

Introduction





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**Josephine County
Budget Message
Fiscal Year 2011-12
April 20, 2011**

As the Budget Officer for Josephine County, I am presenting to the Budget Committee a balanced budget as required by Oregon Budget Law. The budget before you includes citizen input on services they are willing to fund, guidelines set by the Board of County Commissioners, mandates required by the State of Oregon and stakeholder support of programs. The budgets include details on mandates, program outcomes, revenues, expenditures and personnel for each department within the respective fund. Although County government and the resulting budget is complex, our goal is to provide as much transparency in government as possible while following Oregon Budget Law.

The County is continuing with the "Budgeting for Outcomes" model, which is based on programs and service levels within the County. In FY 2010-11, the County adopted four goals related to the budget. Each Department was requested to relate how their programs met the following goals:

- 1) Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County.
- 2) Provide sustainable funding for all mandated and essential County government programs for the next ten years.
- 3) Provide services in a transparent, open and efficient manner to the citizens of Josephine County.
- 4) Ensure cost effective achievement of services to the County's citizens by providing an environment that fosters a highly qualified and professional workforce.

Josephine County requires that the majority of County programs be self sustaining through fees, grants, state contracts, and other revenue sources that don't rely on property taxes and/or the Federal SRS 2008 dollars. With the economy continuing in a downward trend and the State's current budget issues, many Departments will face challenges to provide services at minimal levels for our citizens. The proposed budgets reflect a net reduction in full time equivalent positions (FTE) of 21.35. Airport, Fleet and Transit (self sustaining) have requested increased FTE's based on workload demands. With the ongoing economic trends, the budget proposal does include requests for monies for the Public Health Solid Waste program, Veterans Services program, Animal Protection program and the Special Public Works Fund from the General Fund

As part of the SRS 2008 bailout, Congress included monies for O&C Counties through 2011. The amounts were based on the County's allotment in 2006 with each year's payment declining (90% down to 40%). Payments for general government purposes have been dedicated to the Public Safety Fund. Public Works and Title III SRS 2008 projects are also funded for the same time period. Currently, no new revenue sources have been identified or approved by Congress or the citizens to replace the SRS 2008 payments after the 2011-12 fiscal year.

Fund Structure Information

- 1) Departments (Offices and Programs) that provide similar services and rely on common funding sources remain grouped together in separate funds such as the General Fund and the Public Safety Fund.
- 2) The Public Works Fund's major source of revenue continues to be State Gas Tax dollars. Public Works will be finishing road and bridge projects funded by the federal bailout monies (SRS 2008) and state stimulus dollars.
- 3) Funds, such as Fair, Parks and Public Health will continue to be required to be self sustaining from fees, grants or other revenue sources outside of the General Fund. These Funds have had a deficit fund balance for the last three years which will require program reductions and/or increased sources of revenues in order to become self sustaining. All other Funds that are for dedicated purposes are required to be shown as individual Funds in the budget.
- 4) In FY 10-11, the County entered into a settlement agreement with AFSCME to sustain the transfer of Mental Health programs (2006) to nonprofit agencies. Of the 125 FTE's, three positions were reinstated to County employment. Two FTE's to Mental Health and one department specialist to Information Technology. The County, in its role as the Mental Health Authority, will still provide oversight of the mental health programs which are funded by State grant/contract dollars.
- 5) The County is continuing to follow the Public Safety Plan, approved in January 2009, for funding public safety departments through FY 2011-12. Funding comes from Federal SRS 2008 monies, a transfer from General Fund of 3 million dollars and dedicated revenues. New funding will be required for FY 2012-13 and beyond in order to maintain Public Safety at the same level of service. With no new funding, projections estimate the Public Safety programs will decrease at least fifty (50) percent of current service levels in FY 2012-13.
- 6) Fund 210, Grant Project Fund is mainly a pass through fund for Title III monies from the federal government and Economic Development lottery dollars. With the loss of O&C monies for Title III programs, the County has enough reserves to fund programs such as Search and Rescue, community work crews and forest activities for approximately two to three more years. The monies available for Title III projects under SRS 2008 have more restrictions and have to be refunded if not obligated by 2012. Economic Development dollars continue to decline as lottery revenues decrease and the County expended the carry over reserves in FY 2010-11. No new applications have been requested for projects and the County Departments that receive economic dollars have been reduced by \$10,000 each (Parks, Fair and Planning). The Airport was reduced from \$37,000 to \$30,000.
- 7) The centralized overhead of the County is in Fund 401, Internal Service Fund. Current overhead charges were increased from 8.50% to 9.25%. The percentage allocation is applied to the personal service and material & services budgets of the operating funds (excluding pass through

monies). With declining operational budgets countywide, ISF fund revenues were decreased by \$225,000. Four (4) FTE's were eliminated. Fund 402 includes the programs for maintenance of county facilities and fleet. Departments are directly charged for services and those charges were slightly increased to reflect the increases in utilities and vehicle fuel. Fund 410, Insurance Fund reflects an increase due to large self insured worker compensation settlements and the remaining litigation costs for lawsuits filed in 2005 that depleted the carry over reserves of the Fund. Costs are expected to decline for county departments as the County continues to move totally away from being self insured.

