



FINANCIAL SUMMARIES

JOSEPHINE COUNTY
REVENUE AND EXPENDITURE BUDGET COMPARISONS
2004-05 TO 2005-06

| | <u>2004-05</u> | | <u>2005-06</u> | |
|-----------------------------------|--------------------------|---|--------------------------|---|
| | <u>General Fund Only</u> | <u>All Funds Including General Fund</u> | <u>General Fund Only</u> | <u>All Funds Including General Fund</u> |
| BUDGETED RESOURCES: | | | | |
| Taxes: | | | | |
| Property | \$ 2,576,061 | \$ 3,694,745 | \$ 2,761,650 | \$ 3,896,650 |
| Motor Fuel | - | 4,255,000 | - | 4,500,000 |
| Other | 699,000 | 805,100 | 700,000 | 811,750 |
| Intergovernmental: | | | | |
| O & C Safety Net | 11,525,628 | 11,525,628 | 11,652,000 | 11,652,000 |
| O & C Title III Grant | - | 1,016,967 | - | 1,021,000 |
| O & C Title II Pass-Through Funds | | 1,500,000 | | |
| Other Federal Grants | 1,196,694 | 9,330,977 | 1,210,623 | 11,122,167 |
| State Grants | 1,573,359 | 28,065,634 | 1,585,129 | 22,961,514 |
| Other | 1,291,998 | 3,139,057 | 1,122,484 | 2,207,881 |
| Fees and Charges | 5,243,353 | 8,999,406 | 5,361,931 | 9,367,357 |
| Interfund Transfers: | | | | |
| Charges for Services | 518,120 | 14,419,565 | 516,857 | 9,536,381 |
| Interfund Subsidy Receipts | 2,330,355 | 11,374,330 | 2,309,144 | 5,787,980 |
| Debt Proceeds: | | | | |
| Short Term Borrowing | 5,000,000 | 5,000,000 | - | - |
| Other Revenue | 197,057 | 2,711,811 | 426,999 | 2,345,823 |
| Beginning Fund Balances | 2,306,474 | 15,464,330 | 2,437,678 | 21,694,460 |
| Total Resources | \$ 34,458,099 | \$ 121,302,550 | \$ 30,084,495 | \$ 106,904,963 |

BUDGETED REQUIREMENTS BY ACTIVITY:

| | | | | |
|-----------------------------------|----------------------|-----------------------|----------------------|-----------------------|
| Community Development | \$ 1,593,819 | \$ 2,804,375 | \$ 1,391,770 | \$ 3,455,081 |
| Criminal Justice/Public Safety | 15,977,263 | 19,001,570 | 16,745,044 | 19,182,295 |
| Culture and Recreation | - | 4,711,531 | - | 4,173,049 |
| Health and Human Services | 3,668,910 | 29,919,990 | 3,606,269 | 28,429,296 |
| Assessor | 1,297,343 | 1,297,343 | 1,314,174 | 1,314,174 |
| Treasury and Tax Collection | 563,079 | 563,079 | 571,112 | 571,112 |
| Forestry | 1,009,745 | 1,009,745 | 1,193,996 | 1,193,996 |
| Clerk | 702,084 | 735,134 | 702,610 | 768,913 |
| Public Works | - | 13,913,918 | - | 13,219,035 |
| Debt Service | 50,500 | 2,381,322 | 168,500 | 2,312,609 |
| O & C Title II Pass-Through Funds | - | 1,500,000 | - | - |
| Other | 1,260,408 | 4,561,250 | 657,532 | 1,775,659 |
| Subtotal - Activities | 26,123,151 | 82,399,257 | 26,351,007 | 76,395,219 |
| Interfund Transfers | 6,891,170 | 25,793,895 | 1,298,061 | 15,324,361 |
| Repayment of Short Term Borrowing | - | 5,000,000 | - | - |
| Contingencies | 1,443,778 | 3,315,060 | 2,435,427 | 9,944,593 |
| Budgeted Ending Fund Balances | - | 4,794,338 | - | 5,240,790 |
| Total Requirements | \$ 34,458,099 | \$ 121,302,550 | \$ 30,084,495 | \$ 106,904,963 |

STAFFING SUMMARY:

| | | | | |
|----------------------------------|-----|-----|-----|-----|
| Full Time Equivalents (FTE) | 259 | 615 | 253 | 592 |
| Casual-Seasonal FTE's Outsourced | N/A | N/A | 2 | 23 |

