

Appendix



JOSEPHINE COUNTY, OREGON
Budget 2013-14
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JOSEPHINE COUNTY, OREGON

Glossary of Budget Terms

Adopted Budget: The annual budget document as approved by the budget committee and then adopted by the Board of County Commissioners.

Appropriation: An act (ordinance or resolution) of a governing body (such as the Board of County Commissioners) authorizing the expenditure of money for specific purposes. Also, the money so authorized.

Assessed Valuation: A valuation set upon real estate or other property by the County Assessor and the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be collected.

Beginning Fund Balance: Resources received by the County during previous fiscal years which are being included in the resources applied to meet the estimated operating costs of the current fiscal year.

Bond: A written promise to pay a specified sum of money (face value or principle amount) at a specified date or dates in the future (maturity date(s)), together with periodic interest at a specified rate.

Budget: A policy statement detailing an entity's plan for the attainment of stated goals during a specified period. This includes estimates of required expenditures and anticipated revenues to carry out stated goals.

Budget Committee: The budget planning board of an entity. It is comprised of the Board of County Commissioners and three appointed Josephine County Residents.

CAFR: Comprehensive Annual Financial Report. This is the County's annual report containing audited financial statements, comparison of actual to budget information and statistical data.

Capital Outlay: The expenditure category incorporating all property and equipment expenditures in excess of \$5,000 with a useful life of more than one year. This includes, but is not limited to, land purchases, the purchase, improvement, or renovation of county facilities, and the acquisition of county equipment.

Capital Projects: Activities resulting in the acquisition of or improvement of major capital items such as land, buildings and county facilities.

Capital Project Funds: Funds used to account for the financial resources to be used for the acquisition of or construction of major capital items.

Charges for Services: A charge imposed by a County department for services rendered to the public. Charges are imposed in order to insure that those citizens receiving the service pay at least a portion of the cost of providing the service.

Contingency: An expenditure classification for those funds reserved to meet unanticipated demands and expenses.

Debt Service: Payment of principal and interest on a long-term obligation.

Debt Service Funds: Funds used to account for the accumulation of resources for, and payment of long-term obligations.

Department Generated Revenues: Monies directly generated by departments as a result of the services provided by the department in the form of charges for services, sale of licenses and permits, fines, intergovernmental grants and shared revenues, or donations and other miscellaneous revenues.

Enterprise Funds: Funds used to account for the operations that are financed and operated in a manner similar to those of private business enterprises. The intent is that the costs of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges.

JOSEPHINE COUNTY, OREGON

Glossary of Budget Terms

Expendable Trust Fund: A fund used to account for resources received and held by the County in a fiduciary capacity. It is permitted to expend, or spend, the trust corpus, or body. Due to the nature of the purpose of the funds they are accounted for in essentially the same manner as governmental funds.

Expenditure: In fund accounting, a disbursement of cash or a liability incurred for operations, capital outlay, or other requirement during a budget period.

Fines & Forfeitures: Revenues collected as fines for the violation of laws, rules or regulations, and revenues received due to the forfeiture by an individual of an asset to the County.

Fiscal Year: The twelve-month period from July 1 to June 30 for which the annual budget of the County is prepared and adopted.

Fixed Asset: Assets with a life expectancy in excess of one year, such as land, buildings, furniture and other equipment.

FTE (Full-time Equivalent): This term is used in the budget to designate the equivalent of one full-time employee. One FTE is equivalent to one full-time employee or any combination of part-time employees whose employment percentages total 100%.

Fund: A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

GAAP: Generally Accepted Accounting Principles.

General Fund: A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions, or limitations.

Interfund Transfers: An expenditure and revenue classification for those expenses charged to one fund by another fund for materials or services rendered or for receipt of monies for specific programs or services.

Intergovernmental Revenues: A revenue category to record the receipt of grants and shared revenues received from another governmental entity.

Internal Service Funds: Funds used to account for the operations of departments or programs that provide services and products primarily to other County departments or programs.

Internal Service Fund Charges: An expenditure classification for those expenses charged by an Internal Service Fund to a department or program for services.

Licenses & Permits: A revenue classification used to record the monies received from the sales of licenses and permits.

Materials and Services: An expenditure classification including major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

Miscellaneous Revenues: A revenue classification used to record revenues that do not meet the definition of other revenue classifications. These include interest earned on fund balances.

JOSEPHINE COUNTY, OREGON

Glossary of Budget Terms

Non-Expendable Trust Fund: A fund used to account for resources received by the County in a fiduciary capacity. The only amount that may be expended is the interest earned on the principal. The body of the trust, or the corpus, must remain intact.

O & C Revenues: Revenues received by the county from the federal government for timber harvested on federal government land formerly belonging to the Oregon and California Railroad. This is the primary source of revenue for Josephine County's public safety programs. Beginning in 1994-95, O & C Funds were no longer linked to the timber harvest, and were guaranteed by the federal government in a federal safety net program for five years. In October 2000, Congress passed PL 106-393 which guaranteed payment of the safety net money through the County's fiscal year 2006-07. In May 2007, the funding was extended for one more year, through the County's fiscal year 2007-08. In October 2008, Congress passed the Troubled Assets Relief Program (TARP) which extended the payments for another four years but with reduced amounts each year until phased out altogether.

Operating Budget: The portion of the Josephine County annual budget that applies to expenditures other than capital outlays, debt service, transfers, contingency, and ending fund balance.

Personal Services: An expenditure classification used to account for the costs of employees. This classification includes salaries and wages and employer paid benefits.

Program: A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

Requirements: A budget term used for all budgeted uses of monies in a fund during a fiscal period. It includes budgeted expenditures, interfund transfers, contingencies and balances budgeted to be carried over to the next fiscal period. Requirements must be equal to Resources (see next definition) in order for a fund's budget to be in balance.

Resources: Total monies available during a budget period. This includes the estimated balances on hand at the beginning of the budgetary period plus all revenues anticipated being collected.

Revenue: Monies received during the budgetary period to finance County services.

Special Revenue Funds: Funds established for the purpose of accounting for all financial resources and requirements which, because of special regulations, restrictions, or limitations, must be segregated from other funds.

Supplemental Budget: An amendment, made by the governing body, to the adopted budget to meet unexpected needs or to authorize the expenditure of revenues which were not anticipated at the time the regular budget was adopted.

Tax Levy: The total amount eligible to be raised by general property taxes.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation. The assessed valuation is multiplied by the tax rate to determine the total tax dollars levied.

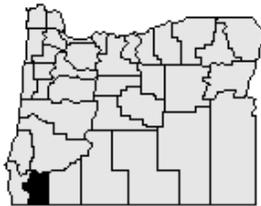
Unappropriated Ending Fund Balance: A budget classification for those funds not appropriated for any purpose and reserved for subsequent fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

JOSEPHINE COUNTY, OREGON
Glossary of Acronyms

BCC	Board of County Commissioners
BFB	Beginning Fund Balance
BLM	Bureau of Land Management
BOM	Building Operations & Maintenance
BoPTA	Board of Property Tax Appeals
CAMI	Child Abuse Multidisciplinary Intervention
CAFFA	County Assessment Function Funding Assistance
CASA	Court Appointed Special Advocate
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
CS	Casual & Seasonal Employees
DEA	Drug Enforcement Administration
DEQ	Department of Environmental Quality
DOC	Department of Corrections
DOE	Department of Education
DOR	Department of Revenue
FAA	Federal Aviation Administration
FTE	Full Time Equivalent
GIS	Geographic Information System
HR	Human Resources
ISF	Administrative Internal Service Fund
IT	Information Technology
LID	Local Improvement District
MCU	Major Crimes Unit
NVIP	North Valley Industrial Park
O&C	Oregon and California Railroad
ODOT	Oregon Department of Transportation
ORMAP	Oregon Map
ORS	Oregon Revised Statutes
OSP	Oregon State Police
OTIA	Oregon Transportation Investment Act
OYA	Oregon Youth Authority
PEG	Public, Educational and Government
PERS	Public Employees Retirement System
USFS	United States Forest Service
VSO	Veterans Service Office

Oregon Historical County Records Guide

Josephine County History

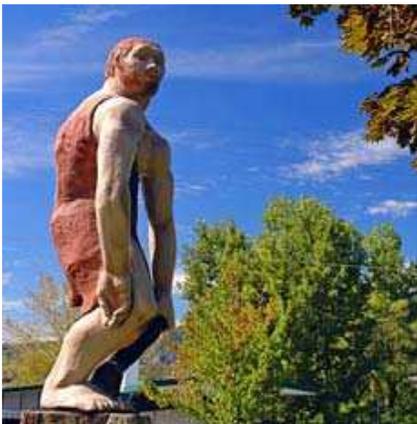


Josephine County Courthouse
500 NW 6th St
Grants Pass, OR 97526
Clerk: (541) 474-5240
Courts: (541) 476-2309
www.co.josephine.or.us



The Josephine County Courthouse in Grants Pass was constructed in 1917 to replace the courthouse built in 1887.

