergovernmental	23,107	9,240
Miscellaneous	1,418	3,132
Total Resources	**91,683**	**88,205**
Material &Services	15,850	7,914
Contingency	-	-
Total Expenditures	**15,850**	**7,914**
Ending Fund Balance	**$ 75,833**	**$ 80,291**
Juvenile Flexible Services - Fund 281		
Beginning Fund Balance	$ 7,205	$ 10,142
Intergovernmental	12,584	4,676
Miscellaneous	150	368
Total Resources	**19,939**	**15,186**
Materials & Services	9,609	5,152
Interfund Payments & Transfers	188	-
Total Expenditures	**9,797**	**5,152**
Ending Fund Balance	**$ 10,142**	**$ 10,034**

DEPARTMENT
Public Health

Fund Descriptions

General Fund – Public Health
The Public Health Department of the General Fund accounts for all revenues and expenditures of Administration, Animal Control, and Environmental and Public Health.

General Fund – Adult Jail Health Clinic
The Public Health Department also operates the Adult Jail Health Clinic and bills the Sheriff's Office for the cost of operating the clinic.

Public Health

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Public Health		
Intergovernmental	$ 874,501	$ 956,193
Fees & Charges for Services	1,157,349	1,268,198
Miscellaneous	134,619	127,682
Interfund Charges & Transfers	-	-
Total Resources	**2,166,469**	**2,352,073**
Personal Services	1,782,809	1,750,087
Materials & Services	464,419	443,118
Interfund Payments & Transfers	337,435	400,581
Intergovernmental Payments	97,886	211,382
Capital Outlay	18,190	24,554
Debt Service	27,188	26,142
Total Expenditures	**2,727,927**	**2,855,864**
Resources Required	**$ 561,458**	**$ 503,791**
Budgeted Full-Time Equivalents	**33.53**	**33.13**

General Fund - Adult Jail Health Clinic		
Intrafund Charges & Transfers	$ 449,999	$ 407,832
Total Revenues	**449,999**	**407,832**
Personal Services	326,042	265,885
Materials & Services	107,181	130,527
Interfund Payments & Transfers	14,123	14,364
Capital Outlay	2,653	-
Total Expenditures	**449,999**	**410,776**
Resources Required	**$ -**	**$ 2,944**
Budgeted Full-Time Equivalents	**4.55**	**4.55**

DEPARTMENT
Mental Health

Fund Descriptions

General Fund – Mental Health
Revenues and expenditures for State-mandated and other necessary services of the Mental Health Department are accounted for in the General Fund. Revenues received are mainly from federal and state grants, and expenditures are for services provided, which include 24-hour crisis services, hospital holds, commitments, and pre-commitment investigations. Most of the operations of the Mental Health Department are accounted for in the following special revenue funds.

Jennifer Patton Memorial Fund
This fund was established in the name of Jennifer Patton, a former skill trainer for the Developmental Disabilities Program, whose life was cut short in May of 1995. The fund directly serves clients with developmental disabilities and supports the activities she shared with them.

Mental Health Fund
The Mental Health Fund accounts for all costs associated with providing medically necessary mental health services to the residents of Josephine County, including providing these services to citizens eligible for coverage by the Oregon Health Plan. Revenues received are mainly from federal and state grants, and expenditures are for the operations of the department and its programs.

Developmentally Disabled Services Fund
This fund was established to account for state mandated services for the developmentally disabled. The primary sources for revenues are federal and state grants. Expenditures are for the operations of the Developmental Disabilities Program.

E.S.C.E. – Early Intervention Fund
This fund accounts for the revenues and expenditures of the Early Intervention Program. Revenue sources are federal and state grants and expenditures are for early intervention services for children with developmental delays whose ages range form birth to six years.

Alcohol & Drug Fund
This fund was established to account for alcohol and drug prevention, early intervention, treatment, continuum of care, and drug-free housing. The primary revenue source is the Oregon Office of Mental Health and Addiction Services, although grants and community donations support a portion of *College Dreams* (see below).

Secured Residential Treatment Facility Fund
This fund accounts for the expenses associated with the operations of the Hugo Hills regional treatment facility in Hugo. Resources are derived mainly from federal and state grants.

Regional Hospital
This fund accounts for pass-through resources that are paid to the County by the State of Oregon for individuals in Southern Oregon who either require hospital commitment or urgent/emergent acute care from hospitals in the five-county region. Expenditures are payments to the hospitals which provided the care.

Zelzie Reed Early Intervention Trust Fund
This fund accounts for the receipt of donations from the estate of Zelzie Reed and any interest earned on the corpus of the donation. The expenditure of these resources is prescribed by her will.

College Dreams Trust Fund
This fund, established in fiscal year 2000-01, accounts for scholarships to students deemed at risk of dropping out of high school or getting involved with drugs. Students are eligible to enter the program during their sixth year and can continue to earn scholarship money throughout high school. Money for the scholarships comes from donations. Expenditures of this fund are for scholarship payoffs.