- 8) Property sales and capital expenditures for facilities are shown under the Property Reserve Fund. This budget includes federal stimulus projects and projects funded by a portion of the rental charge to departments for depreciation. The Equipment Reserve Fund receives revenues from Fleet for vehicle replacement and direct monies from Funds that require capital purchases of \$5,000 or more.
- 9) The Personnel section includes the Organizational chart with positions county wide. Current salary tables are included. Current union contracts for AFSCME, SEIU/OPEU and the Sheriff's Association are due to expire June 30, 2012 and will require bargaining during FY 2011-12.

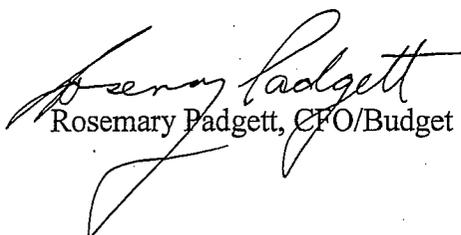
Impacts

With the exception of Public Safety, the proposed Budget shows the continuing impacts of reduced service levels referred to as Service Level 1 budgets, both in dollars and positions (FTE's) budgeted. Departments that were reduced beginning in FY 07-08 will continue to operate under those constraints. The Public Safety Fund, which relies on General Fund transfers and the SRS 2008 federal monies, has increased service levels based on the Public Safety Plan. Without a sustainable funding source, Public Safety will be faced with service reductions beginning in FY 2012-13.

The General Fund contingency has decreased from a conservative 3 million dollars to approximately 1.8 million dollars for this fiscal year. Part of the decrease results from reducing the beginning fund balance to offset deficits that have occurred in the Public Health and Parks Funds in FY 2010-11. These General Fund carryover monies are used to cover payrolls and other costs of the County until property tax and other annual revenues are received in November.

Conclusion

During the Josephine County FY 2011-12 Budget process, we will be discussing programs and related service levels that are currently available to our citizens. The citizens, through their representatives, need to identify the programs that are considered necessary to maintain the quality of life we expect in Josephine County. We then need to work together in providing sustainable long term funding for those important County government services.


Rosemary Padgett, CFO/Budget Officer

Josephine County
Approved Budget Goals
2011-12

- 1) Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County.
- 2) Provide sustainable funding for all mandated and essential County government programs for the next ten years.
- 3) Provide services in a transparent , open and efficient manner to all the citizens of Josephine County
- 4) Ensure cost effective achievement of services to the County's citizens by providing an environment that fosters a highly qualified and professional workforce.

Departments are to explain in their budget submissions how their budget(s) meet these goals.