FunFact



A towering 18-foot tall fiberglass caveman stands among the trees in Grants Pass. The caveman was erected in 1971 as part of a boosterism effort. (Photo No. josD0008)

Grants Pass, the Josephine County seat, is guarded by a towering 18-foot tall caveman, complete with a club. The fiberglass statue was erected by

History

Josephine County is located in southwestern Oregon and was created by the Territorial Legislature on January 22, 1856, from the western half of Jackson County. It was the nineteenth, and last, county created before statehood. Josephine County was named for Josephine Rollins, the first white woman to settle in southern Oregon.

The county is bordered on the south by California, on the north by Douglas County, on the west by Curry County at the Coast Range summit, and on the east by Jackson County. Josephine County is predominantly mountainous, but has two major valleys cut by the Rogue and Illinois Rivers.

Sailor Diggings was named the first county seat of Josephine County in 1856. During the next year, the population center shifted north to the Illinois Valley and to Kerbyville, a town which had been founded earlier that year by James Kerby. Kerbyville was chosen by the electorate as the new county seat in 1857. In 1858 the Territorial Legislature changed its name to Napoleon, but Kerbyville, and later, Kerby, remained the favored usage in the county. In 1886, the county seat was relocated to Grants Pass, a new town built along the recently completed railroad which traversed the state.

the city's "Caveman Club" in 1971 following nearly five decades of boosterism based on the theme. Beginning in 1922, local shopkeepers would march down Main Street wearing animal skins and furs and dragging ceremonial clubs to boost business.

While the Grants Pass High School sports teams continue to compete as Cavemen and Lady Cavers, the city prefers other forms of promotion. More popular now is the slogan "Where the Rogue River Runs," a reference to the local wild and scenic river with white-water, fishing, and jet boat recreational opportunities. (Source: Roadside America)

The first county courthouse was a log cabin at Sailor Diggings, which later came to known as Waldo. The building was purchased for \$100 from James Hendershott in 1856. In 1858 when Kerbyville became the new county seat, the commissioners ordered the sheriff to sell the courthouse at Sailor Diggings. Between 1858 and 1886 court records were kept in various offices and buildings rented by the county in Kerbyville. In 1886 the county seat was relocated to Grants Pass where courthouses were built in 1887 and 1917.

County officers were elected in June, 1856, and included three county commissioners, sheriff, auditor, treasurer, probate judge, and coroner. The U.S. district court held its first session at Sailor Diggings in 1856. Josephine County government currently consists of three commissioners, district attorney, assessor, clerk, sheriff, surveyor, and treasurer.

Most of the commercial activity during the territorial period centered on gold mining and the supply of provisions to miners. Miners had been active in the Rogue and Illinois Valleys since 1851. By the late 1850s, however, gold mining was beginning to decline and population dwindled as well. In

1859, gold was discovered along the Fraser River in British Columbia and an exodus from Josephine County occurred.

Although several Indian tribes lived in the area from which Josephine County was created, most of their members had been moved to reservations by 1856. In late 1856 all Indians in southwest Oregon, with the exception of a few tiny bands, were moved to the Siletz Reservation in Polk County.

Josephine County was also the home to a large Chinese population. Most had come to the area to work gold claims purchased from whites no longer interested in working them. Even though they could not own land, they had to pay a tax to mine gold, and were relegated to inferior claims.

The Area:

Josephine County is mountainous, but also has two major valleys and three rivers; the Rogue, the Applegate and the Illinois. These scenic rivers are world renowned for whitewater rafting and fishing. Many Josephine County Parks are situated on the Rogue River; these parks offer camping and great activities such as disc golf, hiking, volleyball, softball and fishing.

One point of interest in Josephine County is the Grave Creek Covered Bridge; this is one of the few functional covered bridges that remain in southern Oregon. This historic bridge is the only covered bridge visible from the Oregon I-5 freeway.

Other attractions include the Applegate Trail Interpretive Center, Hellgate Canyon-Rogue River, Kalmiopsis Wilderness, Kerbyville Museum, Oregon Caves National Monument, Rogue Community College, Lake Selmac, WildLife Images and the Wolf Creek Inn, a State Historic Park.



the Rogue River

Profile of Josephine County Government

Josephine County is located in the southwestern corner of the State of Oregon. The southern border of the County forms the Oregon/California state line. The County was established on January 22, 1856. The County's boundaries encompass an area of 1,641 square miles. The County's population showed steady increases by growing from 77,411 in 2002 to 82,794 in 2009; and has since shown signs of leveling off to about 82,730 in 2011.

Josephine County has three commissioners who are elected at large for four-year terms. The daily administrative functions of each County office/program/division are overseen by appointed managers or one of seven Elected Officials. The Board of County Commissioners (BCC) sets policy, adopts the annual budget, and passes resolutions and ordinances in accordance with state law. The BCC appoints many volunteers to citizen's advisory and review committees, including the Budget Committee. These committees assist the County and the BCC in providing needed and desired services to the community.

The Budget Committee is comprised of the three Commissioners and three citizens appointed from the public at large by the BCC. Each of the citizens serves a three-year term (terms are staggered so one is up for replacement each year), and they are not paid for their services. The Budget Committee reviews and approves the annual budget in hearings open to the public. All funds are budgeted in conformance with Oregon Local Budget Law. The BCC adopts a resolution authorizing appropriations for each department or expenditure category within a fund, setting the levels that expenditures cannot legally exceed.

Josephine County government provides a wide range of services. The services include public health, parks and recreation, airport operations, public road maintenance and construction, planning and development, building safety, county fair activities, probation and juvenile justice activities. In addition, it provides services to the economically disadvantaged in the county. The County has seven Elected Officials. The Sheriff provides patrols and operates the jail. The District Attorney prosecutes the criminals of the community and maintains a family support division. The Assessor is responsible for certifying all levies and computing the valuation of property for taxation. The Clerk conducts elections and maintains official records. The County Surveyor maintains County land survey records. The Treasurer is the custodian of County and District monetary funds. Finally, the County's Legal Counsel provides legal support to all County departments.

