

Josephine County

Mid Year Budget Review

FY 2011-12





Josephine County, Oregon

Finance Office

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**Mid Year Budget Review
July 1, 2011 to December 31, 2011
Presented by
Rosemary Padgett, Chief Financial Officer**

Through the leadership of the Board of County Commissioners and the Budget Committee, the County has maintained a balanced budget as required by Oregon Budget Law, while continuing to provide mandated and/or essential programs even as revenue sources continue to dwindle. The majority of the operational funds have no General Fund support.

Josephine County operates at minimal funding levels for county services and programs. The County was fortunate in receiving the Federal bailout monies in 2008. The last payment was made this January. With no guarantee of future federal funding, the County has less than six months to identify funding that will enable the County to maintain current service levels. The ability to make available public safety programs and other essential services will require long term financial planning and the establishment of secure and stable revenue sources. Decisions made by the citizens of Josephine County on what programs they are willing to support through taxes and fees will define the quality of life in Josephine County.

The Budget in Brief Handbook for the citizens of Josephine County shows the County's adopted budget of \$92.6 million dollars, of which approximately \$58 million dollars is operational expenditures. The balance of the budget is internal fund transfers, contingency monies and ending fund balances. The handbook also shows General Fund and the Public Safety Fund combined budgets.

The County has twelve operational funds and twenty six internal, trust and/or reserve funds. For today's presentation, Finance has prepared a number of budget sheets that highlight operational and reserve funds that most directly impact service levels to the citizens of Josephine County. The budget sheets reflect the historical revenues and expenditures for FY 09-10 and FY 10-11 plus the budget for FY 10-11. On the right hand side are the current FY 11-12 budgets, six months of actual revenues and expenditures and the percent of budget to actual. Mid year reports should show most revenues and expenditures at the fifty (50) percent level. Because the County has several funding sources that pay at various times throughout the year (grants and state contracts are paid on a quarterly basis), not all revenues are reflected in the first six months. Because of the State of Oregon's fiscal problems, several payments to the County have been delayed and or reduced. This report reflects a "snap shot in time" of the County's fiscal health.

The County started the fiscal year in mixed health, with carry over monies called "Beginning Fund Balance" exceeding the projected budget amounts in some funds while other funds began the year in a deficit. These beginning balances reflect the County's continuing struggle to provide services and programs for citizens and still build reserves for the next fiscal year with no general fund or non dedicated revenue support.

Fund 100, General Fund carried over approximately 18.2% more than budget while the Public Safety Fund carried over 4.8% of budget. Both these funds rely on property taxes and the SRS 2008 Federal bailout monies (previously O& C) for the majority of their non dedicated revenue. Property tax collection has

remained stable with approximately \$3.0 million collected in both FY10-11 and FY 11-12 at midyear. Further property tax collections are due in February and May, which are expected to bring current tax revenue close to the budget amount of \$3,458,600. Forestry and Planning Departments, although included in the General Fund, are expected to be self supporting. Forestry revenues are at 13.8% of budget with expenditures at 43.3%. Timber sale contract payments valued at \$560,000 are due in June. Planning revenues are at 39.9%, compared to 52.4% last year, reflecting the stagnant economy. Planning has decreased one position to offset the loss of revenues. The General Fund budget shows the 50% transfer of the \$3 million dollar commitment to the Public Safety Fund, payable in monthly increments.

Fund 240, Public Safety Fund includes the Offices of the Sheriff and District Attorney and the Juvenile Justice department. The Board of County Commissioners committed the SRS 2008 Bailout monies to Public Safety. The County received the first payment in December, 2008. The payments decreased each year (ninety percent to forty percent). The last payment was received in January of 2012. This is the last year of the three year Board approved Public Safety Plan, which averaged out the payments. The Plan provided stable funding for Public Safety through FY 11-12. No replacement revenue has been secured for Public Safety at this time. In addition, decreased State and Federal funding resulted in Juvenile Justice reducing staff by six positions.

By Board direction and Budget Committee action, the County has several operating funds that must rely completely on dedicated monies such as fees, grants, and state contracts with no General Fund support.

Fund 201, Public Works is funded primarily from gas tax, O&C forest receipts, and SRS 2008 bailout monies dedicated to public roads. Beginning Fund Balance showed an increase of 18.9% from budget. Public Works has been reducing its reserves over the last three years, with approximately 37% decrease (three million dollars) from FY 09-10 to FY 11-12. Overall, program revenues are at 36.1% and expenditures are at 46.6%. These funding sources are dedicated for road related projects. Gas tax revenues are also below average by 11.1%. The SRS 2008 bailout dollars for roads is on the same declining percentage program as the general government monies and will be phased out this year.

Fund 210, Grant Projects Fund is made up of grant revenues for dedicated purposes and the Veterans Office. We continue to utilize Title III carryover monies for search and rescue operations, work crews and forestry projects. Forest Service timber receipts supplement the original Title III budget. This is the last year of payments under the Title III SRS 2008 Bailout monies. The County received \$404,421 in January 2012 for this fiscal year compared to \$716,626 last fiscal year. Title III SRS 2008 monies fund projects such as fire suppression, wild fire prevention, citizen education relating to forest safety and search and rescue activities. Economic Development dollars are funded by lottery proceeds and are dedicated to promoting the creation and/or expansion of businesses and jobs. Several projects were funded in FY 2010-11, resulting in decreased monies available for this fiscal year. We received \$154,933 at the end of six months. We also received a CDBG Housing payment of \$176,437 this fiscal year.

Public Health, Parks and the Fair are considered self supporting funds and because of declining revenues in the past three years, they did not meet their projected carry over amounts. Although the deficit Funds stayed within their budgets, dedicated revenues did not totally pay for the programs and services provided. General Fund transferred monies to offset the deficits in Public Health and Parks enabling them to start FY 2011-12 in the black. The Board required the Funds to repay a portion of their transfer, shown as debt service and to keep within their budgets.

Fund 255, Public Health relies totally on state contracts, grants and fees. This Fund received \$324,000 in General Fund monies to make them whole, with a payback of \$100,000 (debt service) in this fiscal year. With State and Federal funding declining, revenues continue to deteriorate in the support of Public Health programs. Because this Fund is intended to be self supporting, service levels were reduced based on the

midyear deficit of approximately \$225,000. Eight positions were reduced and/or laid off and Program service levels were reduced in order to bring Public Health into the black by June 30th.

Fund 260, Parks received \$101,000 in General Fund monies, with \$25,000 required to be paid back this fiscal year. With cost cutting measures, including the layoff of two positions, Parks at midyear has a positive balance of \$60,523. With the majority of the operating revenues earned in the beginning of the fiscal year, Parks will need to continue utilizing volunteers, soliciting donations and grants while implementing efficiencies at the thirteen parks. Service levels to the public may still need to be decreased or revenues need to be increased.

Fund 221, Fair continues to struggle with a tight budget. They had a positive carryover of \$65,027 for FY 11-12 compared to a negative \$61,885 for FY 10-11. Fair revenues are seasonal and mainly earned in the first part of the fiscal year. The Fair is currently at a negative \$248,000, but will receive approximately \$227,000 in horse racing funds and \$49,000 from Oregon Fair Association by June. The Fair has reduced and/or eliminated five positions and is currently working on adding revenue producing events to keep them solvent.

Fund 401, Internal Service Fund and Fund 402, County Building and Fleet Fund are supported internally by County departments. These Funds perform centralized services for all departments within the County. Funding is based on established methodology and is impacted by program budgets and service demands.

Fund 401, Internal Service Fund receives revenue from all operational funds within the County. ISF departments provide central services such as Finance, Legal, Human Resources, Information Technology, Communication, GIS, General Government and the Board of County Commissioners. ISF started the year with three less positions. Although rates were increased from 8.5% to 9.25%, shrinking department budgets limited revenue. When carryover monies came in at 58% of budget, another position was eliminated and budgets were reduced. Midyear expenditures are at 43.3%, reflecting the continued cost savings within all the ISF departments.

Fund 402, County Building and Fleet Fund are internal vendors that provide services to individual county departments. Part of their charges includes depreciation that funds major capital expenditures within Fund 430, Property Reserve and Fund 435, Equipment Reserve as approved by the Board of County Commissioners. These two Reserve Funds were established to provide monies for major projects that may require multiyear funding and are financially stable. Building and Maintenance (BOM) carryovers came in at 72.5%, resulting in the elimination of a position and reorganization of the program. At midyear they are at 42.8% of expenditures.

