

# Introduction



**JOSEPHINE COUNTY, OREGON**

**Budget 2012-13**

**Table of Contents**

**Introduction**

Budget Message ..... A 1

County Budget Process and Budget Goals..... A 4

Summary of Adopted Budgets ..... A 10

Summary Comparison of Budgets Prior Year and Current ..... A 11

Five Year Projection of Budget ..... A 12

Budget Adoption:

    Appropriation Resolution Adopting Budget ..... A 14

    Property Tax Levy ..... A 21

    Notice of Budget Hearing LB-1 ..... A 22

    Affidavit of Publication of LB-1 ..... A 24

    5520 Program Report (SB916) ..... A 25

    Josephine County Adopted Budget History – 10 Year (Graph)..... A 27

    Timber/O&C/SRS History ..... A 28

    Local Property Tax Limitations ..... A 30

    Public Safety Election History and What Josephine County Has Done ..... A 31

**Josephine County  
Budget Message  
Fiscal Year 2012-13  
April 24, 2012**

As the Budget Officer for Josephine County, I am tasked by Oregon Budget Law with presenting to the Budget Committee a balanced budget. This budget message outlines the financial priorities of the County and highlights major changes to the Funds. 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.

Based on "Budgeting for Outcomes", the FY 2012-13 budget details Oregon Revised Statute (ORS) mandates, program outcomes, revenue and expenditure line items and personnel for each department within their respective fund. Each Department has detailed how their programs meet the goals set by the Board of Commissioners in FY 2011:

- 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.

Overall the proposed budget shows a decrease of approximately twenty eight percent (28%) from FY 2011-12, which includes a proposed reduction of full-time equivalent positions (FTE) of nearly one hundred twenty five (125). Ninety eight (98) positions overall in Public Safety (Sheriff, District Attorney, and Juvenile Justice) and twenty seven (27) positions in other County departments.

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 or General Fund support. With the economy continuing to be stagnant and the State's ongoing budget issues, many Departments will be further reducing staff, making it even more difficult to provide minimal services for our citizens. The budget proposal does include small requests from the General Fund for the Public Health Solid Waste program, Veterans Services, Animal Protection program and an offset of the costs of the Marlson landfill mediation for the Public Works Special Projects Fund.

As part of the SRS 2008 bailout, Congress included monies for O&C Counties through 2011. Payments for general government purposes had been dedicated to the Public Safety Fund. Public Works and Title III projects were also funded for the same time period. Currently, no new revenue sources have been identified or approved by the citizens to replace the SRS 2008 payments for FY 2012-13.

## Fund Structure Information

- 1) Departments made up of elected offices, divisions, 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 General Fund contingency has improved from the \$1.9 million budgeted in FY 2011-12 to \$2.6 million dollars for FY 2012-13. This was partly achieved by reducing the transfer to Public Safety by one million dollars. A conservative estimate of three million dollars in contingency is recommended in order to cover payrolls and other costs until property tax and other revenues arrive in November.
- 3) Funding for the public safety departments (Sheriff, District Attorney and Juvenile Justice) from Federal general purpose sources has ended. Revenues include a transfer from General Fund of two million dollars, carryover monies and dedicated revenues. An election is scheduled for May 15<sup>th</sup> that will sustain the criminal justice system but is not included in this budget since it has not been approved by the citizens. With no new funding, the proposed budget reflects an estimated decrease of approximately sixty (60) percent of the current service levels for the public safety programs in the criminal justice system.
- 4) The Public Works Fund's major source of revenue continues to be State Gas Tax dollars. Public Works will also realize loss of revenues related to the ending of funding of the SRS 2008 bailout and is proposing staff reductions and fewer road projects.
- 5) Funds, such as Fair, Parks and Public Health will continue to be self sustaining from fees, grants or other revenue sources outside of the General Fund. Monies that are for dedicated purposes are required to be shown as individual funds in the budget. These funds reversed deficit fund balances from FY 2010-11 in FY 2011-12 with General Fund support and changes in operations.
- 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 carryover monies available from the original O&C legislation for Title III programs, the County has enough reserves to continue Search and Rescue, community work crew programs and forest related activities for approximately three more years. The monies available for Title III projects under SRS 2008 have more restrictions and any non-obligated monies have to be returned to the Federal government by September, 2012. Economic Development applications will be requested for projects at the beginning of the fiscal year by the Board of County Commissioners. County Departments that receive economic dollars have been maintained at the reduced rate set in FY 2011-12 (Airport, Parks, Fair and Planning).
- 7) The centralized overhead of the County is in Fund 401, Internal Service Fund. ISF was looking at a reduction of approximately \$900,000 for FY 2012-13 because of declining operational budgets countywide. As part of the offset, the Board of County Commissioners approved increasing current charges from 9.25% to 10.00%. Because of reduced insurance costs charged to the individual departments, this had minimal impact on the department's budgets. The percentage allocation is applied to the personal service and material & services budgets of the operating funds (excluding capital transfers and pass through monies). The General Government program was moved to General Fund and program budgets were reduced an additional \$500,000.

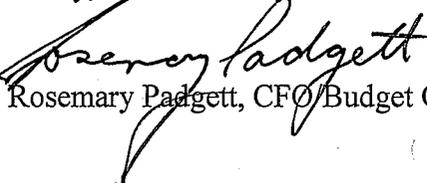
- 8) Fund 402 includes the programs for maintenance and replacement of County facilities and fleet. Departments are directly charged for services based on usage. Charges were maintained at the current level, with depreciation transfers to property reserve slightly decreased to reflect the increases in utility costs.
- 9) Fund 410, Insurance Fund continues to decrease due to the County's decision to change from being self insured to premium based coverage with deductibles. Outstanding litigation prior to 2007 has reached settlement.
- 10) 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 transfers from Funds that require capital purchases of \$5,000 or more.
- 11) The Personnel section includes the Organizational chart with the proposed positions county wide. A comparison of FTE by Department between FY 2011-12 and FY 2012-13 is also included. Salary tables reflect the current union contracts with AFSCME, SEIU/OPEU and the Sheriff's Association that will expire June 30, 2012. New contracts are in the process of being bargained for FY 2012-13.

### **Conclusion**

Today I am presenting a balanced budget – Josephine County will live within its' means as required by Oregon Budget Law. Because this budget contains no proposed funding from federal timber sources or citizen approved levies, you will see significant budget cuts throughout the Budget Book. The proposed Budget shows the continuing impacts of reduced service levels to programs, both in dollars and positions (FTE's) budgeted. The Public Safety Fund, which relied on General Fund transfers and SRS 2008 federal monies, will be facing major reductions in FY 2012-13 unless the Criminal Justice Systems levy is successful in May. Even if the levy passes, Josephine County and its citizens will need to continue to work together on a plan for sustainable long term funding for the public safety programs.

Today is the first opportunity for the Budget Committee to deliberate on the proposed budget and to hear from the citizens of the County. Additional opportunities in the next few weeks will be available for our citizens to voice their thoughts on what services Josephine County should provide in FY 2012-13

Unlike some of our neighboring counties who are looking at program failures countywide, Josephine County is able to maintain essential services in most programs, although at reduced levels, because of policies put in place by the Board of County Commissioners in the last few years. We are facing challenges, especially in Public Safety, but the County will still be in business in FY 2012-13.

  
Rosemary Padgett, CFO/Budget Officer.

# Josephine County Budget Process

## ▶ Oregon Budget Law & County Process

- **Appoint Budget Officer**
- **Establish Calendar**
- **Budget Directives**
- **Departments develop Proposed Budget**
- **Finance consolidates into Funds**
- **Departments meet with BCC Liaisons/CFO**
- **Meetings with BCC (open to Public)**
- **Present balanced budget to Budget Committee**
- **Budget Committee meets in public session**
- **Publish approved Budget Committee Budget**
- **Hold Public Hearing and Adopt budget with appropriation resolution**
- **Certify Tax**

## ▶ Budget Calendar 2012-13

- **March 22: Budget Workshop - Budget Committee (3 to 5 p.m.)**
- **March 30, Friday: Completed Budgets to Finance**
- **April 2, Week of: BCC review with Finance and Individual Dept.**
- **April 24, Tuesday: Budget Committee Meeting, 4 to 6pm**
- **May 3, Thursday: Budget Committee Meeting, 4 to 6pm**
- **May 10, Thursday: Budget Committee Meeting, 4 to 6pm**
- **May 17, Thursday: Budget Committee Meeting, 4 to 6pm**
- **May 22, Tuesday: Budget Committee Meeting, 4 to 6pm**
- **June 12, Tuesday: Published Budget Committee Approved Budget**
- **June 20, Wednesday: Budget Hearing – BCC**
- **June 27, Wednesday: Adopt Budget & Certify Tax – BCC**
- **July 15: LB-50 Property Tax Form to County Assessor**

## *Josephine Approved Budget 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 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.

## *The County Process – Budget Overview*

Josephine County uses budgeting for outcomes model.

- ▶ Budgeting for Outcomes is:
  - A departure from the traditional budgeting model of using last year as a base, adding inflation, and then cutting the result to balance the budget.
  - A type of zero-based budgeting (programs versus historical).
  - A top-to-bottom review of everything from citizens' perspectives and priorities, rather than a department or government perspective.
  - A way of establishing program priorities and allocating resources when revenues are limited.
  - A better tool for elected officials to set the direction of the County and choose the services it will provide.
- ▶ Budgeting for Outcomes focuses on:
  - Setting the price of government
  - Setting the priorities of government
  - Setting the price of each priority
  - The “keeps”, not the cuts.

- ▶ Budgeting for Outcomes asks Four Basic Questions:
  - How much revenue will we have: What price of government will we charge the citizens?
  - What outcomes (results) matter most to our citizens?
  - How much should we spend to achieve each outcome?
  - How can we “best” deliver each outcome that citizens expect?
- ▶ Budgeting for Outcomes – County Level:
  - Josephine County looks at programs provided by each department and the level to which each should be funded, rather than looking at expenditure categories and line items as in the past.
  - If funding is reduced or lost, priorities will help the County determine how best to adjust service levels and choose which programs to keep.

