

Josephine County

Mid Year Budget Review

FY 2012-13



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Josephine County, Oregon

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**Mid Year Budget Review
July 1, 2012 to December 31, 2012
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. Most mandated and/or essential programs have been reduced substantially in FY 2012-13 because of dwindling revenues. 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 has received the last of the SRS 2008 Federal bailout monies in January 2012. A one year payment of \$5,488,568 (SRS 2012) was authorized after the budget was adopted. \$4,665,283 is for general government purposes and was dedicated to public safety with the remaining dedicated to Title III and Title II (BLM) programs. With no guarantee of future federal funding and/or local tax support, the County will need to look at how to support the current reduced service levels in FY 2013-14. The ability to provide public safety programs and other essential services will require long term financial planning and the establishment of secure and stable revenue sources. The citizens of Josephine County will need to make hard decisions on what programs they are willing to support through taxes and fees. These decisions will define the quality of life in Josephine County for several years to come.

The Budget in Brief Handbook for the citizens of Josephine County shows the County's adopted budget of \$68 million dollars, of which approximately \$43 million dollars is operational expenditures. This represents a decrease in operating budgets of \$16 million dollars from FY 2011-12. 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 SRS 2012 federal payment was not included in the budget when adopted but will be added in the supplemental budget in February, 2013.

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 10-11 and FY 11-12 plus the budget for FY 11-12. On the right hand side are the current FY 12-13 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. With 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 8.7% more than budget while the Public Safety Fund carried over 19.7% more than budget. These funds rely on property taxes and the carryover balance of the SRS 2008 Federal bailout monies (previously O & C) for the majority of their non dedicated revenue. Property tax collection has remained stable with over \$3 million collected midyear in both FY11-12 and FY 12-13. Further property tax collections are due in February and May, which are expected to bring current tax revenue close to the budget amount of \$3,534,700. Forestry and Planning Departments, although included in the General Fund, are expected to be self supporting. Forestry revenues are at 64.7% of budget with expenditures at 49%. Planning revenues are at 32.2%, compared to 39.9% and 52.4% respectively the last two years, reflecting the stagnant economy. Planning has decreased positions to offset the loss of revenues. The General Fund budget shows the 50% transfer of the \$2 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 based on a three year Public Safety Plan, which averaged out the payments. The Plan provided stable funding for Public Safety through FY 11-12. Public Safety Fund started FY 2012-13 with an overall reduction in service levels of sixty percent. The SRS 2012 funding allowed for a slight increase in service levels but the majority of the monies are being reserved for FY 2013-14 since no other replacement revenue has been secured for Public Safety.

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 the SRS 2008 bailout monies that were dedicated to public roads. Beginning Fund Balance showed an increase of 19.4% from budget. Public Works has been reducing its reserves over the past few years, with approximately 37% decrease (three million dollars) from FY 09-10 to FY 11-12. FY 2012-13 shows a slight increase in reserves due to projected staff reductions. Gas tax revenues are also below average by 9.7%. These funding sources are dedicated for road related projects. The SRS 2012 federal dollars for roads was not included in this budget and will be carried forward to FY 2013-14.

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. Title III SRS 2012 federal monies are more restricted and will fund mainly residential fuels reduction programs. Economic Development dollars are funded by lottery proceeds and are dedicated to promoting the creation and/or expansion of businesses and jobs. We received \$83,270 compared to \$154,933 last year at the end of six months.

Public Health, Parks and the Fair are considered self supporting funds and because of declining revenues in the prior 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. Public Health and the Fair Fund began FY 2012-13 in a deficit.

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 FY 2011-12. They began FY 2012-13 with a deficit of \$227,059. 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 again reduced based on the midyear deficit of approximately \$313,000. The Board has proposed a transfer of \$252,200 from General Fund to partially offset the deficit. Even with the transfer, several positions were reduced and related Program service levels were curtailed 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 in FY 11-12. With cost cutting measures, including the layoff of positions, Parks began the fiscal year with \$136,002 and at midyear has a positive balance of \$144,617. 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 will continue to be marginal to maintain a positive balance.

Fund 221, Fair continues to struggle with a tight budget. They had a negative carryover of \$41,165 in FY 12-13 compared to a positive carryover of \$65,027 for FY 11-12. Fair revenues are seasonal and mainly earned in the first part of the fiscal year. The Fair is currently at a negative \$326,132. A payment of approximately \$48,000 from Oregon Fair Association is expected by February but there are no major events planned before the end of the fiscal year to reduce the deficit. The Fair has reduced 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 and the Board of County Commissioners. Although rates were increased from 9.25% to 10%, shrinking department budgets limited revenue requiring further reductions in ISF programs and staffing.

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.

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 additional programs and services to the citizens by July 1, 2013. 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, 2012 Balances		Variance	Percent of Budget
		Fund Balance per 2012-13 Budget	Actual Fund Balance Audited		
<u>OPERATING FUNDS</u>					
100	General Fund	\$ 2,188,000	\$ 2,378,684	190,684	108.7%
201	Public Works Fund	3,700,000	4,416,825	716,825	119.4%
240	Public Safety Fund	2,920,400	3,497,082	576,682	119.7%
243	Adult Corrections Fund	262,600	270,923	8,323	103.2%
250	Mental Health Fund	195,500	297,383	101,883	152.1%
255	Public Health Fund	36,000	(227,059)	(263,059)	-630.7%
210	Grant Projects Fund				
	Title III	2,025,500	1,961,327	(64,173)	96.8%
	SRS 2008	700,000	276,394	(423,606)	39.5%
	Economic Development	236,800	338,526	101,726	143.0%
	Veterans Service Office	15,700	36,993	21,293	235.6%
245	Transit Fund	-	3,011	3,011	
260	Parks Fund	20,000	136,002	116,002	680.0%
221	Fairgrounds Fund	40,000	(41,165)	(81,165)	-102.9%
262	Building and Safety Fund	1,478,900	1,503,683	24,783	101.7%
530	Airports Fund- Grants Pass	200,200	212,565	12,365	106.2%
	Airports Fund- Illinois Valley	45,000	39,531	(5,469)	87.8%
<u>INTERNAL OPERATING FUNDS and RESERVE FUNDS</u>					
401	Internal Services Fund - Fund Level	200,000	435,559	235,559	217.8%
	ISF- Law Library 421160	115,000	114,477	(523)	99.5%
402	County Buildings and Fleet Fund				
	County Fleet - PW	277,000	327,269	50,269	118.1%
	Buildings Operations & Maintenance	144,100	175,679	31,579	121.9%
410	Insurance Reserve Fund	250,000	559,156	309,156	223.7%
415	Payroll Liability Reserve Fund	10,000	13,344	3,344	133.4%
425	Roads and Bridges Reserve	253,000	270,392	17,392	106.9%
430	Property Reserve Fund	1,350,000	1,470,456	120,456	108.9%
435	Equipment Reserve Fund	655,000	719,568	64,568	109.9%

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

Fund Number	Fund Name	July 1, 2012 Balances		Variance	Percent of Budget
		Fund Balance per 2012-13 Budget	Actual Fund Balance Audited		
<u>SPECIAL REVENUE FUNDS - INFORMATIONAL ONLY</u>					
202	Public Works Special Projects Fund				
	Solid Waste (Kerby & Marlsan Landfill)	6,000	6,517	517	108.6%
	North Valley Industrial Park	83,000	82,592	(408)	99.5%
212	DA Forfeiture	227,500	279,480	51,980	122.8%
223	County Clerk Records	80,000	67,212	(12,788)	84.0%
224	Public Land Corner Preservation	30,200	29,904	(296)	99.0%
246	Juvenile Justice Special Programs	13,900	24,660	10,760	177.4%
248	DA Special Programs	81,000	86,504	5,504	106.8%
258	Comm Children & Families	35,000	41,277	6,277	117.9%
275	Court Facilities & Security	21,000	27,859	6,859	132.7%
303	County Bridge Construction Fund	500,000	419,090	(80,910)	83.8%
501	Jail Commissary	55,000	92,990	37,990	169.1%
<u>DEBT SERVICE & TRUST FUNDS - INFORMATIONAL ONLY</u>					
610	PERS Bond Debt Service	54,000	59,543	5,543	110.3%
625	Adult Jail Facility Debt Service	64,000	79,953	15,953	124.9%
702	Library Programs Trust	634,200	642,831	8,631	101.4%
703	Human Service Programs Trust	135,800	135,977	177	100.1%
704	PEG Access Trust	-	1,564	1,564	
715	County School Trust	600	592	(8)	98.7%
717	9-1-1 Excise Tax	-	-	-	
735	Sheriff Forfeiture Fund	160,000	140,266	(19,734)	87.7%
736	Sheriff Programs Trust	77,600	73,296	(4,304)	94.5%
		19,577,500	21,478,712	1,901,212	