The County is seeing some improvement in the economy but most Departments are impacted by diminishing revenues from the State and Federal level. Transit ridership has increased dramatically and Park annual pass sales have increased. But with most dedicated monies financed by State contracts and Federal grants, programs will continue to see decreases as the State struggles with its own fiscal problems and the Federal Government's stimulus grants dry up. Add the loss of O&C Timber funding for Public Safety programs and Josephine County will need to reduce and/or eliminate programs and services to the citizens by July 1, 2012. The County needs the support of the citizens to fund services and programs through increased property taxes or fees. This continued support is essential to the long term success and livability of our County.

Respectfully submitted,



Rosemary Padgett, Chief Financial Officer

JOSEPHINE COUNTY, OREGON
Mid Year Budget Review
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**JOSEPHINE COUNTY
BEGINNING FUND BALANCE
BUDGET TO ACTUAL COMPARISON**

Fund Number	Fund Name	July 1, 2011 Balances		Variance	Percent of Budget
		Fund Balance per 2011-12 Budget	Actual Fund Balance Audited		
<u>OPERATING FUNDS</u>					
100	General Fund	\$ 2,281,200	\$ 2,696,802	415,602	118.2%
201	Public Works Fund	4,378,000	5,207,205	829,205	118.9%
240	Public Safety Fund	9,012,000	9,446,289	434,289	104.8%
243	Adult Corrections Fund	290,500	341,540	51,040	117.6%
250	Mental Health Fund	158,400	248,728	90,328	157.0%
255	Public Health Fund	-	1,627	1,627	
210	Grant Projects Fund				
	Title III	2,018,700	2,441,462	422,762	120.9%
	SRS 2008	1,474,000	986,601	(487,399)	66.9%
	Economic Development	146,000	153,483	7,483	105.1%
	Veterans Service Office	10,000	24,604	14,604	246.0%
245	Transit Fund	130,000	107,005	(22,995)	82.3%
260	Parks Fund	-	96	96	
221	Fairgrounds Fund	-	65,027	65,027	
262	Building and Safety Fund	1,749,200	1,768,805	19,605	101.1%
530	Airports Fund- Grants Pass	140,300	201,740	61,440	143.8%
	Airports Fund- Illinois Valley	36,000	49,102	13,102	136.4%
<u>INTERNAL OPERATING FUNDS and RESERVE FUNDS</u>					
401	Internal Services Fund - Fund Level	268,600	155,874	(112,726)	58.0%
	ISF- Law Library 421160	75,000	119,220	44,220	159.0%
402	County Buildings and Fleet Fund				
	County Fleet - PW	350,000	308,843	(41,157)	88.2%
	Buildings Operations & Maintenance	264,100	136,120	(127,980)	51.5%
410	Insurance Reserve Fund	-	336,485	336,485	
415	Payroll Liability Reserve Fund	550,000	563,661	13,661	102.5%
425	Roads and Bridges Reserve	209,000	253,074	44,074	121.1%
430	Property Reserve Fund	1,400,000	1,385,536	(14,464)	99.0%
435	Equipment Reserve Fund	550,000	576,476	26,476	104.8%

**JOSEPHINE COUNTY
BEGINNING FUND BALANCE
BUDGET TO ACTUAL COMPARISON**

Fund Number	Fund Name	July 1, 2011 Balances		Variance	Percent of Budget
		Fund Balance per 2011-12 Budget	Actual Fund Balance Audited		
<u>SPECIAL REVENUE FUNDS - INFORMATIONAL ONLY</u>					
202	Public Works Special Projects Fund				
	Solid Waste (Kerby & Marlsan Landfill)	19,600	19,863	263	101.3%
	North Valley Industrial Park	103,100	93,131	(9,969)	90.3%
212	DA Forfeiture	273,000	273,417	417	100.2%
223	County Clerk Records	130,000	112,313	(17,687)	86.4%
224	Public Land Corner Preservation	30,300	34,573	4,273	114.1%
246	Juvenile Justice Special Programs	49,300	81,332	32,032	165.0%
248	DA Special Programs	67,500	77,507	10,007	114.8%
258	Comm Children & Families	54,000	71,616	17,616	132.6%
275	Court Facilities & Security	9,000	11,973	2,973	133.0%
303	County Bridge Construction Fund	2,900,000	2,771,371	(128,629)	95.6%
501	Jail Commissary	60,000	71,789	11,789	119.6%
<u>DEBT SERVICE & TRUST FUNDS - INFORMATIONAL ONLY</u>					
610	PERS Bond Debt Service	54,000	54,100	100	100.2%
625	Adult Jail Facility Debt Service	121,400	121,821	421	100.3%
702	Library Programs Trust	612,900	668,878	55,978	109.1%
703	Human Service Programs Trust	129,300	124,756	(4,544)	96.5%
704	PEG Access Trust	22,700	23,715	1,015	104.5%
715	County School Trust	500	634	134	126.8%
717	9-1-1 Excise Tax	-	-	-	
735	Sheriff Forfeiture Fund	200,000	239,560	39,560	119.8%
736	Sheriff Programs Trust	64,000	31,089	(32,911)	48.6%
		30,391,600	32,458,843	2,067,243	

RESOURCES AND REQUIREMENTS

Josephine County

GENERAL FUND (100)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11	First Preceding Year 2010-11				
RESOURCES						
\$ 3,598,996	\$ 3,462,700	\$ 3,300,000	Beginning Fund Balance	\$ 2,281,200	\$ 2,696,802	118.2%
3,279,471	3,379,942	3,385,300	Property Taxes - Current year	3,458,600	3,049,981	88.2%
187,053	157,180	144,700	Property Taxes - Prior years	150,000	56,193	37.5%
Revenues generated by departments:						
379,393	377,195	431,000	Assessor	401,700	109,496	27.3%
211,869	195,206	190,900	Treasurer	177,100	72,113	40.7%
578,283	523,099	513,500	Clerk	455,000	229,711	50.5%
33,773	24,283	45,000	Surveyor	33,000	8,943	27.1%
354,982	323,479	343,900	Planning	339,200	135,380	39.9%
574,075	799,633	728,000	Forestry	845,700	116,607	13.8%
		-	Property Sales	-	-	-
80,889	55,860	43,700	Interest Income	58,000	19,879	34.3%
231,521	231,403	200,000	Payment in Lieu of Tax	215,000	1,284	0.6%
214,933	213,906	220,000	Solid Waste Fees	220,000	123,195	56.0%
85,305	88,483	90,000	Cigarette Taxes	80,000	37,815	47.3%
7,447	31,360	20,000	Amusement Device Tax	26,000	1,330	5.1%
230,696	210,441	200,000	Franchise Fees	200,000	-	0.0%
356,828	340,628	330,000	OLCC Fine Reimbursement	355,000	141,055	39.7%
16,113	3,903	10,000	Miscellaneous	10,000	(3,017)	-30.2%
Interfund Transfers:						
50,000	50,000	50,000	210 - Grant Projects Fund - Econ. Dev. For Planning	40,000	19,998	50.0%
255,547	61,000	160,000	210 - Grant Projects Fund - Title III for Forestry	60,000	-	0.0%
-	-	-	210 - Grant Projects Fund - SRS 2008 for Forestry	10,500	-	0.0%
-	-	-	221 - Fairgrounds Fund - Debt Service Interfund Loan	70,000	-	0.0%
-	-	-	255 - Public Health Fund - Debt Service Interfund Loan	62,000	41,665	67.2%
-	-	-	260 - Parks Fund - Debt Service Interfund Loan	162,000	10,415	6.4%
\$ 12,211,836	\$ 10,529,701	\$ 10,692,000	TOTAL RESOURCES	\$ 9,710,000	\$ 6,868,845	70.7%
REQUIREMENTS						
Operating Expenditures:						
\$ 1,106,125	\$ 1,179,046	\$ 1,268,700	Assessor	\$ 1,269,100	\$ 603,586	47.6%
461,172	476,189	500,200	Treasurer	512,200	249,172	48.6%
565,392	553,711	560,400	Clerk	578,400	255,864	44.2%
56,828	64,957	67,500	Surveyor	69,600	32,188	46.2%
484,302	487,020	489,000	Planning	522,600	254,051	48.6%
773,739	785,227	872,700	Forestry	902,900	390,952	43.3%
Interfund Transfers:						
59,616	-	-	202 - Public Works Special Programs Fund - Solid Waste	12,300	6,150	50.0%
22,300	72,000	72,000	210 - Grant Projects Fund for Veterans Service Office	86,700	43,350	50.0%
3,000,000	3,000,000	3,000,000	240 - Public Safety Fund	3,000,000	1,500,000	50.0%
-	324,000	-	255 - Public Health Fund - Administration	-	-	-
45,000	45,000	45,000	255 - Public Health Fund - Solid Waste	45,000	22,500	50.0%
-	75,000	75,000	255 - Public Health Fund - Animal Control	75,000	37,500	50.0%
-	101,000	-	260 - Parks Fund - Administration	-	-	-
250,000	229,749	220,000	275 - Court Facilities and Security Fund	232,000	115,998	50.0%
321,600	321,200	321,200	401 - Internal Services Fund (ISF)	356,600	178,302	50.0%
81,400	81,800	81,800	435 - Equipment Reserve Fund - Assessor	85,100	85,100	100.0%
37,000	37,000	37,000	435 - Equipment Reserve Fund - Treasurer	37,000	37,000	100.0%
3,462,700	2,696,802	2,795,500	Contingency/Ending Fund Balance	1,925,500	3,057,132	158.8%
\$ 12,211,836	\$ 10,529,701	\$ 10,692,000	TOTAL REQUIREMENTS	\$ 9,710,000	\$ 6,868,845	70.7%