## *Budget Overview*

- ▶ Funds grouped by CAFR Designation
  - Operational funds
    - General Fund – (Assessor, Treasurer, Clerk, Surveyor, Planning, Forestry)
    - Public Safety Fund – (Sheriff, District Attorney, Juvenile Justice)
    - Public Works Fund
  - Reserve funds
    - Property (land and buildings)
    - Equipment (capital)
    - Roads & Bridges (PW)
  - Special Revenue funds
    - Fairgrounds
    - Building Safety
    - Parks
    - Multiple
- ▶ Fund Structure
  - Revenues, transfers, & ISF Indirect charges at Fund level vs. Dept level
  - Expenditures (example)
 

• Department	ex: Public Safety
• Office/Division	ex: Office of Sheriff
• Program	ex: Adult Jail
• GL Code	ex: Operating Supplies

▶ Internal Service Funds:

- Indirect Fixed Costs – at Fund Level
- Direct Fixed Costs – shown as internal vendors and expensed directly to departments (Building O&M, Fleet, and Insurance)

**ISF Departments**

- Board of County Commissioners
- Communications
- Finance
- GIS
- Human Resources
- Information Technology
- Legal
- Property Management

**Internal Vendors**

- Building Operations & Maintenance
- County Fleet
- Insurance

*ISF Methodology*

- Step 1 – Calculate ISF amount by taking ISF Budgets less revenue offsets. BCC sets ISF rate as percentage (currently 10%).
- Step 2 – Allocate ISF amount proportionally to Operating Funds based on Personal Service and Materials and Service budget (excluding Capital and pass-through payments).

*Internal Vendors (Cost Methodology)*

▶ BOM – all costs based on square footage:

- Utilities
- Repairs & Maintenance
- Custodial
- Landscaping
- Depreciation

▶ County Fleet -

- Operation & Maintenance – rate based
- Purchase/Replacement – rate based

## *Budget Directives/Guidelines*

- ▶ Based on Local Budget Law and Budgeting for Outcomes
  - No Fund budget required for FY 2012-13
  - Revenue projections with support for inclusion at Fund level
  - Expenditures – Department level (Departments: Offices, Divisions, Programs)
    - Reported at Service Levels - Mandatory and/or self supporting
    - Source of Revenue – document additions or reductions
    - Narratives describing program and relation to County goals
    - Funds supported by dedicated and/or outside sources need to balance revenues with expenditures
  - Personal Services Budget – prepared by Finance
    - Based on current payroll (February 2012)
    - Allocate at Department level
    - Vacant and/or new positions require justification paper
  - Capital Outlay
    - Limited to \$5,000 or above, requires justification paper
    - 5 Year Projection (County Charter requirement)
    - Expensed to related Reserve Fund
  - Transfers between Funds (at fund level)
  - Debt Service (at fund level)

### ***Budget Directives/Guidelines (additional 2012-13 Specific)***

- ▶ General Fund Reserve (Contingency) below minimum of \$3 million dollars. Need to rebuild reserves.
- ▶ Transfer to Public Safety from General Funds in the amount of \$2 million dollars.
- ▶ No Fund Budget. Levy approved budget needs prepared.
- ▶ Public Safety Fund budgets and FTE requirements should not exceed projections for FY 12-13. Dollar limits will be provided to departments after final allocation rates set.

## Budget Changes after Adoption

- ▶ Josephine County follows Oregon Budget Law processes regarding changes to the adopted budget.
- ▶ When the budget was adopted by the governing body (BCC); it set the legal expenditure limitations by appropriation. These limitations are detailed in the appropriation resolution.
- ▶ Appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories created. The method used to amend the budget is determined by the budgetary change needed.
  - If the change involves a new fund or a new appropriation category, a **supplemental budget** is usually required.
    - *The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or **less** than of the budget fund being adjusted. If the expenditures are more, the governing body must publish the supplemental budget and hold a special hearing.*
  - If the change is a transfer of appropriation authority (and the corresponding resources) from one fund to another, or within the same fund, then a **resolution** transfer is allowed.
    - *A resolution may be adopted by the governing body and noticed to public similar to regular board meetings.*
  - In some cases (like Bond proceeds), the change falls within an **exception** to the Local Budget Law and the governing body may appropriate expenditures with no budget amendment required.

More information on the detailed process of a supplemental budget, resolution amending the budget and budget amendment exceptions can be found in the Oregon Department of Revenue “Local Budgeting Manual” on their website at [http://cms.oregon.gov/dor/PTD/pages/ptd\\_localbudpubs.aspx](http://cms.oregon.gov/dor/PTD/pages/ptd_localbudpubs.aspx).

**JOSEPHINE COUNTY  
SUMMARY OF BUDGETS  
2011-12 and 2012-13**

		2011-12			2012-13		
		Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)
<b>Major Operating Funds:</b>							
100	General Fund	45.65	\$ 9,728,000	\$ 3,884,800	38.98	\$ 9,350,100	\$ 3,831,300
201	Public Works Fund	63.30	12,645,800	6,442,900	54.10	10,214,100	5,539,800
240	Public Safety Fund	150.68	20,353,400	16,123,500	61.55	8,468,000	7,479,000
243	Adult Corrections Fund	28.00	3,730,500	3,172,200	27.00	3,645,900	3,152,200
250	Mental Health Fund	3.95	4,310,200	4,101,900	2.45	4,522,000	4,388,700
255	Public Health Fund	28.82	3,198,000	2,945,800	23.43	2,542,900	2,289,100
<b>Special Revenue Funds:</b>							
202	Public Works Special Programs Fund	-	209,000	91,000	-	180,900	88,500
210	Grant Projects Fund	2.25	4,894,400	1,838,500	2.25	3,456,500	998,900
212	DA Forfeiture Fund	-	273,000	50,000	-	227,500	-
221	Fairgrounds Fund	4.60	1,293,000	1,210,200	4.00	1,128,500	1,063,400
223	County Clerk Records Fund	-	146,000	86,500	-	96,500	80,000
224	Public Land Corner Preservation Fund	2.37	182,300	144,900	2.13	161,800	138,000
245	Transit Fund	17.00	1,830,100	1,113,800	15.80	1,334,700	1,045,200
246	Juvenile Justice Special Programs Fund	2.85	279,400	256,200	2.75	201,800	178,000
248	DA Special Programs Fund	0.20	199,300	49,300	0.25	210,300	51,700
258	Commission for Children & Families Fund	1.55	473,900	401,500	1.55	385,700	367,200
260	Parks Fund	6.00	930,000	851,300	6.00	965,000	872,900
262	Building and Safety Fund	6.00	2,132,600	619,900	5.50	1,799,700	578,700
275	Court Facilities and Security Fund	-	293,200	289,000	-	315,600	287,000
<b>Enterprise Funds:</b>							
501	Jail Commissary Fund	-	147,500	110,500	-	85,000	45,000
530	Airports Fund	2.27	2,386,300	2,235,200	2.25	1,070,500	801,300
<b>Internal Service and Internal Vendor Funds:</b>							
401	Internal Services Fund	29.60	3,960,600	3,683,000	28.10	3,299,000	3,042,100
402	County Buildings and Fleet Fund	18.50	3,768,100	2,866,700	16.65	3,149,300	2,531,300
410	Insurance Reserve Fund	-	1,240,000	1,201,000	-	1,030,000	986,000
415	Payroll Liability Reserve Fund	-	1,127,000	1,127,000	-	335,600	325,600
<b>Capital Project and Capital Reserve Funds:</b>							
303	County Bridge Construction Fund	-	2,910,000	2,910,000	-	500,000	500,000
425	Roads and Bridges Reserve Fund	-	1,732,600	1,522,700	-	1,079,500	826,500
430	Property Reserve Fund	-	2,888,200	978,200	-	3,060,600	1,496,600
435	Equipment Reserve Fund	-	2,357,000	1,799,100	-	1,311,000	883,900
<b>Debt Service Funds:</b>							
610	PERS Bond Debt Service Fund	-	1,115,600	1,115,600	-	1,166,000	1,166,000
625	Adult Jail Facility Debt Service Fund	-	1,048,000	1,048,000	-	1,049,000	1,049,000
<b>Trust Funds:</b>							
702	Library Programs Trust Fund	-	312,400	268,700	-	269,200	226,600
703	Human Service Programs Trust Fund	-	84,300	84,300	-	89,800	89,800
704	PEG Access Fund	-	68,200	68,200	-	39,100	39,100
715	County School Trust Fund	-	353,000	353,000	-	249,700	249,700
717	911 Excise Tax Fund	-	250,000	250,000	-	250,000	250,000
735	Sheriff Forfeiture Fund	-	225,000	110,000	-	160,100	60,100
736	Sheriff Programs Trust Fund	-	131,000	131,000	-	122,600	122,600
<b>Total Appropriation</b>		<b>413.59</b>	<b>\$ 93,206,900</b>	<b>\$ 65,535,400</b>	<b>294.74</b>	<b>\$ 67,523,500</b>	<b>\$ 47,120,800</b>
<b>Unappropriated Ending Fund Balances:</b>							
610	PERS Bond Debt Service Fund	-	54,900	-	-	57,100	-
625	Adult Jail Facility Debt Service Fund	-	88,200	-	-	48,000	-
702	Library Programs Trust Fund	-	305,600	-	-	367,400	-
703	Human Service Programs Trust Fund	-	47,300	-	-	47,300	-
715	County School Trust Fund	-	500	-	-	500	-
<b>Total Ending Fund Balances</b>		<b>-</b>	<b>496,500</b>	<b>-</b>	<b>-</b>	<b>520,300</b>	<b>-</b>
<b>Total Budget</b>		<b>413.09</b>	<b>\$ 93,703,400</b>	<b>\$ 65,535,400</b>	<b>294.74</b>	<b>\$ 68,043,800</b>	<b>\$ 47,120,800</b>

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.