**RESOURCES AND REQUIREMENTS
GENERAL FUND (100)**

Josephine County

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12	First Preceding Year 2011-12				
RESOURCES						
\$ 3,462,700	\$ 2,696,802	\$ 2,281,200	Beginning Fund Balance	\$ 2,188,000	\$ 2,378,684	108.7%
3,379,942	3,442,163	3,458,600	Property Taxes - Current year	3,534,700	2,252,171	63.7%
157,180	102,863	150,000	Property Taxes - Prior years	140,100	1,064,650	759.9%
			Revenues generated by departments:			
377,195	357,418	401,700	Assessor	374,200	101,197	27.0%
195,206	177,483	177,100	Treasurer	144,500	69,489	48.1%
523,099	481,073	465,000	Clerk	488,000	264,544	54.2%
24,283	23,638	33,000	Surveyor	29,000	10,239	35.3%
323,479	309,813	339,200	Planning	355,100	115,536	32.5%
799,633	896,665	845,700	Forestry	796,200	514,755	64.7%
			Other Revenues:			
55,860	38,157	58,000	Interest Income	34,800	25,804	74.1%
231,403	238,427	215,000	Payment in Lieu of Tax	230,000	-	0.0%
213,906	216,900	220,000	Solid Waste Fees	215,000	103,761	48.3%
88,483	84,347	80,000	Cigarette Taxes	95,000	36,322	38.2%
31,360	19,116	26,000	Amusement Device Tax	24,000	1,628	6.8%
210,441	185,737	200,000	Franchise Fees	210,000	-	0.0%
340,628	368,082	355,000	OLCC Fine Reimbursement	355,000	151,411	42.7%
3,903	(705)	18,000	Miscellaneous	6,000	1,838	30.6%
	7,958	-	Miscellaneous - Sheriff Auction Proceeds	-	7,473	
			Interfund Transfers:			
50,000	40,000	40,000	210 - Grant Projects Fund - Econ. Dev. For Planning	40,000	19,998	50.0%
61,000	60,000	60,000	210 - Grant Projects Fund - Title III for Forestry	70,000	-	0.0%
-	14,360	10,500	210 - Grant Projects Fund - SRS 2008 for Forestry	20,500	-	0.0%
-	-	70,000	221 - Fairgrounds Fund - Debt Service Interfund Loan	-	-	
-	100,000	162,000	255 - Public Health Fund - Debt Service Interfund Loan	-	-	
-	25,000	62,000	260 - Parks Fund - Debt Service Interfund Loan	-	-	
\$ 10,529,701	\$ 9,885,297	\$ 9,728,000	TOTAL RESOURCES	\$ 9,350,100	\$ 7,119,500	76.1%
REQUIREMENTS						
			Operating Expenditures:			
\$ 1,179,046	\$ 1,183,148	\$ 1,269,100	Assessor	\$ 1,151,700	\$ 562,823	48.9%
476,189	491,658	512,200	Treasurer	467,600	245,339	52.5%
553,711	578,764	608,400	Clerk	567,200	280,307	49.4%
64,957	59,499	69,600	Surveyor	58,500	26,438	45.2%
487,020	490,108	522,600	Planning	521,900	228,330	43.7%
785,227	755,746	902,900	Forestry	817,400	400,697	49.0%
-	-	-	General Government	247,000	122,791	49.7%
			Interfund Transfers:			
-	-	-	201 - Public Works Fund - Radio Infrastructure Payback	600	300	50.0%
-	12,300	12,300	202 - Public Works Special Programs Fund - Solid Waste	24,000	12,000	50.0%
72,000	86,700	86,700	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	2,000,000	1,000,002	50.0%
-	-	-	240 - Public Safety Fund - Radio Infrastructure Payback	1,100	552	50.2%
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	75,000	255 - Public Health Fund - Animal Control	85,000	42,498	50.0%
101,000	-	-	260 - Parks Fund - Administration	-	-	
229,749	232,032	232,000	275 - Court Facilities and Security Fund	232,000	115,998	50.0%
321,200	356,600	356,600	401 - Internal Services Fund (ISF)	383,100	191,550	50.0%
81,800	85,100	85,100	435 - Equipment Reserve Fund - Assessor	15,000	7,500	50.0%
37,000	37,000	37,000	435 - Equipment Reserve Fund - Treasurer	-	-	
-	10,000	10,000	704 - PEG Fund - Operations	10,000	10,000	100.0%
-	7,958	8,000	736 - Sheriff Program Trust - Auction Proceeds	-	-	
2,696,802	2,378,684	1,895,500	Contingency/Ending Fund Balance	2,636,300	3,806,525	144.4%
\$ 10,529,701	\$ 9,885,297	\$ 9,728,000	TOTAL REQUIREMENTS	\$ 9,350,100	\$ 7,119,500	76.1%
Actual	Actual	Budget	RECAP (Current Year Revenue/Expenses):	Budget	Actual	Percent
2010-11	2011-12	2011-12	Revenues:	2012-13	12/31/12	of Budget
\$ 3,537,122	\$ 3,545,026	\$ 3,608,600	Property Taxes	\$ 3,674,800	\$ 3,316,821	90.3%
2,242,895	2,246,090	2,261,700	Revenues generated by departments	2,187,000	1,075,760	49.2%
1,286,984	1,397,379	1,576,500	All Other Revenues	1,300,300	348,235	26.8%
\$ 7,067,001	\$ 7,188,495	\$ 7,446,800	Total Revenues	\$ 7,162,100	\$ 4,740,816	66.2%
			Expenditures:			
\$ 3,546,150	\$ 3,558,923	\$ 3,884,800	Departmental operating expenditures	\$ 3,831,300	\$ 1,866,725	48.7%
3,000,000	3,000,000	3,000,000	Transfers to Public Safety Fund	2,000,000	1,000,002	50.0%
1,286,749	947,690	947,700	All Other Expenditures	882,500	446,248	50.6%
\$ 7,832,899	\$ 7,506,613	\$ 7,832,500	Total Expenditures	\$ 6,713,800	\$ 3,312,975	49.3%