Actual 2009-10	Actual 2010-11	Budget 2010-11	RECAP: Revenues:	Budget 2011-12	Actual 12/31/11	Percent of Budget
\$ 3,466,524	\$ 3,537,122	\$ 3,530,000	Property Taxes	\$ 3,608,600	\$ 3,106,174	86.1%
2,132,375	2,242,895	2,252,300	Revenues generated by departments	2,251,700	672,250	29.9%
1,529,279	1,286,984	1,323,700	All Other Revenues	1,568,500	393,619	25.1%
\$ 7,128,178	\$ 7,067,001	\$ 7,106,000	Total Revenues	\$ 7,428,800	\$ 4,172,043	56.2%
Expenditures:						
\$ 3,447,558	\$ 3,546,150	\$ 3,758,500	Departmental operating expenditures	\$ 3,854,800	\$ 1,785,813	46.3%
3,000,000	3,000,000	3,000,000	Transfers to Public Safety Fund	3,000,000	1,500,000	50.0%
816,916	1,286,749	852,000	All Other Expenditures	929,700	525,900	56.6%
\$ 7,264,474	\$ 7,832,899	\$ 7,610,500	Total Expenditures	\$ 7,784,500	\$ 3,811,713	49.0%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC WORKS FUND (201)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
RESOURCES						
Beginning Fund Balance:						
\$ 8,123,334	\$ 6,063,286	\$ 6,200,000	Roads & Bridges	\$ 4,378,000	\$ 5,207,206	118.9%
180,928	-	-	North Valley Industrial Park (NVIP)	-	-	
10,076	-	-	Solid Waste (SW)	-	-	
Revenues generated by programs:						
Roads & Bridges:						
4,028,869	4,807,849	5,220,000	Gas Tax distributions from the State	5,916,000	2,300,398	38.9%
1,581,557	2,872,899	1,920,500	Federal and State Grants	2,119,000	569,800	26.9%
19,816	20,227	16,000	Charges for Services	16,000	7,409	46.3%
15,220	4,006	-	Charges to other County departments/funds	-	-	
58,000	55,655	57,000	Rental Income	58,000	26,368	45.5%
40,046	64,908	27,000	Other Income	27,000	42,862	158.7%
102,441	37,482	105,000	Interest income	40,000	8,568	21.4%
Interfund Transfers:						
20,166	12,315	21,000	202 - Public Works Special Programs Fund	19,000	4,928	25.9%
1,636	2,000	2,000	245 - County Transit Fund	2,800	1,398	49.9%
	4,272	15,000	303 - County Bridge Construction Fund	-	-	
73,088	69,000	69,000	402 - County Buildings and Fleet Fund - Fleet	70,000	34,998	50.0%
\$ 14,255,177	\$ 14,013,899	\$ 13,652,500	TOTAL RESOURCES	\$ 12,645,800	\$ 8,203,935	64.9%
REQUIREMENTS						
Operating Expenditures:						
Roads & Bridges:						
\$ 3,854,416	\$ 4,103,307	\$ 4,183,700	Personal Services	\$ 4,419,000	\$ 2,087,577	47.2%
2,383,984	1,954,586	2,166,800	Materials and Services	2,023,900	916,808	45.3%
Interfund Transfers:						
191,004	-	-	202 - Transfer BFB of NVIP and SW	-	-	
557,400	539,800	539,800	401 - Internal Services Fund (ISF)	596,000	298,002	50.0%
852,087	1,639,000	1,900,000	425 - Roads and Bridges Reserve Fund	1,522,700	1,100,000	72.2%
353,000	570,000	570,000	435 - Equipment Reserve Fund	371,700	60,099	16.2%
6,063,286	5,207,206	4,292,200	Contingency/Fund Balances	3,712,500	3,741,449	100.8%
\$ 14,255,177	\$ 14,013,899	\$ 13,652,500	TOTAL REQUIREMENTS	\$ 12,645,800	\$ 8,203,935	64.9%

			RECAP not including Fund Balance:			
\$ 5,845,949	\$ 7,863,026	\$ 7,345,500	Program Revenues	\$ 8,176,000	\$ 2,955,405	36.1%
94,890	87,587	107,000	Interfund Transfer Revenues	91,800	41,324	45.0%
6,238,400	6,057,893	6,350,500	Program Expenditures	6,442,900	3,004,385	46.6%
1,953,491	2,748,800	3,009,800	Interfund Transfer Expenditures	2,490,400	1,458,101	58.5%
\$ (2,251,052)	\$ (856,080)	\$ (1,907,800)	Revenues (under) expenditures	\$ (665,500)	\$ (1,465,757)	

Note: The Federal Forest Timber payment of \$1,054,663 was received January 9, 2012, which was budgeted to be \$1,059,000.

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC SAFETY FUND (240)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
RESOURCES						
\$ 10,552,560	10,835,884	\$ 10,900,000	Beginning Fund Balance	\$ 9,012,000	\$ 9,446,289	104.8%
9,655,517	8,701,886	8,702,000	County Payments (O & C/Bailout Distributions)	4,768,000	-	0.0%
Revenues generated by departments:						
1,790,029	2,338,337	2,000,800	Sheriff	1,978,600	348,684	17.6%
426,189	408,302	394,100	District Attorney	393,700	195,609	49.7%
897,992	732,461	942,900	Juvenile Justice	730,500	183,856	25.2%
183,573	96,989	149,300	Interest Income	70,900	15,282	21.6%
Interfund Transfers:						
3,000,000	3,000,000	3,000,000	100 - General Fund Support	3,000,000	1,500,000	50.0%
235,600	232,900	232,900	210 - Grant Projects Fund Title III for Sheriff	247,300	123,648	50.0%
-	-	-	212 - DA Forfeiture Fund	50,000	-	-
53,000	53,000	53,000	248 - DA Special Projects Fund CAMI Program for DA	49,000	-	-
-	-	5,000	501 - Jail Commissary Fund for Sheriff	5,000	-	-
-	-	15,000	735 - Sheriff Forfeiture Fund for Sheriff	20,000	-	-
\$ 26,794,460	\$ 26,399,759	\$ 26,395,000	TOTAL RESOURCES	\$ 20,325,000	\$ 11,813,368	58.1%
REQUIREMENTS						
Departmental Operating Expenditures:						
\$ 10,283,925	\$ 11,417,125	\$ 11,531,600	Sheriff	\$ 11,790,700	\$ 5,835,105	49.5%
1,767,038	1,905,536	1,905,800	District Attorney	2,005,200	952,409	47.5%
2,591,913	2,273,809	2,524,600	Juvenile Justice	2,327,600	1,113,694	47.8%
Interfund Transfers:						
1,265,700	1,357,000	1,357,000	401 - Internal Services Fund (ISF)	1,486,100	743,050	50.0%
50,000	-	-	435 - Equipment Reserve Fund	400,000	120,201	30.1%
-	-	-	246 - Juvenile Justice Special Programs	17,900	-	0.0%
10,835,884	9,446,289	9,076,000	Contingency/Fund Balance	2,297,500	3,048,909	132.7%
\$ 26,794,460	\$ 26,399,759	\$ 26,395,000	TOTAL REQUIREMENTS	\$ 20,325,000	\$ 11,813,368	58.1%

Note: Public Safety Fund received its final O&C payment in the amount of \$4,910,825 on January 20, 2012.

