

JOSEPHINE COUNTY
Adopted Budget
General Fund Description
2006-07

The General Fund is the chief operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds. Effective July 1, 2006, it was restructured to comprise four departments headed by Elected Officials. These are the County Assessor, County Treasurer, County Clerk, and the County Surveyor. Other departments which were formerly in the General Fund have been included in newly formed funds which are supported to various degrees by the General Fund. This change has been made to match the reorganization of the County and to provide better visibility of the cost of government operations by grouping departments which provide similar services into one fund. The departments which were formerly in the General Fund are: Forestry and Planning (now in the Property Services Fund), the Sheriff's Office, the District Attorney's Office and Community Corrections (now in the Public Safety Fund), Public Health and Mental Health (now in the Health and Human Services Fund).

Major sources of revenue for the General Fund are the O & C funds from the Federal Government, property taxes and receipts from the sale of timber harvested on forest lands owned by the County. In addition, cash carried over from the prior year (Beginning Fund Balance) is a major resource for the fund.

Expenditures in the fund are primarily the expenses of operating the four departments in the fund and interfund transfers to support other funds. The largest of these support transfers goes to the Public Safety Fund. There is a Contingency of almost \$4 million in the General Fund.

The adopted budget is in balance, which means that the budgeted requirements (expenditures and ending fund balance) are equal to the resources (beginning fund balance and revenues) that are estimated to be available during the budget year.

In the pages that follow, a summary of the General Fund (Resources and Requirements) is presented first, followed by sections for each of the four departments. The money available for them and for the support transfers is equal to total resources of the fund, less the requirements for debt service and Internal Service Fund charges.

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

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-07		
Actual		Adopted Budget This Year 2005-06		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2003-04	First Preceding Year 2004-05					
			RESOURCES			
			Beginning fund balance	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000
			Revenues generated by departments:			
			Assessor	491,557	491,557	491,557
			Treasurer	255,550	255,550	255,550
			Clerk	663,500	663,500	663,500
			Surveyor	39,050	39,050	39,050
			Property Taxes	2,837,700	2,837,700	2,837,700
			Interest	314,976	314,976	494,976
			O & C Distribution	12,100,000	12,100,000	12,100,000
			Forestry Division receipts	1,259,967	1,259,967	1,259,967
			Solid Waste Fees	180,000	180,000	180,000
			Cigarette Taxes	90,000	90,000	90,000
			Amusement Device Tax	15,000	15,000	15,000
			Franchise Taxes	221,900	221,900	221,900
			OLCC Fine Reimbursement	220,000	220,000	220,000
			Payment from Airport on interfund loan	2,000	2,000	2,000
			Interfund Transfer:			
			Revolving Construction Fund	166,500	166,500	166,500
			TOTAL RESOURCES	\$ 21,407,700	\$ 21,407,700	\$ 21,587,700

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-07		
Actual		Adopted Budget This Year 2005-06		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2003-04	First Preceding Year 2004-05					
			REQUIREMENTS			
			Assessor	\$ 1,250,359	\$ 1,250,359	\$ 1,250,359
			Treasurer	545,126	545,126	516,626
			Clerk	629,075	629,075	629,075
			Surveyor	85,923	85,923	85,923
			Debt Service:			
			Assessment and Taxation system	23,490	23,490	23,490
			TRAN Repayment	-	-	180,000
			Interfund Transfers:			
			To Public Safety Fund	11,974,000	12,028,000	12,028,000
			Public Safety for Court Security	292,900	292,900	292,900
			Library Fund	462,500	462,500	462,500
			Property Services for Forestry	930,000	930,000	930,000
			Property Services for Planning	240,700	240,700	240,700
			Health and Human Svcs for Public Health	609,750	609,750	609,750
			401-ISF	175,311	175,311	175,311
			Equipment Reserve Fund	14,400	14,400	14,400
			Disposal Sites Closure Fund	110,000	110,000	110,000
			DA Special Projects Fund BFB	41,523	41,523	41,523
			Contingency	4,022,643	3,968,643	3,997,143
			TOTAL REQUIREMENTS	\$ 21,407,700	\$ 21,407,700	\$ 21,587,700