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC WORKS FUND (201)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
			Beginning Fund Balance:			
\$ 6,063,286	\$ 5,207,206	\$ 4,378,000	Roads & Bridges	\$ 3,700,000	\$ 4,416,825	119.4%
			Revenues generated by programs:			
			Roads & Bridges:			
4,807,849	5,343,968	5,916,000	Gas Tax distributions from the State	5,750,000	2,317,257	40.3%
1,425,353	1,624,463	1,619,000	Federal Grants	81,200	-	0.0%
1,447,546	-	500,000	State Grants	479,600	479,606	100.0%
20,227	15,427	16,000	Charges for Services	12,000	7,455	62.1%
4,006	2,116	-	Charges to other County departments/funds	-	-	
55,655	52,938	58,000	Rental Income	52,900	26,569	50.2%
64,908	152,987	27,000	Other Income	50,000	22,560	45.1%
37,482	16,454	40,000	Interest income	16,000	6,179	38.6%
			Interfund Transfers:			
12,315	14,029	19,000	202 - Public Works Special Programs Fund	13,000	5,775	44.4%
2,000	2,800	2,800	245 - County Transit Fund	2,800	1,398	49.9%
4,272	-	-	303 - County Bridge Construction Fund	-	-	
69,000	70,000	70,000	402 - County Buildings and Fleet Fund - Fleet	50,000	25,002	50.0%
-	-	-	243/262/255/100 - Radio Infrastructure Payback	6,600	3,300	50.0%
\$ 14,013,899	\$ 12,502,388	\$ 12,645,800	TOTAL RESOURCES	\$ 10,214,100	\$ 7,311,926	71.6%
			REQUIREMENTS			
			Operating Expenditures:			
			Roads & Bridges:			
\$ 4,103,307	\$ 4,216,077	\$ 4,294,000	Personal Services	\$ 3,875,500	\$ 1,900,195	49.0%
1,954,586	1,673,486	2,148,900	Materials and Services	1,664,300	616,202	37.0%
			Interfund Transfers:			
-	-	-	240 - Public Safety - Sheriff Patrol - HB4175	425,000	212,502	50.0%
539,800	596,000	596,000	401 - Internal Services Fund (ISF)	554,000	277,002	50.0%
1,639,000	1,300,000	1,522,700	425 - Roads and Bridges Reserve Fund	826,500	200,000	24.2%
570,000	300,000	371,700	435 - Equipment Reserve Fund	330,000	250,000	75.8%
5,207,206	4,416,825	3,712,500	Contingency/Fund Balances	2,538,800	3,856,025	151.9%
\$ 14,013,899	\$ 12,502,388	\$ 12,645,800	TOTAL REQUIREMENTS	\$ 10,214,100	\$ 7,311,926	71.6%

			RECAP not including Fund Balance:			
\$ 7,863,026	\$ 7,208,353	\$ 8,176,000	Program Revenues	\$ 6,441,700	\$ 2,859,626	44.4%
87,587	86,829	91,800	Interfund Transfer Revenues	72,400	35,475	49.0%
6,057,893	5,889,563	6,442,900	Program Expenditures	5,539,800	2,516,397	45.4%
2,748,800	2,196,000	2,490,400	Interfund Transfer Expenditures	2,135,500	939,504	44.0%
\$ (856,080)	\$ (790,381)	\$ (665,500)	Revenues (under) expenditures	\$ (1,161,200)	\$ (560,800)	

Note: The Federal Forest Timber payment of \$1,062,791 was received January 23, 2013, which was budgeted to be \$81,200 timber harvest only.

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC SAFETY FUND (240)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
RESOURCES						
\$ 10,835,884	9,446,289	\$ 9,012,000	Beginning Fund Balance	\$ 2,920,400	\$ 3,497,082	119.7%
8,701,886	4,910,825	4,768,000	County Payments (O & C/Bailout Distributions)	-	-	
Revenues generated by departments:						
2,338,337	2,150,483	2,007,000	Sheriff	1,821,000	683,902	37.6%
408,302	431,223	393,700	District Attorney	366,900	180,163	49.1%
732,461	640,589	730,500	Juvenile Justice	247,400	40,297	16.3%
96,989	25,717	70,900	Interest Income	45,700	5,237	11.5%
Interfund Transfers:						
3,000,000	3,000,000	3,000,000	100 - General Fund Support	2,000,000	1,000,002	50.0%
-	-	-	201 - Public Works Fund - Road Dollars HB 4175	425,000	212,502	50.0%
232,900	247,300	247,300	210 - Grant Projects Fund Title III for Sheriff	212,000	106,002	50.0%
-	-	50,000	212 - DA Forfeiture Fund	227,500	-	0.0%
53,000	49,000	49,000	248 - DA Special Projects Fund CAMI Program	49,000	-	0.0%
-	-	5,000	501 - Jail Commissary Fund for Sheriff	40,000	-	0.0%
-	-	20,000	735 - Sheriff Forfeiture Fund for Sheriff	100,000	-	0.0%
-	-	-	243/262/255/100 - Radio Infrastructure Payback	13,100	6,552	50.0%
\$ 26,399,759	\$ 20,901,426	\$ 20,353,400	TOTAL RESOURCES	\$ 8,468,000	\$ 5,731,739	67.7%
REQUIREMENTS						
Departmental Operating Expenditures:						
\$ 11,417,125	\$ 11,406,669	\$ 11,790,700	Sheriff	\$ 5,143,500	\$ 2,804,910	54.5%
1,905,536	1,933,410	2,005,200	District Attorney	1,413,600	724,573	51.3%
2,273,809	2,131,925	2,327,600	Juvenile Justice	921,900	425,716	46.2%
Interfund Transfers:						
1,357,000	1,486,100	1,486,100	401 - Internal Services Fund (ISF)	747,900	373,950	50.0%
-	28,340	28,400	430 - Property Reserve Fund	-	-	
-	400,000	400,000	435 - Equipment Reserve Fund	-	-	
-	17,900	17,900	246 - Juvenile Justice Special Programs	-	-	
9,446,289	3,497,082	2,297,500	Contingency/Fund Balance	241,100	1,402,590	581.7%
\$ 26,399,759	\$ 20,901,426	\$ 20,353,400	TOTAL REQUIREMENTS	\$ 8,468,000	\$ 5,731,739	67.7%

Note: Public Safety Fund anticipates a final O&C payment in the amount of \$4,665,283 in February 2013.

RESOURCES AND REQUIREMENTS

Josephine County

ADULT CORRECTIONS FUND (243)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 341,815	\$ 341,540	\$ 290,500	Beginning Fund Balance	\$ 262,600	\$ 270,923	103.2%
			Revenues generated by programs:			
2,489,771	2,317,345	2,460,700	Federal and State Grants	2,399,400	1,191,784	49.7%
500,001	548,714	569,400	Fees and Charges for Services	582,500	216,013	37.1%
18,332	18,907	20,000	Rental Charges	20,000	6,006	30.0%
65,360	62,721	81,300	Charges to County Dept (Work Crew)	71,400	18,408	25.8%
32,144	29,287	32,900	Other	25,000	10,783	43.1%
			Interfund Transfers:			
			210 - Grant Projects Fund - Title III for Community Service Work Crews	285,000	142,500	50.0%
\$ 3,709,423	\$ 3,594,214	\$ 3,730,500	TOTAL RESOURCES	\$ 3,645,900	\$ 1,856,417	50.9%
			REQUIREMENTS			
\$ 2,455,583	\$ 2,327,165	\$ 2,397,600	Personal Services	\$ 2,375,600	\$ 1,132,642	47.7%
631,800	720,326	774,600	Materials and Services	776,600	240,628	31.0%
			Interfund Transfers:			
278,100	273,400	273,400	401 - Internal Services Fund (ISF)	302,600	151,302	50.0%
2,400	2,400	2,400	430 - Property Reserve Fund	2,400	-	0.0%
-	-	-	201 - Public Works Fund - Radio Payback	3,900	1,950	50.0%
-	-	-	240 - Public Safety Fund - Radio Payback	7,700	3,852	50.0%
341,540	270,923	282,500	Contingency/Fund Balance	177,100	326,043	184.1%
\$ 3,709,423	\$ 3,594,214	\$ 3,730,500	TOTAL REQUIREMENTS	\$ 3,645,900	\$ 1,856,417	50.9%

RESOURCES AND REQUIREMENTS

Josephine County

MENTAL HEALTH FUND (250)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 150,705	\$ 248,728	\$ 158,400	Beginning Fund Balance	\$ 195,500	\$ 297,383	152.1%
4,208,013	4,199,376	3,880,800	Federal and State grants	4,162,500	2,001,968	48.1%
185,230	208,889	271,000	Other revenue	164,000	56,329	34.3%
\$ 4,543,948	\$ 4,656,993	\$ 4,310,200	TOTAL RESOURCES	\$ 4,522,000	\$ 2,355,680	52.1%
			REQUIREMENTS			
\$ 213,648	\$ 215,796	\$ 268,400	Personal Services	\$ 169,000	\$ 58,287	34.5%
4,050,416	4,107,058	3,813,000	Materials and Services	4,199,200	1,532,202	36.5%
			Interfund Transfers:			
-	-	-	210 - Grant Projects Fund for Veterans Service Office	-	-	
10,700	16,300	16,300	401 - Internal Services Fund (ISF)	29,000	14,502	50.0%
-	-	-	401 - Internal Services Fund for MH Authority Admin	43,000	21,500	50.0%
20,456	20,456	20,500	Debt Service	20,500	10,229	49.9%
248,728	297,383	192,000	Contingency/Ending Fund Balance	61,300	718,960	1172.9%
\$ 4,543,948	\$ 4,656,993	\$ 4,310,200	TOTAL REQUIREMENTS	\$ 4,522,000	\$ 2,355,680	52.1%