JOSEPHINE COUNTY, OREGON

Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	As of June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Invested in capital assets, net of related debt	\$25,724,558	\$24,510,941	\$40,266,754	\$41,314,844	\$42,874,052	\$46,841,750	\$46,731,176	\$47,478,186	\$48,087,945	\$50,788,250
Restricted	12,660,292	14,485,826	18,454,920	20,622,260	17,423,106	18,691,104	20,854,678	18,261,754	16,030,085	11,421,718
Unrestricted	(19,532,610)	(18,883,570)	(16,626,350)	(12,149,187)	(6,574,356)	(2,056,077)	2,112,202	192,838	(1,541,258)	(8,477,984)
Total Governmental Activities net assets	\$18,852,240	\$20,113,197	\$42,095,324	\$49,787,917	\$53,722,802	\$63,476,777	\$69,698,056	\$65,932,778	\$62,576,772	\$53,731,984
Business-type Activities:										
Invested in capital assets, net of related debt	\$1,481,215	\$1,663,333	\$1,977,725	\$1,867,831	\$1,946,770	\$2,906,167	\$2,792,408	\$2,823,021	\$3,141,932	\$3,695,039
Restricted	153,476	166,508	184,746	230,827	227,777	163,974	184,878	210,457	318,631	332,088
Unrestricted	(1,634,691)	(1,829,841)	(2,162,471)	(2,098,658)	(2,174,547)	(3,070,741)	(2,977,286)	(3,033,478)	(3,460,563)	(4,027,127)
Total Business-type Activities net assets	\$153,476	\$166,508	\$184,746	\$230,827	\$227,777	\$163,974	\$184,878	\$210,457	\$318,631	\$332,088
Primary Government:										
Invested in capital assets, net of related debt	\$27,205,773	\$26,174,274	\$42,244,479	\$43,182,675	\$44,820,822	\$49,747,917	\$49,523,584	\$50,301,207	\$51,229,877	\$54,483,289
Restricted	12,660,292	14,485,826	18,454,920	20,622,260	17,423,106	18,691,104	20,854,678	18,261,754	16,030,085	11,421,718
Unrestricted	(19,379,134)	(18,717,062)	(16,441,604)	(11,918,360)	(6,346,579)	(1,892,103)	2,297,080	403,295	(1,222,627)	(8,145,896)
Total Primary Government net assets	\$20,486,931	\$21,943,038	\$44,257,795	\$51,886,575	\$55,897,349	\$66,546,918	\$72,675,342	\$68,966,256	\$66,037,335	\$57,759,111

Notes:

- (1) Accrual basis financial statements for the county government as a whole is available only back to 2003, the year GASB Statement 34 was implemented.
- (2) The balances as of June 30, 2005 include infrastructure assets for the first time.
- (3) The balances as of June 30, 2009 include the Other Post-Employment Benefit (OPEB) Obligation for the first time.

JOSEPHINE COUNTY, OREGON

	Fiscal Year Ended June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Changes in Net Assets										
Last Ten Fiscal Years										
(accrual basis of accounting)										
Expenses:										
Governmental Activities:										
General Government	\$6,068,483	\$7,562,145	\$8,019,981	\$4,230,673	\$2,600,514	\$4,505,267	\$3,554,768	\$3,105,746	\$3,486,313	\$4,196,167
Public Safety	17,406,989	16,035,512	15,217,040	16,124,831	18,228,829	18,288,469	18,674,398	20,288,250	20,580,502	20,389,206
Public Works	5,420,435	5,795,684	7,487,302	5,912,624	5,687,268	5,350,527	8,213,897	9,551,563	9,167,351	8,315,014
Culture and Recreation	5,801,350	3,587,034	3,454,429	3,340,311	2,883,124	2,398,748	2,569,225	2,457,628	2,234,542	2,650,036
Community Development	2,899,438	2,782,839	2,537,919	4,603,135	3,963,488	2,971,068	3,057,506	4,295,501	3,553,741	3,455,163
Health & Human Services	26,599,366	27,043,154	27,547,123	26,047,563	13,326,948	8,124,116	8,074,595	7,995,407	8,993,704	9,392,933
Interest on long-term debt	1,371,960	1,477,150	1,372,836	1,299,545	1,415,435	1,251,165	1,221,383	993,901	958,424	940,402
Total Governmental Activities expenses	65,528,021	64,283,518	65,636,630	61,558,682	48,105,606	42,889,360	45,365,772	48,687,996	48,954,577	49,338,921
Business-type Activities:										
Jail Commissary	29,335	28,782	39,410	66,547	63,405	36,600	66,893	64,104	66,071	109,769
County Airports	532,743	581,488	592,640	608,669	575,729	609,390	719,103	780,848	556,937	764,224
Total Business-type Activities expenses	562,078	610,270	632,050	675,216	639,134	645,990	785,996	844,952	623,008	873,993
Total Primary Government expenses	\$66,090,099	\$64,893,788	\$66,268,680	\$62,233,898	\$48,744,740	\$43,535,350	\$46,151,768	\$49,532,948	\$49,577,585	\$50,212,914
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government	\$1,458,947	\$1,696,813	\$6,218,250	\$5,642,574	\$2,129,445	\$966,763	\$2,636,988	\$1,714,988	\$1,781,670	\$1,749,282
Public Safety	2,703,110	748,900	16,179	20,420	2,604,016	1,856,199	1,854,259	1,883,974	2,082,170	1,839,528
Public Works	756,714	125,780	123,359	126,396	131,098	227,253	296,886	146,557	295,575	305,253
Culture and Recreation	1,580,144	1,528,374	1,350,210	1,468,255	1,530,078	1,178,971	1,449,110	1,399,433	1,403,855	1,522,923
Community Development	2,214,116	2,923,765	1,059,562	1,205,988	1,369,546	2,381,508	2,018,546	1,278,033	1,214,792	1,507,512
Health & Human Services	2,931,039	2,119,446	689,049	670,162	1,190,256	1,360,527	1,692,426	1,425,936	1,694,825	1,519,911
Operating Grants and Contributions	39,358,149	41,861,914	42,862,587	43,131,333	25,055,783	26,709,265	21,822,753	21,632,056	22,903,460	21,425,013
Capital Grants and Contributions	-	-	3,923,000	-	113,817	56,000	3,464,680	304,227	371,099	702,874
Total Governmental Activities program revenues	51,002,219	51,004,992	56,242,196	52,265,128	34,124,039	34,736,486	35,235,648	29,765,204	31,747,446	30,572,296
Business-type Activities:										
Charges for Services:										
Jail Commissary	41,970	49,547	60,343	70,346	57,768	63,606	45,450	78,142	91,468	130,294
County Airports	425,584	230,904	293,448	405,188	450,110	450,831	521,850	427,165	517,754	577,152
Capital Grants and Contributions	151,749	504,964	565,631	69,542	188,600	1,062,974	111,338	369,689	415,978	720,847
Total Business-type Activities program revenues	619,303	785,415	919,422	545,076	696,478	1,577,411	678,638	874,996	1,025,200	1,428,293
Total Primary Government program revenues	\$51,621,522	\$51,790,407	\$57,161,618	\$52,810,204	\$34,820,517	\$36,313,897	\$35,914,286	\$30,660,200	\$32,772,646	\$32,000,589
Net (expenses) revenues:										
Governmental Activities	(\$14,525,802)	(\$13,278,526)	(\$9,394,434)	(\$9,293,554)	(\$13,981,567)	(\$8,152,874)	(\$10,130,124)	(\$18,902,792)	(\$17,207,131)	(\$18,766,625)
Business-type Activities	57,225	175,145	287,372	(130,140)	57,344	931,421	(107,358)	30,044	402,192	554,300
Total Primary Government net expense	(\$14,468,577)	(\$13,103,381)	(\$9,107,062)	(\$9,423,694)	(\$13,924,223)	(\$7,221,453)	(\$10,237,482)	(\$18,872,748)	(\$16,804,939)	(\$18,212,325)

(Continued on the next page)

JOSEPHINE COUNTY, OREGON

Changes in Net Assets (Continued)

Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year Ended June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Net (expenses) / revenues (from previous page):										
Governmental Activities	(\$ 14,525,802)	(\$ 13,278,526)	(\$ 9,394,434)	(\$ 9,293,554)	(\$ 13,981,567)	(\$ 8,152,874)	(\$ 10,130,124)	(\$ 18,902,792)	(\$ 17,207,131)	(\$ 18,766,625)
Business-type Activities	57,225	175,145	287,372	(130,140)	57,344	931,421	(107,358)	30,044	402,192	554,300
Total Primary Government net expense	(14,468,577)	(13,103,381)	(9,107,062)	(9,423,694)	(13,924,223)	(7,221,453)	(10,237,482)	(18,872,748)	(16,804,939)	(18,212,325)
General Revenues and Other Changes in Net Assets:										
Governmental Activities:										
Taxes:										
Property Taxes	3,782,711	3,759,885	3,858,159	3,957,320	4,137,828	4,390,498	4,661,545	4,891,102	4,848,368	4,872,179
Unrestricted O&C Revenue Safety Net Support	11,253,913	11,388,960	11,537,016	11,802,368	11,920,391	11,895,928	10,728,352	9,655,517	8,701,886	4,910,825
Investment Earnings	361,723	322,049	671,299	1,283,459	1,866,053	1,576,486	970,106	613,695	323,671	149,333
Transfers	(12,000)	(12,000)	(37,000)	(57,000)	(7,820)	43,937	(8,600)	(22,800)	(22,800)	(10,500)
Total Governmental Activities	15,386,347	15,458,894	16,029,474	16,986,147	17,916,452	17,906,849	16,351,403	15,137,514	13,851,125	9,921,837
Business-type Activities:										
Investment Earnings	2,983	8,005	4,476	9,327	10,725	8,110	5,903	3,348	2,093	1,764
Transfers	12,000	12,000	37,000	57,000	7,820	(43,937)	8,600	22,800	22,800	10,500
Total Business-type Activities	14,983	20,005	41,476	66,327	18,545	(35,827)	14,503	26,148	24,893	12,264
Total Primary Government	15,401,330	15,478,899	16,070,950	17,052,474	17,934,997	17,871,022	16,365,906	15,163,662	13,876,018	9,934,101
Change in Net Assets:										
Governmental Activities	860,545	2,180,368	6,635,040	7,692,593	3,934,885	9,753,975	6,221,279	(3,765,278)	(3,356,006)	(8,844,788)
Business-type Activities	72,208	195,150	328,848	(63,813)	75,889	895,594	(92,855)	56,192	427,085	566,564
Total Primary Government	\$932,753	\$2,375,518	\$6,963,888	\$7,628,780	\$4,010,774	\$10,649,569	\$6,128,424	(\$3,709,086)	(\$2,928,921)	(\$8,278,224)

Note: Accrual basis financial statements for the county government as a whole is available only back to 2003, the year GASB Statement 34 was implemented.

JOSEPHINE COUNTY, OREGON

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	As of June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund:										
Reserved	\$ 3,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	2,094,295	2,494,819	2,660,756	4,135,655	5,425,422	3,952,683	3,598,996	3,462,700	-	-
GASB 54:										
Unassigned										
Total General Fund	<u>\$ 2,097,963</u>	<u>\$ 2,494,819</u>	<u>\$ 2,660,756</u>	<u>\$ 4,135,655</u>	<u>\$ 5,425,422</u>	<u>\$ 3,952,683</u>	<u>\$ 3,598,996</u>	<u>\$ 3,462,700</u>	<u>\$ 2,708,775</u>	<u>\$ 2,406,543</u>
All other governmental funds:										
Reserved/Nonspendable	\$ 1,219,229	\$ 966,675	\$ 1,020,560	\$ 2,078,253	\$ 594,850	\$ 627,054	\$ 1,162,807	\$ 414,672	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	11,339,351	13,620,725	14,173,306	14,935,820	15,331,547	24,247,936	26,728,405	25,076,912	-	-
Debt service funds	310,397	1,138,761	1,651,013	764,474	-	-	168,214	165,430	-	-
Capital project funds	(39,297)	108,457	3,587,159	3,549,672	5,501,802	2,758,755	6,036,704	5,213,017	-	-
Permanent funds	171,685	181,547	140,460	160,224	185,916	208,788	222,803	-	-	-
GASB 54:										
Nonspendable									1,060,372	1,228,215
Restricted									12,324,318	10,068,383
Committed									14,468,977	5,994,351
Assigned									-	-
Unassigned									(143,976)	(282,568)
Total all other governmental funds	<u>\$ 13,001,365</u>	<u>\$ 16,016,165</u>	<u>\$ 20,572,498</u>	<u>\$ 21,488,443</u>	<u>\$ 21,614,115</u>	<u>\$ 27,842,533</u>	<u>\$ 34,318,933</u>	<u>\$ 30,870,031</u>	<u>\$ 27,699,691</u>	<u>\$ 17,008,381</u>

Due to changes in the county's fund structure connected with the implementation of GASB 34, fund balance information is available only back to 2003.

Beginning with June 30, 2011 amounts in fund balance are reported in accordance with GASB 54. Prior year fund balance remain in the previous designation.

JOSEPHINE COUNTY, OREGON

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year Ended June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues:										
Taxes	\$3,907,165	\$3,883,987	\$3,970,604	\$4,095,041	\$4,184,157	\$4,438,328	\$4,581,410	\$4,826,026	\$4,824,573	\$4,807,750
Fees and Charges for Services	6,982,626	8,318,255	8,696,834	8,840,202	8,509,403	7,812,689	7,735,370	6,730,365	7,008,388	7,031,687
Intergovernmental Revenues	50,211,593	49,731,153	56,593,851	53,425,843	36,164,952	36,699,746	35,523,619	31,311,196	31,891,433	27,023,002
Interfund Charges for Services	2,600,649	3,288,879	3,809,682	1,943,228	1,541,932	1,753,682	1,598,320	1,531,425	1,572,381	1,670,473
Other Revenues	4,705,372	3,712,055	2,205,516	2,227,569	2,464,183	3,238,630	2,644,969	1,378,407	1,399,594	1,213,872
Total Revenues	68,407,405	68,934,329	75,276,487	70,531,883	52,864,627	53,943,075	52,083,688	45,777,419	46,696,369	41,746,784
Expenditures:										
General Government	6,772,013	7,034,606	7,881,158	5,521,445	2,892,577	3,767,602	3,034,443	3,343,636	2,909,254	3,733,693
Public Safety	17,176,501	16,438,386	17,373,070	17,647,363	17,866,561	18,149,093	17,718,712	18,761,904	19,348,194	19,264,881
Public Works	5,298,780	6,258,326	8,476,944	7,760,070	6,906,119	9,415,379	7,258,275	8,564,515	8,934,164	9,639,342
Culture & Recreation	5,616,494	3,567,235	3,564,773	3,441,299	2,680,596	2,347,670	2,682,453	2,410,184	2,400,484	2,415,588
Community Development	2,882,527	2,917,763	2,783,732	4,948,449	3,808,406	2,885,006	2,902,631	4,049,645	3,411,218	3,440,039
Human Services	27,055,586	27,589,814	28,397,568	26,554,315	12,487,281	7,792,849	7,887,824	7,594,218	8,818,945	9,144,318
Debt Service - Principal	979,945	1,082,142	955,258	1,089,747	1,196,162	1,170,208	1,296,925	1,315,323	1,390,594	1,455,869
Debt Service - Interest	1,082,423	1,048,909	1,022,337	995,898	1,110,066	948,524	914,495	779,645	748,018	723,744
Debt Service - Bond issuance cost	-	-	-	-	-	-	127,103	-	-	57,880
Total Expenditures	66,864,269	65,937,181	70,454,840	67,958,586	48,947,768	46,476,331	43,822,861	46,819,070	47,960,871	49,875,354
Excess of Revenues Over (Under)	1,543,136	2,997,148	4,821,647	2,573,297	3,916,859	7,466,744	8,260,827	(1,041,651)	(1,264,502)	(8,128,570)
Expenditures										
Other Financing Sources (Uses):										
Debt Proceeds	369,000	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	7,920,000	-	-	8,300,000
Premium (Discount) on refunding bonds	-	-	-	-	-	-	391,656	-	-	(198,760)
Payment to refunding bond escrow agent	-	-	-	-	-	-	(8,184,553)	-	-	(8,043,360)
Transfers In	3,289,269	4,279,981	5,151,809	4,372,389	22,310,938	7,550,782	8,228,071	7,471,302	7,443,296	7,061,287
Transfers Out	(4,201,217)	(3,865,473)	(5,251,386)	(4,554,842)	(24,047,884)	(10,261,847)	(10,493,288)	(10,014,849)	(10,103,059)	(9,984,139)
Total Other Financing Sources (Uses)	(542,948)	414,508	(99,577)	(182,453)	(1,736,946)	(2,711,065)	(2,138,114)	(2,543,547)	(2,659,763)	(2,864,972)
Net Change in Fund Balance	\$1,000,188	\$3,411,656	\$4,722,070	\$2,390,844	\$2,179,913	\$4,755,679	\$6,122,713	\$(3,585,198)	\$(3,924,265)	\$(10,993,542)
Debt service as a percentage of noncapital expenditures	3.18%	3.34%	2.89%	3.17%	4.94%	4.78%	5.64%	4.68%	4.67%	4.70%

