

STATISTICAL SECTION



## INFORMATION ABOUT THE STATISTICAL SECTION

The purpose of this Statistical Section is to provide additional information about the economic condition of Josephine County. It is organized around five objectives, as described below.

**Information about financial trends.** The following schedules are intended to help the reader assess how the County's financial position has changed over time. The Notes to Financial Statements – Note 1, Section B describes the financial statements that these schedules are derived from and Section C describes the basis of accounting used for government-wide and governmental fund financial statements.

- **Government-wide Net Position by Component** schedule for the last ten fiscal years. The data is broken down by the Governmental Activities and Business-type Activities conducted by the County, and is derived from the Statement of Net Assets for each of the fiscal years.
- **Government-wide Changes in Net Position** schedule for each of the last ten fiscal years. This schedule is derived from the Statement of Activities for each of the fiscal years. Fiscal 2013 shows the financial effect of the reduction of the O&C funding in Public Safety from Fiscal 2012. Fiscal 2014 shows an increase in General Government revenue due to timber sales related to the fires on county lands during summer 2013 and additional PILT (payment in lieu of taxes) deposit. And Public Works received ODOT grant funding for bridge and capital improvements.
- **Fund Balances of Governmental Funds** schedule for each of the last ten fiscal years. This schedule is derived from the Balance Sheet of the governmental funds for each of the fiscal years. The growth in fund balance reflects a portion of safety net monies being carried over through Fiscal 2011, in anticipation of the loss of the O&C funding, and slowly declining through Fiscal 2014 in the Public Safety Fund.
- **Changes in Fund Balances of Governmental Funds** for each of the last ten fiscal years. This schedule shows a fairly stable level in revenues and expenditures through fiscal 2011 followed by reductions associated with the changes related to the loss of the O&C funding in Public Safety Fund.

**Information about revenue capacity.** The following schedules provide information about the County's ability to generate its primary own-source revenue, which are property taxes. They give trend information and show that the County is not dependent on any one or small group of taxpayers.

- **Assessed and Real Market Values of Taxable Property** shows the gap between the market values and assessed values of taxable property due to the limitation imposed on assessed values by Ballot Measure 50. In fiscal 2009 this gap was reduced due to the drop in real market values caused by the economic downturn. However, under Measure 50, assessed values of individual properties continue to increase, generally by 3% annually, unless they exceed real market value.

Information about revenue capacity (continued).

- **Direct and Overlapping Tax Rates** provides information on how property taxpayers in different parts of the County have different total tax rates, depending on the jurisdiction and taxing districts they are in.
- **Principal Property Taxpayers** shows that the top ten taxpayers own less than 4% (3.96%) of taxable property, compared to 3.32% nine years earlier. The County is not highly vulnerable to the loss of any single taxpayer.
- **Property Tax Levies and Collections** show that the County collects well over 90% of property taxes within the first year that they are levied.

**Information about debt capacity.** These schedules provide trend information about the County's use of debt to finance its operations and show that the County is well below its legal debt margin.

- Ratios of Outstanding Debt by Type
- Ratios of General Bonded Debt Outstanding
- Computation of Direct and Overlapping Bonded Debt
- Legal Debt Margin Information

**Demographic and economic information.** These schedules provide information about demographic and economic indicators to help the reader assess the economic health of Josephine County.

- **Demographic Statistics** indicates that there has been a fairly steady population growth and increase in personal income in the county through 2008, with a general flattening of growth since. The unemployment rate is still high.
- **Principal Employers** shows that employment in the county is not dominated by any one or two employers.

**Operating Information.** The information in these schedules is intended to help readers understand how the County's financial information relates to the services it provides and the activities it performs.

- **Full-time Equivalent County Government Employees by Function** shows the fairly consistent number of full-time equivalent employees through 2008, with the sharp drop in 2013 due to layoffs and outsourcing of functions as a response to the loss of O&C funding. The schedule also shows the trends in headcount by function.
- **Operating Indicators by Function** indicates the change over ten years in certain activities that are part of the County's operations.
- **Capital Asset Statistics by Function** shows that facilities maintained by the County have remained level, in spite of the population growth that occurred over the time period represented.