JOSEPHINE COUNTY
REVENUE AND EXPENDITURE BUDGET COMPARISONS (Continued)
2004-05 TO 2005-06

| | <u>2004-05</u> | | <u>2005-06</u> | |
|---|------------------------------|---|------------------------------|---|
| | <u>General Fund Only</u> | <u>All Funds Including General Fund</u> | <u>General Fund Only</u> | <u>All Funds Including General Fund</u> |
| BUDGETED REQUIREMENTS BY CATEGORY: | | | | |
| Personal Services | \$ 17,328,664 | \$ 41,017,624 | \$ 17,299,221 | \$ 38,976,786 |
| Materials & Services | 3,403,772 | 27,081,622 | 3,387,079 | 27,582,356 |
| Interfund Transfers: | | | | |
| Payments for Services | 3,971,484 | 14,419,565 | 4,449,482 | 9,536,381 |
| Interfund Subsidy Payments (See below) | 6,797,596 | 11,374,330 | 1,455,205 | 5,787,980 |
| Intergovernmental Payments | 449,587 | 2,713,720 | 439,865 | 1,173,565 |
| Capital Outlay | 998,232 | 8,209,691 | 449,716 | 6,349,903 |
| Debt Service: | | | | |
| Short Term Borrowing | - | 5,200,000 | 120,000 | 120,000 |
| Long Term Debt | 50,500 | 2,181,322 | 48,500 | 2,192,609 |
| Contingencies | 1,458,264 | 4,310,338 | 2,435,427 | 9,944,593 |
| Ending Fund Balances | - | 4,794,338 | - | 5,240,790 |
| Total Requirements | \$ 34,458,099 | \$ 121,302,550 | \$ 30,084,495 | \$ 106,904,963 |

Note:

Interfund subsidy payments are comprised of:

| | | | | |
|---|---------------------|----------------------|---------------------|---------------------|
| Library subsidy | \$ 1,175,000 | \$ 1,175,000 | \$ 925,000 | \$ 925,000 |
| Transfer to debt service for short term debt repayment | 5,000,000 | 5,000,000 | - | - |
| O & C Title III transfers to County projects | - | 1,489,043 | - | 1,381,452 |
| Adult Jail Clinic intrafund charge | 468,623 | 468,623 | 484,211 | 484,211 |
| All other | 153,973 | 3,241,664 | 45,994 | 2,997,317 |
| Total interfund subsidy payments | \$ 6,797,596 | \$ 11,374,330 | \$ 1,455,205 | \$ 5,787,980 |

BUDGETED REQUIREMENTS BY FUND TYPE:

| | | | | |
|--------------------------------------|--|-----------------------|--|-----------------------|
| Appropriated Expenditures: | | | | |
| General Fund | | \$ 34,458,099 | | \$ 30,084,495 |
| Internal Service Funds | | 14,158,105 | | 9,857,846 |
| Special Revenue Funds | | 49,544,418 | | 50,474,140 |
| Capital Project Funds | | 6,603,594 | | 4,626,975 |
| Enterprise Funds | | 1,158,037 | | 807,146 |
| Debt Service Funds | | 9,314,627 | | 4,241,980 |
| Trust & Agency Funds | | 1,271,332 | | 1,571,591 |
| Subtotal - Appropriated Expenditures | | 116,508,212 | | 101,664,173 |
| Budgeted Ending Fund Balances | | 4,794,338 | | 5,240,790 |
| Total Requirements | | \$ 121,302,550 | | \$ 106,904,963 |

JOSEPHINE COUNTY
REVENUE AND EXPENDITURE BUDGET COMPARISONS (Continued)
2004-05 TO 2005-06

COMMENTS ABOUT YEAR-TO-YEAR FLUCTUATIONS

ACCOUNTING CHANGES:

Many of the fluctuations between the final 2004-05 budget and the 2005-06 budget are caused by accounting changes implemented in the 2005-06 budget year. These are:

- (1) In 2004-05 and previous fiscal years, \$5,000,000 of short-term borrowing the County does each August in anticipation of property taxes and O & C funds received in October and November has been budgeted as revenue and an interfund transfer out in the general fund to a debt service fund where repayment is budgeted. Because of the transfer of the amount of the principle from one fund to another, the \$5,000,000 principle is reflected twice in the 2004-05 budget. It is neither necessary or required to budget the receipt of the principle, the interfund transfer and the repayment of the principle and, accordingly, the practice of budgeting short term borrowings was discontinued in 2005-06. This change has the effect of reducing the 2005-06 budget by \$10,000,000. The related interest (budgeted at \$200,000 in 2004-05 and \$120,000 in 2005-06) continues to be budgeted.
- (2) In 2004-05 and previous fiscal years, employee health/dental/vision insurance payments have been budgeted in the various departmental budgets and budgeted again in a fund serving as a clearing account from which the premiums are paid. As a result, the health insurance cost of \$5,538,390 was reflected twice in the 2004-05 budget. There is no need or requirement to budget clearing account transactions, and, accordingly, this practice was discontinued in the 2005-06 budget. Employee health/dental/vision insurance costs continue to be reflected in departmental budgets.
- (3) In preparing the 2005-06 budget, a much greater effort was made to include beginning fund balances in the budget than was the case in the past. This was done in compliance with Oregon budget law and to account for all known resources in the budget. This is primarily why Beginning Fund Balances (under Budgeted Resources) has increased from \$15,464,330 in 2004-05 to \$21,694,460 in 2005-06. Since the budget is balanced, the additional budgeted beginning fund balances were largely reflected under Requirements as Contingencies, which is the major reason why Contingencies increased from \$3,315,060 to \$9,944,593.

