

**Josephine County, Oregon
2005-06 Operating Budget**

County Treasurer

	ACTUAL 2002-03	ACTUAL 2003-04	ADOPTED BUDGET 2004-05	PROPOSED & APPROVED BUDGET 2005-06	ADOPTED BUDGET 2005-06
General Fund - Tax and Treasury					
Taxes	\$ 2,385,122	\$ 2,467,421	\$ 2,576,061	\$ 2,761,650	\$ 2,761,650
Intergovernmental	149,567	148,736	142,000	130,300	130,300
Fees & Charges for Services	22,947	24,903	23,320	22,900	22,900
Miscellaneous	97,025	92,765	115,000	261,000	261,000
Total Resources	2,654,661	2,733,825	2,856,381	3,175,850	3,175,850
Personal Services	381,467	361,746	402,636	402,039	402,039
Materials & Services	70,461	66,911	82,082	91,043	91,043
Interfund Payments & Transfers	73,722	66,554	68,004	61,870	61,870
Capital Outlay	8,332	1,633	10,360	16,160	16,160
Total Expenditures	533,982	496,844	563,082	571,112	571,112
Resources (Provided)	\$ (2,120,679)	\$ (2,236,981)	\$ (2,293,299)	\$ (2,604,738)	\$ (2,604,738)
Budgeted Full-Time Equivalents	7.00	6.75	6.45	6.00	6.00

Administrative Internal Service - Fund 401 - Central Services

Interfund Charges & Transfers	\$ 215,162	\$ 110,597	\$ 118,750	\$ 119,352	\$ 119,352
Total Resources	215,162	110,597	118,750	119,352	119,352
Personal Services	12,913	13,940	18,522	17,566	17,566
Materials & Services	206,029	88,059	100,078	101,636	101,636
Interfund Payments & Transfers	-	75	-	-	-
Capital Outlay	-	80	150	150	150
Total Expenditures	218,942	102,154	118,750	119,352	119,352
Net Under (Over) Charge of Costs	\$ 3,780	\$ (8,443)	\$ -	\$ -	\$ -
Budgeted Full-Time Equivalents	0.45	0.45	0.45	0.45	0.45

Note: Central Services was administered by the BCC in 2002-03.

County School Trust - Fund 715

Beginning Fund Balance	\$ 653	\$ 357	\$ -	\$ 200	\$ 200
Intergovernmental	614,644	622,084	633,000	639,000	639,000
Miscellaneous	353	425	500	500	500
Total Resources	615,650	622,866	633,500	639,700	639,700
Intergovernmental Payments	615,293	622,575	633,500	639,700	639,700
Total Expenditures	615,293	622,575	633,500	639,700	639,700
Ending Fund Balance	\$ 357	\$ 291	\$ -	\$ -	\$ -

JOSEPHINE COUNTY, OREGON
2005 - 2006 Operating Budget

DEPARTMENT
County Treasurer

Fund Descriptions

General Fund – County Treasurer

Revenues and expenditures for the County Treasurer are accounted for in the General Fund. Revenues received are mainly from property taxes, and expenditures are for the operations of the department and its programs. These are detailed later in this section.

Administrative Internal Service Fund – Central Services

The Administrative Internal Service Fund (ISF) is composed of departments which provide administrative and general services to other county departments. Central Service operates the County's mail room and provides postage and copy services to other departments.

County School Trust Fund

This fund is used to distribute monies received by the county to the city and county school districts. Funding for the County School Trust Fund is made up of: 1) a portion of the county's 1965-66 levy which is required for the purposes of the County School Trust Fund, and 2) a portion of Federal Forest Reserve receipts which are allocated to schools. Apportionment of these funds between the school districts is based on the average daily enrollments for the previous fiscal year. However, before apportionment, the county is required by state statute to pay from the County School Trust Fund the annual bill from the Oregon Department of Education for special education.

JOSEPHINE COUNTY, OREGON
2005-2006 Operating Budget

DEPARTMENT
County Treasurer

PROGRAM
Treasury

Description

Administer a successful treasury program for the taxing entities and the County of Josephine, with emphasis on protection of principal, liquidity and maximum investment returns.

The Treasury Division acts as the County bank and is responsible for the collection, distribution and investment of monies for all Josephine County Funds and 54 trust and agency funds, including taxing district funds. The average monthly balance of monies invested by the Treasurer ranged from \$23 million dollars to \$40 million dollars in fiscal year 2004-2005.

Objectives

- Assisting the county departments and employees with requests, complaints and information.
- Provide financial reports of the Trust & Agency Funds for the county departments and taxing districts.
- Efficient management of 54 Trust & Agency Funds.
- Coordinate postings and reporting with Finance and Personnel.
- Distribute tax collection payments to 13 Taxing Districts.
- Efficient management of 16 Bank Accounts and 8 Investment Accounts.