RESOURCES AND REQUIREMENTS

Josephine County

ADULT CORRECTIONS FUND (243)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceeding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 370,375	\$ 341,815	\$ 323,500	Beginning Fund Balance	\$ 290,500	\$ 341,540	117.6%
			Revenues generated by programs:			
2,586,402	2,489,771	2,600,000	Federal and State Grants	2,395,700	1,013,675	42.3%
610,344	500,001	597,500	Fees and Charges for Services	569,400	236,430	41.5%
20,188	18,332	22,400	Rental Charges	20,000	6,822	34.1%
85,755	65,360	76,400	Charges to County Dept (Work Crew)	81,300	27,131	33.4%
51,345	32,144	40,200	Other	32,900	12,417	37.7%
			Interfund Transfers:			
			210 - Grant Projects Fund - Title III for Community Service Work Crews	275,700	137,850	50.0%
\$ 3,974,409	\$ 3,709,423	\$ 3,922,000	TOTAL RESOURCES	\$ 3,665,500	\$ 1,775,865	48.4%
			REQUIREMENTS			
\$ 2,482,905	\$ 2,455,583	\$ 2,575,000	Personal Services	\$ 2,397,600	\$ 1,160,471	48.4%
741,727	631,800	752,300	Materials and Services	709,600	266,751	37.6%
			Interfund Transfers:			
277,600	278,100	278,100	401 - Internal Services Fund (ISF)	273,400	136,698	50.0%
130,362	2,400	2,400	430 - Property Reserve Fund	2,400	-	0.0%
341,815	341,540	314,200	Contingency/Fund Balance	282,500	211,945	75.0%
\$ 3,974,409	\$ 3,709,423	\$ 3,922,000	TOTAL REQUIREMENTS	\$ 3,665,500	\$ 1,775,865	48.4%

RESOURCES AND REQUIREMENTS

Josephine County

MENTAL HEALTH FUND (250)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 147,056	\$ 150,705	\$ 131,800	Beginning Fund Balance	\$ 158,400	\$ 248,728	157.0%
3,393,826	4,208,013	7,673,200	Federal and State grants	3,880,800	2,104,783	54.2%
108,851	185,230	107,000	Other revenue	271,000	99,484	36.7%
\$ 3,649,733	\$ 4,543,948	\$ 7,912,000	TOTAL RESOURCES	\$ 4,310,200	\$ 2,452,995	56.9%
			REQUIREMENTS			
\$ 63,875	\$ 213,648	\$ 3,110,300	Personal Services	\$ 268,400	\$ 129,163	48.1%
3,352,356	4,050,416	4,181,500	Materials and Services	3,813,000	1,770,314	46.4%
			Interfund Transfers:			
30,000	-	-	210 - Grant Projects Fund for Veterans Service Office	-	-	
2,300	10,700	510,700	401 - Internal Services Fund (ISF)	16,300	8,148	50.0%
30,000	-	-	401 - Internal Services Fund for MH Authority Admin	-	-	
20,497	20,456	28,000	Debt Service	20,500	10,232	49.9%
150,705	248,728	81,500	Contingency/Ending Fund Balance	192,000	535,138	278.7%
\$ 3,649,733	\$ 4,543,948	\$ 7,912,000	TOTAL REQUIREMENTS	\$ 4,310,200	\$ 2,452,995	56.9%

6/30/2009	6/30/2010	MEMO - Fund Balance by Program:	6/30/2011	12/31/2011
\$ 112,717	\$ 52,758	MH Administration (handled by BCC/Finance)	\$ 74,174	\$ 66,205
-	-	MH Program Pass Throughs	-	-
52,852	60,134	MH Alcohol & Drug Admin (handled by CCF)	54,386	43,916
(18,513)	37,813	MH Alcohol & Drug Program Pass Thru (CCF)	120,168	444,196
-	-	MH OCF Mentoring (handled by CCF)	-	(19,179)
\$ 147,056	\$ 150,705	Total	\$ 248,728	\$ 535,138

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC HEALTH FUND (255)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ (25,000)	\$ (117,670)	\$ 22,000	Beginning Fund Balance	\$ -	\$ 1,627	\$ -
			Operating revenues:			
623,363	542,978	890,900	Charges for Health Services	896,600	188,640	21.0%
399,215	428,039	481,400	Licenses, Fees and Permits	519,700	221,286	42.6%
1,292,908	1,327,016	1,132,500	State, Federal and Private Grants	1,167,800	534,883	45.8%
447,882	385,135	445,200	Adult Jail Health Clinic (Correctional Health)	446,000	180,383	40.4%
20,000	20,000	20,000	Juvenile Justice Nurse Services	20,000	8,333	41.7%
21,458	15,945	2,000	Miscellaneous	7,900	5,259	66.6%
-	30,557	20,000	Donations	20,000	23,425	117.1%
51,740	-	-	One-time transfers from trust funds	-	-	0.0%
			Interfund Transfer:			
	75,000	75,000	100 - General Fund for Animal Control	75,000	37,500	50.0%
45,000	45,000	45,000	100 - General Fund for Solid Waste Program	45,000	22,500	50.0%
-	324,000	62,000	100 - General Fund for support	-	-	
\$ 2,876,566	\$ 3,076,000	\$ 3,196,000	TOTAL RESOURCES	\$ 3,198,000	\$ 1,223,836	38.3%
			REQUIREMENTS			
\$ 1,914,898	\$ 1,955,688	\$ 2,051,000	Personal Services	\$ 2,024,000	\$ 964,348	47.6%
890,538	916,885	943,200	Materials and Services	859,800	332,365	38.7%
-	-	-	Debt Service Payments to Gen Fund	62,000	41,665	67.2%
			Interfund Transfer:			
188,800	201,800	201,800	401 - Internal Services Fund (ISF)	217,700	108,852	50.0%
(117,670)	1,627	-	Contingency/Ending Fund Balance	34,500	(223,394)	-
\$ 2,876,566	\$ 3,076,000	\$ 3,196,000	TOTAL REQUIREMENTS	\$ 3,198,000	\$ 1,223,836	38.3%

			RECAP not including Fund Balance:			
\$ 2,804,826	\$ 2,749,670	\$ 2,992,000	Operating revenues and grants	\$ 3,078,000	\$ 1,162,209	37.8%
51,740	-	-	One-time transfers from trust funds	-	-	
-	75,000	75,000	Transfer from General Fund for Animal Control	75,000	37,500	50.0%
45,000	45,000	45,000	Transfer from General Fund for Solid Waste	45,000	22,500	50.0%
-	324,000	62,000	Transfer from General Fund for support	-	-	
2,994,236	3,074,373	3,196,000	Operating Expenditures	3,198,000	1,447,230	45.3%
\$ (92,670)	\$ 119,297	\$ (22,000)	Revenues (under) expenditures	\$ -	\$ (225,021)	

Note: The Adult Jail Health Clinic payments are reimbursed a month later than expenses. \$35,878 will be received in January 2012.

RESOURCES AND REQUIREMENTS

Josephine County

GRANT PROJECTS FUND (210)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
RESOURCES						
\$ 4,667,954	\$ 4,289,871	\$ 4,139,270	Beginning Fund Balance	\$ 3,648,700	\$ 3,606,151	98.8%
Revenues generated by programs:						
179,121	156,509	-	Title III	30,000	8,500	28.3%
795,160	716,626	716,626	SRS 2008	483,000	3,960	0.8%
815,437	170,820	70,000	CDBG	-	176,437	0.0%
266,191	282,221	275,000	Economic Development	275,000	154,933	56.3%
59,500	67,910	67,000	Veterans Service Office (VSO)	60,000	14,638	24.4%
70,968	34,482	40,104	Interest and Other Income	4,000	7,575	189.4%
Interfund Transfers:						
22,300	72,000	72,000	100 - General Fund for VSO	86,700	43,350	50.0%
30,000	-	-	250 - Mental Health Fund for VSO	-	-	-
\$ 6,906,631	\$ 5,790,439	\$ 5,380,000	TOTAL RESOURCES	\$ 4,587,400	\$ 4,015,544	
REQUIREMENTS						
\$ 70,297	\$ 13,769	\$ 15,000	Title III	\$ 33,000	\$ 4,771	14.5%
620,493	772,103	934,000	SRS 2008	1,357,500	174,567	12.9%
833,974	170,885	70,000	CDBG	-	176,437	0.0%
259,352	297,312	238,000	Economic Development	-	25,000	0.0%
101,144	110,320	128,100	Veterans Service Office (VSO)	141,000	58,529	41.5%
Interfund Transfers:						
8,900	10,900	10,900	401 - Internal Services Fund (ISF) - VSO	12,100	6,048	50.0%
SRS 2008 for:						
25,000	16,100	16,100	401 - Internal Service Fund - GIS	16,100	8,052	50.0%
-	-	-	100 - General Fund - Forestry	10,500	-	0.0%
Title III for:						
-	61,000	160,000	100 - General Fund - Forestry	60,000	-	0.0%
235,600	232,900	232,900	240 - Public Safety Fund - Sheriff	247,300	123,648	50.0%
250,000	262,000	262,000	243 - Adult Corrections Fund	275,700	137,850	50.0%
25,000	25,000	25,000	401 - Internal Services Fund - Title III Administration	25,000	12,498	50.0%
-	-	-	430 - Property Reserve Fund - NVIP	60,000	-	-
Economic Development for:						
50,000	50,000	50,000	100 - General Fund - Planning	40,000	19,998	50.0%
50,000	75,000	75,000	221 - Fairgrounds Fund	40,000	19,998	50.0%
50,000	50,000	50,000	260 - Parks Fund	40,000	19,998	50.0%
37,000	37,000	37,000	530 - Airports Fund - IV Airport	30,000	15,000	50.0%
4,289,871	3,606,150	3,076,000	Contingency/Fund Balance	2,199,200	3,213,150	146.1%
\$ 6,906,631	\$ 5,790,439	\$ 5,380,000	TOTAL REQUIREMENTS	\$ 4,587,400	\$ 4,015,544	