BUDGETED RESOURCES:

Revenues from state grants decreased from \$\$28,065,634 in 2004-05 to \$22,961,514 in 2005-06. There are two large changes that cause most of the decrease. In 2004-05, the County Bridge Construction fund budgeted the receipt of \$3,923,000 for the reconstruction of three bridges in Josephine County. All of this grant was received in 2004-05, so there was nothing more to budget for this grant in 2005-06. The Oregon Health Plan's support of the County's mental health program has been reduced from \$4,259,286 in 2004-05 to \$2,972,650 in 2005-06, a reduction of \$1,286,636. This is because of budget shortfalls at the state level.

Interfund Charges for Services decreased from \$14,419,565 to \$9,536,381 in 2005-06. Accounting Change # 2 above is the reason for most of the change.

Interfund Subsidy Receipts decreased from \$11,374,330 in 2004-05 to \$5,787,980 in 2005-06 and Debt Proceeds - Short Term Borrowing decreased from \$5,000,000 to zero in 2005-06. See Accounting Change #1 above.

See Accounting Change #3 above for an explanation of the large increase in Beginning Fund Balances.

BUDGETED REQUIREMENTS BY ACTIVITY:

Community Development has increased by \$650,706. This is primarily due to a \$690,000 increase in the budget for the Community Development Block Grant (CDBG).

The Other category reduction is caused by the elimination of three items in the 2005-06 budget. These are \$500,000 for remodelling a portion of the Dimmick building for use by Public Health (completed in 2004-05), \$900,000 added to 2004-05 in a supplemental budget to cover the possible Time Management Plan payments to a large number of County employees possibly retiring early due to pending changes in employee benefits implemented by the Board of County Commissioners, and a \$560,000 supplemental budget related to spending under Title III.

See Accounting Changes #1 and #2 for an explanation of the reductions in Interfund Transfers and Repayment of Short Term Debt.

See Accounting Change #3 for an explanation of most of the increase in Contingencies. The Contingency set aside in the General Fund increased by almost \$1,000,000 by action of the Board of County Commissioners.

JOSEPHINE COUNTY
REVENUE AND EXPENDITURE BUDGET COMPARISONS (Continued)
2004-05 TO 2005-06

COMMENTS ABOUT YEAR-TO-YEAR FLUCTUATIONS (Continued)

BUDGETED REQUIREMENTS BY CATEGORY:

Personal Services in down in 2005-06 due primarily to the outsourcing of Casual-Seasonal employees to an outside temporary employee agency. This category is **not** down because of salary and benefit reductions being implemented by the Board of County Commissioners in 2005-06. The effect of this is not known yet and is not reflected in the 2005-06 budget.

Interfund Payments for Services decreased from \$14,419,565 to \$9,536,381 in 2005-06. Accounting Change # 2 above is the reason for most of the change.

Interfund Subsidy Payments decreased from \$11,374,330 in 2004-05 to \$5,787,980 in 2005-06 and Debt Service - Short Term Borrowing decreased from \$5,200,000 in 2004-05 to \$120,000 in 2005-06. See Accounting Change #1 above.

Intergovernmental Payments in 2004-05 includes \$1,500,000 of O & C Title II pass-through funds. The pass-through for 2005-06, which will be for a similar amount, is not yet in the 2005-06 budget, but will be added to it in a supplemental budget.

Capital Outlay decreased from \$8,209,691 in 2004-05 to \$6,349,903 in 2005-06 primarily because of construction completed in 2004-05 at the Kerby Landfill (\$701,554) and the Grants Pass Airport (\$401,770), and the Search & Rescue Building \$798,310), which is therefore not in the 2005-06 budget.

BUDGETED REQUIREMENTS BY FUND TYPE:

The General Fund budget decreased from \$34,558,099 in 2004-05 to \$30,084,495 in 2005-06. This is primarily caused by the elimination of the transfer of \$5,000,000 to debt service for the short term debt repayment. See Accounting Change #1.

Internal Service Funds decreased from \$14,158,105 in 2004-05 to \$9,857,846 in 2005-06. This is primarily caused by Accounting Change #2.

Capital Projects Funds decreased in 2005-06 due to the completion of construction in 2004-05 of the three projects referred to under Capital Outlay above.

Debt Service Funds decreased in 2004-05 because repayment of short term debt is no longer budgeted, as explained under Accounting Change #1 above.

STAFFING SUMMARY:

In November 2004, the County outsourced its Casual-Seasonal employees to an outside personnel agency to reduce expenses. The County is now billed by the outside agency for using the services of these former employees.

This is the primary reason that budgeted FTE's for 2005-06 show a reduction from 2004-05. There is the equivalent of approximately 23 former FTE's included in the Materials & Services category of the 2005-06 budget.