**JOSEPHINE COUNTY
SUMMARY OF BUDGETS
2010-11 and 2011-12**

	2010-11			2011-12		
	Full Time Equivalents (FTE) (1)	Adopted Budget	Budgeted Expenditures (2)	Full Time Equivalents (FTE) (1)	Adopted Budget	Budgeted Expenditures (2)
Major Operating Funds:						
100 General Fund	45.90	\$ 10,406,000	\$ 3,758,500	45.65	\$ 9,710,000	\$ 3,854,800
201 Public Works Fund	63.55	13,652,500	6,350,500	63.30	12,645,800	6,442,900
240 Public Safety Fund	157.25	26,395,000	15,962,000	150.68	20,325,000	16,123,500
243 Adult Corrections Fund	32.25	3,922,000	3,327,300	28.00	3,665,500	3,107,200
250 Mental Health Fund	126.85	7,912,000	7,319,800	3.95	4,310,200	4,101,900
255 Public Health Fund	29.72	3,134,000	2,932,200	28.82	3,198,000	2,945,800
Special Revenue Funds:						
202 Public Works Special Programs Fund	-	216,500	129,000	-	209,000	87,000
210 Grant Projects Fund	2.25	5,380,000	1,396,000	2.25	4,587,400	1,531,500
212 DA Forfeiture Fund	-	258,900	50,000	-	273,000	50,000
221 Fairgrounds Fund	6.40	1,094,200	1,064,700	4.60	915,000	860,200
223 County Clerk Records Fund	-	140,000	14,500	-	146,000	86,500
224 Public Land Corner Preservation Fund	2.40	220,000	180,300	2.37	182,300	144,900
245 Transit Fund	15.02	1,229,800	850,800	17.00	1,830,100	1,063,800
246 Juvenile Justice Special Programs Fund	2.85	275,600	219,700	2.35	249,400	226,200
248 DA Special Programs Fund	0.20	188,600	40,800	0.20	199,300	49,300
258 Commission for Children & Families Fund	1.80	576,600	446,600	1.55	473,900	394,700
260 Parks Fund	9.40	1,067,000	983,800	6.00	930,000	851,300
262 Building and Safety Fund	8.00	2,402,300	749,400	6.00	2,132,600	619,900
275 Court Facilities and Security Fund	-	292,300	287,000	-	293,200	289,000
Enterprise Funds:						
501 Jail Commissary Fund	-	80,000	55,000	-	132,000	95,000
530 Airports Fund	1.75	3,500,800	3,293,000	2.27	2,386,300	2,235,200
Internal Service and Internal Vendor Funds:						
401 Internal Services Fund	33.60	4,296,000	3,778,000	29.60	3,960,600	3,683,000
402 County Buildings and Fleet Fund	18.25	3,505,000	2,569,100	18.50	3,768,100	2,826,700
410 Insurance Reserve Fund	-	1,200,000	1,110,000	-	1,240,000	1,201,000
415 Payroll Liability Reserve Fund	-	1,890,000	700,000	-	952,000	852,000
Capital Project and Capital Reserve Funds:						
303 County Bridge Construction Fund	-	2,985,000	2,970,000	-	2,910,000	2,910,000
425 Roads and Bridges Reserve Fund	-	2,218,000	2,162,400	-	1,732,600	1,522,700
430 Property Reserve Fund	-	3,555,000	1,817,100	-	2,888,200	978,200
435 Equipment Reserve Fund	-	2,259,000	1,791,800	-	2,357,000	1,799,100
Debt Service Funds:						
610 PERS Bond Debt Service Fund	-	1,070,594	1,070,594	-	1,115,600	1,115,600
625 Adult Jail Facility Debt Service Fund	-	1,048,000	1,048,000	-	1,048,000	1,048,000
Trust Funds:						
702 Library Programs Trust Fund	-	374,900	111,700	-	312,400	268,700
703 Human Service Programs Trust Fund	-	79,840	79,840	-	84,300	84,300
704 PEG Access Fund	-	62,200	46,200	-	58,200	38,200
715 County School Trust Fund	-	495,800	495,800	-	320,200	320,200
717 911 Excise Tax Fund	-	-	-	-	250,000	250,000
735 Sheriff Forfeiture Fund	-	330,000	105,000	-	225,000	110,000
736 Sheriff Programs Trust Fund	-	131,000	131,000	-	131,000	131,000
Total Appropriation	557.44	\$ 107,844,434	\$ 69,397,434	413.09	\$ 92,147,200	\$ 64,299,300
Unappropriated Ending Fund Balances:						
610 PERS Bond Debt Service Fund	-	57,306	-	-	54,900	-
625 Adult Jail Facility Debt Service Fund	-	106,200	-	-	88,200	-
702 Library Programs Trust Fund	-	305,600	-	-	305,600	-
703 Human Service Programs Trust Fund	-	47,300	-	-	47,300	-
715 County School Trust Fund	-	500	-	-	500	-
Total Ending Fund Balances	-	516,906	-	-	496,500	-
Total Budget	557.44	\$ 108,361,340	\$ 69,397,434	413.09	\$ 92,643,700	\$ 64,299,300

(1) FTE total in 2010-11 Adopted Budget included 125 Mental Health employees projected to be reinstated that did not occur.

(2) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances.

**JOSEPHINE COUNTY
FIVE YEAR PROJECTION OF BUDGET
2011-12 through 2015-16**

	Adopted Budget 2011-12	Projection			
		2012-13	2013-14	2014-15	2015-16
Major Operating Funds:					
100 General Fund	\$ 9,710,000	\$ 9,500,000	9,690,000	9,883,800	10,081,500
201 Public Works Fund	12,645,800	11,143,000	11,365,900	11,593,200	11,825,100
240 Public Safety Fund	20,325,000	9,400,000	6,400,000	6,528,000	6,658,600
243 Adult Corrections Fund	3,665,500	3,714,800	3,789,100	3,864,900	3,942,200
250 Mental Health Fund	4,310,200	4,396,500	4,484,400	4,574,100	4,665,600
255 Public Health Fund	3,198,000	3,264,000	3,329,300	3,395,900	3,463,800
Special Revenue Funds:					
202 Public Works Special Programs Fund	209,000	153,000	156,100	159,200	162,400
210 Grant Projects Fund	4,587,400	2,845,000	2,901,900	2,959,900	3,019,100
212 DA Forfeiture Fund	273,000	223,000	227,500	232,100	236,700
221 Fairgrounds Fund	915,000	866,500	883,800	901,500	919,500
223 County Clerk Records Fund	146,000	142,800	145,700	148,600	151,600
224 Public Land Corner Preservation Fund	182,300	204,000	208,100	212,300	216,500
245 Transit Fund	1,830,100	1,833,000	1,869,700	1,907,100	1,945,200
246 Juvenile Justice Special Programs Fund	249,400	280,500	286,100	291,800	297,600
248 DA Special Programs Fund	199,300	206,800	210,900	215,100	219,400
258 Commission for Children & Families	473,900	483,400	493,100	503,000	513,100
260 Parks Fund	930,000	940,000	958,800	978,000	997,600
262 Building and Safety Fund	2,132,600	1,828,000	1,864,600	1,901,900	1,939,900
275 Court Facilities and Security Fund	293,200	300,900	306,900	313,000	319,300
Enterprise Funds:					
501 Jail Commissary Fund	132,000	81,600	83,200	84,900	86,600
530 Airports Fund	2,386,300	2,500,000	2,550,000	2,601,000	2,653,000
Internal Service and Internal Vendor Funds:					
401 Internal Services Fund	3,960,600	3,335,000	3,401,700	3,469,700	3,539,100
402 County Buildings and Fleet Fund	3,768,100	3,570,000	3,641,400	3,714,200	3,788,500
410 Insurance Reserve Fund	1,240,000	600,000	600,000	600,000	600,000
415 Payroll Liability Reserve Fund	952,000	750,000	750,000	750,000	750,000
Capital Project and Capital Reserve Funds:					
303 County Bridge Construction Fund	2,910,000	-	-	-	-
425 Roads and Bridges Reserve Fund	1,732,600	860,000	600,000	600,000	600,000
430 Property Reserve Fund	2,888,200	1,500,000	1,500,000	1,500,000	1,500,000
435 Equipment Reserve Fund	2,357,000	1,500,000	1,500,000	1,500,000	1,500,000
Debt Service Funds:					
610 PERS Bond Debt Service Fund	1,115,600	1,165,600	1,165,600	1,215,600	1,265,600
625 Adult Jail Facility Debt Service Fund	1,048,000	1,048,000	1,048,000	1,050,000	1,049,000
Trust Funds:					
702 Library Programs Trust Fund	312,400	45,000	45,900	46,800	47,700
703 Human Service Programs Trust Fund	84,300	48,000	49,000	50,000	51,000
704 PEG Access Fund	58,200	36,000	36,700	37,400	38,100
715 County School Trust Fund	320,200	320,200	326,600	333,100	339,800
717 911 Excise Tax Fund	250,000	255,000	260,100	265,300	270,600
735 Sheriff Forfeiture Fund	225,000	115,000	117,300	119,600	122,000
736 Sheriff Programs Trust Fund	131,000	68,000	69,400	70,800	72,200
Total Appropriation	\$ 92,147,200	\$ 69,522,600	\$ 67,316,800	\$ 68,571,800	\$ 69,847,900
Unappropriated Ending Fund Balances:					
610 PERS Bond Debt Service Fund	54,900	54,900	54,900	54,900	54,900
625 Adult Jail Facility Debt Service Fund	88,200	88,200	88,200	88,200	88,200
702 Library Programs Trust Fund	305,600	305,600	305,600	305,600	305,600
703 Human Service Programs Trust Fund	47,300	47,300	47,300	47,300	47,300
715 County School Trust Fund	500	500	500	500	500
Total Ending Fund Balances	496,500	496,500	496,500	496,500	496,500
Total Budget	\$ 92,643,700	\$ 70,019,100	\$ 67,813,300	\$ 69,068,300	\$ 70,344,400