JOSEPHINE COUNTY
Adopted Budget
Assessor Office Description
2006-07

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

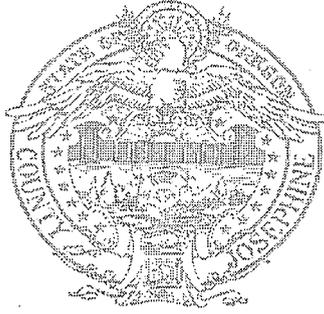
The 2006-07 budget maintains current service levels in order to satisfy Oregon Revised Statutes and continue Department of Revenue CAFFA grant contributions. The budget reflects decreased expenditures over 2005-06 where expenses are controlled by the department.

The budget contains a capital outlay for the 2006-07 year of \$5400 for a plotter. This expenditure is 100% covered by the CAFFA and ORMAP state grants.

JOSEPHINE COUNTY
Adopted Budget
Schedule A - Department Summary by Program
2006-07

Fund Name: General Fund (100)
Department: Assessor

<u>Program Name</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Assessment and Taxation	17.50	\$ 1,191,339	18.00	\$ 1,250,359
Total Department	<u>17.50</u>	<u>\$ 1,191,339</u>	<u>18.00</u>	<u>\$ 1,250,359</u>



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JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: General Fund (100)
Department: Assessor
Program: Assessment and Taxation

<u>Category Title</u>	<u>Service Level 1</u> <u>Information Only</u>		<u>Service Level 2</u> <u>Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 480,588		\$ 491,557
		480,588		491,557
Expenditures:				
Personal Services	17.50	986,079	18.00	1,010,579
Materials and Services		205,260		239,780
Total Expenditures	17.50	\$ 1,191,339	18.00	\$ 1,250,359

Purpose of Program:

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

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

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

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

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet (Continued)
2006-07

ORS 308.215 The assessor shall prepare the assessment roll in the following form: (1) Real property shall be listed in sequence by account number or by code area and account numbers. For each parcel of real property, the assessor shall set down in the assessment roll according to the best information the assessor can obtain: (a) The name of the owner or owners and, if the assessor or tax collector is instructed in writing by the owner or owners to send statements and notices relating to taxation to an agent or representative, the name of such agent or representative. (b) A description as required by ORS 308.240 with its code area and account numbers. (c) The property class, in accordance with the classes established by rule by the Department of Revenue. (d) The number of acres and part of an acre, as nearly as can be ascertained, unless it is divided into blocks and lots. (e) The real market value of land, excluding all buildings, structures, improvements and timber thereon. (f) The real market value of all buildings structures and improvements thereon. (g) The real market value of each unit together with its percentage of undivided interest in common elements of property subject to ORS 100.005 to 100.910 stating se

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

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

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

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

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

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

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

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

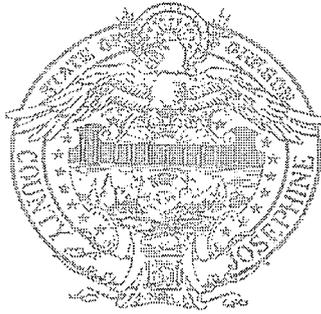
307.260 b) Not later than April 10 in each year, the county assessor shall notify each veteran or surviving spouse of a veteran in the county who secured an exemption under ORS 307.250 in the preceding year but who did not make application therefor on or before April 1 of the current year.

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet (Continued)
2006-07

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

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

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



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JOSEPHINE COUNTY
Adopted Budget
Treasury Office Description
2006-07

The elected County Treasurer administers a successful treasury program for all county taxing entities and the County of Josephine, with emphasis on protection of principal, liquidity and maximum investment returns. The Treasurer is the custodian of all monies received by the County, responsible for receipting, investing and disbursement of funds totaling over \$118 million in 2006-07.

The County Treasurer also serves as the County Tax Collector, respectfully and effectively administering a successful tax collection program for Josephine County following Oregon law and, within those constraints, always choosing the action that best benefits the taxing districts and the taxpayers. Over \$45 million is expected to be collected in fiscal year 2006-07.

The 2006-07 budget the service levels of the current fiscal year for the Treasury and Tax Collection programs. The budget for the County School Fund (Fund 715) is set up to receive expected federal monies for the benefit of the two county school districts.