**JOSEPHINE COUNTY, OREGON**

**Net Position by Component**

Last Ten Fiscal Years

(accrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental Activities:</b>										
Net investment in capital assets	\$46,841,750	\$46,731,176	\$47,478,186	\$48,087,945	\$50,788,250	\$52,182,424	\$51,372,719	\$51,062,647	\$50,837,840	\$52,797,683
Restricted	18,691,104	20,854,678	18,261,754	16,030,085	11,421,718	10,205,867	11,229,151	8,936,245	8,435,968	10,456,484
Unrestricted	(2,056,077)	2,112,202	192,838	(1,541,258)	(8,477,984)	(2,613,109)	1,228,258	2,457,098	(4,474,593)	(10,776,239)
Total Governmental Activities net position	<u>\$63,476,777</u>	<u>\$69,698,056</u>	<u>\$65,932,778</u>	<u>\$62,576,772</u>	<u>\$53,731,984</u>	<u>\$59,775,182</u>	<u>\$63,830,128</u>	<u>\$62,455,990</u>	<u>\$54,799,215</u>	<u>\$52,477,928</u>
<b>Business-type Activities:</b>										
Net investment in capital assets	\$2,906,167	\$2,792,408	\$2,823,021	\$3,141,932	\$3,695,039	\$3,959,988	\$3,779,346	\$3,531,783	\$3,696,924	\$4,885,991
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	163,974	184,878	210,457	318,631	332,088	321,656	120,391	94,609	119,065	(32,855)
Total Business-type Activities net position	<u>\$3,070,141</u>	<u>\$2,977,286</u>	<u>\$3,033,478</u>	<u>\$3,460,563</u>	<u>\$4,027,127</u>	<u>\$4,281,644</u>	<u>\$3,899,737</u>	<u>\$3,626,392</u>	<u>\$3,815,989</u>	<u>\$4,853,136</u>
<b>Primary Government:</b>										
Net investment in capital assets	\$49,747,917	\$49,523,584	\$50,301,207	\$51,229,877	\$54,483,289	\$56,142,412	\$55,152,065	\$54,594,430	\$54,534,764	\$57,683,674
Restricted	18,691,104	20,854,678	18,261,754	16,030,085	11,421,718	10,205,867	11,229,151	8,936,245	8,435,968	10,456,484
Unrestricted	(1,892,103)	2,297,080	403,295	(1,222,627)	(8,145,896)	(2,291,453)	1,348,649	2,551,707	(4,355,528)	(10,809,094)
Total Primary Government net position	<u>\$66,546,918</u>	<u>\$72,675,342</u>	<u>\$68,966,256</u>	<u>\$66,037,335</u>	<u>\$57,759,111</u>	<u>\$64,056,826</u>	<u>\$67,729,865</u>	<u>\$66,082,382</u>	<u>\$58,615,204</u>	<u>\$57,331,064</u>

**Notes:**

(1) The balances as of June 30, 2009 include the Other Post-Employment Benefit (OPEB) Obligation for the first time.



Deputy K and Skip Visit Riverside Elementary.