Josephine County, Oregon
2005-06 Operating Budget
All Funds

Summary of Resources By Category

| Funds | Responsible Department | Total | Taxes | Inter-Governmental | Fees & Charges | Miscellaneous | Interfund Transfers | Debt Proceeds | Restricted Fund Balance | Beginning Fund Balance |
|---|------------------------|-----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|---------------|-------------------------|------------------------|
| General Fund | | \$ 30,084,495 | \$ 3,461,650 | \$ 15,570,236 | \$ 5,361,931 | \$ 426,999 | \$ 2,826,001 | \$ - | \$ 114,178 | \$ 2,323,500 |
| Administrative Service Fund | | 6,565,515 | - | 33,000 | 187,650 | 60,000 | 5,934,865 | - | - | 350,000 |
| County Fleet Operations | Public Works | 1,705,504 | - | - | 1,266,569 | 15,000 | - | - | - | 423,935 |
| Self Insurance | Personnel | 2,125,125 | - | - | - | - | 1,338,125 | - | - | 787,000 |
| O & C Title III County Projects | General Services | 1,416,848 | - | 1,021,000 | - | 18,000 | - | - | - | 377,848 |
| Public Works Operating | Public Works | 12,862,147 | 4,500,000 | 2,298,810 | 112,000 | 164,000 | 531,323 | - | - | 5,256,014 |
| Library Operating | Library | 1,236,500 | 5,000 | 44,700 | 10,600 | 21,200 | 925,000 | - | - | 230,000 |
| Community Services | Community Action | 1,670,261 | - | 1,503,472 | - | 43,551 | 41,620 | - | - | 81,618 |
| Grant Projects Fund | Finance | 350,000 | - | 300,000 | - | - | 50,000 | - | - | - |
| DA Forfeiture | District Attorney | 8,331 | - | - | - | - | - | - | - | 8,331 |
| Community Development Block Grant | General Services | 1,290,350 | - | 1,290,000 | - | 350 | - | - | - | - |
| Fairgrounds | Fairgrounds | 1,192,794 | - | 41,000 | 1,080,115 | - | 70,976 | - | - | 703 |
| Clerks Record | Clerk | 66,303 | - | - | 10,500 | 50 | - | - | - | 55,753 |
| Public Land Corner Preservation | Surveyor | 108,000 | - | - | 107,000 | 1,000 | - | - | - | - |
| Sheriff's Reserve | Sheriff | 18,036 | - | - | - | 10,000 | - | - | - | 8,036 |
| Food Share | Community Action | 283,409 | - | 52,932 | 35,000 | 190,000 | 4,114 | - | - | 1,363 |
| Economic Development - Video Poker | General Services | 416,771 | - | 245,000 | - | 600 | - | - | - | 171,171 |
| Law Library | County Legal Counsel | 85,000 | - | 82,700 | - | 1,300 | - | - | - | 1,000 |
| Jennifer Patton Memorial Fund | Mental Health | 26,759 | - | - | - | 20,120 | - | - | - | 6,639 |
| Community Corrections | Community Justice | 2,995,235 | - | 2,218,989 | - | 4,000 | - | - | - | 772,246 |
| Enhanced Supervision | Community Justice | 10,000 | - | 10,000 | - | - | - | - | - | - |
| Special Transportation | Community Action | 960,288 | - | 607,388 | 82,000 | 170,900 | - | - | - | 100,000 |
| Mental Health | Mental Health | 11,597,314 | 15,750 | 9,869,563 | 240,794 | 1,400 | 1,186,147 | - | - | 283,660 |
| Developmentally Disabled Services | Mental Health | 5,850,642 | - | 5,252,958 | - | 10,500 | 25,000 | - | - | 562,184 |
| ESCE - Early Intervention | Mental Health | 1,795,632 | - | 1,380,062 | 144,554 | 5,950 | 76,310 | - | - | 188,756 |
| Alcohol & Drug Program | Mental Health | 1,437,873 | 48,000 | 1,389,873 | - | - | - | - | - | - |
| Parks | Parks | 963,984 | - | 241,680 | 568,600 | 3,704 | 50,000 | - | - | 100,000 |
| Building Safety & Electrical Inspection | Building & Safety | 2,361,730 | - | - | 714,718 | - | - | - | - | 1,647,012 |
| Secured Residential Treatment Facility | Mental Health | 1,813,126 | - | 1,691,400 | 121,726 | - | - | - | - | - |
| Juvenile Flexible Services | Community Justice | 15,000 | - | 15,000 | - | - | - | - | - | - |
| Regional Hospital | Mental Health | 3,244,521 | - | 1,662,549 | - | - | - | - | - | 1,581,972 |
| Revolving Construction | Public Works | 385,507 | - | - | 7,000 | 242,644 | - | - | - | 135,863 |
| County Bridge Construction | Public Works | 3,261,071 | - | - | - | 30,000 | - | - | - | 3,231,071 |
| Disposal Sites Closure | Public Works | 980,397 | - | 866,397 | 4,000 | - | 110,000 | - | - | - |
| Jail Commissary | Sheriff | 76,000 | - | - | 36,000 | - | - | - | - | 40,000 |
| County Airports | Airports | 731,146 | - | 65,000 | 346,480 | 3,500 | 57,000 | - | - | 259,166 |
| North Valley Industrial Park | Public Works | 338,145 | - | - | 16,000 | 2,000 | - | - | - | 320,145 |
| Crestview Debt Service | Public Works | 8,407 | - | - | - | 5,885 | - | - | - | 2,522 |
| PERS Bond Debt Service | Finance | 958,000 | - | - | - | 4,000 | 704,000 | - | - | 250,000 |
| Adult Jail Facility | Finance | 1,285,270 | 1,130,000 | - | - | 15,000 | - | - | - | 140,270 |
| Payroll Reserve | Finance | 2,146,885 | - | - | - | 8,000 | 1,096,000 | - | - | 1,042,885 |
| Library Trust | Library | 159,100 | - | - | - | 34,100 | - | - | - | 125,000 |
| PEG Access | Finance | 121,015 | 48,000 | - | - | 1,000 | - | - | - | 72,015 |
| Kaye Jean Turner | Library | 60,000 | - | - | - | 1,000 | - | - | - | 59,000 |
| William MacKenzie | Community Action | 5,000 | - | - | - | 5,000 | - | - | - | - |
| County School | Treasurer | 639,700 | - | 639,000 | - | 500 | - | - | - | 200 |
| Commission on Children and Families | CCF | 605,051 | - | 517,853 | 25,000 | 2,600 | - | - | - | 59,598 |
| Zelzie Reed Early Intervention | Mental Health | 15,756 | - | - | - | 270 | - | - | - | 15,486 |
| College Dreams | Mental Health | 302,020 | - | - | - | 3,700 | - | - | - | 298,320 |
| JOINT (Forfeiture) Trust | Sheriff | 164,000 | - | 54,000 | - | - | - | - | - | 110,000 |
| George R. Borders Memorial | Library | 105,000 | - | - | - | 5,000 | - | - | - | 100,000 |
| Total Resources | | \$ 106,904,963 | \$ 9,208,400 | \$ 48,964,562 | \$ 10,478,237 | \$ 1,532,823 | \$ 15,026,481 | \$ - | \$ 114,178 | \$ 21,580,282 |