MEMO - Fund Balance by Program:	6/30/2010	6/30/2011	12/31/2011
Title III	\$2,847,612	\$2,441,462	\$ 2,178,320
SRS 2008	1,058,178	986,601	807,942
Economic Development	380,431	153,483	208,824
CDBG	(2,131)	-	-
Veterans Service Office	5,781	24,604	18,064
Totals	\$ 4,289,871	\$3,606,150	\$ 3,213,150

- Notes:
- (1) Economic Development revenue above reflects the receipt of one quarter of video poker lottery funds in the amount of \$138,681 and a SOREDI refund from 2005 economic development grant in the amount of \$15,851. Monthly payments, for two economic development loans, have begun in the amount of \$208 from SOASTC and \$1,276 from Kinsington Building Co.
 - (2) Title III received its portion of the Federal Forest payment on Jan 9, 2012 in the amount of \$115,806.
 - (3) SRS 2008 received its portion of the O&C payment on Jan 20, 2012 in the amount of \$404,420.

Josephine County
Analysis of Fund 210 - Grant Projects Fund
Six Months ended December 31, 2011 - Revised

	Title III		Economic Development	CDBG	Veterans Services	Interest
	PL 106-393	SRS 2008				
Fund Balances of the separate programs - carried forward July 1, 2011						
Revenues						
181110 - Grant Projects Administration		986,601	153,483	-	24,604	-
181140 - Econ Development	154,532		154,532			
181140 - Econ Dev - Kinsington loan repayment	193		193			
181140 - Econ Dev - SOASTC loan repayment	208		208			
182120 - Title III Admin - CFDA 10.665	-					
182120 - Title III Admin - Misc Revenue	8,500					
182180 - SRS 2008 - CFDA 15.234	-					
182180 - SRS 2008 - Misc Revenue	3,960					
183003 - Housing Rehabilitation (CDBG)	176,437	3,960		176,437	57,988	
183004 - Veterans Service Office	57,988					
181110 - General Services/COO	7,575					7,575
Total Resources	4,015,543	990,561	308,416	176,437	82,592	7,575
Expenditures:						
181140 - Econ Development	25,000		25,000			
181140 - Econ Development (transfers out)	74,994		74,994			
182120 - Title III Administration	120					
182120 - Title III Administration (transfer out Finance)	12,498					
182130 - Title III Search & Rescue, EMS	101					
182130 - Title III Search & Rescue, EMS (transfer out)	123,648					
182140 - Title III Community Justice Work Crew (transfer out)	137,850					
182160 - Title III - After School Education	4,550					
182170 - Title III Fire Mitigation (transfer out to Forestry)	-					
182180 - SRS 2008 Search & Rescue	36,483					
182181 - SRS 2008 Firewise	107,597					
182182 - SRS 2008 CWP	30,488					
182182 - SRS 2008 CWP (transfer out GIS)	8,052					
183003 - Housing Rehabilitation (CDBG)	176,437			176,437	58,528	
183004 - Veterans Service Office	58,528				6,048	
183004 - Veterans Service Office (transfer out ISF)	6,048					
Total Expenditures	802,393	182,619	99,994	176,437	64,576	-
Net Balances before re-allocations	3,205,574	807,942	208,422	-	18,016	7,575
Re-allocations: Allocate interest (see below)	7,575	7,126	402	-	47	(7,575)
Fund Balances by program at Dec 31, 2011	3,213,150	807,942	208,824	-	18,064	-
Memo: Interest allocation:						
Program balance 7/1/11	2,441,462.00	986,601.00	153,482.91		24,603.62	
Program balance 12/31/11, before interest	2,171,194.55	807,941.85	208,421.88		18,016.12	
Average balances	3,203,599.70		180,952.40		21,309.87	
Percentage of total	94.1%	0.0%	5.3%		0.6%	
Interest allocated	7,125.61	Interest goes to PL 106-393	402.48		47.40	

Total Transfers Out: 363,090
Total Materials & Services: 439,303
Expense Total: 802,393

RESOURCES AND REQUIREMENTS

Josephine County

TRANSIT FUND (245)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ (83,419)	\$ 116,982	\$ 63,300	Beginning Fund Balance	\$ 130,000	\$ 107,005	82.3%
147,322	182,649	146,900	Transit Operating Revenues	187,000	90,091	48.2%
700,435	624,890	826,400	Federal and State Operating Grants	927,500	234,966	25.3%
482,865	210,042	175,200	Federal and State Capital Grants	531,600	31,082	5.8%
	116,823	13,000	Private and Local Grants	48,000	-	0.0%
(1,751)	217	5,000	Miscellaneous Income (Expense)	6,000	(42)	-0.7%
\$ 1,245,452	\$ 1,251,603	\$ 1,229,800	TOTAL RESOURCES	\$ 1,830,100	\$ 463,102	
			REQUIREMENTS			
\$ 513,765	\$ 587,439	\$ 584,300	Personal Services	\$ 718,000	\$ 331,421	46.2%
228,476	319,852	266,500	Materials and Services	345,800	152,274	44.0%
			Interfund Transfers:			
1,634	2,000	2,000	201 - Public Works Fund	2,800	1,398	49.9%
63,100	72,400	72,400	401 - Internal Services Fund (ISF)	98,400	49,200	50.0%
321,494	162,907	155,700	435 - Equipment Reserve Fund	531,600	-	0.0%
116,983	107,005	148,900	Contingency/Fund Balance	133,500	(71,191)	-53.3%
\$ 1,245,452	\$ 1,251,603	\$ 1,229,800	TOTAL REQUIREMENTS	\$ 1,830,100	\$ 463,102	

RESOURCES AND REQUIREMENTS

Josephine County

PARKS FUND (260)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
RESOURCES						
\$ (95,267)	\$ (235,830)	\$ 5,100	Beginning Fund Balance	\$ -	\$ 96	
585,802	724,559	690,900	Operating Revenues	569,000	349,504	61.4%
348,276	350,121	320,000	State Grants	320,000	191,326	59.8%
-	-	-	Land Sale Proceeds	-	-	
1,443	(290)	1,000	Interest Income	1,000	166	16.6%
Interfund Transfers:						
-	101,000	-	100 - General Fund	-	-	
-	50,000	50,000	210 - Grant Projects Fund - Econ Development	40,000	19,998	50.0%
-	-	-	210 - Grant Projects Fund -Title III	-	-	
\$ 840,254	\$ 989,560	\$ 1,067,000	TOTAL RESOURCES	\$ 930,000	\$ 561,090	
REQUIREMENTS						
\$ 439,028	\$ 419,671	\$ 465,100	Personal Services	\$ 372,600	\$ 179,539	48.2%
558,756	486,593	518,700	Materials and Services	316,700	271,265	85.7%
Interfund Transfers:						
78,300	83,200	83,200	401 - Internal Services Fund (ISF)	78,700	39,348	50.0%
-	-	-	Debt Service	162,000	10,415	6.4%
(235,830)	96	-	Contingency/Fund Balance (Deficit)	-	60,523	
\$ 840,254	\$ 989,560	\$ 1,067,000	TOTAL REQUIREMENTS	\$ 930,000	\$ 561,090	