<u>Service Levels</u>	2002-2003 <u>Actual</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budgeted</u>	2005-06 <u>Budgeted</u>
Total Disbursements	\$120,506,876	\$106,048,287	\$127,000,000	\$127,000,000
Average Portfolio	\$29,341,054	\$29,231,961	\$29,000,000	\$30,000,000
Interest Earnings Received	\$465,284	\$385,836	\$400,000	\$800,000
Receipts Issued	3,292	3,409	3,000	3,000
Checks Processed	28,508	25,553	32,000	32,000
Distributions to Taxing Entities	\$38,266,013	\$ 38,731,114	\$37,000,000	\$39,000,000

<u>Efficiency Measures</u>	2002-2003 <u>Actual</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budgeted</u>	2005-06 <u>Budgeted</u>
FTE – Staff <i>(Excluding Elected Official & Extra Help)</i>	2	2	1.8	1.8
Receipts per FTE	1,646	1,705	1,667	1,667
Checks per FTE	14,254	12,776	17,778	17,778
Entity Distributions per FTE	\$19,133,006	\$19,365,557	\$20,555,556	\$21,666,667

<u>Effectiveness Measures</u>	2002-2003 <u>Actual</u>	2003-2004 <u>Actual</u>	2004-2005 <u>Budgeted</u>	2005-2006 <u>Budgeted</u>
Months Treasurer Inv. Ret. % > LGIP	>8	>6	>6	>6
% Departmental Deposits Not Correct	5%	2%	2%	1.5%
Customer Satisfaction %	N/A	98%	98%	98%

JOSEPHINE COUNTY, OREGON
2005-2006 Operating Budget

DEPARTMENT
County Treasurer

PROGRAM
Treasury

Program Accomplishments and Goals

Fiscal Year 2003-04 Accomplishments:

- Completed the continuing statutory requirements of the Treasurer's office.
- Continue departmental cross training.
- Treasurer's direct investments exceeded the benchmark returns of the Oregon State Treasury Local Government Investment Pool (LGIP) for **10** months of the fiscal year.
- Restructured Finance Department - hired and trained new staff.
- Treasury continued to provide support to Finance Department.
- Expanded credit card payment ability to Parks, Public Health and Mental Health Departments.
- Initiated a countywide purchase card program for office supplies at the State's Contract price and create automated monthly payment.
- Work with IS to ensure continuation of automated banking function on new accounting system.
- Document County "Returned Check" processes and institute a fee increase Countywide.
- Expanded financial accounting system access for report capability to 8 county departments.
- Completed Sheriff's department review of Treasury related processes.

Fiscal Year 2004-05 Expected Accomplishments:

- Complete the continuing statutory requirements of the Treasurer's office.
- Treasurer's direct investments exceeded the benchmark returns of the Oregon State Treasury Local Government Investment Pool (LGIP) for **8** months of the fiscal year.
- Complete 65% of the documentation of all departmental processes, both manual and electronic.
- Continue work with IS to ensure continuation of automated banking function on new accounting system.
- Expand the information about the Treasury available on the Internet.
- Continue documentation of County department cash and revenue tracking and depositing.
- Continue training for accounting system to 8 county departments.
- Continue support for county departments on behalf of the Finance Department.
- Complete the countywide purchase card program for office supplies at the State's Contract price and create automated monthly payment.

Fiscal Year 2005-06 Projected Accomplishments:

- Complete the continuing statutory requirements of the Treasurer's office.
- Treasurer's direct investments exceeded the benchmark returns of the Oregon State Treasury Local Government Investment Pool (LGIP) for **6** months of the fiscal year.
- Make on-line payment of county fees and taxes for **5** departments available to Josephine County citizens.
- Continue staff training to improve departmental effectiveness including training on upgraded accounting program.
- Continue support to 8 county departments on the accounting system.
- Complete 100% of the review and documentation of all departmental processes, both manual and electronic.
- Complete documentation of all County Departments' Treasury related processes.
- Expand purchase card program countywide to reduce amount of Accounts Payable checks issued.
- Continue working with departments on countywide purchase program for office supplies with Boise Office Solutions.
- Continue documentation of County department cash and revenue tracking and depositing.
- Devise an instrument and install an ongoing customer service survey for the Treasury functions.
- Embezzlement free workplace...

**JOSEPHINE COUNTY, OREGON
2005-2006 Operating Budget**

**DEPARTMENT
County Treasurer**

**PROGRAM
Tax Collection**

Description

We will respectfully and effectively administer a successful tax collection program for Josephine County following Oregon law and, within those constraints, always choosing the action that best benefits the taxing districts and the taxpayers.