Major assumptions used:

The projection for 2012-13 is less than 2011-12 adjusted for planned changes in beginning fund balances, capital projects and actual debt service obligations. The Public Safety Fund is projected in accordance with the planned use of the "bailout" money approved by Congress in late 2008.

The projection for the following 3 years generally assumes a 2% inflation factor, adjusted for planned changes in capital projects, estimated changes in grant funding levels, and actual debt service obligations.

Unappropriated ending fund balances are projected to not change.

Budget Adoption



**BEFORE THE BOARD OF COMMISSIONERS FOR JOSEPHINE COUNTY
STATE OF OREGON**

In the Matter of Adoption of the Budget for the Fiscal Year 2011-12 and Making Appropriations.

Resolution No. 2011-039

WHEREAS, on June 8, 2011, the Board of County Commissioners for Josephine County met to hear public comment on the 2011-12 Budget as approved by the Budget Committee, which has been published according to law, and

WHEREAS, the Board did then in public meetings instruct the Budget Officer to prepare revisions and adjustments to the approved budget all in accordance with ORS 294.430 and 294.435,

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners of Josephine County hereby adopts the budget for the fiscal year 2011-12 in the total of \$92,643,700, which includes appropriations of \$92,147,200 and full time equivalents (FTE) not to exceed 413.09, now on file at the office of the Josephine County Board of County Commissioners, and

NOW, BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2011, and for the purposes shown below are hereby appropriated as follows:

<u>FUNDS/OBJECT CLASSIFICATIONS</u>	<u>APPROPRIATION</u>	<u>FTE</u>
100 - General Fund:		
Assessor's Office	1,269,100	17.80
Treasurer's Office	512,200	5.00
Clerk's Office	578,400	5.50
Surveyor's Office	69,600	1.35
Planning	522,600	6.00
Forestry	902,900	10.00
Nondepartmental:		
Interfund Transfers	3,929,700	
Contingency	1,925,500	
Total General Fund	9,710,000	45.65
240 - Public Safety Fund		
Sheriff's Office	11,790,700	98.25
District Attorney's Office	2,005,200	23.30
Juvenile Justice	2,327,600	29.13
Nondepartmental:		
Interfund Transfers	1,904,000	
Contingency	2,297,500	
Total Public Safety Fund	20,325,000	150.68
243 - Adult Corrections Fund:		
Personal Services	2,397,600	28.00
Materials and Services	709,600	
Interfund Transfers	275,800	
Contingency	282,500	
Total Adult Corrections Fund	3,665,500	28.00

201 - Public Works Fund:

Personal Services	4,419,000	63.30
Materials and Services	2,023,900	
Interfund Transfers	2,490,400	
Contingency	3,712,500	
Total Public Works Fund	<u>12,645,800</u>	<u>63.30</u>

250 - Mental Health Fund:

Personal Services	268,400	3.95
Materials and Services	3,813,000	
Interfund Transfers	16,300	
Debt Service	20,500	
Contingency	192,000	
Total Mental Health Fund	<u>4,310,200</u>	<u>3.95</u>

255 - Public Health Fund:

Personal Services	2,024,000	28.82
Materials and Services	859,800	
Interfund Transfers	217,700	
Debt Service	62,000	
Contingencies	34,500	
Total Public Health Fund	<u>3,198,000</u>	<u>28.82</u>

Internal Service Funds:**401 - Administrative Internal Service Fund**

Board of County Commissioners	472,000	5.50
Finance	493,500	5.00
Human Resources	363,200	3.00
Property Management	50,000	0.60
Information Technology	915,600	8.00
Communications	265,000	2.00
Geographical Information Systems	119,000	1.00
Legal Counsel	423,000	3.90
Law Library	157,700	0.60
Nondepartmental:		
General Government	424,000	
Interfund Transfers	75,000	
Contingency	202,600	
Fund Total	<u>3,960,600</u>	<u>29.60</u>

402 - County Buildings and Fleet Fund

Building Operations and Maintenance	1,875,100	15.00
County Fleet	951,600	3.50
Nondepartmental:		
Interfund Transfers	477,500	
Contingency	463,900	
Fund Total	<u>3,768,100</u>	<u>18.50</u>

Total Internal Service Funds

	<u>7,728,700</u>	<u>48.10</u>
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Special Revenue Funds:

202 - Public Works Special Programs Fund

North Valley Industrial Park	12,000	
Solid Waste	75,000	
Interfund Transfers	122,000	
Fund Total	<u>209,000</u>	<u>-</u>

210 - Grant Projects Fund

Title III	1,390,500	
Veterans Service Office	141,000	2.25
Interfund Transfers	856,700	
Contingency	2,199,200	
Fund Total	<u>4,587,400</u>	<u>2.25</u>

212 - DA Forfeiture Fund

Materials and Services	50,000	
Interfund Transfers	50,000	
Contingency	173,000	
Fund Total	<u>273,000</u>	<u>-</u>

221 - Fairgrounds Fund

Personal Services	275,100	4.60
Materials and Services	515,100	
Debt Service	70,000	
Interfund Transfers	54,800	
Fund Total	<u>915,000</u>	<u>4.60</u>

223 - County Clerk Records Fund

Materials and Services	86,500	
Interfund Transfers	23,000	
Contingency	36,500	
Fund Total	<u>146,000</u>	<u>-</u>

224 - Public Land Corner Preservation Fund

Personal Services	117,300	2.37
Materials and Services	27,600	
Interfund Transfers	23,400	
Contingency	14,000	
Fund Total	<u>182,300</u>	<u>2.37</u>

245 - Transit Fund

Personal Services	718,000	17.00
Materials and Services	345,800	
Interfund Transfers	632,800	
Contingency	133,500	
Fund Total	<u>1,830,100</u>	<u>17.00</u>

Special Revenue Funds - Continued:

246 - Juvenile Justice Special Programs Fund

Personal Services	184,400	2.35
Materials and Services	41,800	
Interfund Transfers	19,300	
Contingency	3,900	
Fund Total	<u>249,400</u>	<u>2.35</u>

248 - District Attorney Special Programs Fund

Personal Services	22,500	0.20
Materials and Services	26,800	
Interfund Transfers	85,000	
Contingency	65,000	
Fund Total	<u>199,300</u>	<u>0.20</u>

258 - Commission for Children and Families Fund

Personal Services	108,200	1.55
Materials and Services	286,500	
Interfund Transfers	41,600	
Contingency	37,600	
Fund Total	<u>473,900</u>	<u>1.55</u>

260 - Parks Fund

Personal Services	372,600	6.00
Materials and Services	316,700	
Debt Service	162,000	
Interfund Transfers	78,700	
Fund Total	<u>930,000</u>	<u>6.00</u>

262 - Building and Safety Fund

Personal Services	488,400	6.00
Materials and Services	131,500	
Interfund Transfers	57,300	
Contingency	1,455,400	
Fund Total	<u>2,132,600</u>	<u>6.00</u>

275 - Court Facilities and Security Fund

Materials and Services	289,000	
Contingency	4,200	
Fund Total	<u>293,200</u>	<u>-</u>

Total Special Revenue Funds

<u>12,421,200</u>	<u>42.32</u>
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Capital Project Fund:

303 - County Bridge Construction Fund

Capital Outlay	2,910,000	
Fund Total	<u>2,910,000</u>	<u>-</u>

Total Capital Project Fund

<u>2,910,000</u>	<u>-</u>
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Enterprise Funds:

501 - Jail Commissary Fund

Materials and Services	95,000	
Interfund Transfers	5,000	
Contingency	32,000	
Fund Total	<u>132,000</u>	<u>-</u>

530 - Airports Fund

Grants Pass Airport	1,578,000	1.70
Illinois Valley Airport	657,200	0.57
Interfund Transfers	19,500	
Contingency	131,600	
Fund Total	<u>2,386,300</u>	<u>2.27</u>

Total Enterprise Funds

	<u>2,518,300</u>	<u>2.27</u>
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Debt Service Funds:

610 - PERS Bond Debt Service Fund

Debt Service	1,115,600	
Fund Total	<u>1,115,600</u>	<u>-</u>

625 - Adult Jail Facility Fund

Debt Service	1,048,000	
Fund Total	<u>1,048,000</u>	<u>-</u>

Total Debt Service Funds

	<u>2,163,600</u>	<u>-</u>
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Expendable and Non-Expendable Trust Funds:

702 - Library Programs Trust Fund

Materials and Services	268,700	
Contingency	43,700	
Fund Total	<u>312,400</u>	<u>-</u>

703 - Human Service Programs Trust Fund

Materials and Services	84,300	
Fund Total	<u>84,300</u>	<u>-</u>

704 - PEG Access Fund

Materials and Services	38,200	
Contingency	20,000	
Fund Total	<u>58,200</u>	<u>-</u>

715 - County School Trust Fund

Intergovernmental Payments	320,200	
Fund Total	<u>320,200</u>	<u>-</u>

717 - 911 Excise Tax Fund

Materials and Services	250,000	
Fund Total	<u>250,000</u>	<u>-</u>

Expendable and Non-Expendable Trust Funds - Continued:

735 - Sheriff Forfeiture Fund

Materials and Services	110,000	
Interfund Transfers	20,000	
Contingency	<u>95,000</u>	
Fund Total	<u>225,000</u>	<u>-</u>

736 - Sheriff Programs Trust Fund

Materials and Services	<u>131,000</u>	
Fund Total	<u>131,000</u>	<u>-</u>

Total Expendable and Non-Expendable Trust Funds

	<u>1,381,100</u>	<u>-</u>
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Reserve Funds:

410 - Self Insurance Reserve Fund

Materials and Services	1,201,000	
Interfund Transfers	35,000	
Contingency	<u>4,000</u>	
Fund Total	<u>1,240,000</u>	<u>-</u>

415 - Payroll Liability Reserve Fund

Personal Services	852,000	-
Contingency	<u>100,000</u>	
Fund Total	<u>952,000</u>	<u>-</u>

425 - Roads and Bridges Reserve Fund

Capital Outlay	1,522,700	
Contingency	<u>209,900</u>	
Fund Total	<u>1,732,600</u>	<u>-</u>

430 - Property Reserve Fund

Capital Outlay	978,200	
Contingency	<u>1,910,000</u>	
Fund Total	<u>2,888,200</u>	<u>-</u>

435 - Equipment Reserve Fund

Capital Outlay	1,799,100	
Contingency	<u>557,900</u>	
Fund Total	<u>2,357,000</u>	<u>-</u>

Total Reserve Funds

	<u>9,169,800</u>	<u>-</u>
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TOTAL APPROPRIATIONS

	<u>92,147,200</u>	<u>413.09</u>
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*****Unappropriated Ending Fund Balances:**

PERS Bond Debt Service Fund	54,900	
Adult Jail Facility Debt Service Fund	88,200	
Library Programs Trust Fund	305,600	
Human Service Programs Trust Fund	47,300	
County School Trust Fund	500	
Total Unappropriated Ending Fund Balances	496,500	-

GRAND TOTAL ALL FUNDS	\$ 92,643,700	413.09
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DONE AND DATED this 22nd day of June 2011

JOSEPHINE COUNTY BOARD OF COMMISSIONERS

OPPOSED
S. Cassanelli, Chair

Simon G. Hare
Simon G. Hare, Vice-Chair

Dwight F. Ellis
Dwight F. Ellis, Commissioner

*** Note: Ending Fund Balances are shown for illustrative purposes only. The balances are not intended to be spent and are therefore not appropriated by law.

**BEFORE THE BOARD OF COMMISSIONERS FOR JOSEPHINE COUNTY
STATE OF OREGON**

PROPERTY TAX RESOLUTION

*In the Matter of Levying Ad Valorem)
Property Tax Rates and Bond Levies)
for Josephine County, Oregon for)
Fiscal Year 2011-12*

RESOLUTION NO. 2011- 040

WHEREAS, on June 22, 2011, the Board of County Commissioners, after a duly noticed public hearing, adopted a budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012, and,

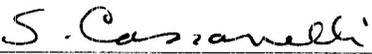
WHEREAS, on June 22, 2011, the Board of County Commissioners enacted Resolution Number 2011 - ^{c39}~~036~~ adopting said budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012 and the budget required an ad valorem property tax rate on all property in Josephine County. The General Government operations will require a levy in the amount of \$0.5867 per thousand and an Adult Jail Facility Bond Levy amount of \$1,030,000.

NOW, THEREFORE, BE IT RESOLVED that the tax rate and bond levy amount, categorized below, for Josephine County be levied on all taxable property in Josephine County for the tax year 2011-12. The tax rates and bond levy amounts follow:

	<u>General Government</u>	<u>Excluded From Limitation</u>
Levy rate within Josephine County	0.5867	-
Adult Jail Facility Bond Levy	-	\$ 1,030,000
Totals	<u>0.5867</u>	<u>\$ 1,030,000</u>

DONE AND DATED this 22nd day of June 2011.