Mental Health Funds

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - Mental Health		
Miscellaneous	$ 9,905	$ 6,781
Interfund Charges & Transfers	545,556	612,313
Total Resources	**555,461**	**619,094**
Personal Services	588,863	405,117
Materials & Services	71,089	246,726
Interfund Payments & Transfers	28,233	88,552
Total Expenditures	**688,185**	**740,395**
Resources Required	**$ 132,724**	**$ 121,301**
Budgeted Full-Time Equivalents	**9.67**	**9.38**
Jennifer Patton Memorial - Fund 242		
Beginning Fund Balance	$ 7,366	$ 6,515
Miscellaneous	560	500
Total Resources	**7,926**	**7,015**
Materials & Services	1,176	375
Interfund Payments & Transfers	235	296
Total Expenditures	**1,411**	**671**
Ending Fund Balance	**$ 6,515**	**$ 6,344**
Mental Health - Fund 250		
Beginning Fund Balance	$ 388,332	$ 879,245
Taxes	60,580	-
Intergovernmental	9,324,839	7,014,354
Fees & Charges for Services	232,712	292,210
Miscellaneous	105,099	36,767
Interfund Charges & Transfers	968,546	1,354,307
Total Resources	**11,080,108**	**9,576,883**
Personal Services	4,730,312	4,175,913
Materials & Services	4,065,818	3,028,180
Interfund Payments & Transfers	1,346,677	1,507,360
Capital Outlay	8,636	-
Debt Service	49,420	47,515
Total Expenditures	**10,200,863**	**8,758,968**
Ending Fund Balance	**$ 879,245**	**$ 817,915**
Budgeted Full-Time Equivalents	**73.13**	**70.29**

Mental Health Funds

	ACTUAL 2004-05	ACTUAL 2005-06
Developmentally Disabled Services - Fund 251		
Beginning Fund Balance	$ 426,278	$ 344,582
Intergovernmental	4,931,555	5,568,014
Miscellaneous	14,990	30,551
Interfund Charges & Transfers	49,785	25,000
Total Resources	**5,422,608**	**5,968,147**
Personal Services	992,021	876,236
Materials & Services	3,991,264	4,553,184
Interfund Payments & Transfers	83,323	125,161
Capital Outlay	11,418	-
Total Expenditures	**5,078,026**	**5,554,581**
Ending Fund Balance	**$ 344,582**	**$ 413,566**
Budgeted Full-Time Equivalents	**17.00**	**17.00**
ESCE Early Intervention - Fund 252		
Beginning Fund Balance	$ 62,227	$ 107,764
Intergovernmental	1,380,429	1,197,560
Fees & Charges for Services	154,419	169,310
Miscellaneous	11,854	7,115
Interfund Charges & Transfers	107,724	20,595
Total Resources	**1,716,653**	**1,502,344**
Personal Services	1,255,338	1,150,541
Materials & Services	209,126	200,060
Interfund Payments & Transfers	130,669	156,824
Capital Outlay	13,756	-
Total Expenditures	**1,608,889**	**1,507,425**
Ending Fund Balance	**$ 107,764**	**$ (5,081)**
Budgeted Full-Time Equivalents	**21.83**	**24.87**

Mental Health Funds

	ACTUAL 2004-05	ACTUAL 2005-06
Alcohol and Drug - Fund 253		
Beginning Fund Balance	$ 330,909	$ 204,417
Taxes	-	64,475
Intergovernmental	1,516,593	2,008,911
Miscellaneous	22,100	15,222
Interfund Charges & Transfers	3,500	57,688
Total Resources	**1,873,102**	**2,350,713**
Personal Services	220,130	106,377
Materials & Services	756,773	1,328,088
Interfund Payments & Transfers	691,782	610,287
Total Expenditures	**1,668,685**	**2,044,752**
Ending Fund Balance	**$ 204,417**	**$ 305,961**
Budgeted Full-Time Equivalents	**4.43**	**1.42**
Secured Treatment Facility - Fund 270		
Beginning Fund Balance	$ 3,553	$ 111,544
Intergovernmental	1,633,649	1,637,747
Fees & Charges for Services	101,931	114,764
Miscellaneous	47,464	3,611
Total Resources	**1,786,597**	**1,867,666**
Personal Services	1,249,478	1,198,415
Materials & Services	179,323	252,621
Interfund Payments & Transfers	222,291	255,127
Capital Outlay	3,498	-
Debt Service	20,463	20,463
Total Expenditures	**1,675,053**	**1,726,626**
Ending Fund Balance	**$ 111,544**	**$ 141,040**
Budgeted Full-Time Equivalents	**21.73**	**23.73**