**JOSEPHINE COUNTY  
SUMMARY COMPARISON OF BUDGETS  
2011-12 and 2012-13**

	2011-12			2012-13			COMPARISON 2011-12 TO 2012-13 BUDGET				
	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	Full Time Equivalents (FTE)	Adopted Budget	Budgeted Expenditures (1)	% Loss	Comparison Appropriation Budget	% Loss	Comparison Operating Expense (1)	Full Time Equiv. (FTE-Loss)
<b>Major Operating Funds:</b>											
100 General Fund	45.65	\$ 9,728,000	\$ 3,884,800	38.98	\$ 9,350,100	\$ 3,831,300	-4%	(\$ 377,900)	-1%	\$ (53,500)	(6.67)
201 Public Works Fund	63.30	12,645,800	6,442,900	54.10	10,214,100	5,539,800	-19%	(2,431,700)	-14%	(903,100)	(9.20)
240 Public Safety Fund	150.68	20,353,400	16,123,500	61.55	8,468,000 *	7,479,000	-58%	(11,885,400)	-54%	(8,644,500)	(89.13)
243 Adult Corrections Fund	28.00	3,730,500	3,172,200	27.00	3,645,900	3,152,200	-2%	(84,600)	-1%	(20,000)	(1.00)
250 Mental Health Fund	3.95	4,310,200	4,101,900	2.45	4,522,000	4,388,700	5%	211,800	7%	286,800	(1.50)
255 Public Health Fund	28.82	3,198,000	2,945,800	23.43	2,542,900	2,289,100	-20%	(655,100)	-22%	(656,700)	(5.39)
<b>Special Revenue Funds:</b>											
202 Public Works Special Programs Fund	-	209,000	91,000	-	180,900	88,500	-13%	(28,100)	-3%	(2,500)	-
210 Grant Projects Fund	2.25	4,894,400	1,838,500	2.25	3,456,500	998,900	-29%	(1,437,900)	-46%	(839,600)	-
212 DA Forfeiture Fund	-	273,000	50,000	-	227,500	-	-17%	(45,500)	-100%	(50,000)	-
221 Fairgrounds Fund	4.60	1,293,000	1,210,200	4.00	1,128,500	1,063,400	-13%	(164,500)	-12%	(146,800)	(0.60)
223 County Clerk Records Fund	-	146,000	86,500	-	96,500	80,000	-34%	(49,500)	-8%	(6,500)	-
224 Public Land Corner Preservation Fund	2.37	182,300	144,900	2.13	161,800	138,000	-11%	(20,500)	-5%	(6,900)	(0.24)
245 Transit Fund	17.00	1,830,100	1,113,800	15.80	1,334,700	1,045,200	-27%	(495,400)	-6%	(68,600)	(1.20)
246 Juvenile Justice Special Programs Fund	2.85	279,400	256,200	2.75	201,800	178,000	-28%	(77,600)	-31%	(78,200)	(0.10)
248 DA Special Programs Fund	0.20	199,300	49,300	0.25	210,300	51,700	6%	11,000	5%	2,400	0.05
258 Commission for Children & Families Fund	1.55	473,900	401,500	1.55	385,700	367,200	-9%	(88,200)	-9%	(34,300)	-
260 Parks Fund	6.00	930,000	851,300	6.00	965,000	872,900	4%	35,000	3%	21,600	-
262 Building and Safety Fund	6.00	2,132,600	619,900	5.50	1,799,700	578,700	-16%	(332,900)	-7%	(41,200)	(0.50)
275 Court Facilities and Security Fund	-	293,200	289,000	-	315,600	287,000	8%	22,400	-1%	(2,000)	-
<b>Enterprise Funds:</b>											
501 Jail Commissary Fund	-	147,500	110,500	-	85,000	45,000	-42%	(62,500)	-59%	(65,500)	-
530 Airports Fund	2.27	2,386,300	2,235,200	2.25	1,070,500	801,300	-55%	(1,315,800)	-64%	(1,433,900)	(0.02)
<b>Internal Service and Internal Vendor Funds:</b>											
401 Internal Services Fund	29.60	3,960,600	3,683,000	28.10	3,299,000	3,042,100	-17%	(661,600)	-17%	(640,900)	(1.50)
402 County Buildings and Fleet Fund	18.50	3,768,100	2,866,700	16.65	3,149,300	2,531,300	-16%	(618,800)	-12%	(335,400)	(1.85)
410 Insurance Reserve Fund	-	1,240,000	1,201,000	-	1,030,000	986,000	-17%	(210,000)	-18%	(215,000)	-
415 Payroll Liability Reserve Fund	-	1,127,000	1,127,000	-	335,600	325,600	-70%	(791,400)	-71%	(801,400)	-
<b>Capital Project and Capital Reserve Funds:</b>											
303 County Bridge Construction Fund	-	2,910,000	2,910,000	-	500,000	500,000	-83%	(2,410,000)	-83%	(2,410,000)	-
425 Roads and Bridges Reserve Fund	-	1,732,600	1,522,700	-	1,079,500	826,500	-38%	(653,100)	-46%	(696,200)	-
430 Property Reserve Fund	-	2,888,200	978,200	-	3,060,600	1,496,600	6%	172,400	53%	518,400	-
435 Equipment Reserve Fund	-	2,357,000	1,799,100	-	1,311,000	883,900	-44%	(1,046,000)	-51%	(915,200)	-
<b>Debt Service Funds:</b>											
610 PERS Bond Debt Service Fund	-	1,115,600	1,115,600	-	1,166,000	1,166,000	5%	50,400	5%	50,400	-
625 Adult Jail Facility Debt Service Fund	-	1,048,000	1,048,000	-	1,049,000	1,049,000	0%	1,000	0%	1,000	-
<b>Trust Funds:</b>											
702 Library Programs Trust Fund	-	312,400	268,700	-	269,200	226,600	-14%	(43,200)	-16%	(42,100)	-
703 Human Service Programs Trust Fund	-	84,300	84,300	-	89,800	89,800	7%	5,500	7%	5,500	-
704 PEG Access Fund	-	68,200	68,200	-	39,100	39,100	-43%	(29,100)	-43%	(29,100)	-
715 County School Trust Fund	-	353,000	353,000	-	249,700	249,700	-29%	(103,300)	-29%	(103,300)	-
717 911 Excise Tax Fund	-	250,000	250,000	-	250,000	250,000	0%	-	0%	-	-
735 Sheriff Forfeiture Fund	-	225,000	110,000	-	160,100	60,100	-29%	(64,900)	-45%	(49,900)	-
736 Sheriff Programs Trust Fund	-	131,000	131,000	-	122,600	122,600	-6%	(8,400)	-6%	(8,400)	-
<b>Total Appropriation</b>	<b>413.59</b>	<b>\$ 93,206,900</b>	<b>\$ 65,535,400</b>	<b>294.74</b>	<b>\$ 67,523,500</b>	<b>\$ 47,120,800</b>	<b>-28%</b>	<b>\$ (25,683,400)</b>	<b>-28%</b>	<b>\$ (18,414,600)</b>	<b>(118.85)</b>

(1) Excludes budget amounts for Interfund Transfers, Contingency and Ending Fund Balances to better show operating expenditures.  
\* Public Safety is still our largest operating budget in 2012-13 Budget.

**JOSEPHINE COUNTY  
FIVE YEAR PROJECTION OF BUDGET  
2012-13 through 2016-17**

	Adopted Budget 2012-13	Projection			
		2013-14	2014-15	2015-16	2016-17
<b>Major Operating Funds:</b>					
100 General Fund	\$ 9,350,100	\$ 9,350,100	\$ 9,537,102	9,727,844	\$ 9,922,401
201 Public Works Fund	10,214,100	8,989,100	9,168,882	9,352,260	9,539,305
240 Public Safety Fund	8,468,000	5,516,000	5,626,320	5,738,846	5,853,623
243 Adult Corrections Fund	3,645,900	3,645,900	3,718,818	3,793,194	3,869,058
250 Mental Health Fund	4,522,000	4,522,000	4,612,440	4,704,689	4,798,783
255 Public Health Fund	2,542,900	2,542,900	2,593,758	2,645,633	2,698,546
<b>Special Revenue Funds:</b>					
202 Public Works Special Programs Fund	180,900	180,900	184,518	188,208	191,973
210 Grant Projects Fund	3,456,500	3,156,500	3,219,630	3,284,023	3,349,703
212 DA Forfeiture Fund	227,500	227,500	232,050	236,691	241,425
221 Fairgrounds Fund	1,128,500	1,128,500	1,151,070	1,174,091	1,197,573
223 County Clerk Records Fund	96,500	96,500	98,430	100,399	102,407
224 Public Land Corner Preservation Fund	161,800	161,800	165,036	168,337	171,703
245 Transit Fund	1,334,700	1,334,700	1,361,394	1,388,622	1,416,394
246 Juvenile Justice Special Programs Fund	201,800	201,800	205,836	209,953	214,152
248 DA Special Programs Fund	210,300	210,300	214,506	218,796	223,172
258 Commission for Children & Families	385,700	385,700	393,414	401,282	409,308
260 Parks Fund	965,000	965,000	984,300	1,003,986	1,024,066
262 Building and Safety Fund	1,799,700	1,799,700	1,835,694	1,872,408	1,909,856
275 Court Facilities and Security Fund	315,600	315,600	321,912	328,350	334,917
<b>Enterprise Funds:</b>					
501 Jail Commissary Fund	85,000	85,000	86,700	88,434	90,203
530 Airports Fund	1,070,500	1,411,600	639,610	5,824,202	552,402
<b>Internal Service and Internal Vendor Funds:</b>					
401 Internal Services Fund	3,299,000	2,999,000	3,058,980	3,120,160	3,182,563
402 County Buildings and Fleet Fund	3,149,300	3,024,300	3,084,786	3,146,482	3,209,411
410 Insurance Reserve Fund	1,030,000	600,000	600,000	600,000	600,000
415 Payroll Liability Reserve Fund	335,600	335,600	335,600	335,600	335,600
<b>Capital Project and Capital Reserve Funds:</b>					
303 County Bridge Construction Fund	500,000	-	-	-	-
425 Roads and Bridges Reserve Fund	1,079,500	600,000	600,000	600,000	600,000
430 Property Reserve Fund	3,060,600	1,500,000	1,500,000	1,500,000	1,500,000
435 Equipment Reserve Fund	1,311,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Debt Service Funds:</b>					
610 PERS Bond Debt Service Fund	1,166,000	1,166,000	1,215,600	1,265,600	1,265,600
625 Adult Jail Facility Debt Service Fund	1,049,000	1,049,000	1,050,000	1,050,000	1,051,000
<b>Trust Funds:</b>					
702 Library Programs Trust Fund	269,200	45,000	45,900	46,818	47,754
703 Human Service Programs Trust Fund	89,800	48,000	48,960	49,939	50,938
704 PEG Access Fund	39,100	39,100	39,882	40,680	41,493
715 County School Trust Fund	249,700	249,700	254,694	259,788	264,984
717 911 Excise Tax Fund	250,000	255,000	260,100	265,302	270,608
735 Sheriff Forfeiture Fund	160,100	100,000	102,000	104,040	106,121
736 Sheriff Programs Trust Fund	122,600	70,000	71,400	72,828	74,285
<b>Total Appropriation</b>	<b>\$67,523,500</b>	<b>\$59,807,800</b>	<b>\$60,119,322</b>	<b>\$66,407,484</b>	<b>\$ 62,211,326</b>
<b>Unappropriated Ending Fund Balances:</b>					
610 PERS Bond Debt Service Fund	57,100	57,100	57,100	57,100	57,100
625 Adult Jail Facility Debt Service Fund	48,000	48,000	48,000	48,000	48,000
702 Library Programs Trust Fund	367,400	367,400	367,400	367,400	367,400
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	520,300	520,300	520,300	520,300	520,300
<b>Total Budget</b>	<b>\$68,043,800</b>	<b>\$60,328,100</b>	<b>\$60,639,622</b>	<b>\$66,927,784</b>	<b>\$ 62,731,626</b>