The recent promotion of the Chief Deputy Treasurer, Treasury Division, to a position in another department presents an opportunity to restructure the County Treasurer's organization. Restructuring includes the elimination of one management position, reassignment of duties and the addition of one entry level cashier position. It is expected that significant savings in personnel costs in 2006-07 and later will be a result of this action.

Other significant events expected for the 2006-07 budget year include;

- Increase in bank service charges as a result of the lowering of the balances in bank accounts.
- Higher market interest rates and a revised Investment Policy will increase interest earnings and Treasurer's Investment fees.
- Banking services will be closely examined and new banking services contracts will be awarded.
- Online payment of property tax bills will be continued and Treasury will assist other departments to make expanded electronic-payments and services available to citizens.
- Foreclosure proceedings will be completed on a large tax account, resulting in significant collection of delinquent taxes, interest and fees or increased building space available for county services, improving delinquency rates in either case.

JOSEPHINE COUNTY
Adopted Budget
Schedule A - Department Summary by Program
2006-07

Fund Name: General Fund (100)
Department: Treasurer

<u>Program Name</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Treasury and Tax Collection	4.40	\$ 337,464	6.35	\$ 516,626
Total Department	<u>4.40</u>	<u>\$ 337,464</u>	<u>6.35</u>	<u>\$ 516,626</u>

Note: The budget that was adopted by the Board of County Commissioners differs from the budget that was approved by the Budget Committee. The change was to recognize a reorganization within the Office of the Treasurer. The effect of the change was a decrease of \$28,500 in the Treasury budget.

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: General Fund (100)
Department: Treasurer
Program: Treasury and Tax Collection

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 216,311		\$ 255,550
		216,311		255,550
Expenditures:				
Personal Services	4.40	228,596	6.35	382,208
Materials and Services		108,868		134,418
Total Expenditures	4.40	\$ 337,464	6.35	\$ 516,626

Purpose of Program:

Treasury acts as the County bank and is responsible for the collection, distribution and investment of monies for all Josephine County Funds and 54 trust and agency funds, including taxing districts funds, with emphasis on compliance, protection of principal, liquidity and maximum investment returns.

Mandated Activities

- Receipt and account for all monies received by Josephine County. ORS 208.010 et seq.
- Maintain Bank accounts and make payment of County "orders". ORS 208.020
- Maintain accounting of cash in all funds in Treasury. ORS 208.070
- Invest surplus funds in approved manner. High of \$58,000,000. ORS 294.035 et seq.
- Distribution of payments to taxing districts. Excess of \$45,000,000. ORS 311.395
- Annual and monthly reports to County Board and Taxing Districts. ORS 294.155, 208.290
- Maintain Treasurer's records archives. ORS 192.001 et seq., OAR 166.030. et seq
- Maintain bond reserve accounts and remit payments to fiscal agent. ORS 288.040
- Distribute payments received from:
 - >Federal Forest Receipts. ORS 294.060
 - >Sale of tax foreclosed property. ORS 275.275
 - >County Assessment and Taxation Fund collections. ORS 311.508
 - >Abandoned Property Sales. ORS 90.425
 - >County School Fund. ORS 328.030

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet (Continued)
2006-07

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

Mandated Activities

Prepare and maintain the tax roll data base of 50,638 accounts. ORS 311.005 et seq.
Send tax bills totaling over \$46,000,000.00 and collect payments ORS 311.250 et seq.
Deposit tax collections with County Treasurer ORS 311.375 et seq.
Manage collection of delinquent taxes ORS 311.405 et seq., ORS 311.505 et seq.
Prepare annual statements and other reports ORS 311.531, 311.390 et seq.
Manage foreclosure process 312.050 et seq.