Mental Health Funds

	ACTUAL 2004-05	ACTUAL 2005-06
Regional Hospital - Fund 290		
Beginning Fund Balance	$ 2,674,467	$ 1,806,029
Intergovernmental	1,662,549	1,866,471
Miscellaneous	47,420	98,783
Total Resources	**4,384,436**	**3,771,283**
Materials & Services	2,193,944	1,192,660
Interfund Payments & Transfers	384,463	572,779
Total Expenditures	**2,578,407**	**1,765,439**
Ending Fund Balance	**$ 1,806,029**	**$ 2,005,844**
Zelzie Reed Early Intervention Trust - Fund 726		
Beginning Fund Balance	$ 15,486	$ 15,743
Miscellaneous	319	638
Total Resources	**15,805**	**16,381**
Interfund Payments & Transfers	62	-
Total Expenditures	**62**	**-**
Ending Fund Balance	**$ 15,743**	**$ 16,381**
College Dreams Trust - Fund 727		
Beginning Fund Balance	$ 78,874	$ 293,087
Miscellaneous	5,666	10,763
Interfund Charges & Transfers	219,107	1,117
Total Resources	**303,647**	**304,967**
Materials & Services	10,560	46,728
Total Expenditures	**10,560**	**46,728**
Ending Fund Balance	**$ 293,087**	**$ 258,239**

DEPARTMENT
Community Action

Fund Descriptions

Community Services
This fund is designated as the primary fund for the Community Services and Senior Programs. Revenues come from grants, contracts and donations and are used for the general administrative and program operation of twenty-eight services for seniors, disabled, and low-income individuals. This fund also accounts for the Veteran's Office.

Food Share Fund
This fund is used to account for USDA reimbursements, share contributions from disbursement agencies and donations from the private sector to be used for the benefit of needy people in Josephine County.

Special Transportation Fund
This fund is used to account for cigarette taxes received from the State of Oregon which are earmarked to be used to provide transportation for those citizens who are elderly or limited in mobility due to either mental or physical disabilities.

William MacKenzie Trust Fund
This trust fund was established based on a bequeath included in the will of William McKenzie. The bequeath established the fund principal, which cannot be expended. The purpose of the fund is to assist Josephine County residents who have exhausted all other sources of public assistance. The fund, which is administered by the Board of County Commissioners, provides assistance based on requests received from various public service agencies, within the limits dictated by the amount of interest earned.

Community Action Funds

	ACTUAL 2004-05	ACTUAL 2005-06
Community Services - Fund 208		
Beginning Fund Balance	$ 81,582	$ 158,204
Intergovernmental	1,790,306	1,667,927
Fees & Charges for Services	8,538	-
Miscellaneous	54,888	38,877
Interfund Charges & Transfers	53,694	40,000
Total Resources	**1,989,008**	**1,905,008**
Personal Services	423,035	342,647
Materials & Services	1,238,372	1,424,027
Interfund Payments & Transfers	168,588	138,334
Capital Outlay	809	-
Total Expenditures	**1,830,804**	**1,905,008**
Ending Fund Balance	**$ 158,204**	**$ -**
Budgeted Full-Time Equivalents	**9.95**	**6.75**
Food Share - Fund 230		
Beginning Fund Balance	$ 18,751	$ 23,157
Intergovernmental	92,859	3,917
Fees & Charges for Services	47,311	18,256
Miscellaneous	163,547	10,144
Total Resources	**322,468**	**55,474**
Personal Services	130,388	20,573
Materials & Services	80,894	17,997
Interfund Payments & Transfers	57,975	16,904
Capital Outlay	30,054	-
Total Expenditures	**299,311**	**55,474**
Ending Fund Balance	**$ 23,157**	**$ -**
Budgeted Full-Time Equivalents	**3.50**	**2.25**

Community Action Funds

	ACTUAL 2004-05	ACTUAL 2005-06
Special Transportation - Fund 245		
Beginning Fund Balance	$ (9,059)	$ 77,539
Intergovernmental	707,141	415,951
Fees & Charges for Services	122,047	71,026
Miscellaneous	102,584	245,458
Total Resources	**922,713**	**809,974**
Personal Services	451,839	292,604
Materials & Services	204,432	244,723
Interfund Payments & Transfers	188,903	223,692
Capital Outlay	-	48,955
Total Expenditures	**845,174**	**809,974**
Ending Fund Balance	**$ 77,539**	**$ -**
Budgeted Full-Time Equivalents	**12.45**	**11.25**
William Mac Kenzie Trust - Fund 712		
Beginning Fund Balance	$ 66,464	$ 67,841
Miscellaneous	1,377	2,752
Total Resources	**67,841**	**70,593**
Total Expenditures	**-**	**-**
Ending Fund Balance	**$ 67,841**	**$ 70,593**

DEPARTMENT
Board of County Commissioners

Fund Descriptions

General Fund – General Government
The General Fund – General Government accounts for all revenues and expenditures of the County which are not accounted for in other General Fund departments. The office of the Board of County Commissioner (BCC) is responsible for the portion of the General Government budget presented in this section. The Finance Department is responsible for administering the portion of the General Government budget presented in its section. Effective with the 2005-06 budget, this section has been combined with General Fund – General Government in the Finance Department.

General Fund – State Courts
This fund was established to account for revenues and expenditures related to improving security for the State Courts, which are located in the Josephine County Courthouse. The revenues for this fund are derived from a share of court fines and fees. Effective with the 2005-06 budget, this section has been combined with General Fund – General Government in the Finance Department.