**Major assumptions used:**

The projection for 2013-14 is equal to 2012-13; adjusted for planned changes in beginning fund balances, capital projects and actual debt service obligations. The Public Safety Fund is projected without passage of the Criminal Justice Levy, which is on the May 15th, 2012 ballot in Josephine County.

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 2012-13 and Making Appropriations.*

**Resolution No. 2012-028**

WHEREAS, on June 20, 2012, the Board of County Commissioners for Josephine County met to hear public comment on the 2012-13 Budget as approved by the Budget Committee, which has been published according to law, in the *The Daily Courier* Newspaper and Josephine County Website on June 12, 2012; and

WHEREAS, the Board did then in public meetings instruct the Budget Officer to prepare revisions and adjustments within limits to the Budget Committee approved budget all in accordance with ORS 294.453 and 294.456,

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners of Josephine County hereby adopts the budget for the fiscal year 2012-13 in the total of \$68,043,800, which includes appropriations of \$67,523,500 and full time equivalents (FTE) not to exceed 294.74, 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, 2012, and for the purposes shown below are hereby appropriated as follows:

<u>FUNDS/OBJECT CLASSIFICATIONS</u>	<u>APPROPRIATION</u>	<u>FTE</u>
<b>100 - General Fund:</b>		
Assessor's Office	1,151,700	14.85
Treasurer's Office	467,600	4.50
Clerk's Office	567,200	5.00
Surveyor's Office	58,500	0.83
Planning	521,900	5.00
Forestry	817,400	8.80
General Government	247,000	-
Nondepartmental:		
Interfund Transfers	2,882,500	
Contingency	2,636,300	
<b>Total General Fund</b>	<b>9,350,100</b>	<b>38.98</b>
 <b>240 - Public Safety Fund</b>		
Sheriff's Office	5,143,500	37.30
District Attorney's Office	1,413,600	15.75
Juvenile Justice	921,900	8.50
Nondepartmental:		
Interfund Transfers	747,900	
Contingency	241,100	
<b>Total Public Safety Fund</b>	<b>8,468,000</b>	<b>61.55</b>
 <b>243 - Adult Corrections Fund:</b>		
Personnel Services	2,375,600	27.00
Materials and Services	776,600	
Interfund Transfers	316,600	
Contingency	177,100	
<b>Total Adult Corrections Fund</b>	<b>3,645,900</b>	<b>27.00</b>

**201 - Public Works Fund:**

Personnel Services	3,875,500	54.10
Materials and Services	1,664,300	
Interfund Transfers	2,135,500	
Contingency	2,538,800	
<b>Total Public Works Fund</b>	<u>10,214,100</u>	<u>54.10</u>

**250 - Mental Health Fund:**

Personnel Services	169,000	2.45
Materials and Services	4,199,200	
Interfund Transfers	72,000	
Debt Service	20,500	
Contingency	61,300	
<b>Total Mental Health Fund</b>	<u>4,522,000</u>	<u>2.45</u>

**255 - Public Health Fund:**

Personnel Services	1,525,900	23.43
Materials and Services	763,200	
Interfund Transfers	219,300	
Contingencies	34,500	
<b>Total Public Health Fund</b>	<u>2,542,900</u>	<u>23.43</u>

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

Board of County Commissioners	501,900	6.00
Finance	502,200	5.00
Human Resources	307,900	3.00
Property Management	51,500	0.60
Information Technology	833,600	7.00
Communications	222,000	2.00
Geographical Information Systems	90,000	0.50
Legal Counsel	330,500	2.80
Law Library	202,500	1.20
Nondepartmental:		
Interfund Transfers	25,000	
Contingency	231,900	
<b>Fund Total</b>	<u>3,299,000</u>	<u>28.10</u>

**402 - County Buildings and Fleet Fund**

Building Operations and Maintenance	1,806,100	14.00
County Fleet	725,200	2.65
Nondepartmental:		
Interfund Transfers	272,200	
Contingency	345,800	
<b>Fund Total</b>	<u>3,149,300</u>	<u>16.65</u>

**Total Internal Service Funds**

	<u>6,448,300</u>	<u>44.75</u>
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**Special Revenue Funds:**

**202 - Public Works Special Programs Fund**

North Valley Industrial Park	12,000	
Solid Waste	76,500	
Interfund Transfers	21,200	
Contingency	71,200	
<b>Fund Total</b>	<u>180,900</u>	<u>-</u>

**210 - Grant Projects Fund**

Title III	628,500	
Economic Development	225,000	
Veterans Service Office	145,400	2.25
Interfund Transfers	777,000	
Contingency	1,680,600	
<b>Fund Total</b>	<u>3,456,500</u>	<u>2.25</u>

**212 - DA Forfeiture Fund**

Interfund Transfers	227,500	
<b>Fund Total</b>	<u>227,500</u>	<u>-</u>

**221 - Fairgrounds Fund**

Personnel Services	215,400	4.00
Materials and Services	848,000	
Interfund Transfers	65,100	
<b>Fund Total</b>	<u>1,128,500</u>	<u>4.00</u>

**223 - County Clerk Records Fund**

Materials and Services	80,000	
Interfund Transfers	8,000	
Contingency	8,500	
<b>Fund Total</b>	<u>96,500</u>	<u>-</u>

**224 - Public Land Corner Preservation Fund**

Personnel Services	122,000	2.13
Materials and Services	16,000	
Interfund Transfers	13,800	
Contingency	10,000	
<b>Fund Total</b>	<u>161,800</u>	<u>2.13</u>

**245 - Transit Fund**

Personnel Services	687,100	15.80
Materials and Services	358,100	
Interfund Transfers	235,500	
Contingency	54,000	
<b>Fund Total</b>	<u>1,334,700</u>	<u>15.80</u>

**Special Revenue Funds - Continued:**

<b>246 - Juvenile Justice Special Programs Fund</b>		
Personnel Services	139,700	2.75
Materials and Services	38,300	
Interfund Transfers	16,000	
Contingency	7,800	
<b>Fund Total</b>	<u>201,800</u>	<u>2.75</u>
<b>248 - District Attorney Special Programs Fund</b>		
Personnel Services	30,000	0.25
Materials and Services	21,700	
Interfund Transfers	82,600	
Contingency	76,000	
<b>Fund Total</b>	<u>210,300</u>	<u>0.25</u>
<b>258 - Commission for Children and Families Fund</b>		
Personnel Services	120,400	1.55
Materials and Services	246,800	
Interfund Transfers	15,500	
Contingency	3,000	
<b>Fund Total</b>	<u>385,700</u>	<u>1.55</u>
<b>260 - Parks Fund</b>		
Personnel Services	365,300	6.00
Materials and Services	507,600	
Interfund Transfers	87,300	
Contingency	4,800	
<b>Fund Total</b>	<u>965,000</u>	<u>6.00</u>
<b>262 - Building and Safety Fund</b>		
Personnel Services	456,500	5.50
Materials and Services	122,200	
Interfund Transfers	62,200	
Contingency	1,158,800	
<b>Fund Total</b>	<u>1,799,700</u>	<u>5.50</u>
<b>275 - Court Facilities and Security Fund</b>		
Materials and Services	287,000	
Contingency	28,600	
<b>Fund Total</b>	<u>315,600</u>	<u>-</u>
<b>Total Special Revenue Funds</b>		
	<u>10,464,500</u>	<u>40.23</u>

**Capital Project Fund:**

<b>303 - County Bridge Construction Fund</b>		
Capital Outlay	500,000	
<b>Fund Total</b>	<u>500,000</u>	<u>-</u>
<b>Total Capital Project Fund</b>		
	<u>500,000</u>	<u>-</u>