Josephine County, Oregon
2005-06 Operating Budget
All Funds

Summary of Requirements By Category

| Funds | Responsible Department | Total | Personal Services | Material & Services | Interfund Transfers | Inter-Governmental | Capital Outlay | Debt Service | Contingency | Ending Fund Balance |
|---|------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | \$ 30,084,495 | \$ 17,299,221 | \$ 3,387,079 | \$ 5,904,687 | \$ 439,865 | \$ 449,716 | \$ 168,500 | \$ 2,435,427 | \$ - |
| Administrative Service Fund | | 6,565,515 | 3,432,412 | 2,716,193 | 367,360 | - | 13,550 | 36,000 | - | - |
| County Fleet Operations | Public Works | 1,705,504 | 324,892 | 789,015 | 184,307 | - | 280,992 | - | - | 126,298 |
| Self Insurance | Personnel | 2,125,125 | 118,000 | 933,000 | 184,600 | - | - | - | 477,525 | 412,000 |
| O & C Title III County Projects | General Services | 1,416,848 | - | 35,396 | 1,381,452 | - | - | - | - | - |
| Public Works Operating | Public Works | 12,862,147 | 4,316,972 | 1,908,492 | 698,767 | 75,000 | 1,596,033 | - | - | 4,266,883 |
| Library Operating | Library | 1,236,500 | 740,945 | 291,940 | 203,615 | - | - | - | - | - |
| Community Services | Community Action | 1,670,261 | 402,815 | 1,076,279 | 182,061 | - | - | - | 9,106 | - |
| Grant Projects Fund | Finance | 350,000 | - | 350,000 | - | - | - | - | - | - |
| DA Forfeiture | District Attorney | 8,331 | - | - | - | - | - | - | 8,331 | - |
| Community Development Block Grant | General Services | 1,290,350 | - | 1,290,000 | - | - | - | - | 350 | - |
| Fairgrounds | Fairgrounds | 1,192,794 | 279,366 | 837,276 | 71,152 | - | 5,000 | - | - | - |
| Clerks Record | Clerk | 66,303 | - | - | - | - | 66,303 | - | - | - |
| Public Land Corner Preservation | Surveyor | 108,000 | 12,743 | 45,850 | - | - | - | - | 49,407 | - |
| Sheriff's Reserve | Sheriff | 18,036 | - | 17,186 | 850 | - | - | - | - | - |
| Food Share | Community Action | 283,409 | 122,603 | 106,555 | 54,251 | - | - | - | - | - |
| Economic Development - Video Poker | General Services | 416,771 | 19,637 | 238,515 | 158,619 | - | - | - | - | - |
| Law Library | County Legal Counsel | 85,000 | 47,594 | 22,238 | 15,168 | - | - | - | - | - |
| Jennifer Patton Memorial Fund | Mental Health | 26,759 | - | 26,463 | 296 | - | - | - | - | - |
| Community Corrections | Community Justice | 2,995,235 | 1,705,753 | 238,594 | 256,642 | - | 86,123 | 22,000 | 686,123 | - |
| Enhanced Supervision | Community Justice | 10,000 | - | 10,000 | - | - | - | - | - | - |
| Special Transportation | Community Action | 960,288 | 491,753 | 125,314 | 226,506 | - | 73,040 | - | 43,675 | - |
| Mental Health | Mental Health | 11,597,314 | 4,974,987 | 4,478,884 | 1,447,182 | - | - | 49,420 | 646,841 | - |
| Developmentally Disabled Services | Mental Health | 5,850,642 | 1,013,381 | 4,162,743 | 129,802 | - | 1,000 | - | 543,716 | - |