FAIRGROUNDS FUND (221)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
RESOURCES						
\$ (36,330)	\$ (61,885)	\$ 1,000	Beginning Fund Balance	\$ -	\$ 65,027	
812,836	827,377	981,700	Operating Revenues	835,000	500,888	60.0%
41,963	263,211	36,500	Federal and State Grants	40,000	8,200	20.5%
Interfund Transfer:						
50,000	75,000	75,000	210 - Grant Projects Fund - Econ Development	40,000	19,998	50.0%
-	-	-				
\$ 868,469	\$ 1,103,703	\$ 1,094,200	TOTAL RESOURCES	\$ 915,000	\$ 594,113	
REQUIREMENTS						
\$ 289,638	\$ 243,765	\$ 346,600	Personal Services	\$ 275,100	\$ 134,809	49.0%
614,415	755,411	718,100	Materials and Services	515,100	671,252	130.3%
Interfund Transfer:						
26,300	29,500	29,500	401 - Internal Services Fund (ISF)	44,800	22,398	50.0%
-	10,000	-	430 - Property Reserve Fund	10,000	13,695	137.0%
-	-	-	Debt Service	70,000	-	0.0%
(61,885)	65,027	-	Contingency/Fund Balance (Deficit)	-	(248,041)	
\$ 868,468	\$ 1,103,703	\$ 1,094,200	TOTAL REQUIREMENTS	\$ 915,000	\$ 594,113	

RESOURCES AND REQUIREMENTS

Josephine County

BUILDING SAFETY FUND (262)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 2,380,745	\$ 2,044,652	\$ 2,023,200	Beginning Fund Balance	\$ 1,749,200	\$ 1,768,805	101.1%
346,941	334,893	314,100	Fees and charges for services	329,400	159,748	48.5%
34,656	15,953	35,000	Interest income	19,000	3,782	19.9%
			Interfund Transfers:			
29,500	30,000	30,000	410 - Self Insurance Fund	35,000	17,502	50.0%
			430 - Property Reserve Fund			
\$ 2,791,842	\$ 2,425,498	\$ 2,402,300	TOTAL RESOURCES	\$ 2,132,600	\$ 1,949,837	
			REQUIREMENTS			
\$ 566,843	\$ 498,631	\$ 623,500	Personal Services	\$ 488,400	\$ 238,345	48.8%
114,185	94,362	125,900	Materials and Services	131,500	52,178	39.7%
			Interfund Transfers:			
62,200	63,700	63,700	401 - Internal Services Fund (ISF)	57,300	28,650	50.0%
3,962	-	-	435 - Equipment Reserve Fund	-	-	
2,044,652	1,768,805	1,589,200	Contingency/Fund Balance	1,455,400	1,630,664	112.0%
\$ 2,791,842	\$ 2,425,498	\$ 2,402,300	TOTAL REQUIREMENTS	\$ 2,132,600	\$ 1,949,837	

MEMO:	Amount	Decrease from Prior year
	Fees and Charges for Service (Rounded):	
2006-07	\$ 834,000	
2007-08	588,000	(246,000)
2008-09	437,000	(151,000)
2009-10	347,000	(90,000)
2010-11	335,000	(12,000)
2011-12 (6 months annualized)	320,000	(15,000)

RESOURCES AND REQUIREMENTS

Josephine County

AIRPORTS FUND (530)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 161,313	\$ 176,421	\$ 161,200	Beginning fund balance	\$ 176,300	\$ 250,842	142.3%
			Revenues generated by programs:			
410,556	490,473	622,000	Grants Pass Airport	521,500	284,343	54.5%
19,525	29,018	44,350	Illinois Valley Airport	23,700	10,050	42.4%
			Capital Grants:			
288,146	349,450	2,137,500	Grants Pass Airport	1,040,800	650,279	62.5%
81,543	66,528	498,750	Illinois Valley Airport	594,000	(1)	0.0%
			Interfund Transfer:			
			210 - Grant Projects Fund - Economic Development for the IV Airport	30,000	15,000	50.0%
\$ 998,083	\$ 1,148,890	\$ 3,500,800	TOTAL RESOURCES	\$ 2,386,300	\$ 1,210,513	
			REQUIREMENTS			
			Operating Expenditures:			
\$ 367,751	\$ 404,205	\$ 464,900	Grants Pass Airport	\$ 500,500	\$ 246,174	49.2%
46,056	41,350	53,100	Illinois Valley Airport	60,700	16,623	27.4%
			Capital Outlays:			
306,541	364,617	2,250,000	Grants Pass Airport	1,077,500	564,613	52.4%
87,114	73,676	525,000	Illinois Valley Airport	596,500	155	0.0%
			Interfund Transfer:			
14,200	14,200	14,200	401 - Internal Services Fund (ISF)	19,500	9,750	50.0%
176,421	250,842	193,600	Contingency/Fund Balance	131,600	373,198	283.6%
\$ 998,083	\$ 1,148,890	\$ 3,500,800	TOTAL REQUIREMENTS	\$ 2,386,300	\$ 1,210,513	

RESOURCES AND REQUIREMENTS

Josephine County

INTERNAL SERVICES FUND (401)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual Second Preceding Year 2009-10	Actual First Preceding Year 2010-11	Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
RESOURCES						
\$ 545,701	\$ 292,023	\$ 265,000	Beginning Fund Balance - ISF	\$ 268,600	\$ 155,874	58.0%
58,251	88,815	50,000	Beginning Fund Balance - Law Library	75,000	119,220	159.0%
2,929,400	3,042,800	3,542,800	Revenues from ISF charges to operating funds	3,318,300	1,659,150	50.0%
8,859	3,777	5,800	Interest Income	6,600	809	12.3%
Revenues generated by departments/divisions:						
3,570	3,385	3,400	BCC	3,300	1,117	33.8%
15,240	4,714	-	Finance	-	1,127	
859	-	-	Human Resources	-	-	
350	8,713	147,300	Property Management	50,000	-	0.0%
6,566	3,830	20,000	Communications	20,000	1,325	6.6%
56,419	93,934	87,900	GIS	95,000	38,702	40.7%
118,165	125,033	132,700	Law Library	82,700	55,646	67.3%
Interfund Transfers:						
25,000	16,100	16,100	210 - Grant Projects Fund - Title III for GIS	16,100	8,052	50.0%
25,000	25,000	25,000	210 - Grant Projects Fund - for Title III Administration	25,000	12,498	50.0%
30,000	-	-	250 - Mental Health Fund - for MH Authority Administration	-	-	
\$ 3,823,380	\$ 3,708,124	\$ 4,296,000	TOTAL RESOURCES	\$ 3,960,600	\$ 2,053,520	51.8%
REQUIREMENTS						
Operating Expenditures:						
\$ 358,948	\$ 354,730	\$ 354,800	General Government	\$ 424,000	\$ 213,415	50.3%
462,358	463,799	489,800	BCC Administration	472,000	217,090	46.0%
509,747	489,226	526,400	Finance	493,500	232,891	47.2%
241,804	245,879	288,600	Human Resources	363,200	132,833	36.6%
127,216	83,708	147,300	Property Management	50,000	19,161	38.3%
864,823	923,765	904,600	Information Technology	915,600	372,956	40.7%
240,755	234,871	320,400	Communications	265,000	105,360	39.8%
107,020	115,387	173,500	GIS	119,000	45,475	38.2%
396,667	427,037	439,900	Legal	423,000	204,993	48.5%
87,600	94,628	132,700	Law Library	157,700	48,919	31.0%
Interfund Transfers:						
45,605	-	309,000	435 - Equipment Reserve Fund	75,000	-	-
380,837	275,094	209,000	Contingency/Fund Balance	202,600	460,427	227.3%
\$ 3,823,380	\$ 3,708,124	\$ 4,296,000	TOTAL REQUIREMENTS	\$ 3,960,600	\$ 2,053,520	51.8%

Actual 2009-10	Actual 2010-11	Budget 2010-11	RECAP: Revenues:	Budget 2011-12	Actual 12/31/11	Percent of Budget
\$ 2,929,400	\$ 3,042,800	\$ 3,542,800	ISF Charges	\$ 3,318,300	\$ 1,659,150	50.0%
201,169	239,609	391,300	Departmental income	251,000	97,917	39.0%
88,859	44,877	46,900	Other income	47,700	21,359	44.8%
3,219,428	3,327,286	3,981,000	Total revenues	3,617,000	1,778,426	49.2%
Expenditures:						
3,396,938	3,433,030	3,778,000	Departmental expenditures	3,683,000	1,593,093	43.3%
45,605	-	309,000	Interfund transfers	75,000	-	-
\$ 3,442,543	\$ 3,433,030	\$ 4,087,000	Total expenditures	\$ 3,758,000	\$ 1,593,093	42.4%