JOSEPHINE COUNTY
BOARD OF COUNTY COMMISSIONERS



S. Cassanelli, Chair



Simon G. Hare, Vice Chair



Dwight F. Ellis, Commissioner

NOTICE OF BUDGET HEARING

A meeting of the Josephine County Board of Commissioners will be held on June 8, 2011 at 5:30PM in the Anne G. Basker Auditorium. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2011 as approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Josephine County Finance Department, Room 158, Josephine County Courthouse between the hours of 8:00 AM and 5:00 PM. It is also available on the County's website, <http://www.co.josephine.or.us>.

The budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. This budget is for an annual period.

Josephine County | Grants Pass, Oregon
Sandi Cassanelli, Board of County Commissioners Chairperson - (541) 474-5221

FINANCIAL SUMMARY - TOTAL OF ALL FUNDS

TOTAL OF ALL FUNDS		Adopted Budget This Year - 2010-11	Approved Budget Next Year - 2011-12
Anticipated Requirements	1. Total Personal Services	\$34,714,900	\$31,906,500
	2. Total Materials and Services	\$20,403,840	\$20,951,000
	3. Total Capital Outlay	\$11,636,300	\$8,884,000
	4. Total Debt Service	\$2,146,594	\$2,184,100
	5. Total Transfers	\$11,799,300	\$11,510,500
	6. Total Contingencies	\$26,647,700	\$16,157,200
	7. Total Special Payments	\$495,800	\$320,200
	8. Total Unappropriated and Reserved for Future Expenditure	\$516,906	\$496,500
	9. Total Requirements	<u>\$108,361,340</u>	<u>\$92,410,000</u>
Anticipated Resources	10. Total Resources Except Property Taxes	\$103,986,040	\$87,991,400
	11. Total Property Taxes Estimated to be Received	\$4,375,300	\$4,418,600
	12. Total Resources	<u>\$108,361,340</u>	<u>\$92,410,000</u>
Anticipated Tax Levy	13. Total Property Taxes Estimated to be Received	\$4,375,300	\$4,418,600
	14. Plus Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits And Discounts Allowed, Other Uncollected Amounts	\$309,812	\$310,439
	15. Total Tax Levy	<u>\$4,685,112</u>	<u>\$4,729,039</u>
Tax Levy By Type	16. Permanent Rate Limit Levy (rate limit 0.5867)	0.58670	0.58670
	18. Levy for Bonded Debt or Obligations	\$1,045,000	\$1,030,000
	19. Total	<u>\$1,045,000</u>	<u>\$1,030,000</u>

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> NONE	<input checked="" type="checkbox"/> As Summarized Below	<input checked="" type="checkbox"/> None	<input type="checkbox"/> As Summarized Below
LONG-TERM DEBT	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred At the Beginning of the Budget Year	
	July 1, 2011	July 1, 2011	
Bonds.....	\$18,174,356		
Other.....	\$269,799		
Total Indebtedness.....	\$18,444,155		

SHORT-TERM DEBT

This budget includes the intention to borrow in anticipation of revenue (Short-Term Borrowing) as summarized below:

Fund Liable	Estimated Amount to be borrowed	Estimated Interest Rate	Estimated Interest Cost
	None		

**JOSEPHINE COUNTY
5520 Program Report**

PROGRAM

	Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
Assessment & Tax							
ADOPTED BUDGET 2011-12	1,903,400	1,467,400	-	-	436,000	-	1,903,400
ADOPTED BUDGET 2010-11	1,887,700	1,422,600	-	-	465,100	-	1,887,700
ACTUAL 2009-10	1,685,697	1,262,441	-	-	423,256	-	1,685,697
ACTUAL 2008-09	1,697,791	1,200,545	-	-	497,246	-	1,697,791
ACTUAL 2007-08	1,658,009	1,173,807	-	-	484,202	-	1,658,009
District Attorney							
ADOPTED BUDGET 2011-12	2,155,500	1,753,300	-	-	402,200	-	2,155,500
ADOPTED BUDGET 2010-11	2,041,400	1,637,400	-	-	404,000	-	2,041,400
ACTUAL 2009-10	1,829,276	1,399,330	-	-	429,946	-	1,829,276
ACTUAL 2008-09	1,731,101	1,308,154	-	-	422,947	-	1,731,101
ACTUAL 2007-08	1,742,267	1,347,006	-	-	395,261	-	1,742,267
Public Health							
ADOPTED BUDGET 2011-12	3,198,000	120,000	2,025,700	-	1,052,300	-	3,198,000
ADOPTED BUDGET 2010-11	3,134,000	120,000	1,987,019	-	1,026,981	-	3,134,000
ACTUAL 2009-10	2,901,566	45,000	1,629,531	-	1,181,453	45,582	2,901,566
ACTUAL 2008-09	2,911,819	30,000	1,892,075	-	955,125	34,619	2,911,819
ACTUAL 2007-08	2,811,313	30,000	1,777,001	-	957,888	46,424	2,811,313
Juvenile Justice							
ADOPTED BUDGET 2011-12	2,577,000	1,814,900	28,900	-	730,100	3,100	2,577,000
ADOPTED BUDGET 2010-11	2,800,200	1,812,294	31,300	-	930,346	26,260	2,800,200
ACTUAL 2009-10	2,833,444	1,901,867	31,235	-	883,529	16,813	2,833,444
ACTUAL 2008-09	2,595,076	1,645,208	34,385	-	915,483	-	2,595,076
ACTUAL 2007-08	2,541,590	1,664,599	35,510	-	841,481	-	2,541,590
Mental Health							
ADOPTED BUDGET 2011-12	4,310,200	-	429,400	-	3,880,800	-	4,310,200
ADOPTED BUDGET 2010-11	7,912,000	-	238,800	-	7,573,200	100,000	7,912,000
ACTUAL 2009-10	3,649,734	-	256,408	-	2,987,651	405,675	3,649,734
ACTUAL 2008-09	3,864,927	-	439,167	-	2,905,266	520,494	3,864,927
ACTUAL 2007-08	4,394,837	-	861,771	-	2,617,498	915,568	4,394,837
Veterans							
ADOPTED BUDGET 2011-12	156,700	86,700	12,500	-	57,500	-	156,700
ADOPTED BUDGET 2010-11	139,000	72,000	2,400	-	64,600	-	139,000
ACTUAL 2009-10	101,145	22,300	21,868	-	56,977	-	101,145
ACTUAL 2008-09	101,855	21,400	23,410	-	57,045	-	101,855
ACTUAL 2007-08	84,049	7,000	3,737	-	73,312	-	84,049
Economic Development							
ADOPTED BUDGET 2011-12	150,000	-	-	150,000	-	-	150,000
ADOPTED BUDGET 2010-11	450,000	-	-	450,000	-	-	450,000
ACTUAL 2009-10	446,352	-	-	446,352	-	-	446,352
ACTUAL 2008-09	533,582	-	-	533,582	-	-	533,582
ACTUAL 2007-08	268,679	-	-	268,679	-	-	268,679