6/30/2010	6/30/2011	MEMO - Fund Balance by Program:	6/30/2012	12/31/2012
\$ 52,758	\$ 74,174	MH Administration (handled by BCC/Finance)	\$ 18,001	\$ 285,663
-	-	MH Program Pass Throughs	-	-
60,134	54,386	MH Alcohol & Drug Admin (handled by CCF)	99,479	80,236
37,813	120,168	MH Alcohol & Drug Program Pass Thru (CCF)	179,903	300,686
-	-	MH A&D Prevention Program (handled by CCF)	-	52,375
\$ 150,705	\$ 248,728	Total	\$ 297,383	\$ 718,960

RESOURCES AND REQUIREMENTS

Josephine County

PUBLIC HEALTH FUND (255)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
RESOURCES						
\$ (117,670)	\$ 1,627	\$ -	Beginning Fund Balance	\$ 36,000	\$ (227,059)	\$ -
Operating revenues:						
542,978	564,310	896,600	Charges for Health Services	776,700	136,386	17.6%
428,039	377,828	519,700	Licenses, Fees and Permits	405,900	220,043	54.2%
1,327,016	1,175,331	1,167,800	State, Federal and Private Grants	1,153,900	549,466	47.6%
385,135	470,303	446,000	Adult Jail Health Clinic (Correctional Health)	-	-	
20,000	20,833	20,000	Juvenile Justice Nurse Services	-	-	
15,945	30,739	7,900	Miscellaneous	22,900	(259)	-1.1%
30,557	39,772	20,000	Donations	17,500	78,380	447.9%
-	-	-	Sales of Materials - Animal Auction	-	89,300	
Interfund Transfer:						
75,000	75,000	75,000	100 - General Fund for Animal Control	85,000	42,498	50.0%
45,000	45,000	45,000	100 - General Fund for Solid Waste Program	45,000	22,500	50.0%
324,000	-	-	100 - General Fund for Support	-	-	
\$ 3,076,000	\$ 2,800,743	\$ 3,198,000	TOTAL RESOURCES	\$ 2,542,900	\$ 911,255	35.8%
REQUIREMENTS						
\$ 1,955,688	\$ 1,853,407	\$ 1,986,000	Personal Services	\$ 1,525,900	\$ 680,245	44.6%
916,885	856,695	859,800	Materials and Services	763,200	434,410	56.9%
-	100,000	100,000	Debt Service Payments to Gen Fund	-	-	
Interfund Transfer:						
201,800	217,700	217,700	401 - Internal Services Fund (ISF)	217,200	108,612	50.0%
-	-	-	201 - Public Works - Radio Payback	1,400	702	50.1%
-	-	-	240 - Public Safety - Radio Payback	700	348	49.7%
1,627	(227,059)	34,500	Contingency/Ending Fund Balance	34,500	(313,062)	-
\$ 3,076,000	\$ 2,800,743	\$ 3,198,000	TOTAL REQUIREMENTS	\$ 2,542,900	\$ 911,255	35.8%

6/30/2011	6/30/2012	Budget 11-12	RECAP not including Fund Balance:	Budget 12-13	12/31/12	
\$ 2,749,670	\$ 2,679,116	\$ 3,078,000	Operating revenues and grants	\$ 2,376,900	\$ 1,073,316	45.2%
75,000	75,000	75,000	Transfer from General Fund for Animal Control	85,000	42,498	50.0%
45,000	45,000	45,000	Transfer from General Fund for Solid Waste	45,000	22,500	50.0%
324,000	-	-	Transfer from General Fund for support	-	-	
3,074,373	3,027,802	3,163,500	Operating Expenditures	2,508,400	1,224,317	48.8%
\$ 119,297	\$ (228,686)	\$ 34,500	Revenues (under) expenditures	\$ (1,500)	\$ (86,003)	

Note:

- (1) The Board of County Commissioners have authorized General Fund support to offset beginning fund balance in the amount of \$227,059 and additional Administrative Support in the amount of \$25,200. This will bring current mid-year fund balance to a negative **\$60,803**.
- (2) Animal Hoarding Case has increased expenses by roughly \$100,000 and this shows in Material & Services above, however the revenue of the animal auction was \$89,300 and will offset some of these expenses.
- (3) To Compare this same time last year the fund balance was negative \$223,394 at December 31st, 2011.

RESOURCES AND REQUIREMENTS

Josephine County

GRANT PROJECTS FUND (210)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
RESOURCES						
\$ 4,289,871	\$ 3,606,150	\$ 3,648,700	Beginning Fund Balance	\$ 2,978,000	\$ 2,613,240	87.8%
Revenues generated by programs:						
156,509	115,806	30,000	Title III	15,200	-	0.0%
716,626	404,421	483,000	SRS 2008	-	-	
170,820	176,437	177,000	CDBG	-	-	0.0%
282,221	429,430	405,000	Economic Development	311,200	93,453	30.0%
67,910	55,132	60,000	Veterans Service Office (VSO)	57,500	14,386	25.0%
34,482	33,020	4,000	Interest and Other Income	7,900	4,888	61.9%
Interfund Transfers:						
72,000	86,700	86,700	100 - General Fund for VSO	86,700	43,350	50.0%
\$ 5,790,439	\$ 4,907,096	\$ 4,894,400	TOTAL RESOURCES	\$ 3,456,500	\$ 2,769,317	80.1%
REQUIREMENTS						
\$ 13,769	\$ 19,709	\$ 33,000	Title III	\$ 19,000	\$ 10,317	54.3%
772,103	1,084,168	1,357,500	SRS 2008	609,500	111,678	18.3%
170,885	176,437	177,000	CDBG	-	-	0.0%
297,312	95,500	130,000	Economic Development	225,000	82,066	0.0%
110,320	117,482	141,000	Veterans Service Office (VSO)	145,400	67,788	46.6%
Interfund Transfers:						
10,900	12,100	12,100	401 - Internal Services Fund (ISF) - VSO	14,500	7,248	50.0%
16,100	16,100	16,100	Title III SRS 2008 401 ISF - GIS	-	-	0.0%
-	14,360	10,500	Title III SRS 2008 100 GF - Forestry	20,500	-	0.0%
Title III for:						
61,000	60,000	60,000	100 - General Fund - Forestry (SRS 2008)	70,000	-	0.0%
232,900	247,300	247,300	240 - Public Safety Fund - Sheriff	212,000	106,002	50.0%
262,000	275,700	275,700	243 - Adult Corrections Fund	285,000	142,500	50.0%
25,000	25,000	25,000	401 - Internal Services Fund - Title III Administration	25,000	12,498	50.0%
-	-	60,000	430 - Property Reserve Fund - NVIP	-	-	-
Economic Development for:						
50,000	40,000	40,000	100 - General Fund - Planning	40,000	19,998	50.0%
75,000	40,000	40,000	221 - Fairgrounds Fund	40,000	19,998	50.0%
50,000	40,000	40,000	260 - Parks Fund	40,000	19,998	50.0%
37,000	30,000	30,000	530 - Airports Fund - IV Airport	30,000	15,000	50.0%
3,606,150	2,613,240	2,199,200	Contingency/Fund Balance	1,680,600	2,154,226	128.2%
\$ 5,790,439	\$ 4,907,096	\$ 4,894,400	TOTAL REQUIREMENTS	\$ 3,456,500	\$ 2,769,317	80.1%

MEMO - Fund Balance by Program:	6/30/2011	6/30/2012	12/31/2012
Title III	\$2,441,462	\$1,961,327	\$ 1,694,210
SRS 2008	986,601	276,394	164,715
Economic Development	153,483	338,526	275,550
CDBG	-	-	-
Veterans Service Office	24,604	36,993	19,751
Totals	\$ 3,606,150	\$2,613,240	\$ 2,154,226

Notes:

- (1) Economic Development revenue above reflects the receipt of one quarter of video poker lottery funds in the amount of \$83,270 and 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 23, 2013 in the amount of \$116,698.
- (3) SRS 2008 anticipates receiving its portion of the O&C payment in February 2013 in the amount of \$404,420.