| ESCE - Early Intervention | Mental Health | 1,471,070 | 1,471,070 | 163,488 | 156,824 | - | 4,250 | - | - | - |
| Alcohol & Drug Program | Mental Health | 1,437,873 | - | 968,938 | 468,935 | - | - | - | - | - |
| Parks | Parks | 963,984 | 375,134 | 386,998 | 144,852 | - | 17,000 | - | 40,000 | - |
| Building Safety & Electrical Inspection | Building & Safety | 2,361,730 | 498,742 | 122,277 | 89,099 | - | 4,600 | - | 1,647,012 | - |
| Secured Residential Treatment Facility | Mental Health | 1,813,126 | 1,324,668 | 165,150 | 259,308 | - | 35,000 | 29,000 | - | - |
| Juvenile Flexible Services | Community Justice | 15,000 | - | 15,000 | - | - | - | - | - | - |
| Regional Hospital | Mental Health | 3,244,521 | - | 1,284,288 | 378,261 | - | - | - | 1,581,972 | - |
| Revolving Construction | Public Works | 385,507 | - | 85,000 | 300,507 | - | - | - | - | - |
| County Bridge Construction | Public Works | 3,261,071 | - | 479,648 | 135,423 | - | 2,646,000 | - | - | - |
| Disposal Sites Closure | Public Works | 980,397 | - | 131,738 | 22,667 | - | 825,992 | - | - | - |
| Jail Commissary | Sheriff | 76,000 | - | 36,733 | 1,078 | - | 24,289 | - | 13,900 | - |
| County Airports | Airports | 731,146 | 82,338 | 412,689 | 28,853 | - | 105,100 | - | 102,166 | - |
| North Valley Industrial Park | Public Works | 338,145 | - | 32,500 | 10,618 | 16,000 | - | - | - | 279,027 |
| Crestview Debt Service | Public Works | 8,407 | - | - | - | - | - | 5,380 | - | 3,027 |
| PERS Bond Debt Service | Finance | 958,000 | - | - | - | - | - | 870,594 | 87,406 | - |
| Adult Jail Facility | Finance | 1,285,270 | - | - | - | - | - | 1,131,715 | - | 153,555 |
| Payroll Reserve | Finance | 2,146,885 | 870,500 | - | - | - | - | - | 1,276,385 | - |
| Library Trust | Library | 159,100 | - | 43,100 | 1,691 | - | - | - | 114,309 | - |
| PEG Access | Finance | 121,015 | - | 36,000 | 15,000 | - | 70,015 | - | - | - |
| Kaye Jean Turner | Library | 60,000 | - | 21,000 | - | - | - | - | 39,000 | - |
| William MacKenzie | Community Action | 5,000 | - | - | - | - | - | - | 5,000 | - |
| County School | Treasurer | 639,700 | - | - | - | 639,700 | - | - | - | - |
| Commission on Children and Families | CCF | 605,051 | 147,260 | 282,101 | 142,827 | 3,000 | 900 | - | 28,963 | - |
| Zelzie Reed Early Intervention | Mental Health | 15,756 | - | 15,756 | - | - | - | - | - | - |
| College Dreams | Mental Health | 302,020 | - | 302,020 | - | - | - | - | - | - |
| JOINT (Forfeiture)Trust | Sheriff | 164,000 | - | 112,770 | 3,251 | - | 5,000 | - | 42,979 | - |
| George R. Borders Memorial | Library | 105,000 | - | - | - | - | 40,000 | - | 65,000 | - |
| Total Requirements | | \$ 106,904,963 | \$ 40,072,786 | \$ 28,184,206 | \$ 13,626,511 | \$ 1,173,565 | \$ 6,349,903 | \$ 2,312,609 | \$ 9,944,593 | \$ 5,240,790 |