JOSEPHINE COUNTY, OREGON

Assessed and Real Market Values of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Total Direct Tax Rate (1)	Assessed Value					Real Market Value
		Real	Manufactured Structures	Personal	Utilities	Total	
2002-03	0.93	3,677,567,535	119,945,632	80,764,669	142,176,006	4,020,453,842	4,803,016,923
2003-04	0.88	3,890,566,005	122,510,207	87,825,003	133,119,521	4,234,020,736	5,478,748,706
2004-05	0.85	4,129,480,049	130,266,655	92,166,757	129,162,862	4,481,076,323	6,502,753,771
2005-06	0.83	4,415,330,518	133,238,126	94,689,274	119,516,345	4,762,774,263	8,017,637,670
2006-07	0.81	4,717,456,116	135,530,330	103,837,124	120,485,200	5,077,308,770	9,900,996,388
2007-08	0.80	5,015,174,748	139,087,020	110,375,247	119,151,000	5,383,788,015	10,626,563,720
2008-09	0.79	5,267,001,884	137,773,700	119,351,135	131,096,850	5,655,223,569	10,271,803,111
2009-10	0.77	5,509,036,303	128,920,050	116,701,163	153,833,660	5,908,491,176	9,182,833,828
2010-11	0.76	5,682,170,356	117,201,280	122,549,668	165,069,620	6,086,990,924	8,446,479,564
2011-12	0.75	5,811,113,057	88,260,640	114,715,188	168,844,380	6,182,933,265	7,574,999,491

(1) - Per \$1,000 of assessed value.

* *Ballot Measure 50, approved by State voters in May 1997, changed the way property taxes are assessed and computed. For 1997-98, and subsequent years, the assessed value of property is the real market value or 90 percent of the 1995 assessed value, **whichever is lower**. If the property has changed since 1995, increased values are calculated in comparison to the values of similar property that existed in 1995.*

Source: Josephine County Assessor's Office

JOSEPHINE COUNTY, OREGON

Direct and Overlapping Property Tax Rates⁽¹⁾

Last Ten Fiscal Years

Fiscal Year	County Direct Rate				Overlapping Rates														
	Permanent Rate(2)	Exempt Bond	Local Option	Total Direct Tax Rate	Cities			Rural Fire Districts			Wolf Creek			School Districts			Rogue Community College	Kerby Water District	4H Extension
					Grants Pass	Cave Junction	Applegate Valley	Illinois Valley	Williams	Wolf Creek	Grants Pass	Three Rivers	So. OR. ESD						
2002-03	0.59	0.21	0.13	0.93	4.98	2.05	2.68	1.87	1.06	2.19	7.06	4.46	0.35	0.51	-	0.05			
2003-04	0.59	0.29	-	0.88	5.02	2.04	2.68	2.44	1.06	2.19	6.43	4.45	0.35	0.51	-	0.05			
2004-05	0.59	0.26	-	0.85	5.02	2.04	2.53	2.41	1.06	2.19	6.76	4.43	0.35	0.51	-	0.05			
2005-06	0.59	0.24	-	0.83	5.62	1.90	2.53	2.38	1.06	2.98	6.67	4.36	0.35	0.51	-	0.05			
2006-07	0.59	0.22	-	0.81	5.62	1.90	2.53	2.35	1.06	2.98	6.48	4.34	0.35	0.51	-	0.05			
2007-08	0.59	0.21	-	0.80	6.13	1.90	2.53	2.31	1.59	2.98	6.41	4.30	0.35	0.51	-	0.05			
2008-09	0.59	0.20	-	0.79	6.12	1.90	2.53	2.26	1.59	2.98	6.21	4.29	0.35	0.51	1.90	0.05			
2009-10	0.59	0.18	-	0.77	6.32	1.90	2.53	2.23	1.59	2.88	6.43	4.28	0.35	0.51	3.35	0.05			
2010-11	0.59	0.17	-	0.76	6.33	1.90	2.53	2.22	1.59	2.88	5.92	4.29	0.35	0.51	3.41	0.05			
2011-12	0.59	0.17	-	0.75	6.33	1.90	2.53	2.17	1.59	2.88	5.97	4.25	0.35	0.51	3.14	0.05			

(1) Nominal property tax rate is per \$1,000 without compression resulting from Ballot Measure 5

(2) Josephine County Permanent Rate is \$0.5867 per \$1,000 assessed value. Due to statewide constitutional property tax limitation of Ballot Measures 5 and 47/50, the County is restricted in its ability to raise the permanent tax rate or to implement new taxes without voter approval.

Note: These figures are rounded and for general information only. For actual nominal tax rates, inquire at the County Assessor's Office.

JOSEPHINE COUNTY, OREGON

Principal Property Taxpayers

Current Year and Nine Years Ago

Principal Taxpayers	2012			2003		
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Pacificorp (PP&L)	\$ 81,256,330	1	1.30%	\$ 57,519,610	1	1.43%
Masterbrand Cabinets, Inc.	19,265,420	2	0.31%			
Charter Communications	17,935,000	3	0.29%			
Auerbach Grants Pass LLC and Freeman Grants Pass LLC	17,357,120	4	0.28%			
Nunn, Ronald C & Marcia K	18,026,510	5	0.29%	13,576,050	5	0.34%
Grants Pass FMS LLC	13,781,210	6	0.22%			
Avista Corp. dba Avista Utilities	15,513,000	7	0.25%	7,787,000	10	0.19%
Johnson Trust, Carl D.	13,096,050	8	0.21%	8,888,170	6	0.22%
Home Depot USA Inc.	11,114,070	9	0.18%			
Lynn-Ann Development LLC	11,432,607	10	0.18%			
QWEST Corporation				38,062,651	2	0.95%
Grant Kent Partners LP/Fred Meyer				11,281,710	3	0.28%
Zak Realty				10,581,537	4	0.26%
Jensen, Robert A & Shirley Y				7,415,458	7	0.18%
Wal-Mart Stores, Inc.				7,120,444	8	0.18%
Hillebrand Children Riverwood Apartments				6,326,184	9	0.16%
Total Principal Taxpayers	\$ 218,777,317		3.51%	\$168,558,814		4.19%

Source: Josephine County Assessor's Office

Note: Ranking is based on dollars received and not assessed value

JOSEPHINE COUNTY, OREGON

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Within the First Year of the Levy			Collections in Subsequent Years	Total to Date		Outstanding June 30, 2012	
		Discounts Allowed	Collections (2)	Percent (2)		Collections (2)	Percent (2)	Delinquent Taxes	Percentage to Total Tax Levy
2002-03	3,677,044	86,904	3,458,544	94.1%	131,279	3,589,823	97.6%	317	0.01%
2003-04	3,648,728	86,980	3,447,640	94.5%	113,676	3,561,316	97.6%	432	0.01%
2004-05	3,719,994	90,026	3,514,250	94.5%	115,373	3,629,623	97.6%	345	0.01%
2005-06	3,870,112	94,690	3,669,691	94.8%	105,398	3,775,089	97.5%	333	0.01%
2006-07	4,033,916	97,973	3,803,545	94.3%	130,323	3,933,868	97.5%	2,075	0.05%
2007-08	4,263,339	102,983	4,011,908	94.1%	144,807	4,156,715	97.5%	3,641	0.09%
2008-09	4,484,396	105,608	4,185,668	93.3%	173,503	4,359,171	97.2%	19,617	0.44%
2009-10	4,625,028	110,526	4,301,176	93.0%	130,511	4,431,687	95.8%	82,815	1.79%
2010-11	4,691,936	112,850	4,370,274	93.1%	82,777	4,453,051	94.9%	126,035	2.69%
2011-12	4,709,942	114,159	4,385,112	93.1%	0	4,385,112	93.1%	210,671	4.47%

(1) Includes all County levies, miscellaneous assessments and additional taxes.