Josephine County
Analysis of Fund 210 - Grant Projects Fund
Six Months ended Dec 31, 2012

	Totals	Title III		Economic Development	Veterans Services	Interest
		PL 106-393	SRS 2008			
Fund Balances of the separate programs - carried forward July 1, 2012	2,613,240	1,961,327	276,394	338,526	36,993	-
Revenues						
181110 - Grant Projects Administration						
181140 - Econ Development - Video Poker Lottery (1Qtrs)	83,270			83,270		
181140 - Econ Dev - Kinsington loan repayment	8,933			8,933		
181140 - Econ Dev - SOASTC loan repayment	1,250			1,250		
182120 - Title III Admin - CFDA 10.665	-					
182180 - SRS 2008 - CFDA 15.234	-					
183004 - Veterans Service Office	57,736				57,736	
181110 - General Services/COO	4,888					4,888
Total Resources	2,769,318	1,961,327	276,394	431,979	94,729	4,888
Expenditures:						
181140 - Econ Development	80,066			80,066		
181140 - Econ Development - Planning Applications	2,000			2,000		
181140 - Econ Development (transfers out)	74,994			74,994		
182120 - Title III Administration (work crew direct & youth tree)	10,099	10,099				
182120 - Title III Administration (transfer out Finance)	12,498	12,498				
182130 - Title III Search & Rescue, EMS (transfer out)	106,002	106,002				
182140 - Title III Community Justice Work Crew (transfer out)	142,500	142,500				
182160 - Title III - After School Education	218	218				
182170 - Title III Fire Mitigation (transfer out to Forestry)	-					
182180 - SRS 2008 Search & Rescue	2,316		2,316			
182181 - SRS 2008 Firewise	57,821		57,821			
182182 - SRS 2008 CWP	51,541		51,541			
182182 - SRS 2008 CWP (transfer out Forestry)	-					
183004 - Veterans Service Office	67,788				67,788	
183004 - Veterans Service Office (transfer out ISF)	7,248				7,248	
Total Expenditures	615,092	271,317	111,679	157,060	75,036	-
Net Balances before re-allocations	2,149,338	1,690,010	164,715	274,920	19,693	4,888
Re-allocations: Allocate interest (see below)	4,888	4,200		630	58	(4,888)
Fund Balances by program at Dec 31st, 2012	2,154,226	1,694,210	164,715	275,549	19,751	-
Memo: Interest allocation:						
Program balance 7/1/12		1,961,327.00	276,394.00	338,526.00	36,993.00	
Program balance 12/31/12, before interest		1,690,010.48	164,715.14	274,919.75	19,692.97	
Average balances		2,046,223.31		306,722.88	28,342.99	
Percentage of total		85.9%	0.0%	12.9%	1.2%	
Interest allocated		4,200.00	Interest to PL-106-393	629.57	58.18	

Total Transfers Out:	343,242
Total Capital Outlay:	430
Total Materials & Services:	271,420
Expense Total:	615,092

RESOURCES AND REQUIREMENTS

Josephine County

TRANSIT FUND (245)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 116,982	\$ 107,005	\$ 130,000	Beginning Fund Balance	\$ -	\$ 3,011	
182,649	181,064	187,000	Transit Operating Revenues	184,600	90,644	49.1%
624,890	739,712	927,500	Federal and State Operating Grants	954,900	264,400	27.7%
210,042	391,417	531,600	Federal and State Capital Grants	128,200	-	0.0%
116,823	31,900	48,000	Private and Local Grants	60,000	(11,360)	-18.9%
217	20,113	6,000	Miscellaneous Income (Expense)	7,000	33	0.5%
\$ 1,251,603	\$ 1,471,211	\$ 1,830,100	TOTAL RESOURCES	\$ 1,334,700	\$ 346,728	26%
			REQUIREMENTS			
\$ 587,439	\$ 686,982	\$ 718,000	Personal Services	\$ 687,100	\$ 341,797	49.7%
319,852	358,393	395,800	Materials and Services	358,100	142,038	39.7%
			Interfund Transfers:			
2,000	2,800	2,800	201 - Public Works Fund	2,800	1,398	49.9%
72,400	98,400	98,400	401 - Internal Services Fund (ISF)	104,500	52,248	50.0%
162,907	321,625	481,600	435 - Equipment Reserve Fund	128,200	-	0.0%
107,005	3,011	133,500	Contingency/Fund Balance	54,000	(190,753)	-353.2%
\$ 1,251,603	\$ 1,471,211	\$ 1,830,100	TOTAL REQUIREMENTS	\$ 1,334,700	\$ 346,728	26%

RESOURCES AND REQUIREMENTS

Josephine County

PARKS FUND (260)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
RESOURCES						
\$ (235,830)	\$ 96	\$ -	Beginning Fund Balance	\$ 20,000	\$ 136,002	680.0%
724,559	694,379	569,000	Operating Revenues	628,200	307,647	49.0%
350,121	352,056	320,000	State Grants	276,000	126,692	45.9%
(290)	304	1,000	Interest Income	800	272	34.0%
Interfund Transfers:						
101,000	-	-	100 - General Fund	-	-	
50,000	40,000	40,000	210 - Grant Projects Fund - Econ Development	40,000	19,998	50.0%
\$ 989,560	\$ 1,086,835	\$ 930,000	TOTAL RESOURCES	\$ 965,000	\$ 590,611	61%
REQUIREMENTS						
\$ 419,671	\$ 339,016	\$ 351,300	Personal Services	\$ 365,300	\$ 144,619	39.6%
486,593	508,117	475,000	Materials and Services	507,600	257,725	50.8%
-	25,000	25,000	Debt Service to General Fund for Loan	-	-	
Interfund Transfers:						
83,200	78,700	78,700	401 - Internal Services Fund (ISF)	87,300	43,650	50.0%
96	136,002	-	Contingency/Fund Balance (Deficit)	4,800	144,617	
\$ 989,560	\$ 1,086,835	\$ 930,000	TOTAL REQUIREMENTS	\$ 965,000	\$ 590,611	61%

FAIRGROUNDS FUND (221)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
RESOURCES						
\$ (61,885)	\$ 65,027	\$ 65,000	Beginning Fund Balance	\$ 40,000	\$ (41,165)	-102.9%
827,377	816,392	863,000	Operating Revenues	767,500	473,341	61.7%
263,211	291,502	390,000	Federal and State Grants	281,000	-	0.0%
Interfund Transfer:						
75,000	40,000	40,000	210 - Grant Projects Fund - Econ Development	40,000	19,998	50.0%
-						
\$ 1,103,703	\$ 1,212,921	\$ 1,358,000	TOTAL RESOURCES	\$ 1,128,500	\$ 452,174	40%
REQUIREMENTS						
\$ 243,765	\$ 242,507	\$ 260,100	Personal Services	\$ 215,400	\$ 88,793	41.2%
755,411	939,798	1,015,100	Materials and Services	848,000	656,963	77.5%
Interfund Transfer:						
29,500	44,800	44,800	401 - Internal Services Fund (ISF)	65,100	32,550	50.0%
10,000	-	10,000	430 - Property Reserve Fund	-	-	
-	26,981	28,000	435 - Equipment Reserve Fund	-	-	
65,027	(41,165)	-	Contingency/Fund Balance (Deficit)	-	(326,132)	
\$ 1,103,703	\$ 1,212,921	\$ 1,358,000	TOTAL REQUIREMENTS	\$ 1,128,500	\$ 452,174	40%