Administrative Internal Service Fund – Commissioner's Office
The Administrative Internal Service Fund (ISF) was established to fund the departments which provide administrative and general services to other county departments.

The Commissioner's Office is a department within the ISF fund. The costs associated with the department's operations are accounted for in this section.

Board of County Commissioners

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - General Government		
Interfund Charges & Transfers	$ 13,000	$ -
Total Resources	**13,000**	**-**
Materials & Services	47,654	-
Total Expenditures	**47,654**	**-**
Resources Required	**$ 34,654**	**$ -**
General Fund - State Courts		
Interfund Payments & Transfers	$ 535,373	$ -
Total Expenditures	**535,373**	**-**
Resources Required	**$ 535,373**	**$ -**
Administrative Internal Service - Fund 401 - General Governmen		
Materials & Services	$ 125,322	$ 95,005
Interfund Payments & Transfers	-	-
Total Expenditures	**125,322**	**95,005**
Allocable Amount	**$ 125,322**	**$ 137,423**
Administrative Internal Service - Fund 401 - BCC Operations		
Fees & Charges for Services	$ 328	$ 616
Miscellaneous	6,515	5,194
Interfund Charges & Transfers	15,840	-
Total Resources	**22,683**	**5,810**
Personal Services	430,961	414,915
Materials & Services	44,197	26,123
Interfund Payments & Transfers	18,003	3,039
Capital Outlay	2,961	6,443
Total Expenditures	**496,122**	**450,520**
Net Allocable Amount	**$ 473,439**	**$ 444,710**
Budgeted Full-time Equivalents	**6.00**	**6.00**

DEPARTMENT
Finance

Fund Descriptions

General Fund - General Government
The General Fund - General Government accounts for all revenues and expenditures of the County, which are not accounted for in the other General Fund departments.

Administrative Internal Service Fund - Finance and General Government
The Administrative Internal Service Fund (ISF) was established to fund the departments which provide administrative and general services to other County departments. The net cost of operating ISF departments is allocated to the operating departments and funds which directly serve the public.

Finance is a department within the ISF fund. The costs associated with operating the Finance Department are accounted for in this section.

The General Government section of the ISF fund accounts for all non –departmental revenues and expenditures of the County's ISF, which are not accounted for in the other ISF departments.

Search and Rescue Building Acquisition Fund
This fund accounts for the monies budgeted for the acquisition of search and rescue facilities.

Energy Improvements Debt Service Fund
This fund is used to account for payments to repay the long-term loans made for the purpose of providing energy improvements to the County Courthouse, Illinois Valley Pool, and the Grants Pass YMCA building. The loans were paid off in 2004-05.

PERS Bond Debt Service
During the fiscal year 2001-02 the County completed the financing the PERS unfunded actuarial liability and created this fund. The revenue for the payment of the bond will be received from all County departments and placed in this fund. The related debt payments will be taken care of also within this fund.

Adult Jail Facility
This fund accounts for the collection of property taxes related to the retirement of the bonds issued for the construction of the Adult Jail. Josephine County voters in the November 3, 1998 general election approved this levy.

Payroll Reserve
Funds are provided to the Payroll Reserve fund by formula for each county department. Charges against this fund are for payments made to employees who exchange time management leave, sell back vacation or receive any settlement for accrued leaves at time of retirement or termination of employment.

PEG Access Trust Fund
Josephine County Ordinance 98-1 authorizes the Board of County Commissioners of Josephine County to grant non-exclusive franchises for the operation of cable communication systems within the unincorporated area of Josephine County. The PEG Access Trust Fund accounts for the monies received for the franchise fees. Expenditures are for public cable access.

Finance Department

	ACTUAL 2004-05	ACTUAL 2005-06
General Fund - General Government		
Taxes	$ 710,912	$ 815,402
Intergovernmental	11,537,016	11,802,367
Fees & Charges for Services	44,996	7,551
Miscellaneous	135,501	48,009
Interfund Charges & Transfers	2,037	64,222
Beginning Fund Balance	2,494,819	2,660,756
Total Resources	**14,925,281**	**15,398,307**
Materials & Services	110,968	104,647
Interfund Payments &Transfers	1,399,494	1,528,010
Intergovernmental Payments	-	30,000
Capital Outlay	523,933	-
Debt Service	43,382	11,349
Ending Fund Balance	2,660,756	4,135,655
Total Expenditures	**4,738,533**	**5,809,661**
Resources (Provided)	**$ (10,186,748)**	**$ (9,588,646)**
Administrative Internal Service - Fund 401 - Finance		
Personal Services	$ 339,471	$ 412,954
Materials & Services	36,248	32,625
Interfund Payments & Transfers	8,452	8,202
Debt Service	33,073	-
Total Expenditures	**417,244**	**453,781**
Allocable Amount	**$ 417,244**	**$ 453,781**
Budgeted Full-Time Equivalents	**4.70**	**6.70**
Administrative Internal Service - Fund 401 - General Government		
Fees & Charges for Services	$ 100,191	$ 96,414
Miscellaneous	10,428	37,392
Interfund Charges & Transfers	5,073,041	5,295,791
Total Resources	**5,183,660**	**5,429,597**
Materials & Services	153,586	157,889
Total Expenditures	**153,586**	**157,889**
Net Allocable Amount	**$ (5,030,074)**	**$ (5,271,708)**