Does not include levies for other taxing districts.

Includes first year additions and deletions to the Tax Roll.

(2) Net of Adjustments, additions, corrections and cancellations, not including discounts.

Does not include collections for other taxing districts.

Source: Josephine County Treasurer/Tax Collector

JOSEPHINE COUNTY, OREGON

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

June 30	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	PERS Bond	Loans and Leases Payable			
2003	12,070,000	13,179,316	1,136,311	26,385,627	0.09%	338.49
2004	11,485,000	13,176,867	919,487	25,581,354	0.10%	326.50
2005	10,875,000	13,143,723	738,700	24,757,423	0.10%	309.78
2006	10,240,000	13,077,404	539,011	23,856,415	0.12%	295.40
2007	9,575,000	12,976,124	417,849	22,968,973	0.12%	281.18
2008	8,885,000	12,831,254	387,641	22,103,895	0.13%	265.38
2009	7,920,000	12,640,072	300,716	20,860,788	0.14%	251.96
2010	7,150,000	12,399,356	285,393	19,834,749	0.15%	239.62
2011	6,350,000	12,100,806	269,799	18,720,605	N/A	226.04
2012	5,530,000	12,980,000	253,934	18,763,934	N/A	226.86

N/A - Personal income is not yet available

JOSEPHINE COUNTY, OREGON

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

<u>June 30</u>	<u>Population⁽¹⁾</u>	<u>Assessed Value (In Thousands)⁽²⁾</u>	<u>Bonded Debt</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Percent of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2003	78,020	4,020,454	12,070,000	65,220	12,004,780	0.30%	153.87
2004	78,180	4,234,021	11,485,000	147,531	11,337,469	0.27%	145.02
2005	79,135	4,481,076	10,875,000	145,620	10,729,380	0.24%	135.58
2006	80,525	4,762,774	10,240,000	134,136	10,105,864	0.21%	125.50
2007	81,699	5,077,309	9,575,000	102,095	9,472,905	0.19%	115.95
2008	82,509	5,383,788	8,885,000	103,520	8,781,480	0.16%	106.43
2009	82,794	5,655,224	7,920,000	85,010	7,834,990	0.14%	94.63
2010	82,775	5,908,491	7,150,000	140,732	7,009,268	0.12%	84.68
2011	82,820	6,086,991	6,350,000	121,821	6,228,179	0.10%	75.20
2012	82,713	6,182,933	5,530,000	79,953	5,450,047	0.09%	65.89

(1) Source: Portland State University's Population Research Center

(2) Source: Josephine County Assessor's Office

JOSEPHINE COUNTY, OREGON

**Computation of Direct and Overlapping Bonded Debt
General Obligation Bonds
June 30, 2012**

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable To Josephine County	Amount Applicable To Josephine County
Direct:			
Counties:			
Josephine	\$ 5,530,000	100.00%	<u>\$ 5,530,000</u>
Overlapping:			
Cities:			
Grants Pass	6,615,000	100.00%	6,615,000
Cave Junction	-	-	-
Rural Fire Protection Districts:			
Illinois Valley RFPD 1	1,620,000	100.00%	1,620,000
Williams RFPD	-	100.00%	-
Wolf Creek RFPD	-	-	-
Community Colleges:			
Rogue Community College	-	-	-
School Districts:			
Grants Pass District 7	3,830,000	100.00%	3,830,000
Three Rivers District	16,335,000	96.67%	<u>15,791,045</u>
Total Overlapping Debt			<u>27,856,045</u>
Total Direct and Overlapping Debt			<u><u>\$ 33,386,045</u></u>

Source: Oregon State Treasury Debt Management Division

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County.

JOSEPHINE COUNTY, OREGON

Legal Debt Margin Information

Last Ten Fiscal Years
(amounts expressed in thousands)

	As of June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Real Market Value of taxable property ⁽¹⁾	\$ 4,803,017	\$ 5,478,749	\$6,502,754	\$ 8,017,638	\$ 9,900,996	\$ 10,626,563	\$ 10,271,203	\$ 9,182,834	\$ 8,446,480	\$ 7,574,999
Debt Limit, 2% of Real Market Value	\$96,060	\$109,575	\$130,055	\$160,353	\$198,020	\$212,531	\$205,424	\$183,657	\$168,930	\$151,500
Total net debt applicable to limit	12,005	11,337	10,729	10,106	9,473	8,781	7,835	7,009	6,228	5,450
Legal debt margin	\$84,055	\$98,238	\$119,326	\$150,247	\$188,547	\$203,750	\$197,589	\$176,648	\$162,702	\$146,050
Total net debt applicable to this limit as a percentage of debt limit	12.50%	10.35%	8.25%	6.30%	4.78%	4.13%	3.81%	3.82%	3.69%	3.60%

⁽¹⁾ Josephine County Assessor's Office

JOSEPHINE COUNTY, OREGON

Demographic Statistics

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population⁽¹⁾</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income⁽²⁾</u>	<u>School Enrollment⁽³⁾</u>	<u>Unemployment Rate⁽⁴⁾ for June</u>	<u>Median Age⁽⁵⁾</u>
2002-03	78,020	\$1,874,176	\$23,790	20,373	9.5%	N/A
2003-04	78,180	\$1,974,270	\$24,862	19,606	8.3%	N/A
2004-05	79,135	\$2,081,223	\$25,802	19,324	7.2%	44.0
2005-06	80,525	\$2,241,734	\$27,472	19,644	6.3%	N/A
2006-07	81,699	\$2,346,084	\$28,700	20,152	6.7%	43.6
2007-08	82,509	\$2,402,204	\$29,329	20,842	7.9%	N/A
2008-09	82,794	\$2,429,273	\$28,727	21,781	14.4%	44.4
2009-10	82,775	\$2,450,499	\$29,580	31,262	13.7%	46.3
2010-11	82,820	N/A	N/A	29,533	12.7%	48.1
2011-12	82,713	N/A	N/A	26,368	11.7%	47.1

(1) Portland State University's Population Research Center

(2) U.S. Dept of Commerce, Bureau of Economic Analysis

(3) Grants Pass School District 7; Three Rivers School District; Rogue Community College

(4) www.qualityinfo.org

(5) U.S. Census Bureau

N/A Information not available

JOSEPHINE COUNTY, OREGON

Principal Employers

Current Year and Nine Years Ago

Principal Employers	2012			2003		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Rogue Community College	919	1	4.02%	N/A	2	N/A
Three Rivers Community Hospital	918	2	4.02%	N/A	6	N/A
Grants Pass School District #7	667	3	2.92%	N/A	3	N/A
Three Rivers School District	639	4	2.80%	N/A	1	N/A
Fire Mountain Gems	500	5	2.19%	N/A	N/A	N/A
Josephine County	450	6	1.97%	N/A	7	N/A
Wal-Mart	430	7	1.88%	N/A	8	N/A
Masterbrand Cabinet Company	330	8	1.44%	N/A	N/A	N/A
Barrett Business Services	260	9	1.13%	N/A	N/A	N/A
Diversified Collection Service	260	10	1.13%	N/A	N/A	N/A
Total - Top 10	<u>5,373</u>		<u>23.50%</u>			
**Fred Meyer	230	11	1.01%	N/A	5	N/A
**Siskiyou National Forest	180	13	0.79%	N/A	4	N/A