Actual 6/30/10	Budget 6/30/10	Memo: Fund Balance by Program:	Budget 6/30/11	Actual 6/30/11	Actual 12/31/11
\$ 292,023	\$ 265,000	Internal Services	\$ 268,600	\$ 155,874	\$ 334,479
88,815	50,000	Law Library	75,000	119,220	125,948
\$ 380,838	\$ 315,000	Totals	\$ 343,600	275,094	460,427

RESOURCES AND REQUIREMENTS

Josephine County

COUNTY BUILDINGS AND FLEET FUND (402)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 365,826	\$ 453,542	\$ 541,200	Beginning Fund Balance	\$ 614,100	\$ 444,963	72.5%
6,138	4,204	3,000	Interest Income	4,000	912	22.8%
			Revenues generated by departments:			
1,817,164	1,818,717	1,828,900	Building O & M	1,889,000	934,076	49.4%
1,017,268	1,077,135	1,131,900	Fleet	1,261,000	481,194	38.2%
\$ 3,206,396	\$ 3,353,598	\$ 3,505,000	TOTAL RESOURCES	\$ 3,768,100	\$ 1,861,145	49.4%
			REQUIREMENTS			
			Operating Expenditures:			
\$ 1,641,296	\$ 1,713,714	\$ 1,824,600	Building Operations and Maintenance (O & M)	\$ 1,875,100	\$ 802,755	42.8%
698,008	777,984	744,500	County Fleet	951,600	389,991	41.0%
			Interfund Transfers:			
133,800	133,800	133,800	430 - Property Reserve Fund - Building O & M	133,800	66,900	50.0%
206,662	214,137	315,500	435 - Equipment Reserve Fund - Fleet	273,700	88,070	32.2%
73,088	69,000	69,000	201 - Public Works Fund - for Fleet management	70,000	34,998	50.0%
453,542	444,963	417,600	Contingency/Fund Balance	463,900	478,431	103.1%
\$ 3,206,396	\$ 3,353,598	\$ 3,505,000	TOTAL REQUIREMENTS	\$ 3,768,100	\$ 1,861,145	49.4%

Actual 6/30/09	Actual 6/30/10	Budget 6/30/10	MEMO - Fund Balance by Program:	Budget 6/30/11	Actual 6/30/11	Actual 12/31/11
\$ 120,164	\$ 163,613	\$ 275,000		Building O & M	\$ 264,100	\$ 136,120
245,662	289,929	266,200	County Fleet	350,000	308,843	277,261
\$ 365,826	\$ 453,542	\$ 541,200	Totals	\$ 614,100	\$ 444,963	\$ 478,431

RESOURCES AND REQUIREMENTS

Josephine County

INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 432,746	\$ 6,650	\$ -	Beginning fund balance	\$ -	\$ 336,485	
-	-	-	Charges for Services - Workers Comp	476,000	331,026	69.5%
899,587	1,475,651	1,185,000	Insurance Charges to Departments	760,000	379,992	50.0%
1,074	3,497	15,000	Interest Income	1,200	499	41.6%
30,536	-	-	Insurance Proceeds and Reimbursements	2,800	117,719	
\$ 1,363,943	\$ 1,485,798	\$ 1,200,000	TOTAL RESOURCES	\$ 1,240,000	\$ 1,165,721	
			REQUIREMENTS			
			Materials and Services:			
\$ 1,327,793	1,119,313	1,110,000	Insurance/Premiums and other	\$ 1,201,000	\$ 874,318	72.8%
			Interfund Transfer:			
\$ 29,500	30,000	30,000	262 - Building & Safety Fund	35,000	17,502	50.0%
6,650	336,485	60,000	Contingency/Fund Balance(Deficit)	4,000	273,901	
\$ 1,363,943	\$ 1,485,798	\$ 1,200,000	TOTAL REQUIREMENTS	\$ 1,240,000	\$ 1,165,721	

This reserve is intended to accumulate funds to pay insurance claims/premiums. The Board of County Commissioners authorized this fund for a period of ten years beginning July 1, 2006.

PAYROLL LIABILITY RESERVE FUND (415)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 1,287,226	\$ 814,487	\$ 1,500,000	Beginning fund balance	\$ 550,000	\$ 563,661	102.5%
100,000	140,000	380,000	Charges to departments	400,000	-	0.0%
13,742	3,011	10,000	Interest	2,000	330	16.5%
-	-	-		-	-	
\$ 1,400,968	\$ 957,498	\$ 1,890,000	TOTAL RESOURCES	\$ 952,000	\$ 563,991	
			REQUIREMENTS			
\$ 586,481	\$ 393,837	\$ 700,000	Personal Services	\$ 852,000	\$ 367,573	43.1%
814,487	563,661	1,190,000	Contingency/Fund Balance	100,000	196,418	196.4%
\$ 1,400,968	\$ 957,498	\$ 1,890,000	TOTAL REQUIREMENTS	\$ 952,000	\$ 563,991	

This reserve is intended for transactions related to vacation and time management payouts. The Board of County Commissioners authorized this fund for a period of ten years beginning July 1, 2006.

RESOURCES AND REQUIREMENTS

Josephine County

ROADS AND BRIDGES RESERVE FUND (425)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 1,109,883	\$ 248,226	\$ 313,883	Beginning Fund Balance	\$ 209,000	\$ 253,074	121.1%
4,037	798	4,117	Interest Income	900	132	14.7%
-	49,515	-	Miscellaneous	-	-	
			Interfund Transfers:			
850,000	1,639,000	1,900,000	201 - Public Works Fund	1,522,700	1,100,000	72.2%
\$ 1,963,920	\$ 1,937,539	\$ 2,218,000	TOTAL RESOURCES	\$ 1,732,600	\$ 1,353,206	
			REQUIREMENTS			
\$ 1,715,694	\$ 1,684,465	\$ 2,162,400	Capital Outlay	\$ 1,522,700	\$ 892,640	58.6%
248,226	253,074	55,600	Contingency/Fund Balance	209,900	460,566	219.4%
\$ 1,963,920	\$ 1,937,539	\$ 2,218,000	TOTAL REQUIREMENTS	\$ 1,732,600	\$ 1,353,206	

Purpose of Program:

This reserve is intended to accumulate funds to make major repairs or improvements to the County's road and bridge infrastructure. The Board of County Commissioners established this fund effective July 1, 2008 for a period of ten years.

RESOURCES AND REQUIREMENTS

Josephine County

PROPERTY RESERVE FUND (430)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 1,472,103	\$ 1,364,552	\$ 1,494,000	Beginning fund balance	\$ 1,400,000	\$ 1,385,536	99.0%
22,008	10,530	16,200	Interest Income	12,000	3,065	25.5%
-	93,787	750,000	Property Sales - Parks	400,000	-	0.0%
-	-	200,000	Property Sales - General Fund	200,000	-	
194,810	99,839	283,600	Capital grants for Parks	-	2,472	
-	-	575,000	Economic Stimulus Money	575,000	-	0.0%
7,710	11,150	-	Miscellaneous Income	-	-	
			Interfund Payments:			
-	-	-	202 - Public Works Special Projects Fund	95,000	-	
50,000	-	-	210 - Grant Projects Fund - Econ Develop	60,000	-	
-	10,000	-	221 - Fairgrounds Fund	10,000	-	
136,032	2,400	2,400	243 - Adult Corrections Fund	2,400	-	
133,800	133,800	133,800	402 - County Buildings and Fleet Fund	133,800	66,900	50.0%
-	-	100,000	702 - Goerge Borders Memorial Trust Fund	-	-	
\$ 2,016,463	\$ 1,726,058	\$ 3,555,000	TOTAL RESOURCES	\$ 2,888,200	\$ 1,457,973	
			REQUIREMENTS			
\$ 631,111	\$ 340,522	\$ 1,817,100	Capital Outlay	\$ 978,200	\$ 42,313	4.3%
			Interfund Transfers:			
20,800	-	-	704 - PEG Access Fund	-	-	
1,364,552	1,385,536	1,737,900	Contingency/Ending Fund Balance	1,910,000	1,415,660	74.1%
\$ 2,016,463	\$ 1,726,058	\$ 3,555,000	TOTAL REQUIREMENTS	\$ 2,888,200	\$ 1,457,973	

Josephine County
 Analysis of Fund 430 - Property Reserve Fund
 Six months ended December 31, 2011