The Tax Division collects taxes for all Josephine County taxing districts. Of the total property taxes expected to be collected in 2005-2006, less than 10% is collected for Josephine County Government. Tax payments are received directly at the Treasurer's Office, through designated banks or through the bank lock box process.

Objectives

- Assisting the general public with requests, complaints and information.
- Provide excellent and efficient customer service.
- Efficient management of tax collection.
- Maintain accurate records of the tax roll.

<u>Service Levels</u>	2002-2003	2003-2004	2004-2005	2005-2006
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
Property Taxes Collected	\$38,266,013	\$37,648,923	\$39,100,000	\$42,096,000
Tax Statements Mailed	60,799	60,289	61,000	61,500
Delinquent Notices Mailed	3,955	3,744	5,100	5,200
Refunds Processed/Issued	889	782	650	650
Refunds Issued	\$333,988	\$307,019	\$250,000	\$260,000
Active Bankruptcies (Average)	93	92	80	85
Register Receipts Issued	38,456	36,131	36,100	37,000
Lockbox Payments Processed	15,003	15,542	19,000	19,200
Fees Generated - General Fund	\$21,916	\$21,694	\$16,000	\$10,800

<u>Efficiency Measures</u>	2002-2003	2003-2004	2004-2005	2005-2006
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
FTE – Staff	4.	3.75	3.2	3.2
<i>(Excluding Elected Official & Extra Help)</i>				
Taxes Collected per FTE	\$9,566,503	\$12,549,641	\$12,218,750	\$13,155,000
Accounts per FTE	11,500	20,096	19,062	19,218
Receipts per FTE	9614	12,043	11,281	11,562

<u>Effectiveness Measures</u>	2002-2003	2003-2004	2004-2005	2005-2006
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
Documented Complaints	<10	<10	<10	<10
Accuracy of Refund Calculations	99%	99%	99%	99%
Refunds issued (with-in):				
Over-Assessed accounts	2 weeks	2 weeks	2 weeks	2 weeks
Simple overpayments (after check clears)	1 week	1 week	1 week	1 week
Duplicate Pmts (after payers' agreement)	1 week	1 week	1 week	1 week
Foreclosed Properties Deeded	5	3	5	4
<u>% Taxes delinquent and number of delinquent accounts</u>				
Current Fiscal Year	3.57 %	3.70%	4.50 %	4.50%
	<u>2,600</u>	<u>3,582</u>	<u>4,000</u>	<u>4,000</u>
1-3 year delinquent	.95 %	.93 %	1.30 %	1.30%
	<u>2,100</u>	<u>2,237</u>	<u>3,000</u>	<u>3,000</u>
4 or more years delinquent	.03 %	.04 %	.04 %	.04%
	<u>260</u>	<u>291</u>	<u>340</u>	<u>340</u>

JOSEPHINE COUNTY, OREGON
2005-2006 Operating Budget

DEPARTMENT
County Treasurer

PROGRAM
Tax Collection

Program Accomplishments and Goals

Fiscal Year 2003-04 Accomplishments:

- Complete the statutorial requirements of the Tax Collector's office.
- Complete 80% of the documentation of all departmental processes, both manual and electronic.
- Make the tax roll available on electronic media, CD ROM, disk or tape.
- Document collections policies and procedures for more intensive management of delinquent tax accounts. Assist taxpayers to become current and reduce the number of delinquent taxpayers requiring focused efforts.
- Begin more intensive collection efforts on delinquent accounts with added focus of significantly reducing the number of accounts more than five years delinquent.
- Continue to refine delinquent collection processes with emphasis on reduction of interest, penalty and fee charges for taxpayers.
- Continue staff and supervisor training to improve departmental effectiveness, including two employees trained to use the Recall language for producing reports.
- Contact every property owner, or other person of interest, on property facing final foreclosure steps with the goal of minimizing the number of properties taken for non-payment of taxes.
- Continue to utilize US PO electronic certified mail program to save postage and staff costs.

Fiscal Year 2004-05 Expected Accomplishments:

- Complete the statutorial requirements of the Tax Collector's office.
- Complete 100% of the documentation of all departmental processes, both manual and electronic.
- Continue staff and supervisor training to improve departmental effectiveness, including one more staff person trained to use the Recall Program for producing reports from the tax collection database.
- Utilize effective delinquent collection processes to reduce delinquent interest, penalties and fees for taxpayers. 5% decrease in delinquent interest, penalties and fees.
- Reduce number of delinquent personal property tax accounts (those 4 or more years delinquent) by at least 10% (manufactured structures and business personal property).
- Make on-line payment of tax through the Internet available for taxpayers. (See Treasury Division)
- Work with Tax Collectors Association to improve the effectiveness of statewide property tax collection, with emphasis on collection issues related to leased real property and personal property.
- Work with Tax Collectors and Treasurers State-wide associations to make changes in laws needed to allow credit and debit card payment of property taxes available to tax payers.
- Work with Assessment and others to determine the appropriate amount of property tax information to make available on the Internet.

