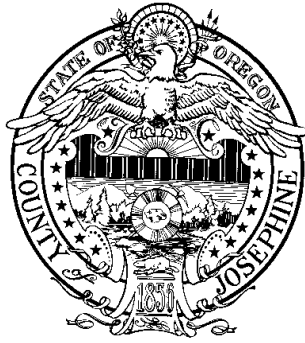


# Josephine County, Oregon

## Adopted Budget

FY 2013-14





Page Intentionally Blank



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Josephine County  
Oregon**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*

President

*Gifford R. Emery*

Executive Director

# **Josephine County**

## **Budget Committee**

### **Board of County Commissioners**

**Simon G. Hare**

**Keith O. Heck**

**Cherryl Walker**

### **Committee Lay Members**

**Marie Hill**

**Pat Fahey**

**Jim Brumbach**



***Rosemary Padgett, Budget Officer***

**Budget Document Prepared By:**

**Finance Department**

**(Arthur O'Hare, Chris Carlson, Sarah Givens, Deanna Pratt)**

# JOSEPHINE COUNTY, OREGON

## Budget 2013-14 Table of Contents

### Introduction

#### **Budget Adoption:**

Appropriation Resolution Adopting Budget.....	A 1
Property Tax Levy.....	A 7
Notice of Budget Hearing LB-1 .....	A 8
Affidavit of Publication of LB-1 .....	A 10
5520 Program Report (SB916).....	A 11

#### **Introduction:**

Budget Message .....	A 14
County Budget Process and Budget Goals .....	A 18
Timber/O&C/SRS History .....	A 24
Local Property Tax Limitation .....	A 26
Where your 58cent tax is Spent Graph.....	A 27
Public Safety Election History and What Josephine County Has Done .....	A 28

#### **Financial Summaries:**

Summary of Budgets by Fund (3 Year).....	A 31
Summary Comparison of Budgets (Prior and Current Year).....	A 32
Five Year Projection of Budget.....	A 34
Josephine County Adopted Budget History – 11 Year (Graph) .....	A 35
Josephine County 5 Year Summary of Revenue & Expenditures by Category .....	A 36

### General Fund

Fund Description.....	B 1
Budget – Resources and Requirements .....	B 2
GRAPH- Revenue & Expenditure.....	B 4
Summary of Budgets –Schedule A (2 Year) .....	B 5
Program Descriptions and Budgets:	
Assessor.....	B 6
Treasurer .....	B 13
Clerk.....	B 19
Surveyor .....	B 39
Planning.....	B 45
Forestry .....	B 53
General Government .....	B 69
Emergency Management .....	B 71
Court Facilities.....	B 76
Veterans Service .....	B 78

### Public Works Fund

Fund Description.....	C 1
Budget – Resources and Requirements .....	C 2
GRAPH- Revenue & Expenditure.....	C 4
Summary of Budgets – Schedule A - Two year view .....	C 5
Program Descriptions and Budgets:	
Roads and Bridges.....	C 6

### Public Safety Fund

Fund Description.....	D 1
Budget – Resources and Requirements .....	D 2
GRAPH- Revenue & Expenditure.....	D 4

**JOSEPHINE COUNTY, OREGON**

**Budget 2013-14  
Table of Contents**

Program Descriptions and Budgets:

Sheriff..... D 5  
District Attorney..... D 41  
Juvenile Justice..... D 61

**Adult Corrections Fund**

Fund Description ..... E 1  
Budget – Resources and Requirements ..... E 2  
GRAPH- Revenue & Expenditure..... E 3  
Summary of Budgets – Schedule A – Two year view ..... E 4  
Program Descriptions and Budgets:  
Adult Corrections ..... E 5

**Mental Health Fund**

Fund Description ..... F 1  
Budget – Resources and Requirements ..... F 2  
GRAPH- Revenue & Expenditure..... F 3  
Summary of Budgets – Schedule A – Two year view ..... F 4  
Program Descriptions and Budgets:  
Mental Health..... F 5