**Enterprise Funds:**

**501 - Jail Commissary Fund**

Materials and Services	45,000	
Interfund Transfers	40,000	
<b>Fund Total</b>	<u>85,000</u>	<u>-</u>

**530 - Airports Fund**

Grants Pass Airport	716,800	1.60
Illinois Valley Airport	84,500	0.65
Interfund Transfers	21,000	
Contingency	248,200	
<b>Fund Total</b>	<u>1,070,500</u>	<u>2.25</u>

**Total Enterprise Funds**

<u>1,155,500</u>	<u>2.25</u>
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**Debt Service Funds:**

**610 - PERS Bond Debt Service Fund**

Debt Service	1,166,000	
<b>Fund Total</b>	<u>1,166,000</u>	<u>-</u>

**625 - Adult Jail Facility Fund**

Debt Service	1,049,000	
<b>Fund Total</b>	<u>1,049,000</u>	<u>-</u>

**Total Debt Service Funds**

<u>2,215,000</u>	<u>-</u>
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**Expendable and Non-Expendable Trust Funds:**

**702 - Library Programs Trust Fund**

Materials and Services	226,600	
Contingency	42,600	
<b>Fund Total</b>	<u>269,200</u>	<u>-</u>

**703 - Human Service Programs Trust Fund**

Materials and Services	89,800	
<b>Fund Total</b>	<u>89,800</u>	<u>-</u>

**704 - PEG Access Fund**

Materials and Services	39,100	
Contingency	0	
<b>Fund Total</b>	<u>39,100</u>	<u>-</u>

**715 - County School Trust Fund**

Intergovernmental Payments	249,700	
<b>Fund Total</b>	<u>249,700</u>	<u>-</u>

**717 - 911 Excise Tax Fund**

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

**Expendable and Non-Expendable Trust Funds - Continued:**

<b>735 - Sheriff Forfeiture Fund</b>		
Materials and Services	60,100	
Interfund Transfers	100,000	
<b>Fund Total</b>	<u>160,100</u>	<u>-</u>
<b>736 - Sheriff Programs Trust Fund</b>		
Materials and Services	122,600	
<b>Fund Total</b>	<u>122,600</u>	<u>-</u>
<b>Total Expendable and Non-Expendable Trust Funds</b>	<u>1,180,500</u>	<u>-</u>

**Reserve Funds:**

<b>410 - Insurance Reserve Fund</b>		
Materials and Services	986,000	
Interfund Transfers	40,000	
Contingency	4,000	
<b>Fund Total</b>	<u>1,030,000</u>	<u>-</u>
<b>415 - Payroll Liability Reserve Fund</b>		
Personnel Services	325,600	-
Contingency	10,000	
<b>Fund Total</b>	<u>335,600</u>	<u>-</u>
<b>425 - Roads and Bridges Reserve Fund</b>		
Capital Outlay	826,500	
Contingency	253,000	
<b>Fund Total</b>	<u>1,079,500</u>	<u>-</u>
<b>430 - Property Reserve Fund</b>		
Capital Outlay	1,496,600	
Contingency	1,564,000	
<b>Fund Total</b>	<u>3,060,600</u>	<u>-</u>
<b>435 - Equipment Reserve Fund</b>		
Capital Outlay	883,900	
Contingency	427,100	
<b>Fund Total</b>	<u>1,311,000</u>	<u>-</u>
<b>Total Reserve Funds</b>	<u>6,816,700</u>	<u>-</u>
<b>TOTAL APPROPRIATIONS</b>	<u>67,523,500</u>	<u>294.74</u>

**\*\*\*Unappropriated Ending Fund Balances:**

PERS Bond Debt Service Fund	57,100	
Adult Jail Facility Debt Service Fund	48,000	
Library Programs Trust Fund	367,400	
Human Service Programs Trust Fund	47,300	
County School Trust Fund	500	
<b>Total Unappropriated Ending Fund Balances</b>	<b>520,300</b>	<b>-</b>

**GRAND TOTAL ALL FUNDS**

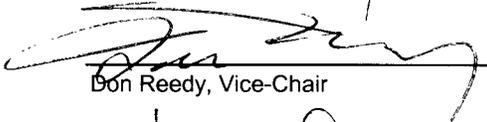
<b>\$ 68,043,800</b>	<b>294.74</b>
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DONE AND DATED this 27nd day of June 2012

JOSEPHINE COUNTY BOARD OF COMMISSIONERS



Simon G. Hare, Chair



Don Reedy, Vice-Chair



Harold Haugen, 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 ) RESOLUTION NO. 2012-029  
Josephine County, Oregon for Fiscal Year )  
2012-13*

WHEREAS, on June 27, 2012, 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, 2012 and ending June 30, 2013, and,

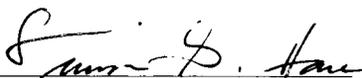
WHEREAS, on June 27, 2012, the Board of County Commissioners enacted Resolution Number 2012-028 adopting said budget for Josephine County, Oregon, for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013 and the budget required an ad valorem property tax rate on all property in Josephine County. The General Government operations will require a levy in the amount of \$0.5867 per thousand assessed valuation and an Adult Jail Facility Bond Levy in the amount of \$1,050,000.

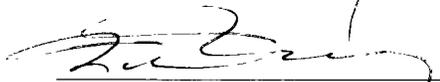
NOW, THEREFORE, BE IT RESOLVED that the tax rate and bond levy amount, categorized below, for Josephine County be levied on all taxable property in Josephine County for the tax year 2012-13. The tax rates and bond levy amounts follow:

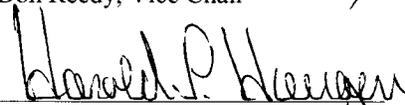
	<u>General Government Limitation</u>	<u>Excluded From Limitation</u>
Levy rate within Josephine County	0.5867 / \$1,000	-
Adult Jail Facility Bond Levy	-	\$ 1,050,000
Totals	<u>0.5867 / \$1,000</u>	<u>\$ 1,050,000</u>

DONE AND DATED this 27th day of June 2012.

JOSEPHINE COUNTY  
BOARD OF COUNTY COMMISSIONERS

  
Simon G. Hare, Chair

  
Don Reedy, Vice Chair

  
Harold Haugen, Commissioner

A public meeting of the **Josephine County Board of Commissioners** will be held on **June 20, 2012** at **9:00 a.m.** in the **Anne G. Basker Auditorium, 604 N.W. Sixth St, Grants Pass, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Josephine County Board of Commissioner's Office, Room 154, Josephine County Courthouse, between the hours of 8:00 a.m. and 5:00 p.m. (closed 12pm to 1pm). It is also available on the County's website, <http://www.co.josephine.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Josephine County Board of County Commissioners Telephone: 541 - 474 - 5221 Email: [bcc@co.josephine.or.us](mailto:bcc@co.josephine.or.us)

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amounts 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance/Net Working Capital	36,128,794	30,391,600	19,256,000
Fees, Licenses, Permits, Fines, & Other Service Charges	13,026,763	16,000,800	14,294,632
Federal, State & All Other Grants, Gifts, Allocations & Donations	32,281,882	28,081,400	19,543,868
Revenue from Bonds and Other Debt	14,280	307,800	11,100
Interfund Transfers / Internal Service Reimbursements	11,891,825	12,625,000	9,592,300
All Other Resources Except Property Taxes	1,390,023	625,500	417,600
Property Taxes Estimated to be Received - Current Year	4,553,609	4,611,600	4,697,800
<b>Total Resources</b>	<b>99,287,176</b>	<b>92,643,700</b>	<b>67,813,300</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	29,961,060	31,883,700	22,515,000
Materials and Services	19,632,773	20,733,300	18,689,500
Capital Outlay	3,823,385	8,884,000	3,916,400
Debt Service	2,138,612	2,478,100	2,235,500
Interfund Transfers	10,793,945	11,510,500	8,424,300
Contingencies	0	16,337,400	11,257,800
Special Payments	479,058	320,200	249,700
Unappropriated Ending Balance and Reserved for Future Expenditure	32,458,343	496,500	525,100
<b>Total Requirements</b>	<b>99,287,176</b>	<b>92,643,700</b>	<b>67,813,300</b>

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

Name of Organizational Unit or Program	FTE for that unit or program	Total Requirements for each Organizational Unit or Program Full Time Equivalent Employees for each organizational unit or program		
General Fund - County Assessor		1,179,046	1,269,100	1,151,700
FTE	18.00		17.80	14.85
General Fund - County Treasurer		476,189	512,200	467,600
FTE	5.00		5.00	4.50
General Fund - County Clerk		553,711	578,400	567,200
FTE	5.50		5.50	5.00
General Fund - County Surveyor		64,957	69,600	58,500
FTE	1.40		1.35	0.83
General Fund - Planning		487,020	522,600	521,900
FTE	6.00		6.00	5.00
General Fund - Forestry		785,227	902,900	817,400
FTE	10.00		10.00	8.80
General Fund - General Government	No FTE	0	0	247,000
General Fund - Non-Departmental	No FTE	6,983,551	5,855,200	5,518,800
Public Safety - Sheriff		11,417,124	11,790,700	4,976,900
FTE	100.25		98.25	34.45
Public Safety - District Attorney		1,905,537	2,005,200	1,413,600
FTE	23.30		23.30	15.75
Public Safety - Juvenile Justice		2,273,809	2,327,600	921,900
FTE	33.70		29.13	8.50
Public Safety Fund - Non-Departmental	No FTE	10,803,289	4,201,500	848,600
Adult Corrections Fund		3,709,423	3,665,500	3,645,900
FTE	32.25		28.00	27.00
Public Works Fund		14,013,898	12,645,800	9,943,100
FTE	63.55		63.30	55.75
Mental Health Fund		4,543,948	4,310,200	4,522,000
FTE	1.85		3.95	2.45
Public Health Fund		3,076,000	3,198,000	2,793,600
FTE	29.72		28.82	24.64
Internal Service Fund - Board of County Commissioners		463,797	472,000	470,300
FTE	5.50		5.50	5.50
Internal Service Fund - Finance		489,228	493,500	502,200
FTE	5.80		5.00	5.00
Internal Service Fund - Human Resources		245,879	363,200	307,900
FTE	2.80		3.00	3.00
Internal Service Fund - Property Management		83,708	50,000	51,500
FTE	1.50		0.60	0.60
Internal Service Fund - Information Technology		923,765	915,600	833,600
FTE	8.00		8.00	7.00
Internal Service Fund - Communications		234,871	265,000	222,000
FTE	3.00		2.00	2.00
Internal Service Fund - Geographic Information Systems		115,386	119,000	90,000
FTE	2.00		1.00	0.50