	Total	General Government	Public Works	BOM	Ferguson House	Parks	Fair
Fund Balance - July 1, 2011	\$ 1,385,536	\$ 1,303,890	\$ -	\$ 108,689	\$ 7,200	\$ (34,243)	\$ -
Revenues:							
Property sales	-	-	-	-	-	-	-
Interest	3,065	3,065	-	-	-	-	-
Transfers in	66,900	-	-	66,900	-	-	-
Energy tax credit	-	-	-	-	-	-	-
Economic Development for PW Special Projects	-	-	-	-	-	-	-
State grant for Tom Pearce Park	13,109	-	-	-	-	13,109	-
State grant for Indian Mary boat ramp	(10,637)	-	-	-	-	(10,637)	-
Total Current Year Revenue	72,437	3,065	-	66,900	-	2,472	-
Expenditures:							
Buildings and Improvements (see project listing below)	38,348	-	-	37,108	-	1,240	-
Clean-up costs for property sales	3,965	3,965	-	-	-	-	-
Transfer to PEG Fund	-	-	-	-	-	-	-
Total Current Year Expenses	42,313	3,965	-	37,108	-	1,240	-
Fund Balance - Dec 31, 2011	\$ 1,415,660	\$ 1,302,990	\$ -	\$ 138,481	\$ 7,200	\$ (33,011)	\$ -
Buildings and Improvements by project:							
PropM Gen Govt Property Maint/Clean Up	5,205	3,965	-	-	-	1,240	-
BOM Courthouse Upgrades/Renovations	2,157	-	-	2,157	-	-	-
BOM Courthouse Upgrade-Security Gate	19,300	-	-	19,300	-	-	-
BOM GP Library HVAC/TRANE Replacement	10,200	-	-	10,200	-	-	-
BOM Jail- HVAC	5,451	-	-	5,451	-	-	-
Totals	\$ 42,313	\$ 3,965	\$ -	\$ 37,108	\$ -	\$ 1,240	\$ -

	Budget	Actual	Remaining
Comparison of Budget to Actual - Revenues:			
Interest income	\$ 12,000	\$ 3,065	\$ 8,935
Property sales - Parklands	400,000	-	400,000
Property sales - General Fund	200,000	-	200,000
Capital grants for Parks	-	2,472	(2,472)
Economic Stimulus money	575,000	-	575,000
Miscellaneous	-	-	-
Interfund transfers in:			
Public Works Special Projects Fund	95,000	-	95,000
Economic Development for PW Spec. Fund	60,000	-	60,000
Fair Fund	10,000	-	10,000
Adult Corrections	2,400	-	2,400
BOM	133,800	66,900	66,900
Totals	\$ 1,488,200	\$ 72,437	\$ 1,415,763
Budgeted Fund Balance	1,400,000		
Total Revenue Budget	2,888,200		

RESOURCES AND REQUIREMENTS

Josephine County

EQUIPMENT RESERVE FUND (435)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2011-12		
Actual		Adopted Budget First Preceding Year 2010-11		Adopted Budget This Year 2011-12	Actual Six Months 12/31/11	Percent of Budget
Second Preceding Year 2009-10	First Preceding Year 2010-11					
			RESOURCES			
\$ 496,319	\$ 661,111	\$ 731,000	Beginning fund balance	\$ 550,000	\$ 576,476	104.8%
55,810	-	-	Federal grants - Transit	-	-	
7,115	4,938	9,000	Interest	7,900	1,005	12.7%
1,307	19,104	-	Miscellaneous Income	-	8,930	
			Interfund Payments:			
118,400	118,800	118,800	100 - General Fund	122,100	122,100	100.0%
358,187	570,000	570,000	201 - Public Works Fund	371,700	60,099	16.2%
9,240	-	-	223 - County Clerk Records Fund	15,000	-	0.0%
			224 - Public Land Corner Preservation Fund	10,000	-	0.0%
50,790	-	-	240 - Public Safety Fund - Sheriff	400,000	120,201	30.1%
313,311	155,574	155,700	245 - Transit Fund	531,600	6,880	1.3%
3,962	-	-	262 - Building Safety Fund	-	-	
45,605	-	309,000	401 - Internal Services Fund	75,000	-	
206,662	221,282	315,500	402 - County Bldgs and Fleet Fund - Fleet	273,700	81,190	29.7%
-	-	-	735 - Sheriff Forfeiture Fund	-	-	
-	-	50,000	702 - Library Trust Fund -George Borders	-	-	
\$ 1,666,708	\$ 1,750,809	\$ 2,259,000	TOTAL RESOURCES	\$ 2,357,000	\$ 976,881	
			REQUIREMENTS			
\$ 1,005,597	\$ 1,174,333	\$ 1,791,800	Capital Outlay	\$ 1,799,100	\$ 259,682	14.4%
661,111	576,476	467,200	Contingency/Fund Balance	557,900	717,199	128.6%
\$ 1,666,708	\$ 1,750,809	\$ 2,259,000	TOTAL REQUIREMENTS	\$ 2,357,000	\$ 976,881	

Josephine County
Analysis of Fund 435 - Equipment Reserve Fund
Six Months ended Dec 31, 2011

	Total	General Government	Assess & Tax System	Fleet	Public Works	Transit	Parks	Sheriff
Fund Balance - July 1, 2011	\$ 576,476	\$ 39,969	\$ 452,320	\$ 54,119	\$ 20,495	\$ -	\$ (34,968)	\$ 44,540
Revenues:								
Interest	1,006	1,006						
Transfers in	390,468	180,298	122,100	81,190	6,880			
Federal grant reimb for bus	-							
Misc items	8,930			8,930				
Total Current Year Revenue	400,405	221,273	574,420	144,240	20,495	6,880	(34,968)	44,540
Expenditures:								
Equipment and vehicles purchased	259,682	180,298	105	32,400	2,598	44,282		
Fund Balance - Dec 31, 2011	717,199	40,975	574,316	111,840	17,898	(37,402)	(34,968)	44,540

Adopted Expenditure Budget - Capital List:

Main	Description	Budget	Actual	Budget Remaining
GEN	Radio Infrastructure Updgrade	600,000	180,298	419,702
GEN	Replace A&T System	122,100	105	121,995
ISF	Phone Infrastructure	25,000	-	25,000
ISF	Network Maint/Replacement	50,000	-	50,000
FLEET	County Fleet Vehicle Replace.	273,700	32,400	241,300
PW	14' Tilt Bed Trailer (12,000 lb)	5,700	2,598	3,102
PW	2- Tow Behind Brooms	60,000	-	60,000
PW	Bucket for Loader	25,000	-	25,000
PW	Bucket for Gradall	5,000	-	5,000
PW	38 Radios - for vehicles	76,000	-	76,000
TRAN	Transit Service Vehicles (3)	486,000	-	486,000
TRAN	Transit -Paratransit Vehicle (1)	45,600	44,282	1,318
SURV	Total Station - Corner Locator	10,000	-	10,000
CLERK	Microfilm Scanner/Printer	15,000	-	15,000
		1,799,100	259,682	1,539,418

Josephine County
 Mid Year Budget Review
 2011-12
 Payroll Analysis

Fund	Fund Name	Salaries and Wages		Percent of Budget
		Current Budget This Year	Actual Six Months 12/31/11	
100	General	\$ 1,942,330	\$ 907,338	46.7%
201	Public Works	2,786,000	1,329,116	47.7%
210	Grant Projects	77,900	34,291	44.0%
221	Fairgrounds	183,800	94,605	51.5%
224	Public Land Corner Preservation	80,370	27,668	34.4%
240	Public Safety	8,154,000	4,096,075	50.2%
243	Adult Corrections	1,596,700	761,907	47.7%
245	Transit	461,800	222,305	48.1%
246	Juvenile Justice Special Programss	133,500	72,035	54.0%
248	District Attorney Special Programs	16,300	7,600	46.6%
250	Mental Health	177,900	88,444	49.7%
255	Public Health	1,375,700	665,235	48.4%
258	Commission for Children & Families	72,400	34,483	47.6%
260	Parks	231,900	112,608	48.6%
262	Building and Safety	325,600	159,594	49.0%
401	Administrative Internal Service	1,697,100	849,244	50.0%
402	County Building and Fleet	713,700	334,903	46.9%
415	Payroll Reserve	552,500	356,074	64.4%
530	Airports	105,200	36,178	34.4%
Totals		<u>\$ 20,684,700</u>	<u>\$ 10,189,703</u>	<u>49.3%</u>



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(End of Josephine County Mid-Year Report)