Josephine County, Oregon
2005-06 Operating Budget
General Fund

Summary of Resources By Category

| Departments | Total | Taxes | Inter-Governmental | Fees & Charges | Miscellaneous | Interfund Transfers | Debt Proceeds | Restricted Fund Balance | Beginning Fund Balance |
|-------------------------------|----------------------|---------------------|----------------------|---------------------|-------------------|---------------------|---------------|-------------------------|------------------------|
| Assessor | \$ 458,380 | \$ - | \$ 389,000 | \$ 69,380 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Board of Property Tax Appeals | - | - | - | - | - | - | - | - | - |
| Clerk | 613,750 | - | 4,500 | 571,200 | 38,050 | - | - | - | - |
| Community Justice | 1,771,412 | - | 933,818 | 471,800 | 200 | 365,594 | - | - | - |
| District Attorney | 636,077 | - | 392,221 | 50,120 | 7,000 | 117,721 | - | 69,015 | - |
| Forestry | 1,416,682 | - | - | 1,160,985 | 33,257 | 222,440 | - | - | - |
| General Government | 14,919,207 | 700,000 | 11,691,000 | 1,500 | 900 | 157,144 | - | 45,163 | 2,323,500 |
| Adult Jail Health Clinic | 484,211 | - | - | - | - | 484,211 | - | - | - |
| Mental Health | 651,408 | - | - | - | - | 651,408 | - | - | - |
| Planning | 1,024,452 | - | - | 474,019 | - | 550,433 | - | - | - |
| Public Health | 2,180,882 | - | 852,913 | 1,241,877 | 86,092 | - | - | - | - |
| Sheriff | 2,715,034 | - | 1,176,484 | 1,261,000 | 500 | 277,050 | - | - | - |
| Surveyor | 37,150 | - | - | 37,150 | - | - | - | - | - |
| Treasurer | 3,175,850 | 2,761,650 | 130,300 | 22,900 | 261,000 | - | - | - | - |
| Total Resources | \$ 30,084,495 | \$ 3,461,650 | \$ 15,570,236 | \$ 5,361,931 | \$ 426,999 | \$ 2,826,001 | \$ - | \$ 114,178 | \$ 2,323,500 |

Summary of Requirements By Category

| Departments | Total | Personal Services | Material & Services | Interfund Transfers | Inter-Governmental | Capital Outlay | Debt Service | Contingency | Ending Fund Balance |
|-------------------------------|----------------------|----------------------|---------------------|---------------------|--------------------|-------------------|-------------------|---------------------|---------------------|
| Assessor | \$ 1,314,174 | \$ 1,027,896 | \$ 89,273 | \$ 140,005 | \$ 32,000 | \$ 25,000 | \$ - | \$ - | \$ - |
| Board of Property Tax Appeals | 1,950 | - | 1,900 | 50 | - | - | - | - | - |
| Clerk | 722,160 | 414,673 | 184,146 | 101,841 | - | - | 21,500 | - | - |
| Community Justice | 3,661,361 | 3,069,391 | 155,545 | 436,425 | - | - | - | - | - |
| District Attorney | 2,094,283 | 1,517,534 | 179,313 | 379,571 | - | 5,352 | - | 12,513 | - |
| Forestry | 1,193,996 | 452,782 | 409,690 | 131,119 | 92,865 | 107,540 | - | - | - |
| General Government | 4,243,446 | - | 132,963 | 1,567,569 | - | - | 120,000 | 2,422,914 | - |
| Adult Jail Health Clinic | 484,211 | 378,186 | 91,661 | 14,364 | - | - | - | - | - |
| Mental Health | 770,034 | 601,870 | 75,104 | 93,060 | - | - | - | - | - |
| Planning | 1,397,076 | 668,925 | 425,754 | 298,797 | - | 3,600 | - | - | - |
| Public Health | 2,888,235 | 1,932,386 | 395,253 | 393,685 | 115,000 | 24,911 | 27,000 | - | - |
| Sheriff | 10,675,275 | 6,793,071 | 1,143,976 | 2,271,075 | 200,000 | 267,153 | - | - | - |
| Surveyor | 67,182 | 40,468 | 11,458 | 15,256 | - | - | - | - | - |
| Treasurer | 571,112 | 402,039 | 91,043 | 61,870 | - | 16,160 | - | - | - |
| Total Requirements | \$ 30,084,495 | \$ 17,299,221 | \$ 3,387,079 | \$ 5,904,687 | \$ 439,865 | \$ 449,716 | \$ 168,500 | \$ 2,435,427 | \$ - |

Josephine County, Oregon
2005-06 Operating Budget
Administrative Service Fund

Summary of Resources By Category

| Departments | Total | Taxes | Inter-Governmental | Fees & Charges | Miscellaneous | Interfund Transfers | Debt Proceeds | Restricted Fund Balance | Beginning Fund Balance |
|-------------------------------------|---------------------|-------------|--------------------|-------------------|------------------|---------------------|---------------|-------------------------|------------------------|
| General Government | \$ 5,457,551 | \$ - | \$ - | \$ 110,000 | \$ 7,400 | \$ 5,340,151 | \$ - | \$ - | \$ - |
| Board of County Commissioners | 22,240 | - | - | 300 | 6,100 | 15,840 | - | - | - |
| Finance | - | - | - | - | - | - | - | - | - |
| Information Technology | 62,000 | - | - | - | - | 62,000 | - | - | - |
| Communications | 112,100 | - | - | 26,100 | - | 86,000 | - | - | - |
| County Legal Counsel | 26,034 | - | - | - | - | 26,034 | - | - | - |
| Personnel | 213,000 | - | - | - | - | 213,000 | - | - | - |
| Central Services | 119,352 | - | - | - | - | 119,352 | - | - | - |
| GIS Program | 120,738 | - | 33,000 | 15,250 | - | 72,488 | - | - | - |
| Building Operations and Maintenance | 432,500 | - | - | 36,000 | 46,500 | - | - | - | 350,000 |
| Total Resources | \$ 6,565,515 | \$ - | \$ 33,000 | \$ 187,650 | \$ 60,000 | \$ 5,934,865 | \$ - | \$ - | \$ 350,000 |