JOSEPHINE COUNTY
Adopted Budget
Schedule A - Department Summary by Program
2006-07

Fund Name: General Fund 100
Department: Clerk & Recorder's Office

<u>Program Name</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Administration 111110	0.70	\$ 115,463	0.70	\$ 116,963
Elections 112010	2.90	315,380	2.90	315,880
Recording 112020	2.30	156,981	3.00	184,571
BoPTA 112030	0.10	8,260	0.15	9,711
BoPTA 441110	-	1,950	-	1,950
Total Department	<u>6.00</u>	<u>\$ 598,034</u>	<u>6.75</u>	<u>\$ 629,075</u>

**JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07**

Fund Name: General Fund 100
Department: Clerk & Recorder's Office
Program: Administration 111110

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 2,500		\$ 2,500
		2,500		2,500
Expenditures:				
Personal Services	0.70	60,209	0.70	60,209
Materials and Services		55,254		56,754
Total Expenditures	0.70	\$ 115,463	0.70	\$ 116,963

Purpose of Program:

Oregon statutes including but not limited to:
Chapters 92, 106, 198, 205, 246 - 260, and 309.

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: General Fund 100
Department: Clerk & Recorder's Office
Program: Elections 112010

<u>Category Title</u>	<u>Service Level 1</u> <u>Information Only</u>		<u>Service Level 2</u> <u>Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 46,000		\$ 46,000
		46,000		46,000
Expenditures:				
Personal Services	2.90	168,880	2.90	168,880
Materials and Services		146,500		147,000
Total Expenditures	2.90	\$ 315,380	2.90	\$ 315,880

Purpose of Program:

Oregon statutes including but not limited to:
Chapters 92, 106, 198, 205, 246 - 260, and 309.

**JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07**

Fund Name: General Fund 100
Department: Clerk & Recorder's Office
Program: Recording 112020

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 550,000		\$ 615,000
		<u>550,000</u>		<u>615,000</u>
Expenditures:				
Personal Services	2.30	127,981	3.00	155,571
Materials and Services		29,000		29,000
Total Expenditures	2.30	\$ 156,981	3.00	\$ 184,571

Purpose of Program:

Oregon statutes including but not limited to:
Chapters 92, 106, 198, 205, 246 - 260, and 309.

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: General Fund 100
Department: Clerk & Recorder's Office
Program: BoPTA 112030

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ -		\$ -
		-		-
Expenditures:				
Personal Services	0.10	8,160	0.15	9,611
Materials and Services		100		100
Total Expenditures	0.10	\$ 8,260	0.15	\$ 9,711

Purpose of Program:

Board of Property Tax Appeals (BoPTA)
Oregon statutes including but not limited to:
Chapters 92, 106, 198, 205, 246 - 260, and 309.

**JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07**

Fund Name: General Fund 100
Department: Clerk & Recorder's Office
Program: BoPTA 441110

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

Purpose of Program:

Board of Property Tax Appeals (BoPTA)
Oregon statutes including but not limited to:
Chapters 92, 106, 198, 205, 246 - 260, and 309.

JOSEPHINE COUNTY
Adopted Budget
Schedule A - Department Summary by Program
2006-07

Fund Name: General Fund (100)
Department: Surveyor

<u>Program Name</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Land Survey and Corner Records	1.50	\$ 73,698	1.50	\$ 85,923
Total Department	<u>1.50</u>	<u>\$ 73,698</u>	<u>1.50</u>	<u>\$ 85,923</u>

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: General Fund (100)
Department: Surveyor
Program: Land Survey and Corner Records

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 39,050		\$ 39,050
		<u>39,050</u>		<u>39,050</u>
Expenditures:				
Personal Services	1.40	35,782	1.50	40,756
Materials and Services		37,916		45,167
Total Expenditures	<u>1.40</u>	<u>\$ 73,698</u>	<u>-</u>	<u>\$ 85,923</u>

Purpose of Program:

The purpose of the Josephine County Surveyor's Office is to collect, store and provide access to land survey and corner records, and field measurement data for private individuals and public agencies. These records provide information pertaining to real property, its boundaries and the measurement thereof, that will aid and assist in the determination or re-establishment of property boundaries and corners, and other areas of land measurement. We will strive to maintain these records in an orderly fashion and to make them readily available to the public with effectiveness and efficiency.

Currently we have started the process of reviewing and updating all of our files and records, checking for availability and accuracy, in addition to cross-referencing our records. In some instances, these records are over 100 years old and will require us to scan these images and transfer them onto more durable material for continued use and longer preservation. While this is generally an ongoing process, we are making a concentrated effort to review our files and records in depth over the next year.