** Not included in Total Top 10. Displayed for historical purposes.
N/A - Information is not available.

Source: Grants Pass Chamber of Commerce

JOSEPHINE COUNTY, OREGON

Full-time Equivalent County Government Employees by Function

Last Ten Fiscal Years

Function/Program	Fiscal Year Ended June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	35.9	34.6	34.4	34.0	36.7	34.5	34.3	32.9	32.5	32.0
Public Safety	227.4	207.7	212.3	205.9	217.0	201.6	213.1	214.4	219.3	205.7
Public Works	95.6	86.0	73.9	74.0	74.9	61.0	67.3	73.4	72.4	71.6
Culture & Recreation	44.2	33.8	35.5	30.7	19.5	16.8	18.9	21.3	20.0	14.6
Community Development	30.2	28.4	27.8	27.3	32.5	33.0	32.9	32.2	31.7	29.1
Human Services	252.3	245.5	230.9	219.9	45.2	56.4	52.5	52.3	57.7	60.6
Total	685.6	636.0	614.8	591.8	425.8	403.3	419.0	426.5	433.6	413.6

Source: Josephine County adopted budgets. FTE's are budgeted amounts.

Assuming a work week of 40 hours, an employee is scheduled to work 2080 hours per year (including vacation and sick leave). Full-time equivalent is calculated by dividing total budgeted labor hours by 2080.

JOSEPHINE COUNTY, OREGON

Operating Indicators by Function
Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Sheriff										
Jail bookings	5,170	4,710	4,612	4,944	5,130	5,452	6,575	4,956	4,816	5,308
Inmates released due to lack of available resources	496	496	805	1,163	1,358	385	309	314	327	793
Average daily jail population	170	150	125	120	140	135	106	143	142	118
Patrol - calls for service	69,795	60,184	65,474	63,000	54,802	56,942	54,524	59,762	61,124	32,866
District Attorney										
Criminal prosecution cases filed	3,610	3,366	3,281	3,323	2,960	2,671	2,779	2,731	2,588	2,126
Child support cases	919	926	936	914	933	925	917	912	909	890
Community Justice										
Work crew participants	1,501	1,016	1,267	1,498	1,854	1,337	1,729	1,530	1,387	1,627
Juvenile Justice intakes	1,358	1,209	1,078	1,035	1,046	1,092	1,106	884	774	741
Public Health										
Inspections of food services	532	1,213	1,062	1,275	1,208	1,163	1,339	1,347	1,164	1,122
Immunizations given	14,991	15,336	11,018	10,283	10,074	10,250	10,455	10,942	6,403	4,447
County Clerk										
Recorded instruments	32,979	31,875	34,177	34,484	31,338	27,709	25,602	23,183	22,019	21,978
Planning Department										
Permits issued	2,174	2,094	2,428	2,171	2,099	1,618	1,257	1,132	1,031	1,037
Parks Department										
Walk-ins	N/A	N/A	N/A	N/A	N/A	16,431	17,457	18,869	16,375	N/A
Reservations taken	N/A	N/A	N/A	N/A	N/A	43,569	43,850	40,712	34,261	N/A

N/A - Information not available.

JOSEPHINE COUNTY, OREGON

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function/Program	Fiscal Year Ended June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Safety										
Adult Jail Facility Beds	200	200	200	200	200	200	200	200	200	200
Juvenile Facility Detention Beds	14	14	14	14	14	14	14	14	14	14
Juvenile Facility Shelter Beds	16	16	16	16	16	16	16	16	16	16
Public Works										
Road miles maintained	576	576	576	576	576	565	566	566	566	566
Bridges maintained	195	195	195	195	195	193	198	122	122	122
Culture and Recreation										
Park acreage	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655
Number of parks	10	10	10	10	10	10	10	10	10	10
Boat ramps	15	15	15	15	15	15	15	15	15	15
Nature/recreation areas	4	4	4	4	4	4	4	4	4	4
Library branches	4	4	4	4	4	4	4	4	4	4
Airports	2	2	2	2	2	2	2	2	2	2
Human Services										
Secured residential facility	1	1	1	1	1	1	1	1	1	1

JOSEPHINE COUNTY, OREGON
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies of the County are described below.

A. Reporting Entity:

Josephine County was formed under the predecessor chapter to Oregon Revised Statutes (ORS) 202, and its present “home rule” charter, effective January 5, 1981, was adopted under Article VI, Section 10 of the Oregon State Constitution. Its boundaries are established by ORS 201.170. A Board of Commissioners consisting of three independently elected members governs the County.

B. The County reports the following major governmental funds:

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund. The offices of the Assessor, Treasurer, County Clerk and Surveyor and the Planning and Forestry Departments are in the General Fund. The General Fund also provides a significant amount of support to the Public Safety Fund. The primary source of revenue for the General Fund is property taxes.

Public Works Fund – The expenditures of the Roads and Bridges Division of this fund are restricted under Article IX of the Constitution of the State of Oregon for construction, reconstruction, improvement, repair, maintenance, operation, use and policing of public highways, roads and streets within the County. Major sources of revenue include motor fuel taxes and forest service receipts.

Public Safety Fund – This fund was formed effective July 1, 2006. It comprises three departments which are the Sheriff, District Attorney and Juvenile Justice. The largest revenue source is O&C money from the Federal Government. Other revenues are primarily charges for services and various federal and state grants.

Adult Corrections Fund – This fund was formed effective July 1, 2007 to account separately for the operations of the Adult Corrections Department which supervises adult felony cases and administers the work crew programs. It is primarily funded by grants from the Oregon Department of Corrections.

Public Health Fund – This fund was formed effective July 1, 2007 to account separately for the operations of the Public Health Department. Public Health serves the public with many health resource, environmental and enforcement programs. The primary sources of funding are charges for services rendered and various grants from the Oregon Department of Human Services.

Mental Health Fund – This fund accounts for the activities of the Mental Health Authority which has oversight responsibilities for mental health programs which were outsourced to non-profit organizations and other governmental agencies effective July 1, 2006. Resources of this fund are primarily from federal and state grants and from alcohol tax. Expenditures are for mental health care and substance abuse treatment and prevention programs.

Grant Projects Fund – This fund was established to account for expenditure of several grant funds received from federal, state and local agencies. One type of the activities accounted for in this fund is the use of O&C Title III funds, which are restricted for uses tied to federal land. Among such uses authorized are search, rescue and emergency services, community service work camps, conservation easement purchases, forest related educational opportunities and fire prevention. This fund receives video poker funds from the state which are restricted for use in economic development activities and Community Development Block Grants (CDBG) from the federal government which are used for community development projects. The Veterans Service Office is also operated through this fund.

The County reports the following major enterprise fund:

Airports Fund – This fund accounts for the operations of the county’s airports located in Merlin, and Cave Junction, Oregon. User fees are the primary source of revenue. Expenditures are for the administration and maintenance of the airport buildings and grounds.

Minor Enterprise Fund: Jail Commissary Fund – This fund was established to account for funds received by inmates and revenue received by the inmate phone system. Expenditures are for the enhancement of Josephine County Jail conditions.

JOSEPHINE COUNTY, OREGON
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Additionally the County reports the following fund types but does not annually adopt this fund:

Fiduciary Funds – Account for resources received and held by the County’s Treasurer on behalf of other governmental entities, private individuals, and others as provided for in Oregon Revised Statutes.