Summary of Requirements By Category

| Departments | Total | Personal Services | Material & Services | Interfund Transfers | Inter-Governmental | Capital Outlay | Debt Service | Contingency | Ending Fund Balance |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|------------------|-------------|---------------------|
| General Government | \$ 294,423 | \$ - | \$ 294,423 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Board of County Commissioners | 544,648 | 481,103 | 57,045 | 4,600 | - | 1,900 | - | - | - |
| Finance | 531,663 | 445,992 | 41,550 | 8,121 | - | - | 36,000 | - | - |
| Information Technology | 859,729 | 650,722 | 206,200 | 2,807 | - | - | - | - | - |
| Communications | 355,336 | 232,586 | 108,220 | 14,530 | - | - | - | - | - |
| County Legal Counsel | 384,613 | 365,399 | 16,514 | 2,700 | - | - | - | - | - |
| Personnel | 304,417 | 279,785 | 21,432 | 3,200 | - | - | - | - | - |
| Central Services | 119,352 | 17,566 | 101,636 | - | - | 150 | - | - | - |
| GIS Program | 213,812 | 171,420 | 34,000 | 5,392 | - | 3,000 | - | - | - |
| Building Operations and Maintenance | 2,957,522 | 787,839 | 1,835,173 | 326,010 | - | 8,500 | - | - | - |
| Total Requirements | \$ 6,565,515 | \$ 3,432,412 | \$ 2,716,193 | \$ 367,360 | \$ - | \$ 13,550 | \$ 36,000 | \$ - | \$ - |

Josephine County, Oregon
2005-06 Operating Budget
All Funds

Interfund Transfer Reconciliation

| | Total Budget | Taxes | Inter- Governmental | Fees & Charges | Miscellaneous | Interfund Transfers | Debt Proceeds | Restricted Fund Balance | Beginning Fund Balance |
|---|-----------------------|---------------------|------------------------|---------------------|---------------------|------------------------|------------------|----------------------------|---------------------------|
| RESOURCES: | | | | | | | | | |
| Total Resources per All Funds Statement | \$ 106,904,963 | \$ 9,208,400 | \$ 48,964,562 | \$ 10,478,237 | \$ 1,532,823 | \$ 15,026,481 | \$ - | \$ 114,178 | \$ 21,580,282 |
| Reclassifications to reflect interfund transactions: | | | | | | | | | |
| Health insurance subsidy | | | | | 47,000 | (47,000) | | | |
| PERS contributions | | | | | 704,000 | (704,000) | | | |
| Interfund computer purchase charges | | | | | 62,000 | (62,000) | | | |
| Interfund county fleet charges | | | | (1,110,880) | | 1,110,880 | | | |
| Total Resources per Revenue and Expenditure Comparisons | <u>\$ 106,904,963</u> | <u>\$ 9,208,400</u> | <u>\$ 48,964,562</u> | <u>\$ 9,367,357</u> | <u>\$ 2,345,823</u> | <u>\$ 15,324,361</u> | <u>\$ -</u> | <u>\$ 114,178</u> | <u>\$ 21,580,282</u> |

| | Total Budget | Personal Services | Material & Services | Interfund Transfers | Inter- Governmental | Capital Outlay | Debt Service | Contingency | Ending Fund Balance |
|--|-----------------------|----------------------|------------------------|------------------------|------------------------|---------------------|---------------------|---------------------|------------------------|
| REQUIREMENTS: | | | | | | | | | |
| Total Requirements per All Funds Statement | \$ 106,904,963 | \$ 40,072,786 | \$ 28,184,206 | \$ 13,626,511 | \$ 1,173,565 | \$ 6,349,903 | \$ 2,312,609 | \$ 9,944,593 | \$ 5,240,790 |
| Reclassifications to reflect interfund transactions: | | | | | | | | | |
| Departmental workers compensation budgets | | | (601,850) | 601,850 | | | | | |
| Departmental leave liability budgets | | (1,096,000) | | 1,096,000 | | | | | |
| Total Requirements per Revenue and Expenditure Comparisons | <u>\$ 106,904,963</u> | <u>\$ 38,976,786</u> | <u>\$ 27,582,356</u> | <u>\$ 15,324,361</u> | <u>\$ 1,173,565</u> | <u>\$ 6,349,903</u> | <u>\$ 2,312,609</u> | <u>\$ 9,944,593</u> | <u>\$ 5,240,790</u> |