Finance Department

	ACTUAL 2004-05	ACTUAL 2005-06
Search and Rescue Building Acquisition - Fund 301		
Beginning Fund Balance	$ 74,840	$ 23,123
Miscellaneous	1,093	-
Interfund Charges & Transfers	723,830	-
Total Resources	**799,763**	**23,123**
Interfund Charges and Transfers	-	23,123
Capital Outlay	776,640	-
Total Expenditures	**776,640**	**23,123**
Ending Fund Balance	**$ 23,123**	**$ -**
Energy Improvements - Fund 605		
Beginning Fund Balance	$ 1,551	$ -
Miscellaneous	131	-
Interfund Charges & Transfers	2,083	-
Total Resources	**3,765**	**-**
Interfund Payments & Transfers	89	-
Debt Service	3,676	-
Total Expenditures	**3,765**	**-**
Ending Fund Balance	**$ -**	**$ -**

The debt accounted for in this fund was paid off in 2004-05.

PERS Bond Debt Service - Fund 610		
Beginning Fund Balance	$ 201,734	$ 210,238
Miscellaneous	10,098	11,463
Interfund Charges & Transfers	834,000	706,000
Total Resources	**1,045,832**	**927,701**
Debt Service	835,594	870,594
Total Expenditures	**835,594**	**870,594**
Ending Fund Balance	**$ 210,238**	**$ 57,107**
Adult Jail Facility Debt Service - Fund 625		
Beginning Fund Balance	$ 147,531	$ 145,620
Taxes	1,109,373	1,092,197
Miscellaneous	21,661	28,034
Total Resources	**1,278,565**	**1,265,851**
Debt Service	1,132,945	1,131,715
Total Expenditures	**1,132,945**	**1,131,715**
Ending Fund Balance	**$ 145,620**	**$ 134,136**

Finance Department

	ACTUAL 2004-05	ACTUAL 2005-06
Payroll Reserve - Fund 651		
Beginning Fund Balance	$ 1,023,985	$ 1,651,013
Miscellaneous	9,017	34,195
Interfund Charges & Transfers	1,966,693	811,925
Total Resources	**2,999,695**	**2,497,133**
Personal Services	1,348,682	1,732,659
Total Expenditures	**1,348,682**	**1,732,659**
Ending Fund Balance	**$ 1,651,013**	**$ 764,474**
Adult Jail Arbitrage Reserve - Fund 700		
Beginning Fund Balance	$ 21	$ -
Miscellaneous	-	-
Total Resources	**21**	**-**
Materials & Services	-	-
Interfund Payments & Transfers	21	-
Total Expenditures	**21**	**-**
Ending Fund Balance	**$ -**	**$ -**
PEG Access - Fund 704		
Beginning Fund Balance	$ 80,615	$ 63,309
Taxes	47,887	45,340
Fees & Charges for Services	-	-
Miscellaneous	1,672	2,445
Total Resources	**130,174**	**111,094**
Materials & Services	33,072	34,161
Interfund Payments & Transfers	13,000	15,000
Capital Outlay	20,793	-
Total Expenditures	**66,865**	**49,161**
Ending Fund Balance	**$ 63,309**	**$ 61,933**

DEPARTMENT
Personnel and Risk Management

Fund Descriptions

Administrative Internal Service Fund – Personnel & Risk Management
The Administrative Internal Service Fund (ISF) was established to fund the departments which provide administrative and general services to other county departments.

Personnel and Risk Management is a department within the ISF fund. The costs associated with the department's operations are accounted for in this section.

Self Insurance Fund
The Self Insurance Fund was established to account for the expenses associated with the County's Self Insurance program. The County chose to self insure physical property, general liability claims and worker's compensation claims in an effort to reduce costs and gain a measure of control over these continually rising expenses. The fund is also intended to fund an excess insurance policy, fund the administrative costs to manage the programs, and establish a reserve for the property, liability, and worker's compensation programs.

Health Insurance Fund
The Health Insurance Fund was established to account for the premiums for medical, vision, dental, life, long term disability (LTD), accidental death and dismemberment (ADD) insurance plans, and the costs of a health management program. The fund serves as a clearing account, and is not intended to accumulate a reserve. There is no need or requirement to budget clearing account activity, and, accordingly, this practice was discontinued with the 2005-06 budget.