C. Measurement Focus and Basis of Accounting:

All governmental fund types are accounted for using a *current financial resources measurement focus* and the **modified accrual basis of accounting**. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Federal and state grants (to the extent that eligible expenditures are incurred), licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues within the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when the payment is due. When program expenses are incurred for which both restricted and unrestricted net assets are available to finance the program, it is the County’s policy to first apply restricted resources to such programs, followed by unrestricted resources.

D. Cash and Investments:

Investments included in cash and investments are reported at fair value. The County invests primarily in the State of Oregon Local Government Investment Pool and securities of the U.S. Government agencies and sponsored enterprises. Oregon Revised Statutes authorize all County investments. Interest earned from pooled investments is allocated based upon a fund’s portion of the total average daily investment balance. The County maintains depository insurance under Federal depository insurance coverage and state and financial institution collateral pools for its cash deposits and investments, except for the Local Government Investment Pool and securities of the U.S. government agencies and sponsored enterprises which are exempt from statutes requiring insurance.

E. Receivables:

The County levies, collects, and distributes property taxes for all taxing districts within its boundaries. Property taxes attach as an enforceable lien on property as of July 1. All taxes are levied as of the lien date and are payable in three installments on November 15, February 15 and May 15. Property taxes receivable in governmental funds which have been collected within 30 days of year end are considered measurable and available, and are recognized as revenues in the funds. All other property taxes receivable in the governmental funds are offset by deferred revenues and, accordingly, have not been recorded as revenue.

The County’s tax levy did not exceed the Oregon constitutional limitation. All other districts’ property taxes receivable is reported in the Agency Funds. Special Assessments are recognized as receivable at the time property owners are assessed for property improvements. Delinquent receivables are those special assessments remaining unpaid after the date on which a penalty for non-payment is attached. “Bancrofted” assessments occur when installments are two payments (one year) late. Such assessments receivable are offset by a deferred revenue account and, accordingly, have not been recorded as revenue. Accounts and other receivables in governmental and proprietary fund types are recorded as revenue when earned, except for timber sales, which are recorded as revenue when the logging occurs.

F. Inventories:

Inventories of parts and supplies is held by the Public Works Fund and County Fleet and Building Operations Fund and are valued at average cost. Inventories are recorded as expense when consumed.

G. Capital Assets:

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed prior to 1993. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

JOSEPHINE COUNTY, OREGON
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	35
Vehicles and machinery	5 to 15
Office furniture and equipment	3 to 10
Computer equipment	3
Infrastructure	25 to 65

H. Landfill Closure and Post-closure Care Liabilities:

The County records landfill closure and post-closure costs in the Public Works Fund as incurred over the life of the related landfills. The estimated liability is reported in the government-wide statement of net assets. The County owns the Kerby Landfill, which closed during fiscal year 1993-94, and the Marlsan Lagoon, which closed during fiscal year 1996-97. Monitoring of the Marlsan Lagoon includes a landfill that was closed in 1976. State and federal laws and regulations require the County to place final cover on the landfill and lagoon sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites after closure. The Public Works Special Projects Fund is used to liquidate this liability.

I. Long-term Debt and Bonds Payable:

Adult Jail Facility Bond – In 1999, after Josephine County voters approved levies for the construction of an adult jail facility, the County issued \$13,940,000 in bonds for the construction of the facility. Interest rates on the bonds range from 4.20% to 4.875%. Payments were made annually with the final payment of \$1,137,894 due on June 1, 2018. In June 2009, in order to get lower interest rates, the County made a principal payment of \$720,000 and did a current refunding of the remaining balance of \$8,165,000 on the 1999 bonds by issuing a new series of general obligation bonds with interest rates ranging from 3% to 5% and a final payment due on June 1, 2018. The new bonds have a face value of \$7,920,000 and were issued with a premium of \$391,656 and issuance costs of \$127,103. The premium and issuance costs will be amortized over the life of the bonds.

PERS Bond – In fiscal year 2001-02 the County issued \$12,894,947 of Limited Tax Pension Obligation Revenue Bonds and transferred the net proceeds to the State of Oregon Public Employees Retirement System to cover the County’s unfunded actuarial liability at that time. Principal payments are due annually through June 1, 2024, and interest is payable in December and June of each year.

Loans Payable:

OHCSD Secured Treatment Facility Loan – Obtained to acquire the Hugo Hills Secured Treatment Facility, the loan is payable in monthly installments of \$1,705 including interest at 1.75% per annum. The property is collateral for the loan. Annual debt service requirements are budgeted in the Mental Health Fund.

J. Compensated Absences:

Accumulated vested compensated absences are accrued in the government-wide and proprietary financial statements as earned by employees. The County established the Payroll Reserve Fund for the purpose of accumulating resources to pay employees for compensated absences (time management leave and vacation leave). Resources are provided by other County funds, principally the major funds. Unused management leave and vacation leave is paid upon termination according to applicable union or non-union rules, and is recorded as an expenditure at time of payment. Sick pay, which does not vest, is recorded as expenditure when it is taken.

K. Fund Equity:

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

L. Restricted Net Assets:

Restricted net assets reported in the Statement of Net Assets represent amounts for which constraints were imposed by creditors, grantors, contributors or laws or regulations.

M. Cash Flows:

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Accordingly, all County investments are considered to be cash equivalents.

JOSEPHINE COUNTY, OREGON
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- N. **Property Tax Calendar:**
Property taxes attach as an enforceable lien on July 1 for real property and personal property. Taxes are levied as of July 1 and payable in three installments on November 15, February 15 and May 15. Real property taxes unpaid on May 16 are considered delinquent. The County levies, collects and distributes property taxes for all taxing jurisdictions within its boundaries. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens, and are recorded in governmental funds as revenue when received.
- O. **Comparative Data:**
Comparative total data for the prior years have been presented in the budget in each fund with the Resources and Requirement pages. The page shows prior year budget, 2 preceding fiscal years actuals, and Budget for this fiscal with Proposed, Approved by Budget Committee and then Adopted by Governing Body columns.
- P. **Use of Estimates:**
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported revenues and expenditures during the period. Actual results could differ from those estimates.
- Q. The County implemented GASB Statement 54 effective July 1, 2010 to account for fund balance reporting and governmental fund type definitions to enhance the usefulness of fund balance information by providing clarity of fund balance classification.
- R. Interfund transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.
- S. **Risk Management:** The County is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There have been no settlements in excess of insurance coverage for the year ended June 30, 2011 or the preceding three years. During fiscal year 1987-88 the County established the Self Insurance Reserve Fund (an internal service fund) to account for and finance its uninsured risks of loss. Then the County updated the fund to be Insurance Reserve effective July 1, 2006 and began carrying commercial insurance for general liability, automobile and property loss or damage and moved away from Self Insurance. Effective July 1, 2008, the County began carrying commercial insurance for workers compensation. Settled claims have not exceeded the self-insurance retention (SIR) since the program began.
- T. **Oregon Public Retirement System:**
The County is a participating employer in the Oregon Public Employees Retirement System (OPERS), which provides statewide defined benefit and defined contribution retirement plans for units of state government, political subdivisions, community colleges, and school districts. OPERS is administered under Oregon Revised Statutes (ORS) Chapter 238 and Internal Revenue Code Section 401(a) by the Oregon Public Employees Retirement Board (OPERB). Cities, counties, and special districts that participate in OPERS may choose to join the State and Local Government Rate Pool (SLGRP). The County has elected to join the SLGRP. For members of the SLGRP, OPERS is a cost-sharing, multiple-employer plan. OPERS, a component unit of the State of Oregon, issues a comprehensive annual financial report, which may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281, by calling (503) 598-7377, or by accessing the PERS web site at <http://oregon.gov/PERS/>

County employees participate in one or more OPERS retirement plans that provide pension, death, disability, and post-employment health benefits such as PERS (hired prior to 8-29-03), OPSRP, and IAP account. These costs are adopted in the Personnel Costs within each department. The costs are calculated by individual on the schedule D and added into the Taxes/Benefits column.



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