RESOURCES AND REQUIREMENTS

Josephine County

BUILDING SAFETY FUND (262)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 2,044,652	\$ 1,768,805	\$ 1,749,200	Beginning Fund Balance	\$ 1,478,900	\$ 1,503,683	101.7%
334,893	321,442	329,400	Fees and charges for services	273,500	158,129	57.8%
15,953	6,867	19,000	Interest income	7,300	2,993	41.0%
			Interfund Transfers:			
30,000	35,000	35,000	410 - Self Insurance Fund	40,000	19,998	50.0%
-	-	-	430 - Property Reserve Fund	-	-	
\$ 2,425,498	\$ 2,132,114	\$ 2,132,600	TOTAL RESOURCES	\$ 1,799,700	\$ 1,684,803	
			REQUIREMENTS			
\$ 498,631	\$ 463,747	\$ 488,400	Personal Services	\$ 456,500	\$ 214,571	47.0%
94,362	107,384	131,500	Materials and Services	122,200	38,366	31.4%
			Interfund Transfers:			
63,700	57,300	57,300	401 - Internal Services Fund (ISF)	57,900	28,950	50.0%
-	-	-	435 - Equipment Reserve Fund	-	-	
-	-	-	201 - Public Works - Radio Infrastructure	1,400	696	49.7%
-	-	-	240 - Public Safety - Radio Infrastructure	2,900	1,452	50.1%
1,768,805	1,503,683	1,455,400	Contingency/Fund Balance	1,158,800	1,400,768	120.9%
\$ 2,425,498	\$ 2,132,114	\$ 2,132,600	TOTAL REQUIREMENTS	\$ 1,799,700	\$ 1,684,803	

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	321,000	(14,000)
2012-13 (6 months annualized)	316,000	(5,000)

RESOURCES AND REQUIREMENTS

Josephine County

AIRPORTS FUND (530)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 176,421	\$ 250,842	\$ 176,300	Beginning fund balance	\$ 245,200	\$ 252,096	102.8%
			Revenues generated by programs:			
490,473	559,510	521,500	Grants Pass Airport	534,000	297,444	55.7%
29,018	18,728	23,700	Illinois Valley Airport	19,000	15,093	79.4%
			Capital Grants:			
349,450	684,140	1,040,800	Grants Pass Airport	222,300	(10,196)	-4.6%
66,528	36,707	594,000	Illinois Valley Airport	20,000	2,376	11.9%
			Interfund Transfer:			
			210 - Grant Fund - Economic Development for the Illinois Valley Airport	30,000	15,000	50.0%
\$ 1,148,890	\$ 1,579,927	\$ 2,386,300	TOTAL RESOURCES	\$ 1,070,500	\$ 571,813	53%
			REQUIREMENTS			
			Operating Expenditures:			
\$ 404,205	\$ 493,091	\$ 500,500	Grants Pass Airport	\$ 494,500	\$ 295,862	59.8%
41,350	50,611	60,700	Illinois Valley Airport	64,500	32,570	50.5%
			Capital Outlays:			
364,617	725,834	1,077,500	Grants Pass Airport	222,300	(6,912)	-3.1%
73,676	38,795	596,500	Illinois Valley Airport	20,000	3,793	19.0%
			Interfund Transfer:			
14,200	19,500	19,500	401 - Internal Services Fund (ISF)	21,000	10,500	50.0%
250,842	252,096	131,600	Contingency/Fund Balance	248,200	236,000	95.1%
\$ 1,148,890	\$ 1,579,927	\$ 2,386,300	TOTAL REQUIREMENTS	\$ 1,070,500	\$ 571,813	53%

RESOURCES AND REQUIREMENTS

Josephine County

INTERNAL SERVICES FUND (401)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual Second Preceding Year 2010-11	Actual First Preceding Year 2011-12	Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
RESOURCES						
\$ 292,023	\$ 155,874	\$ 268,600	Beginning Fund Balance - ISF	\$ 200,000	\$ 435,559	217.8%
88,815	119,220	75,000	Beginning Fund Balance - Law Library	115,000	114,477	99.5%
3,042,800	3,318,300	3,318,300	Revenues from ISF charges to operating funds	2,645,600	1,321,614	50.0%
3,777	1,900	6,600	Interest Income	4,800	1,376	28.7%
-	7,717	-	Miscellaneous	-	113	
Revenues generated by departments/divisions:						
3,385	2,817	3,300	BCC	3,100	682	22.0%
4,714	1,609	-	Finance	-	2,114	
-	-	-	Human Resources	-	-	
8,713	7,863	50,000	Property Management	75,000	15,680	20.9%
-	685	-	Information Technology	-	129	
3,830	9,376	20,000	Communications	10,000	9,342	93.4%
93,934	84,552	95,000	GIS	90,000	55,276	61.4%
125,033	100,426	82,700	Law Library	87,500	42,274	48.3%
Interfund Transfers:						
16,100	16,100	16,100	210 - Grant Projects Fund - Title III for GIS	-	-	
25,000	25,000	25,000	210 - Grant Projects Fund - for Title III Administration	25,000	12,498	50.0%
-	64,500	-	250 - Mental Health Fund - for MH Authority Administration	43,000	21,500	50.0%
\$ 3,708,124	\$ 3,915,939	\$ 3,960,600	TOTAL RESOURCES	\$ 3,299,000	\$ 2,032,634	61.6%
REQUIREMENTS						
Operating Expenditures:						
\$ 354,730	\$ 410,399	\$ 424,000	General Government	\$ -	\$ -	
463,799	444,796	472,000	BCC Administration	501,900	243,280	48.5%
489,226	489,025	493,500	Finance	502,200	273,714	54.5%
245,879	290,045	363,200	Human Resources	307,900	115,355	37.5%
83,708	39,846	50,000	Property Management	51,500	19,768	38.4%
923,765	844,079	915,600	Information Technology	833,600	310,426	37.2%
234,871	225,882	265,000	Communications	222,000	111,741	50.3%
115,387	107,524	119,000	GIS	90,000	21,579	24.0%
427,037	409,137	423,000	Legal	330,500	165,359	50.0%
94,628	105,170	157,700	Law Library	202,500	72,690	35.9%
Interfund Transfers:						
-	-	75,000	435 - Equipment Reserve Fund	25,000	-	-
275,094	550,036	202,600	Contingency/Fund Balance	231,900	698,722	301.3%
\$ 3,708,124	\$ 3,915,939	\$ 3,960,600	TOTAL REQUIREMENTS	\$ 3,299,000	\$ 2,032,634	61.6%

Actual 2010-11	Actual 2011-12	Budget 2011-12	RECAP: Revenues:	Budget 2012-13	Actual 12/31/12	Percent of Budget
\$ 3,042,800	\$ 3,318,300	\$ 3,318,300	ISF Charges	\$ 2,645,600	\$ 1,321,614	50.0%
239,609	207,328	251,000	Departmental income	265,600	125,497	47.3%
44,877	115,217	47,700	Other income	72,800	35,487	48.7%
3,327,286	3,640,845	3,617,000	Total revenues	2,984,000	1,482,598	49.7%
Expenditures:						
3,433,030	3,365,903	3,683,000	Departmental expenditures	3,042,100	1,333,912	43.8%
-	-	75,000	Interfund transfers	25,000	-	-
\$ 3,433,030	\$ 3,365,903	\$ 3,758,000	Total expenditures	\$ 3,067,100	\$ 1,333,912	43.5%

Actual 6/30/11	Budget 6/30/11	Memo: Fund Balance by Program:	Budget 6/30/12	Actual 6/30/12	Actual 12/31/12
\$ 155,874	\$ 268,600	Internal Services	\$ 200,000	\$ 435,559	\$ 614,661
119,220	75,000	Law Library	115,000	114,477	84,061
\$ 275,094	\$ 343,600	Totals	\$ 315,000	550,036	698,722