Internal Service Fund - Legal Counsel		427,037	423,000	362,100
FTE		4.40	3.90	3.30
Internal Service Fund - Law Library		94,628	157,700	202,500
FTE		0.60	0.60	1.20
Internal Service Fund - General Government	No FTE	354,730	424,000	0
Internal Service Fund - Non Departmental	No FTE	275,094	277,600	187,400
County Buildings & Fleet Fund - Building Operations & Maint.		1,713,714	1,875,100	1,806,100
FTE		15.00	15.00	14.00
County Buildings & Fleet Fund - County Fleet		777,984	951,600	670,100
FTE		3.25	3.50	2.65
County Buildings & Fleet Fund - Non Departmental	No FTE	861,900	941,400	575,800
Public Works Special Programs Fund	No FTE	237,546	209,000	180,900
Grant Projects Fund (Includes Veterans Services)		5,790,439	4,587,400	3,753,000
FTE		2.25	2.25	2.25
DA Forfeiture Fund	No FTE	273,417	273,000	227,500
Fairgrounds Fund		1,103,703	915,000	1,128,500
FTE		6.40	4.60	4.00
County Clerk Records Fund	No FTE	117,554	146,000	96,500
Public Land Corner Preservation Fund		175,688	182,300	161,800
FTE		2.40	2.37	2.13
Transit Fund		1,251,603	1,830,100	1,334,700
FTE		15.02	17.00	15.80
Juvenile Justice Special Programs Fund		341,220	249,400	201,800
FTE		2.85	2.35	1.90
DA Special Programs Fund		203,150	199,300	210,300
FTE		0.20	0.20	0.25
Commission on Children and Families Fund		610,877	473,900	385,700
FTE		1.80	1.55	1.55
Parks Fund		989,560	930,000	965,000
FTE		9.40	6.00	6.20
Building and Safety Fund		2,425,498	2,132,600	1,799,700
FTE		8.00	6.00	5.50
Court Facilities and Security Fund	No FTE	296,250	293,200	315,600
County Bridge Construction Fund	No FTE	2,954,082	2,910,000	500,000
Jail Commissary Fund	No FTE	137,860	132,000	85,000
Airports Fund		1,148,890	2,386,300	1,070,500
FTE		1.75	2.27	2.25
PERS Bond Debt Service Fund	No FTE	1,124,694	1,170,500	1,223,100
Adult Jail Facility Fund - Debt Service	No FTE	1,169,383	1,136,200	1,097,000
Library Programs Trust Fund	No FTE	675,767	618,000	636,600
Human Service Programs Trust Fund	No FTE	129,959	131,600	137,100
PEG Access Fund	No FTE	69,385	58,200	39,100
County School Trust Fund	No FTE	479,192	320,700	250,200
911 Excise Tax Fund	No FTE	0	250,000	250,000
Sheriff Forfeiture Fund	No FTE	305,065	225,000	160,100
Sheriff Programs Trust Fund	No FTE	76,909	131,000	122,600
Insurance Reserve Fund	No FTE	1,485,798	1,240,000	1,030,000
Payroll Liability Reserve Fund	No FTE	957,498	952,000	335,600
Roads and Bridges Reserve Fund	No FTE	1,937,539	1,732,600	1,079,500
Property Reserve Fund	No FTE	1,726,058	2,888,200	3,060,600
Equipment Reserve Fund	No FTE	1,758,142	2,357,000	1,278,100
<b>Total Requirements</b>		<b>99,287,176</b>	<b>92,643,700</b>	<b>67,813,300</b>
<b>Total FTE</b>		<b>432.44</b>	<b>413.09</b>	<b>294.10</b>

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

Overall the proposed budget shows a decrease of approximately twenty seven percent (27%) from FY 2011-12, which includes a proposed reduction of full-time equivalent positions (FTE) of nearly one hundred nineteen (119). Ninety-two (92) positions overall in Public Safety (Sheriff, District Attorney, and Juvenile Justice) and twenty seven (27) positions in other County departments. As part of the SRS 2008 bailout, Congress included monies for O&C Counties through 2011. Payments for general government purposes had been dedicated to the Public Safety Fund. Public Works and Title III projects were also funded for the same time period. Currently, no new revenue sources have been identified or approved by the citizens to replace the SRS 2008 payments for FY 2012-13. The reductions to the other county departments is mostly due to reduced federal and state grants. Josephine County requires that the majority of County programs be self sustaining through fees, grants, state contracts, gas tax dollars, and other revenue sources that do not rely on property taxes or General Fund support. Monies that are for dedicated purposes are required to be shown as individual funds in the budget.

**PROPERTY TAX LEVIES**

	Rate or Amount Approved	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (rate limit <b>\$0.5867</b> per \$1000 )	<b>\$0.5867</b>	<b>\$0.5867</b>	<b>\$0.5867</b>
Levy For Bonded Debt or Obligations	<b>\$1,045,000</b>	<b>\$1,030,000</b>	<b>\$1,050,000</b>

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Other Bonds	<b>\$17,010,806</b>	
Other Borrowings	<b>\$253,930</b>	
<b>Total</b>	<b>\$17,264,736</b>	

Grants Pass  
**Daily Courier**

P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

**AFFIDAVIT OF PUBLICATION**

State of Oregon        )  
County of Josephine )    ss.

I, Debbie Thomas, being first duly sworn, depose and say that I am the manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

**June 12, 2012.**

*Debbie Thomas*  
\_\_\_\_\_

Subscribed and sworn to before me this  
twelfth day of June, 2012.

*Christine Holly Craine*  
\_\_\_\_\_

Notary Public of Oregon

My commission expires the thirteenth day of  
April, 2015.

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**JOSEPHINE COUNTY**  
**5520 Program Report (SB 916)**

**PROGRAM**

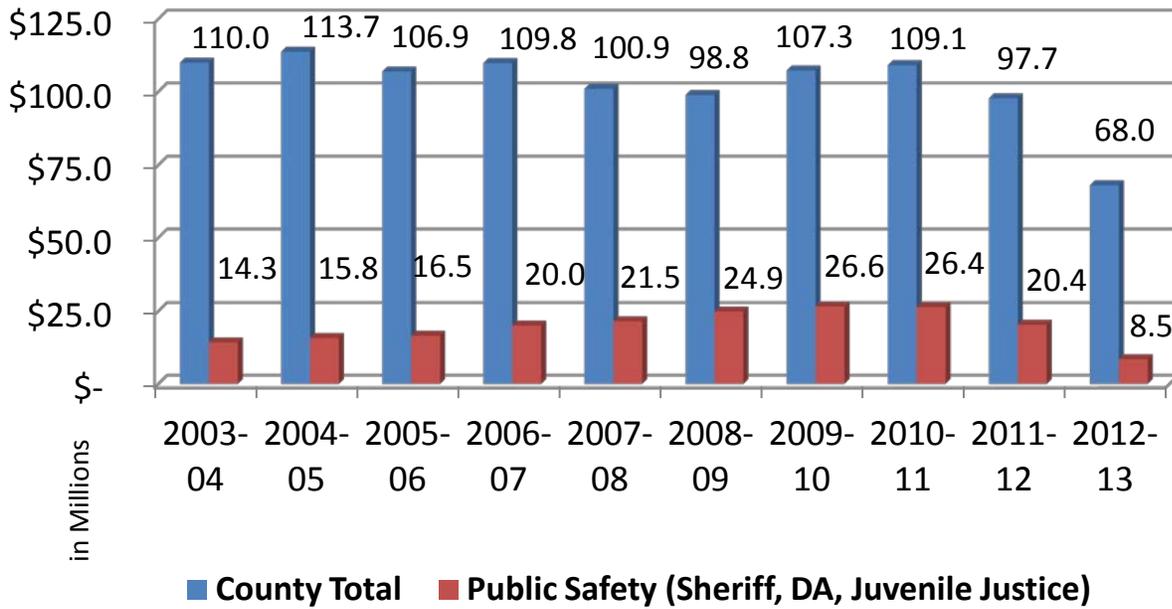
	Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
<b>Assessment &amp; Tax</b>							
ADOPTED BUDGET 2012-13	1,634,300	1,228,700	-	-	405,600	-	1,634,300
ADOPTED BUDGET 2011-12	1,903,400	1,467,400	-	-	436,000	-	1,903,400
ACTUAL 2010-11	1,777,336	1,358,631	-	-	418,705	-	1,777,336
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
<b>District Attorney</b>							
ADOPTED BUDGET 2012-13	1,574,900	1,170,600	-	-	404,300	-	1,574,900
ADOPTED BUDGET 2011-12	2,155,500	1,753,300	-	-	402,200	-	2,155,500
ACTUAL 2010-11	2,031,180	1,613,315	-	-	417,865	-	2,031,180
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
<b>Public Health</b>							
ADOPTED BUDGET 2012-13	2,542,900	130,000	1,374,500	-	1,038,400	-	2,542,900
ADOPTED BUDGET 2011-12	3,198,000	120,000	2,025,700	-	1,052,300	-	3,198,000
ACTUAL 2010-11	3,074,373	444,000	1,471,178	-	1,132,580	26,615	3,074,373
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
<b>Juvenile Justice</b>							
ADOPTED BUDGET 2012-13	1,123,700	870,200	-	-	253,500	-	1,123,700
ADOPTED BUDGET 2011-12	2,577,000	1,814,900	28,900	-	730,100	3,100	2,577,000
ACTUAL 2010-11	2,165,425	1,369,282	26,620	-	739,949	29,574	2,165,425
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
<b>Mental Health</b>							
ADOPTED BUDGET 2012-13	4,522,000	-	374,500	-	4,147,500	-	4,522,000
ADOPTED BUDGET 2011-12	4,310,200	-	429,400	-	3,880,800	-	4,310,200
ACTUAL 2010-11	4,295,220	-	156,303	-	4,115,665	23,252	4,295,220
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
<b>Veterans</b>							
ADOPTED BUDGET 2012-13	159,900	86,700	15,700	-	57,500	-	159,900
ADOPTED BUDGET 2011-12	153,100	86,700	6,400	-	60,000	-	153,100
ACTUAL 2010-11	121,220	72,000	(18,690)	-	67,910	-	121,220
ACTUAL 2009-10	110,045	22,300	30,768	-	56,977	-	110,045
ACTUAL 2008-09	101,855	21,400	23,410	-	57,045	-	101,855
<b>Economic Development</b>							
ADOPTED BUDGET 2012-13	375,000	-	-	375,000	-	-	375,000
ADOPTED BUDGET 2011-12	150,000	-	-	150,000	-	-	150,000
ACTUAL 2010-11	509,312	-	-	509,312	-	-	509,312
ACTUAL 2009-10	446,352	-	-	446,352	-	-	446,352
ACTUAL 2008-09	533,582	-	-	533,582	-	-	533,582