**Public Health Fund**

Fund Description ..... G 1  
Budget – Resources and Requirements ..... G 2  
GRAPH- Revenue & Expenditure..... G 3  
Summary of Budgets – Schedule A – Two year view ..... G 4  
Program Descriptions and Budgets:  
Public Health..... G 5

**Special Revenue Funds**

Program Descriptions and Budgets:

202 – Public Works Special Programs Fund ..... H 1  
210 – Grant Projects Fund..... H 16  
212 – DA Forfeiture Fund ..... H 30  
221 – Fairgrounds Fund ..... H 33  
223 – County Clerk Records Fund ..... H 54  
224 – Public Land Corner Preservation Fund ..... H 60  
245 – Transit Fund ..... H 68  
246 – Juvenile Justice Special Programs Fund..... H 77  
248 – DA Special Programs Fund..... H 94  
258 – Commission for Children and Families Fund ..... H 109  
260 – Parks Fund..... H 113  
262 – Building Safety Fund..... H 121  
275 – Court Security Fund ..... H 139

**Enterprise Funds**

Program Descriptions and Budgets:

Jail Commissary Fund ..... I 2  
Airports Fund ..... I 7

**JOSEPHINE COUNTY, OREGON**

**Budget 2013-14  
Table of Contents**

**Administrative Internal Services Fund**

Fund Description ..... J 1  
Budget – Resources and Requirements ..... J 2 – J 3  
GRAPH- Revenue & Expenditure..... J 4  
Summary of Budgets – Schedule A – Two Year View ..... J 5  
ISF Allocation Schedule..... J 6  
Program Descriptions and Budgets:  
    Board of County Commissioners..... J 7  
    Finance ..... J 12  
    Human Resources..... J 17  
    Property Management ..... J 22  
    Information Technology..... J 25  
    Communications..... J 30  
    Geographic Information Systems (GIS) ..... J 34  
    Legal Counsel..... J 37  
    Law Library..... J 40

**Internal Vendor Funds**

Program Descriptions and Budgets:  
    County Buildings and Fleet Fund ..... K 1  
    Insurance Reserve Fund ..... K 15  
    Payroll Liability Reserve Fund..... K 20

**Capital Funds and Capital Outlays**

Capital Outlays Summary  
Budget – Resources and Requirements:  
    County Bridge Construction Fund (303) ..... L 2  
    Roads and Bridges Reserve Fund (425) ..... L 7  
    Property Reserve Fund (430) ..... L 13  
    Equipment Reserve Fund (435)..... L 20

**Debt Service Funds**

GRAPH- Revenue & Expenditure..... M 1  
Program Descriptions and Budgets:  
    PERS Debt Service Fund (610)..... M 2  
    Adult Jail Facility Debt Service Fund (625)..... M 5  
Bonded Debt Service Tables ..... M 8

**Trust Funds**

Program Descriptions and Budgets:  
    Library Programs Trust Fund (702) ..... N 1  
    Human Service Programs Trust Fund (703)..... N14  
    PEG Access Fund (704) ..... N 37  
    County School Trust Fund (715)..... N 42  
    Sheriff Forfeiture Fund (735) ..... N 46  
    Sheriff Programs Trust Fund (736) ..... N 50

**Inter-fund Transfer Schedule** ..... O 1

**JOSEPHINE COUNTY, OREGON**

**Budget 2013-14  
Table of Contents**

**Personnel**

Josephine County Organizational Chart ..... P 1  
Salaries from More than One Source ..... P 2  
Salaries & Fringe Benefit Percentages ..... P 3  
FTE Comparison of 11-12, 12-13, and 13-14 Budget..... P 4  
County Budget Full Time Equivalents (FTE) – Multi - Year History ..... P 5  
County Budget Full Time Equivalents (FTE) – 2002-03 to Current GRAPH..... P 6  
Salary Tables (Elected, Non-Union, AFSCME, SEIU, SHERIFF ASSOC, FOPPO)..... P 7

**Appendix**

Glossary of Budget Terms..... Q 1  
Glossary of Acronyms..... Q 4  
Josephine County History..... Q 5  
Profile of Josephine County Government..... Q 7  
Statistical Information – Josephine County..... Q 8  
Accounting Policies – Josephine County ..... Q 26