Personnel Department

	ACTUAL 2004-05	ACTUAL 2005-06
Administrative Internal Service - Fund 401 - Personne		
Interfund Charges & Transfers	$ 165,000	$ 165,000
Total Resources	**165,000**	**165,000**
Personal Services	305,580	247,959
Materials & Services	34,311	21,485
Interfund Payments & Transfers	4,290	3,844
Total Expenditures	**344,181**	**273,288**
Net Allocable Amount	**$ 179,181**	**$ 108,288**
Budgeted Full-Time Equivalents	**4.50**	**3.00**
Self Insurance - Fund 410		
Beginning Fund Balance	$ 375,118	$ 372,402
Miscellaneous	18,548	37,972
Interfund Charges & Transfers	1,222,837	1,432,814
Total Resources	**1,616,503**	**1,843,188**
Personal Services	88,798	52,266
Materials & Services	979,181	701,302
Interfund Payments & Transfers	176,122	183,212
Total Expenditures	**1,244,101**	**936,780**
Ending Fund Balance	**$ 372,402**	**$ 906,408**
Health Insurance - Fund 420		
Beginning Fund Balance	$ 14,522	$ -
Miscellaneous	378,452	-
Interfund Charges & Transfers	4,440,023	-
Total Resources	**4,832,997**	**-**
Personal Services	$ 4,834,986	$ -
Interfund Payments & Transfers	-	-
Total Expenditures	**4,834,986**	**-**
Ending Fund Balance	**$ (1,989)**	**$ -**

This fund serves as a clearing account for charges to departments for employee health, dental and vision insurance and the payment of the insurance premiums by the County. There is no need or requirement to budget clearing account activity, and, accordingly, this practice was discontinued with the budget for 2005-06.

DEPARTMENT
Legal Counsel

Fund Descriptions

Administrative Internal Service Fund – Legal Counsel
The Administrative Internal Service Fund (ISF) was established to fund the departments which provide administrative and general services to other county departments.

The County Legal Counsel is a department within the ISF fund. The costs associated with the department's operations are accounted for in this section.

Law Library Fund
Josephine County operates a law library for the use of judges, attorneys, litigants and potential litigants. The Law Library is funded totally through fees which are collected from each civil suit action or proceeding filed in the circuit or district court. State law limits the amount of fees used for the Library to no more than 40% of the fees they collect.

County Legal Counsel

	ACTUAL 2004-05	ACTUAL 2005-06
Administrative Internal Service - Fund 401 - Legal		
Miscellaneous	$ 1,100	$ -
Interfund Charges & Transfers	-	26,034
Total Resources	**1,100**	**26,034**
Personal Services	306,698	349,434
Materials & Services	13,184	14,312
Interfund Payments & Transfers	2,600	2,600
Capital Outlay	199	-
Total Expenditures	**322,681**	**366,346**
Net Allocable Amount	**$ 321,581**	**$ 340,312**
Budgeted Full-Time Equivalents	**3.80**	**4.25**
Law Library - Fund 237		
Beginning Fund Balance	$ 17,645	$ 2,227
Intergovernmental	84,852	90,351
Fees & Charges for Services	1,003	1,749
Miscellaneous	160	276
Total Resources	**103,660**	**94,603**
Personal Services	49,926	26,319
Materials & Services	35,010	36,575
Interfund Payments & Transfers	16,497	15,168
Capital Outlay	-	-
Total Expenditures	**101,433**	**78,062**
Ending Fund Balance	**$ 2,227**	**$ 16,541**
Budgeted Full-Time Equivalents	**0.78**	**0.50**

The administration of the Law Library was transferred from the Library Department to the Legal Counsel effective on July 1, 2005.

DEPARTMENT
Information Technology

Fund Description

Administrative Internal Service Fund – Information Technology
The Administrative Internal Service Fund (ISF) was established to fund the departments which provide administrative and general services to other county departments.

Information Technology is a department within the ISF fund. The costs associated with the department's operations are accounted for in this section.

Information Technology

	ACTUAL 2004-05	ACTUAL 2005-06
Administrative Internal Service - Fund 401 - Information Systems		
Miscellaneous Revenue	$ -	$ 400
Interfund Charges & Transfers	-	8,734
Total Resources	**-**	**9,134**
Personal Services	605,540	544,473
Materials & Services	160,362	137,333
Interfund Payments & Transfers	2,843	2,814
Capital Outlay	-	-
Total Expenditures	**768,745**	**684,620**
Net Allocable Amount	**$ 768,745**	**$ 675,486**
Budgeted Full-Time Equivalents	**9.00**	**8.00**

DEPARTMENT
Communications

Fund Description

Administrative Internal Service Fund – Communications
The Administrative Internal Service Fund (ISF) was established to fund the departments which provide administrative and general services to other county departments. The net cost of operating ISF departments is allocated to the operating departments and funds which directly serve the public.

Communications is a department within the ISF fund. The costs associated with the department's operations are accounted for in this section.

Communications

	ACTUAL 2004-05	ACTUAL 2005-06
Administrative Internal Service - Fund 401 - Communications		
Fees & Charges for Services	$ 26,317	$ 27,120
Interfund Charges & Transfers	82,993	74,809
Total Resources	**109,310**	**101,929**
Personal Services	223,985	211,393
Materials & Services	113,377	107,543
Interfund Payments & Transfers	14,001	20,335
Total Expenditures	**351,363**	**339,271**
Net Allocable Amount	**$ 242,053**	**$ 237,342**
Budgeted Full-Time Equivalents	**3.00**	**3.00**

DEPARTMENT
Library

Fund Descriptions

Library Operating Fund
In March of 1995, the Library was granted a three-year serial levy by the voters of Josephine County. Measure 50 was passed in May of 1997 and the 1995 levy became a part of the County's permanent rate. These funds are used for operation of the Main Library in Grants Pass and branch libraries in Cave Junction, Wolf Creek, and Williams. This fund accounts for these monies.