**JOSEPHINE COUNTY, OREGON**

**Changes in Net Position**  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Expenses:</b>										
Governmental Activities:										
General Government	\$4,505,267	\$3,554,768	\$3,105,746	\$3,466,313	\$4,196,167	\$3,714,535	\$4,169,333	\$4,421,902	\$5,490,665	\$5,333,485
Public Safety	18,288,469	18,674,398	20,288,250	20,580,502	20,389,206	13,047,467	14,228,864	12,639,557	20,227,744	18,369,217
Public Works	5,350,527	8,213,897	9,551,563	9,167,351	8,315,014	5,513,277	8,115,856	6,008,055	8,645,054	7,639,966
Culture and Recreation	2,398,748	2,569,225	2,457,628	2,234,542	2,650,036	2,266,034	1,938,876	1,971,854	2,256,227	2,928,600
Community Development	2,971,068	3,057,506	4,295,501	3,553,741	3,455,163	2,700,033	2,526,855	3,228,773	3,695,079	2,857,901
Health & Human Services	8,124,116	8,074,595	7,995,407	8,993,704	9,392,933	8,672,301	9,172,304	9,607,870	13,018,144	12,373,960
Interest on long-term debt	1,251,165	1,221,383	993,901	958,424	940,402	816,018	843,521	874,761	909,541	964,896
<b>Total Governmental Activities expenses</b>	<b>\$42,889,360</b>	<b>\$45,365,772</b>	<b>\$48,687,996</b>	<b>\$48,954,577</b>	<b>\$49,338,921</b>	<b>\$36,729,665</b>	<b>\$40,995,609</b>	<b>\$38,752,772</b>	<b>\$54,242,455</b>	<b>\$50,468,025</b>
Business-type Activities:										
Jail Commissary	\$36,600	\$66,893	\$64,104	\$66,071	\$109,769	\$59,355	\$47,121	\$25,351	\$22,172	\$30,050
County Airports	609,390	719,103	780,848	556,937	764,224	1,048,085	1,197,776	1,114,425	855,386	905,068
<b>Total Business-type Activities expenses</b>	<b>645,990</b>	<b>785,996</b>	<b>844,952</b>	<b>623,008</b>	<b>873,993</b>	<b>1,107,440</b>	<b>1,244,897</b>	<b>1,139,776</b>	<b>877,558</b>	<b>935,118</b>
<b>Total Primary Government expenses</b>	<b>\$43,535,350</b>	<b>\$46,151,768</b>	<b>\$49,532,948</b>	<b>\$49,577,585</b>	<b>\$50,212,914</b>	<b>\$37,837,105</b>	<b>\$42,240,506</b>	<b>\$39,892,548</b>	<b>\$55,120,013</b>	<b>\$51,403,143</b>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$966,763	\$2,636,988	\$1,714,988	\$1,781,670	\$1,749,282	\$2,780,516	\$4,423,670	\$2,533,724	\$2,161,062	\$5,028,682
Public Safety	1,856,199	1,854,259	1,883,974	2,082,170	1,839,528	1,922,597	1,856,768	3,214,522	2,820,479	2,797,902
Public Works	227,253	296,886	146,557	295,575	305,253	213,775	1,336,719	791,002	173,755	1,309,693
Culture and Recreation	1,178,971	1,449,110	1,399,433	1,403,855	1,522,923	1,255,665	1,210,303	2,412,734	502,549	1,628,980
Community Development	2,381,508	2,018,546	1,278,033	1,214,792	1,507,512	1,549,752	400,804	424,680	513,061	709,155
Health & Human Services	1,360,527	1,692,426	1,425,936	1,694,825	1,519,911	1,554,051	1,166,183	1,132,722	1,479,865	1,417,286
Operating Grants and Contributions	26,709,265	21,822,753	21,632,056	22,903,460	21,425,013	21,030,079	23,055,489	23,291,506	25,599,903	27,049,324
Capital Grants and Contributions	56,000	3,464,680	304,227	371,099	702,874	185,365	1,524,000	1,934,500	1,870,568	1,357,012
Intrest on Long Term Debt	-	-	-	-	-	-	-	11,904	23,170	14,565
<b>Total Governmental Activities program revenues</b>	<b>\$34,736,486</b>	<b>\$35,235,648</b>	<b>\$29,785,204</b>	<b>\$31,747,446</b>	<b>\$30,572,296</b>	<b>\$30,491,800</b>	<b>\$34,973,936</b>	<b>\$35,747,294</b>	<b>\$35,144,412</b>	<b>\$41,312,599</b>
Business-type Activities:										
Charges for Services:										
Jail Commissary	\$63,606	\$45,450	\$78,142	\$91,468	\$130,294	\$94,918	\$49,777	\$189,565	\$25,296	\$148,171
County Airports	450,831	521,850	427,165	517,754	577,152	573,664	659,632	660,346	679,936	520,085
Capital Grants and Contributions	1,062,974	111,338	369,689	415,978	720,847	723,200	190,152	133,231	429,252	1,361,109
<b>Total Business-type Activities program revenues</b>	<b>1,577,411</b>	<b>678,638</b>	<b>874,996</b>	<b>1,025,200</b>	<b>1,428,293</b>	<b>1,391,782</b>	<b>899,561</b>	<b>983,142</b>	<b>1,134,484</b>	<b>2,029,365</b>
<b>Total Primary Government program revenues</b>	<b>\$36,313,897</b>	<b>\$35,914,286</b>	<b>\$30,660,200</b>	<b>\$32,772,646</b>	<b>\$32,000,589</b>	<b>\$31,883,582</b>	<b>\$35,873,497</b>	<b>\$36,730,436</b>	<b>\$36,278,896</b>	<b>\$43,341,964</b>
Net (expenses) revenues:										
Governmental Activities	(\$8,152,874)	(\$10,130,124)	(\$18,902,792)	(\$17,207,131)	(\$18,766,625)	(\$6,237,865)	(\$6,021,673)	(\$3,005,478)	(\$19,098,043)	(\$9,155,426)
Business-type Activities	931,421	(107,358)	30,044	402,192	554,300	284,342	(345,336)	(156,634)	256,926	1,094,247
<b>Total Primary Government net expense</b>	<b>(\$7,221,453)</b>	<b>(\$10,237,482)</b>	<b>(\$18,872,748)</b>	<b>(\$16,804,939)</b>	<b>(\$18,212,325)</b>	<b>(\$5,953,523)</b>	<b>(\$6,367,009)</b>	<b>(\$3,162,112)</b>	<b>(\$18,841,117)</b>	<b>(\$8,061,179)</b>