RESOURCES AND REQUIREMENTS

Josephine County

COUNTY BUILDINGS AND FLEET FUND (402)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 163,613	\$ 136,120	\$ 264,100	Beginning Fund Balance - Building O&M	\$ 144,100	\$ 175,679	121.9%
289,929	308,843	350,000	Beginning Fund Balance - County Fleet	277,000	327,269	118.1%
4,204	1,840	4,000	Interest Income	3,500	1,199	34.3%
			Revenues generated by departments:			
1,818,717	1,881,112	1,889,000	Building O & M	1,887,800	915,119	48.5%
1,077,135	1,110,541	1,261,000	Fleet	836,900	309,098	36.9%
\$ 3,353,598	\$ 3,438,456	\$ 3,768,100	TOTAL RESOURCES	\$ 3,149,300	\$ 1,728,364	54.9%
			REQUIREMENTS			
			Operating Expenditures:			
\$ 1,713,714	\$ 1,708,397	\$ 1,915,100	Building Operations and Maintenance (O & M)	\$ 1,806,100	\$ 719,610	39.8%
777,984	815,063	951,600	County Fleet	725,200	271,628	37.5%
			Interfund Transfers:			
133,800	133,800	133,800	430 - Property Reserve Fund - Building O & M	71,500	-	0.0%
214,137	208,248	273,700	435 - Equipment Reserve Fund - Fleet	150,700	56,586	37.5%
69,000	70,000	70,000	201 - Public Works Fund - for Fleet management	50,000	25,002	50.0%
444,963	502,948	423,900	Contingency/Fund Balance	345,800	655,538	189.6%
\$ 3,353,598	\$ 3,438,456	\$ 3,768,100	TOTAL REQUIREMENTS	\$ 3,149,300	\$ 1,728,364	54.9%

Actual 6/30/10	Actual 6/30/11	Budget 6/30/11	MEMO - Fund Balance by Program:	Budget 6/30/12	Actual 6/30/12	Actual 12/31/12
\$ 163,613	\$ 136,120	\$ 264,100		Building O & M	\$ 144,100	\$ 175,679
289,929	308,843	350,000	County Fleet	277,000	327,269	283,667
\$ 453,542	\$ 444,963	\$ 614,100	Totals	\$ 421,100	\$ 502,948	\$ 655,538

RESOURCES AND REQUIREMENTS

Josephine County

INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 6,650	\$ 336,485	\$ -	Beginning fund balance	\$ 250,000	\$ 559,156	223.7%
-	455,810	476,000	Charges for Services - Workers Comp	476,000	145,576	30.6%
1,475,651	759,870	760,000	Insurance Charges to Departments	300,000	149,970	50.0%
3,497	1,318	1,200	Interest Income	1,200	420	35.0%
-	119,278	2,800	Insurance Proceeds and Reimbursements	2,800	12,421	443.6%
\$ 1,485,798	\$ 1,672,761	\$ 1,240,000	TOTAL RESOURCES	\$ 1,030,000	\$ 867,543	
			REQUIREMENTS			
\$ 1,119,313	1,078,605	1,201,000	Materials and Services	\$ 986,000	\$ 698,221	70.8%
			Interfund Transfer:			
\$ 30,000	35,000	35,000	262 - Building & Safety Fund	40,000	19,998	50.0%
336,485	559,156	4,000	Contingency/Fund Balance(Deficit)	4,000	149,324	3733.1%
\$ 1,485,798	\$ 1,672,761	\$ 1,240,000	TOTAL REQUIREMENTS	\$ 1,030,000	\$ 867,543	

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 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 814,487	\$ 563,661	\$ 550,000	Beginning fund balance	\$ 10,000	\$ 13,344	133.4%
140,000	530,652	575,000	Charges to departments	325,000	129,000	39.7%
3,011	600	2,000	Interest	600	6	1.0%
\$ 957,498	\$ 1,094,913	\$ 1,127,000	TOTAL RESOURCES	\$ 335,600	\$ 142,350	
			REQUIREMENTS			
\$ 393,837	\$ 1,081,569	\$ 1,127,000	Personal Services	\$ 325,600	\$ 149,222	45.8%
563,661	13,344	-	Contingency/Fund Balance	10,000	(6,872)	-68.7%
\$ 957,498	\$ 1,094,913	\$ 1,127,000	TOTAL REQUIREMENTS	\$ 335,600	\$ 142,350	

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 2012-13		
Actual Second Preceding Year 2010-11	Actual First Preceding Year 2011-12	Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
			RESOURCES			
\$ 248,226	\$ 253,074	\$ 209,000	Beginning Fund Balance	\$ 253,000	\$ 270,392	106.9%
798	779	900	Interest Income	-	353	
49,515	-	-	Miscellaneous	-	-	
			Interfund Transfers:			
1,639,000	1,300,000	1,522,700	201 - Public Works Fund	826,500	200,000	24.2%
\$ 1,937,539	\$ 1,553,853	\$ 1,732,600	TOTAL RESOURCES	\$ 1,079,500	\$ 470,745	
			REQUIREMENTS			
\$ 1,684,465	\$ 1,283,461	\$ 1,522,700	Capital Outlay	\$ 826,500	\$ 327,670	39.6%
253,074	270,392	209,900	Contingency/Fund Balance	253,000	143,075	56.6%
\$ 1,937,539	\$ 1,553,853	\$ 1,732,600	TOTAL REQUIREMENTS	\$ 1,079,500	\$ 470,745	

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 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 1,364,552	\$ 1,385,536	\$ 1,400,000	Beginning fund balance	\$ 1,350,000	\$ 1,470,456	108.9%
10,530	5,919	12,000	Interest Income	11,000	2,389	21.7%
93,787	77,137	400,000	Property Sales - Parks	405,000	-	0.0%
-	-	200,000	Property Sales - General Fund	270,000	141,120	52.3%
99,839	2,472	-	Capital grants for Parks	186,000	-	0.0%
-	-	-	Capital grants for Fair	65,000	-	0.0%
-	10,421	-	Dimmick Property Grant	-	6,051	
-	250,924	575,000	Dept of Energy Grant (DOE)	343,200	67,307	19.6%
-	-	-	Miscellaneous - DOE Project - Energy Credits	336,500	30,051	8.9%
11,150	47,640	-	Miscellaneous Income	20,000	1,301	6.5%
			Interfund Payments:			
-	-	95,000	202 - Public Works Special Projects Fund	-	-	
-	-	60,000	210 - Grant Projects Fund - Econ Develop	-	-	
10,000	-	10,000	221 - Fairgrounds Fund	-	-	
2,400	2,400	2,400	243 - Adult Corrections Fund	2,400	-	0.0%
133,800	133,800	133,800	402 - County Buildings and Fleet Fund	71,500	-	0.0%
-	-	-	702 - George Borders Memorial Trust Fund	-	-	
\$ 1,726,058	\$ 1,916,249	\$ 2,888,200	TOTAL RESOURCES	\$ 3,060,600	\$ 1,718,675	
			REQUIREMENTS			
\$ 340,522	\$ 445,793	\$ 978,200	Capital Outlay	\$ 978,200	\$ 557,967	57.0%
1,385,536	1,470,456	1,910,000	Contingency/Ending Fund Balance	2,082,400	1,160,708	55.7%
\$ 1,726,058	\$ 1,916,249	\$ 2,888,200	TOTAL REQUIREMENTS	\$ 3,060,600	\$ 1,718,675	

Josephine County
Analysis of Fund 430 - Property Reserve Fund
Six months ended Dec 31, 2012