Library Trust Fund
The Library Trust Fund is a special fund for the management of gifts, donations, grants and other supplementary funding for the benefit of the Josephine County Library System. Most gifts are donated to the library for specific purposes and the donors' wishes must be honored. The fund can also be used to account for unrestricted gifts and grants.

Kaye Jean Turner Trust Fund
Mr. and Mrs. Fred Gray established the Kaye Jean Turner Trust Fund as a special Library fund in 1979 in memory of their daughter Kaye Jean Turner. The purpose of the fund is to purchase library materials in the subject areas of art history and art appreciation. The fund regularly receives contributions from the Gray family. No more than one third the principal amount is to be expended annually with the remaining balance to accumulate interest and be added to the principal amount for future use.

George R Borders Memorial Trust Fund
George R Borders established this fund in 1995 as the result of a bequest. The principal is to remain untouched, while the interest may be used for projects to benefit the Main library in Grants Pass.

Library Funds

	ACTUAL 2004-05	ACTUAL 2005-06
Library Operating - Fund 205		
Beginning Fund Balance	$ 216,548	$ 197,710
Taxes	7,907	2,361
Intergovernmental	34,447	36,697
Fees & Charges for Services	11,357	10,743
Miscellaneous	28,256	27,134
Interfund Charges & Transfers	1,175,000	925,000
Total Resources	**1,473,515**	**1,199,645**
Personal Services	808,815	619,715
Materials & Services	264,554	313,546
Interfund Payments & Transfers	202,436	207,311
Total Expenditures	**1,275,805**	**1,140,572**
Ending Fund Balance	**$ 197,710**	**$ 59,073**
Budgeted Full-Time Equivalents	**17.94**	**15.04**
Library Trust - Fund 702		
Beginning Fund Balance	$ 114,338	$ 156,072
Miscellaneous	62,416	9,785
Total Resources	**176,754**	**165,857**
Materials & Services	10,731	22,995
Interfund Payments & Transfers	3,362	1,691
Capital Outlay	6,589	-
Total Expenditures	**20,682**	**24,686**
Ending Fund Balance	**$ 156,072**	**$ 141,171**
Kaye Jean Turner - Fund 710		
Beginning Fund Balance	$ 60,479	$ 56,755
Miscellaneous	1,214	2,270
Total Resources	**61,693**	**59,025**
Materials & Services	4,938	1,639
Total Expenditures	**4,938**	**1,639**
Ending Fund Balance	**$ 56,755**	**$ 57,386**

Library Funds

	ACTUAL 2004-05	ACTUAL 2005-06
George R Borders Memorial - Fund 744		
Beginning Fund Balance	$ 482,493	$ 487,291
Miscellaneous	5,504	17,019
Total Resources	**487,997**	**504,310**
Interfund Payments & Transfers	706	7
Total Expenditures	**706**	**7**
Ending Fund Balance	**$ 487,291**	**$ 504,303**

DEPARTMENT
Josephine County Fairgrounds

Fund Description

Josephine County Fair
The Fair Board has exclusive management of the grounds and other property owned, leased, used or controlled by the county and devoted to the use of the County Fair, and is entrusted and charged with the entire business management and financial and other matters of the fairground operations.

County Fairgrounds

	ACTUAL 2004-05	ACTUAL 2005-06
Josephine County Fair - Fund 221		
Beginning Fund Balance	$ (106,846)	$ (107,068)
Intergovernmental	35,141	46,456
Fees & Charges for Services	968,013	944,389
Interfund Charges & Transfers	56,000	50,000
Total Resources	**952,308**	**933,777**
Personal Services	$ 247,650	$ 235,940
Materials & Services	739,438	762,437
Interfund Payments & Transfers	66,410	71,152
Capital Outlay	5,878	-
Total Expenditures	**1,059,376**	**1,069,529**
Ending Fund Balance	**$ (107,068)**	**$ (135,752)**
Budgeted Full-Time Equivalents	**5.00**	**5.00**

DEPARTMENT
Commission for Children and Families

Fund Description

Commission on Children and Families Trust - Josephine County Commission on Children and Families was established in 1990 and based on State Legislative Mandate. The Board of County Commissioners appoints the Commission members. The activities of the Commission are to develop strategic plans for issues affecting our children and families, advocate for and support the healthy development of children in Josephine County, and recommend allocations of state, federal, and private funds to programs serving children and families.