(Continued on the next page)

**JOSEPHINE COUNTY, OREGON**

**Changes in Net Position (Continued)**

Last Ten Fiscal Years  
(accrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Net (expenses) revenues (from previous page):										
Governmental Activities	(\$8,152,874)	(\$10,130,124)	(\$18,902,792)	(\$17,207,131)	(\$18,766,625)	(\$6,237,865)	(\$6,021,673)	(\$3,005,478)	(\$19,098,043)	(\$9,155,426)
Business-type Activities	931,421	(107,358)	30,044	402,192	554,300	284,342	(345,336)	(156,634)	256,926	1,094,247
Total Primary Government net expense	<u>(\$7,221,453)</u>	<u>(\$10,237,482)</u>	<u>(\$18,872,748)</u>	<u>(\$16,804,939)</u>	<u>(\$18,212,325)</u>	<u>(\$5,953,523)</u>	<u>(\$6,367,009)</u>	<u>(\$3,162,112)</u>	<u>(\$18,841,117)</u>	<u>(\$8,061,179)</u>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Taxes:										
Property Taxes	\$4,390,498	\$4,661,545	\$4,891,102	\$4,848,368	\$4,872,179	\$4,743,954	\$4,678,410	\$5,460,036	\$5,591,151	\$5,728,687
Unrestricted O&C Revenue Safety Net Support	11,895,928	10,728,352	9,655,517	8,701,886	4,910,825	4,685,831	4,201,955	4,779,734	6,440,066	-
Investment Earnings	1,576,486	970,106	613,695	323,671	149,333	125,770	102,792	93,819	134,860	254,643
Transfers	43,937	(8,600)	(22,800)	(22,800)	(10,500)	31,000	37,200	46,500	68,900	57,100
Total Governmental Activities	<u>\$17,906,849</u>	<u>\$16,351,403</u>	<u>\$15,137,514</u>	<u>\$13,851,125</u>	<u>\$9,921,837</u>	<u>\$9,586,555</u>	<u>\$9,020,357</u>	<u>\$10,380,089</u>	<u>\$12,234,977</u>	<u>\$6,040,430</u>
Business-type Activities:										
Investment Earnings	\$8,110	\$5,903	\$3,348	\$2,093	\$1,764	\$1,175	\$629	\$480	\$1,571	-
Transfers	(43,937)	8,600	22,800	22,800	10,500	(31,000)	(37,200)	(46,500)	(68,900)	(57,100)
Total Business-type Activities	<u>(35,827)</u>	<u>14,503</u>	<u>26,148</u>	<u>24,893</u>	<u>12,264</u>	<u>(29,825)</u>	<u>(36,571)</u>	<u>(46,020)</u>	<u>(67,329)</u>	<u>(57,100)</u>
Total Primary Government	<u>\$17,871,022</u>	<u>\$16,365,906</u>	<u>\$15,163,662</u>	<u>\$13,876,018</u>	<u>\$9,934,101</u>	<u>\$9,556,730</u>	<u>\$8,983,786</u>	<u>\$10,334,069</u>	<u>\$12,167,648</u>	<u>\$5,983,330</u>
<b>Change in Net Position:</b>										
Governmental Activities	\$9,753,975	\$6,221,279	(\$3,765,278)	(\$3,356,006)	(\$8,844,788)	\$3,348,690	\$2,998,684	\$7,374,611	(\$6,863,066)	(\$3,114,996)
Business-type Activities	895,594	(92,855)	56,192	427,085	566,564	254,517	(381,907)	(202,654)	189,597	1,037,147
Total Primary Government	<u>\$10,649,569</u>	<u>\$6,128,424</u>	<u>(\$3,709,086)</u>	<u>(\$2,928,921)</u>	<u>(\$8,278,224)</u>	<u>\$3,603,207</u>	<u>\$2,616,777</u>	<u>\$7,171,957</u>	<u>(\$6,673,469)</u>	<u>(\$2,077,849)</u>