	Total	General Government 193010	Prop Mngt Pansy Ln 192000	Prop Mngt Dimmick 192020	BOM Energy Grant 391110	BOM Energy Grant 391120	Ferguson House 276943	Fair 381110	Parks 201110
Fund Balance - July 1, 2012	\$ 1,470,456	\$ 1,293,847	\$ -	\$ -	\$ 155,469	\$ -	\$ 9,600	\$ -	\$ 11,540
Revenues:									
Property sales - Park Property	-	-	-	-	-	-	-	-	-
Property sales - General Govt	141,120	141,120	-	-	-	-	-	-	-
Property Rental Income - Pansy Ln	1,301	-	1,301	-	-	-	-	-	-
Interest	2,389	2,389	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Energy Grants (Avista / Energy Trust OR)	30,051	-	-	-	-	30,051	-	-	-
DEO - ARRA Grant	67,307	-	-	-	-	67,307	-	-	-
Capital Grant - Parks	-	-	-	-	-	-	-	-	-
Capital Grant - Fair	-	-	-	-	-	-	-	-	-
Dimmick Property Grant	6,051	-	-	6,051	-	-	-	-	-
Fair Sign - Misc Income	-	-	-	-	-	-	-	-	-
Total Current Year Revenue	248,219	143,509	1,301	6,051	-	97,358	-	-	-
Expenditures:									
Buildings and Improvements	557,967	2,286	32,574	5,743	182,841	334,524	-	-	-
Clean-up costs for property sales	-	-	-	-	-	-	-	-	-
Total Current Year Expenses	557,967	2,286	32,574	5,743	182,841	334,524	-	-	-
Fund Balance - Dec 31, 2012	\$ 1,160,708	\$ 1,435,070	\$ (31,273)	\$ 308	\$ (27,372)	\$ (237,166)	\$ 9,600	\$ -	\$ 11,540

	PropM	PropM	PropM	BOM	BOM	BOM	BOM	BOM	BOM	Fair	Fair	Parks	Parks	Parks
Buildings and Improvements by project:														
Gen Govt Property Maint/Clean Up	15,000	-	-	-	-	15,000	-	-	-	-	-	-	-	-
Pansy Ln Property Upgrades	32,574	-	32,574	-	-	-	-	-	-	-	-	-	-	-
Dimmick Property Grant	5,743	-	-	5,743	-	-	-	-	-	-	-	-	-	-
Gen Govt Property Maint/Utilities	2,286	-	-	2,286	-	-	-	-	-	-	-	-	-	-
Courthouse Upgrades/Renovations	62,477	-	-	-	-	62,477	-	-	-	-	-	-	-	-
CJ Office Bldg Maint/HVAC Replace	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jail- HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP Library - HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Justice Lighting Project (facilities)	105,264	-	-	-	-	-	-	-	-	-	-	-	-	-
Justice Energy Grant (DOE)	334,524	-	-	-	-	-	-	-	105,264	-	-	-	-	-
Juvenile Justice - HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile Justice - Intake Security Upgrd	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair Building Repairs/Upgrades	100	-	-	-	-	-	-	-	100	-	-	-	-	-
Washington Annex - Roof Replace	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lighting Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Message Board Repair/Replace	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Whitehorse Redesign/Electrical upgrd	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CXT Turtle Lane	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CXT Fish Hatchery	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CXT Fish Hatchery South	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 557,967	\$ 2,286	\$ 32,574	\$ 5,743	\$ 182,841	\$ 334,524	\$ -	\$ -	\$ 334,524	\$ -	\$ -	\$ -	\$ -	\$ -

RESOURCES AND REQUIREMENTS

Josephine County

EQUIPMENT RESERVE FUND (435)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	This Year 2012-13		
Actual		Adopted Budget First Preceding Year 2011-12		Adopted Budget This Year 2012-13	Actual Six Months 12/31/12	Percent of Budget
Second Preceding Year 2010-11	First Preceding Year 2011-12					
			RESOURCES			
\$ 661,111	\$ 576,476	\$ 550,000	Beginning fund balance	\$ 655,000	\$ 719,567	109.9%
-	-	-	Federal grants - Transit	-	-	
4,938	2,343	7,900	Interest	7,100	1,285	18.1%
19,104	8,930	-	Miscellaneous Income	-	19,209	
			Interfund Payments:			
118,800	122,100	122,100	100 - General Fund	15,000	7,500	50.0%
-	200,000	200,000	201 - Public Works Fund - Radio Infrastructure	-	-	
570,000	100,000	71,700	201 - Public Works Fund	330,000	250,000	75.8%
-	26,981	-	221 - Fairgrounds Fund	-	-	
-	10,780	15,000	223 - County Clerk Records Fund	-	-	
-	-	10,000	224 - Public Land Corner Preservation Fund	-	-	
-	400,000	400,000	240 - Public Safety Fund - Sheriff - Radio	-	-	
155,574	393,974	531,600	245 - Transit Fund	128,200	12,982	10.1%
-	-	75,000	401 - Internal Services Fund	25,000	-	
221,282	135,899	273,700	402 - County Bldgs and Fleet Fund - Fleet	150,700	43,604	28.9%
-	-	-	735 - Sheriff Forfeiture Fund	-	-	
-	-	-	702 - Library Trust Fund -George Borders	-	-	
\$ 1,750,809	\$ 1,977,483	\$ 2,257,000	TOTAL RESOURCES	\$ 1,311,000	\$ 1,054,147	
			REQUIREMENTS			
\$ 1,174,333	\$ 1,257,916	\$ 1,799,100	Capital Outlay	\$ 883,900	\$ 471,771	53.4%
576,476	719,567	457,900	Contingency/Fund Balance	427,100	582,376	136.4%
\$ 1,750,809	\$ 1,977,483	\$ 2,257,000	TOTAL REQUIREMENTS	\$ 1,311,000	\$ 1,054,147	

Josephine County
 Analysis of Fund 435 - Equipment Reserve Fund
 Six Months ended December 31, 2012

	Total	General Government 191110	Assess & Tax System 101110	Fleet 343350	Public Works 343400	Transit 353700
Fund Balance - July 1, 2012	\$ 719,567	\$ 41,859	\$ 547,177	\$ 160,248	\$ 47,898	\$ (77,615)
Revenues:						
Interest	1,285	1,285				
Transfers in	314,086	-	7,500	43,604	250,000	12,982
Federal grant reimb for bus	-					
Misc items	19,209			19,209		
Total Current Year Revenue	334,580	43,144	554,677	223,061	297,898	(64,633)
Expenditures:						
Equipment and vehicles purchased	471,771	-	256,159		215,612	
Fund Balance - Dec 30, 2012	<u>582,376</u>	<u>43,144</u>	<u>298,518</u>	<u>223,061</u>	<u>82,286</u>	<u>(64,633)</u>

Adopted Expenditure Budget - Capital List:

Main	Description	Budget	Actual	Budget Remaining
GEN	Replace A&T System	250,000	256,159	(6,159)
PW	Gradall XL4100 4X6	330,000	215,612	114,388
TRAN	Demand Response Dispatch Equip	52,000	-	52,000
TRAN	Passive Braking Systems	76,200	-	76,200
ISF	Network Maint/Replacement	25,000	-	25,000
FLEET	County Fleet Vehicle Replace.	150,700	-	150,700
		<u>883,900</u>	<u>471,771</u>	<u>412,129</u>

Josephine County
 Mid Year Budget Review
 2012-13
 Payroll Analysis

Fund	Fund Name	Salaries and Wages		Percent of Budget
		Current Budget This Year	Actual Six Months 12/31/12	
100	General	\$ 1,773,400	\$ 880,806	49.7%
201	Public Works	2,452,800	1,234,928	50.3%
210	Grant Projects	83,000	40,348	48.6%
221	Fairgrounds	146,700	64,062	43.7%
224	Public Land Corner Preservation	81,200	32,858	40.5%
240	Public Safety	3,662,300	1,956,219	53.4%
243	Adult Corrections	1,538,000	747,873	48.6%
245	Transit	449,100	227,297	50.6%
246	Juvenile Justice Special Programss	97,000	52,795	54.4%
248	District Attorney Special Programs	30,000	10,500	35.0%
250	Mental Health	110,400	36,831	33.4%
255	Public Health	1,038,800	473,012	45.5%
258	Commission for Children & Families	80,000	37,059	46.3%
260	Parks	233,000	98,025	42.1%
262	Building and Safety	308,000	147,587	47.9%
401	Administrative Internal Service	1,675,100	817,487	48.8%
402	County Building and Fleet	629,900	324,992	51.6%
415	Payroll Reserve	215,600	148,836	69.0%
530	Airports	92,400	41,769	45.2%
Totals		<u>\$ 14,696,700</u>	<u>\$ 7,373,284</u>	<u>50.2%</u>



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(End of Josephine County Mid-Year Report)