Commission for Children and Families

	ACTUAL 2004-05	ACTUAL 2005-06
Commission on Children and Families Trust - Fund 720		
Beginning Fund Balance	$ 153,835	$ 75,191
Intergovernmental	513,012	471,117
Fees & Charges for Services	30,629	4,595
Miscellaneous	8,031	8,364
Total Resources	**705,507**	**559,267**
Personal Services	141,261	80,117
Materials & Services	274,812	277,732
Interfund Payments & Transfers	177,353	22,185
Intergovernmental Payments	36,665	77,727
Capital Outlay	225	-
Total Expenditures	**630,316**	**457,761**
Ending Fund Balance	**$ 75,191**	**$ 101,506**
Budgeted Full-Time Equivalents	**2.00**	**2.00**

DEPARTMENT
Building and Safety

Fund Description

Building Safety and Electrical Inspection Fund
This fund accounts for the revenues and expenditures associated with building safety and electrical inspections. These two programs are accounted for separately within this one fund. The majority of revenues received are fees charged for the issuance of permits. The expenditures are for the operations of this department and its programs.

Building and Safety

	ACTUAL 2004-05	ACTUAL 2005-06
Building Safety and Electrical Inspection - Fund 262		
Beginning Fund Balance	$ 1,260,718	$ 1,721,569
Fees & Charges for Services	1,057,334	1,085,503
Miscellaneous	31,716	80,940
Total Resources	**2,349,768**	**2,888,012**
Personal Services	435,940	439,899
Materials & Services	110,296	132,023
Interfund Payments & Transfers	78,441	88,497
Capital Outlay	3,522	-
Total Expenditures	**628,199**	**660,419**
Ending Fund Balance	**$ 1,721,569**	**$ 2,227,593**
Budgeted Full-Time Equivalents	**8.75**	**7.00**

DEPARTMENT
Josephine County Airports

Fund Description

Airports Fund
The Airports Fund is used to account for the operations of the County's two airports. It was formed from combining the former Grants Pass Airport Fund and Illinois Valley Airport Fund, effective July 1, 2004. The two airports are accounted for separately within this one fund.

The Grants Pass Airport is operated and maintained on money generated through leases. The airport is a facility for the commerce and pleasure of local people, commuting businessmen, and pleasure flying. Expenditures are for operations and maintenance of the facility.

The Illinois Valley Airport was deeded to Josephine County in 1987 from the U.S. Forest Service. It receives a subsidy from video poker funds allocated for economic development. Expenditures are for the operational and maintenance costs associated with the facility.

Airports

	ACTUAL 2004-05	ACTUAL 2005-06
County Airports - Fund 530		
Beginning Fund Balance	$ 95,851	$ 88,451
Intergovernmental	565,631	69,542
Fees & Charges for Services	255,620	395,637
Miscellaneous	40,448	14,460
Interfund Charges & Transfers	37,000	57,000
Total Resources	**994,550**	**625,090**
Personal Services	72,854	77,674
Materials & Services	133,925	341,728
Interfund Payments & Transfers	39,360	26,912
Capital Outlay	659,960	52,461
Contingency	-	-
Total Expenditures	**906,099**	**498,775**
Ending Fund Balance	**$ 88,451**	**$ 126,315**
Budgeted Full-Time Equivalents	**2.50**	**1.00**

Josephine County, Oregon
Historical Section

Staffing Summary In Full Time Equivalents (FTE)
All Funds and Departments

Fund/Departments	ADOPTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
General Fund		
Assessor	18.00	18.00
Clerk	6.75	6.75
Community Justice	52.94	50.09
District Attorney	21.00	22.00
Forestry	6.50	6.50
Mental Health	9.67	9.38
Planning	8.20	8.50
WaterMaster	-	-
Public Health	33.53	33.13
Public Health - Adult Jail Health Clinic	4.55	4.55
Sheriff	89.40	86.40
Surveyor	1.75	1.50
Treasurer	6.45	6.00
Total General Fund	258.74	252.80
Administrative Internal Service Funds		
Board of County Commissioners	6.00	6.00
Finance	5.70	6.70
Information Systems	9.00	9.00
Communications	3.00	3.00
Planning - GIS Program	2.30	2.30
Building Operations and Maintenance	17.00	17.00
County Fleet Operations	6.00	5.00
Human Resources	4.50	3.00
County Legal Counsel	3.80	4.25
Central Services	0.45	0.45
Total Administrative Internal Service	57.75	56.70
Other Funds		
Public Works Operating	67.00	67.00
Library	17.94	15.04
Community Services	9.95	6.75
Fair	5.00	5.00
Public Land Corner Preservation	-	0.25
Food Share	3.50	2.25
Economic Development	-	1.00
Law Library	1.00	0.50
Community Corrections Program	23.44	22.94
Special Transportation	12.45	11.25
Mental Health Program	73.13	70.85
Developmentally Disabled Services	17.00	15.00
Early Intervention	21.83	24.87
Alcohol & Drug Program	4.43	-
Parks	6.75	6.75
Electrical Inspections - Building Safety	8.75	7.00
Secured Residential Treatment Facility	21.73	23.73
Public Works Equipment	-	-
County Airports	2.50	1.00
Commission on Children and Families	2.00	2.00
Total Other Funds	298.40	283.18
Total FTE's	614.89	592.68

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