**JOSEPHINE COUNTY**  
**5520 Program Report (SB 916)**

**PROGRAM**

	Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
<b>Roads &amp; Bridges</b>							
ADOPTED BUDGET 2012-13	8,175,300	-	7,614,500	-	479,600	81,200	8,175,300
ADOPTED BUDGET 2011-12	8,933,300	-	6,814,300	-	500,000	1,619,000	8,933,300
ACTUAL 2010-11	8,985,132	-	6,112,233	-	1,447,546	1,425,353	8,985,132
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
<b>Transit</b>							
ADOPTED BUDGET 2012-13	1,334,700	-	251,600	-	236,400	846,700	1,334,700
ADOPTED BUDGET 2011-12	1,830,100	-	371,000	-	727,300	731,800	1,830,100
ACTUAL 2010-11	1,144,598	-	309,666	-	105,436	729,496	1,144,598
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
<b>Adult Corrections</b>							
ADOPTED BUDGET 2012-13	3,645,900	-	1,246,500	-	2,399,400	-	3,645,900
ADOPTED BUDGET 2011-12	3,665,500	-	1,269,800	-	2,395,700	-	3,665,500
ACTUAL 2010-11	3,367,883	-	955,012	-	2,412,871	-	3,367,883
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
<b>Sheriff</b>							
ADOPTED BUDGET 2012-13	5,143,500	4,519,200	-	-	448,000	176,300	5,143,500
ADOPTED BUDGET 2011-12	11,790,700	11,505,700	-	-	18,000	267,000	11,790,700
ACTUAL 2010-11	11,417,125	10,530,640	-	-	604,395	282,090	11,417,125
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
<b>Commission for Children &amp; Families</b>							
ADOPTED BUDGET 2012-13	385,700	-	47,300	-	337,400	1,000	385,700
ADOPTED BUDGET 2011-12	473,900	-	72,500	-	399,900	1,500	473,900
ACTUAL 2010-11	539,261	-	65,033	-	378,082	96,146	539,261
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
<b>Parks</b>							
ADOPTED BUDGET 2012-13	965,000	-	649,000	40,000	276,000	-	965,000
ADOPTED BUDGET 2011-12	930,000	-	570,000	40,000	320,000	-	930,000
ACTUAL 2010-11	989,464	-	589,343	50,000	350,121	-	989,464
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

**BUDGET HISTORY**  
**JOSEPHINE COUNTY ADOPTED BUDGETS**  
 (including Supplemental Changes)



## **Timber Harvest Revenue and National Forests- History**

Timber Harvest Revenue to Counties goes back more than a century. In 1893, President Harrison created Forest Reserves which were expanded by President Cleveland in 1897. Then, in 1908, President Theodore Roosevelt created the National Forests. Also in 1908, President Roosevelt signed an agreement that recognized the fiscal constraint to counties by lack of taxation on this federally claimed land and enacted federal payments to counties as well as a share of timber harvests from these lands.

The revenue from the National Forest harvesting went to supporting county road funds and eventually also school funds. However, between 1970 and 1993, policies changed. In 1976, the National Forest Management Act of 1976 was passed. In the 1990's, the cutting of old growth trees began to conflict with the Clean Water Act, the National Environmental Policy Act and the Endangered Species Act. And in 1990 the Spotted Owl was put on the endangered species list, and it had the effect of sharply decreasing the ability to harvest timber from National Forests, thereby decreasing the revenue counties were receiving. From 1993 to present, there has been continuing decreases in timber harvests and reforms to Forest Service Planning.

Beginning in 1993 Congress recognized that revenues were declining and devised a payments program not based on harvest. This plan was expressed first as the Omnibus Reconciliation Act of 1993 (OBRA), providing an alternative annual safety net payment which was replaced by the Secure Rural Schools and Community Self-Determination Act of 2000 (SRS). A one-year extension of the SRS expired in September 2007 and had not been renewed by Congress despite efforts by the Oregon delegation and others by July 1, 2008.

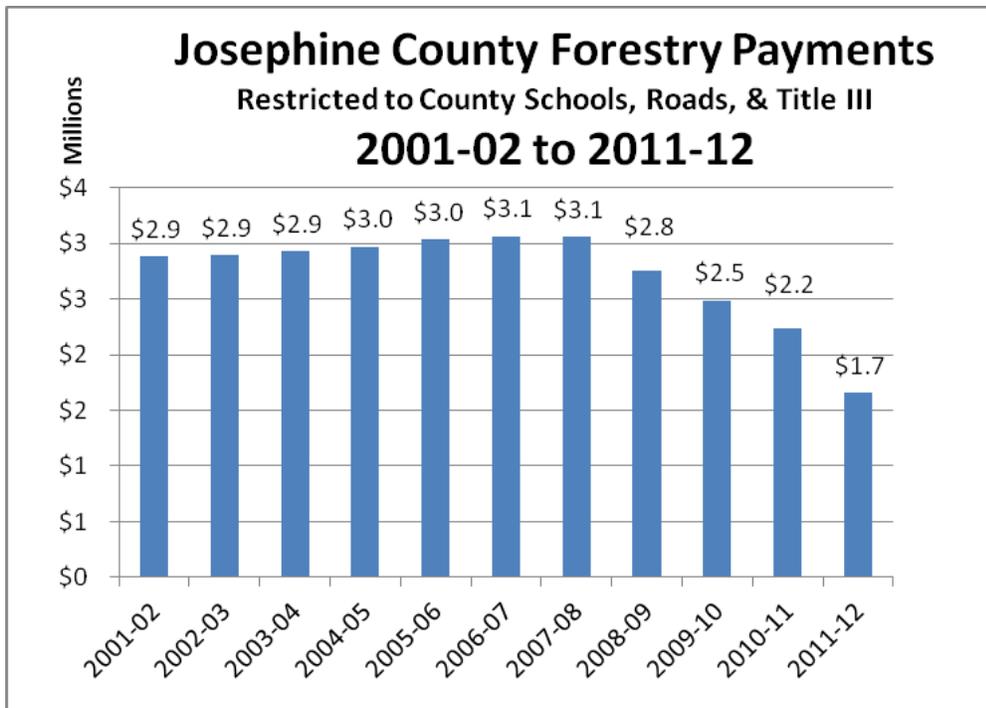
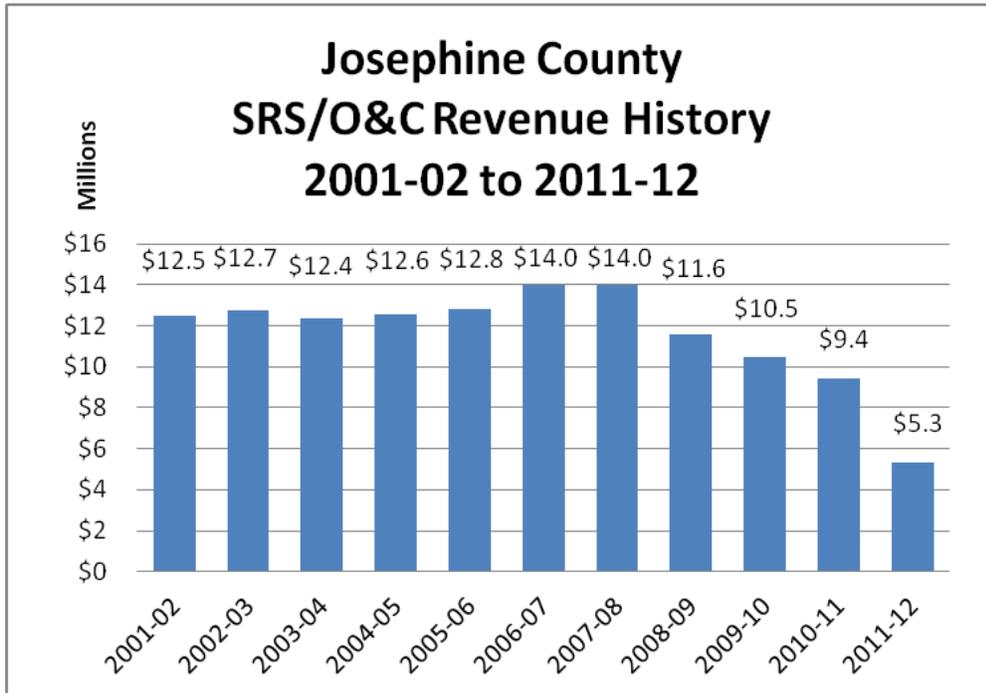
Then on October 3, 2008, Congress passed and the President signed a four-year continuation and phase-out of the payments. This had a four year payment reduction with the final year being 40% of the original payments.