Fiscal Year 2005-06 Projected Accomplishments:

- Complete the statutorial requirements of the Tax Collector's office.
- Completely review the documentation of all departmental processes, both manual and electronic.
- Continue staff and supervisor training to improve departmental effectiveness, including one more staff person trained to use the Recall Program for producing reports from the tax collection database.
- Work with Assessor's Office to implement the LOIS System (Manufactured Structure Titling System). Beginning May 1, 2005.
- Utilize effective delinquent collection processes to reduce delinquent interest, penalties and fees for taxpayers. 5% decrease in delinquent interest, penalties and fees.
- Reduce number of delinquent personal property tax accounts (those 4 or more years delinquent) by at least 10% (manufactured structures and business personal property).
- Make on-line payment of tax through the Internet available for taxpayers. (See Treasury Division)
- Work with Tax Collectors Association to improve the effectiveness of statewide property tax collection, with emphasis on collection issues related to leased real property and personal property.
- Work with Tax Collectors and Treasurers State-wide associations to make changes in laws needed to allow credit and debit card payment of property taxes available to tax payers.
- Work with Assessment and others to determine the appropriate amount of property tax information to make available on the Internet.

**JOSEPHINE COUNTY, OREGON
2005-2006 Operating Budget**

**DEPARTMENT
County Treasurer**

**PROGRAM
Mailroom**

Description

We will respectfully and effectively administer a mail-processing center for Josephine County always choosing the action that best benefits the county departments.

The Mailroom Division receives and sends regular mail, certified mail, parcels, and Express company packages for all Josephine County Departments. We provide copy service and County central supply for department copiers. Also provide minimal office supplies and answer the county information phone line.

Objectives

- Assisting the general public with requests, complaints and information via the county information phone line.
- Provides mailing solutions for the county departments.
- Efficient management of incoming/outgoing mail.
- Provide cost effective copy service to county departments.
- Provide supplies for county copy machines.

<u>Service Levels</u>	2002-2003	2003-2004	2004-2005	2005-2006
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
Daily incoming mail	N/A	244 hrs	260 hrs	260 hrs
Outgoing mail (pieces)	N/A	140,000	141,000	150,000
Number of copies processed	N/A	281,405	283,000	295,000
Packages shipped	N/A	134	150	120
Information phone calls	N/A	240	250	250
Billing departments usage	N/A	24 hrs	20 hrs	20 hrs
Number of departments serviced	N/A	32	32	30

<u>Efficiency Measures</u>	2002-2003	2003-2004	2004-2005	2005-2006
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
FTE – Staff (Excluding EO)	N/A	.45	.45	.45
Copies processed per FTE			628,000	655,000
Packages shipped per FTE			333	267

JOSEPHINE COUNTY, OREGON
2005-2006 Operating Budget

DEPARTMENT
County Treasurer

PROGRAM
Mailroom

Program Accomplishments and Goals

Fiscal Year 2003-2004 Accomplishments:

- Cross train two treasury staff to cover leave time.
- Complete training on the Neopost Mail system. – Not cost effective, went back to NW Mail Service 7/1/04
- Incoming mail in department boxes before lunch break.
- 24-hour service for copies when applicable.
- Packages shipped out the same day received from departments.
- Accurate billing to county departments.
- Provide courteous service on the county information line.

Fiscal Year 2004-2005 Expected Accomplishments:

- Complete 60% of the documentation of all departmental processes, both manual and electronic.
- Update training of two treasury staff to cover leave time.
- Incoming mail in department boxes before lunch break.
- 24-hour service for copies when applicable.
- Packages shipped out the same day received from departments.
- Accurate billing to county departments.
- Provide courteous service on the county information line.
- Assist departments in providing best cost for shipping.

Fiscal Year 2004-05 Projected Accomplishments:

- Complete 100% of the documentation of all departmental processes, both manual and electronic.
- Complete the training of two treasury staff to cover leave time.
- Incoming mail in department boxes before lunch break.
- 24-hour service for copies when applicable.
- Packages shipped out the same day received from departments.
- Accurate billing to county departments.
- Provide courteous service on the county information line.
- Provide courteous and efficient service to all county departments.