**JOSEPHINE COUNTY
5520 Program Report**

PROGRAM

	Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
Roads & Bridges							
ADOPTED BUDGET 2011-12	8,933,300	-	6,814,300	-	500,000	1,619,000	8,933,300
ADOPTED BUDGET 2010-11	9,360,300	-	7,439,800	-	495,200	1,425,300	9,360,300
ACTUAL 2009-10	8,233,040	-	6,651,483	-	-	1,581,557	8,233,040
ACTUAL 2008-09	10,288,973	-	5,099,604	-	3,431,982	1,757,387	10,288,973
ACTUAL 2007-08	9,770,169	-	7,422,913	-	398,724	1,948,532	9,770,169
Transit							
ADOPTED BUDGET 2011-12	1,830,100	-	371,000	-	727,300	731,800	1,830,100
ADOPTED BUDGET 2010-11	1,229,800	-	228,200	-	437,700	563,900	1,229,800
ACTUAL 2009-10	1,128,469	-	(16,790)	-	933,995	211,264	1,128,469
ACTUAL 2008-09	851,878	-	277,246	-	517,290	57,342	851,878
ACTUAL 2007-08	733,105	-	181,530	-	551,006	569	733,105
Adult Corrections							
ADOPTED BUDGET 2011-12	3,665,500	-	1,269,800	-	2,395,700	-	3,665,500
ADOPTED BUDGET 2010-11	3,922,000	-	1,322,000	-	2,600,000	-	3,922,000
ACTUAL 2009-10	3,632,594	-	1,046,192	-	2,586,402	-	3,632,594
ACTUAL 2008-09	3,396,781	-	1,060,152	-	2,325,484	11,145	3,396,781
ACTUAL 2007-08	3,333,297	-	802,364	-	2,504,973	25,960	3,333,297
Sheriff							
ADOPTED BUDGET 2011-12	11,790,700	11,505,700	-	-	18,000	267,000	11,790,700
ADOPTED BUDGET 2010-11	11,531,600	11,246,800	-	-	18,000	266,800	11,531,600
ACTUAL 2009-10	10,283,925	9,659,739	-	-	624,186	-	10,283,925
ACTUAL 2008-09	9,520,613	9,020,613	-	-	500,000	-	9,520,613
ACTUAL 2007-08	9,958,877	9,354,271	-	-	500,000	104,606	9,958,877
Commission for Children & Families							
ADOPTED BUDGET 2011-12	473,900	-	72,500	-	399,900	1,500	473,900
ADOPTED BUDGET 2010-11	576,600	-	108,600	-	425,500	42,500	576,600
ACTUAL 2009-10	578,900	-	12,160	-	427,090	139,650	578,900
ACTUAL 2008-09	560,721	-	54,601	-	458,046	48,074	560,721
ACTUAL 2007-08	560,796	-	-	-	512,620	48,176	560,796
Parks							
ADOPTED BUDGET 2011-12	930,000	-	570,000	40,000	320,000	-	930,000
ADOPTED BUDGET 2010-11	1,067,000	-	697,010	50,000	319,990	-	1,067,000
ACTUAL 2009-10	1,076,084	-	727,808	-	348,276	-	1,076,084
ACTUAL 2008-09	952,000	-	504,227	125,000	322,773	-	952,000
ACTUAL 2007-08	1,149,212	-	755,020	50,000	344,192	-	1,149,212