Recently, the Transportation Act of 2012, signed by President Obama, has included a one-time payment to counties but only a percent of the final 40% payment will be paid out. This extension could mean roughly \$4.665 million for Josephine County in discretionary funds that can be used in 2012-13.

## **O&C Lands - Bureau of Land Management**

In addition to the National Forest system, in 1916 the Federal Government reclaimed 2.8 million acres in Oregon that had originally been designated for a railroad. The lands, now known as 'O&C', are managed by the Bureau of Land Management. In 1926, the Stanfield Act provided that the counties also receive a share of the revenue from the timber harvests occurring on the O&C lands. Timber harvest has also dramatically decreased on the O&C lands, for the same reasons it has decreased in the National Forests.

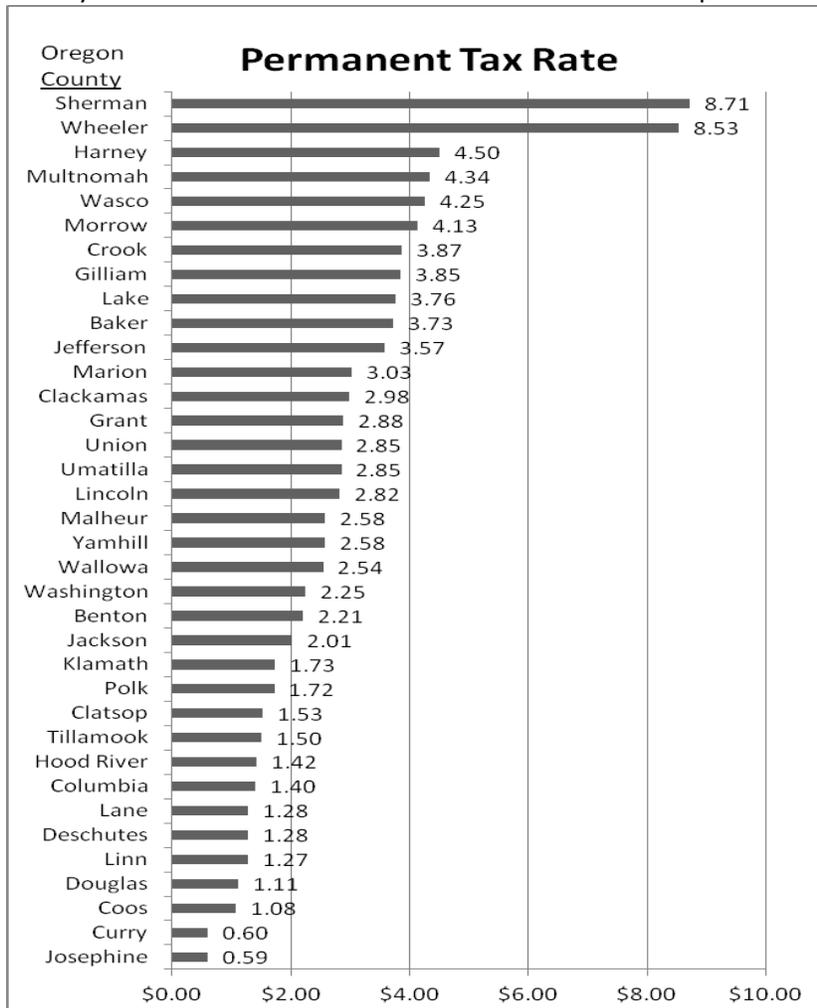
## Timber/SRS/O&C Revenue History to Josephine County



## Local Property Tax Revenue Limitations

Property taxes are collected by local governments to support schools, roads, police and fire protection, and other services. Oregon’s property tax system is uniquely limited by two voter-passed constitutional amendments; Measures 5 and 50. Measure 5, approved in 1990, created a permanent limitation on property taxes of \$10 dollars per \$1,000 of real market value for general government services, and \$5 dollars per \$1,000 of real market value for education services. If the tax extended exceeds Measure 5 limits then tax compression occurs. Measure 50, approved in 1997, assigned a permanent rate to each taxing district that cannot be raised without statewide-voter approval. For 1997 the assessed value of the property is the real market value or 90% of the 1995 assessed value, whichever is lower. The assessed value of properties can only increase 3% annually. If the property has changed since 1995, increased values are calculated in comparison to the values of similar property that existed in 1995. General obligation bonds are not limited by Measure 5 limits, but local option levies, GAP bonds, and urban renewal levies are.

**The permanent tax rate for Josephine County was set at \$0.5867 per \$1,000 of assessed value.** This rate was based on the assumption that O&C/SRS Federal payments would continue. According to the County Assessor’s office, Josephine County taxable value was \$6,182,933,265 for 2011 and at this tax rate it raises under \$4 million for county services. The county typically adopts a budget with expenditures close to \$65 million and in 2012-13 adopted at \$47 million. Illustrating that Josephine County receives most its revenues from other sources to operate its programs.



<b>JOSEPHINE COUNTY PUBLIC SAFETY ELECTION HISTORY</b>			
<b>Year</b>	<b>Cost per \$1,000</b>	<b>Intent</b>	<b>Result</b>
<b>Nov-04</b>	\$0.34	17-04 Jail Operations Levy - 4 Year	36% YES, 59% NO, 5% under votes
<b>May-07</b>	\$2.49	17-19 Criminal Justice Levy	38% YES, 62% NO
<b>Nov-08</b>	\$0.99	17-25 Law Enforcement District #1, (jail, court, emergency planning, search & rescue, mandated srvc)	40% YES, 60% NO
<b>Nov-08</b>	\$1.09	17-26 Law Enforcement District #2, (rural patrol, investigation, traffic, other police services)	34% YES, 66% NO
<b>May-12</b>	\$1.99	17-43 Criminal Justice Levy	43% YES, 57% NO

## WHAT HAS JOSEPHINE COUNTY DONE?

- FY 2005-06**      Reorganization of County management structure  
Elimination and consolidation of positions and departments  
Reduction of non-union benefits  
Reduction of union benefits as bargained  
Privatized Community Action programs (Transit)
- FY 2006-07**      Programs removed from the General Fund (Public Health, Fair, Parks, etc no GF monies)  
Service Level 1 established: Majority of county programs became self sustaining through fees, grants, other revenues  
Public Safety Fund established (Sheriff, DA, and Community Justice)  
O&C monies transferred to Public Safety Fund from General Fund  
Mental Health Programs privatized  
Levy defeated for Library funding  
Capital Property & Equipment Reserve Funds established for major repairs/replacement  
Budget reflected a loss of county staff of 165.97 FTE positions (151.53 FTE is Mental Health)
- FY 2007-08**      Library closed, General Fund savings  
Adult Corrections Fund established (moved out of Public Safety)  
Reinstate Community Action (Transit) programs as required by State  
Levy defeated for Public Safety funding in May  
Received one year extension of O&C monies for Public Safety  
Budget Committee allocated 50% of O&C to FY 07-08 spending & rest carryover for 08-09  
General Fund transferred \$4.8 million to Public Safety  
Reduction of 21.81 FTE staff in General, Internal Service, BOM and Public Safety Funds
- FY 2008-09**      Reduced transfer to Public Safety from General Fund to be \$3 million  
Hiring freeze in place February 2008, All new proposed positions require justification  
Kept rest of county programs at reduced service level 1, 2007-08 levels  
Regional Hospital Fund closed, transferred to Jefferson Behavioral Health  
Capital Roads & Bridges Reserve Fund established  
Law Enforcement Districts on Nov 2008 ballot defeated  
County refinanced Adult Jail Facility Bond, saving \$965,000
- FY 2009-10**      Approved Jan 2009 Public Safety 3 Year Plan to utilize federal funding over time  
Of the \$10.8 million O&C funding received, budgeted to use \$550 thousand  
Kept rest of county programs at reduced service level 1, 2007-08 levels  
Assisted Non-Profit Library entity to re-open Libraries with county matching grant  
Maintained Reserves for future budget years

- FY 2010-11** Continued use of Approved Public Safety Plan to utilize federal funding over time  
 Of the \$10.9 million carryover and new deposit of \$8.7 million, \$9 million will be carryovered to 11-12 budget year  
 Budgeted to re-instate Mental Health if required  
 Kept rest of county programs at reduced service level 1, 2007-08 levels  
 Centralized services maintained FY 09-10 levels to keep overhead low  
 County further reduced costs to departments by implementing Insurance Fund and moving away from Self-Insurance  
 Maintained Reserves for future budget years
- FY 2011-12** Continued use of Approved Public Safety Plan to utilize federal funding over time  
 Of the \$9 million carryover and new deposit of \$4.8 million, \$2.3 million will be carryovered to 12-13 budget year  
 This budget reflected a loss of county staff of 21.35 FTE positions  
 County settled with AFSCME to not reinstate Mental Health and sustain programs at non profit agencies in community  
 Centralized services reduced 4 positions  
 Maintained Reserves for future budget years
- FY 2012-13** Public Safety Plan utilize final carryover resulted in \$3 million for 2012-13 leaving little carryover for 2013-14 budget year  
 Criminal Justice Levy of \$1.99 per \$1,000 assessed value in May 2012 failed  
 Budget committee approved use of \$425,000 federal road dollars to be used for sheriff rural patrol as approved by oregon legislature March 2012  
 This budget reflected a loss of county staff of 118.85 FTE positions  
 89.18 FTE of this loss can be attributed to the Public Safety Departments  
 Reduced tranfer from General Fund to Public Safety to be \$2 million in order to maintain mandated functions and have sufficient reserves  
 Refinanced County Tax Pension Bonds, saving the county \$1 million over life of bond  
 Anticipating - Reduction of non-union benefits  
 Anticipation - Reduction of union benefits as bargained  
 3 unions negotiating are AFSCME, SEIU and Sheriff Association



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