Note: 2017 Business type Activities adjusted due to a prior years error

**JOSEPHINE COUNTY, OREGON**

**Fund Balances of Governmental Funds**

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	3,952,683	3,598,996	3,462,700	-	-	-	-	-	-	-
GASB 54:										
Unassigned				2,708,775	2,406,543	3,167,160	5,124,840	3,944,222	3,441,012	4,689,396
Total General Fund	<u>\$ 3,952,683</u>	<u>\$ 3,598,996</u>	<u>\$ 3,462,700</u>	<u>\$ 2,708,775</u>	<u>\$ 2,406,543</u>	<u>\$ 3,167,160</u>	<u>\$ 5,124,840</u>	<u>\$ 3,944,222</u>	<u>\$ 3,441,012</u>	<u>\$ 4,689,396</u>
All other governmental funds:										
Reserved/Nonspendable	\$ 627,054	\$ 1,162,807	\$ 414,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	24,247,936	26,728,405	25,076,912	-	-	-	-	-	-	-
Debt service funds	-	168,214	165,430	-	-	-	-	-	-	-
Capital project funds	2,758,755	6,036,704	5,213,017	-	-	-	-	-	-	-
Permanent funds	208,788	222,803	-	-	-	-	-	-	-	-
GASB 54:										
Nonspendable				1,060,372	1,228,215	1,119,672	1,017,672	984,672	414,672	1,070,410
Restricted				12,324,318	10,068,383	9,321,976	10,753,102	9,402,545	5,520,020	9,386,075
Committed				-	-	-	-	-	-	-
Assigned				14,458,977	5,994,351	7,148,045	8,090,301	11,511,706	6,125,813	9,387,847
Unassigned				(143,976)	(282,568)	-	-	(36,196)	12,000,065	-
Total all other governmental funds	<u>\$ 27,842,533</u>	<u>\$ 34,318,933</u>	<u>\$ 30,870,031</u>	<u>\$ 27,699,691</u>	<u>\$ 17,008,381</u>	<u>\$ 17,589,693</u>	<u>\$ 19,861,075</u>	<u>\$ 21,862,727</u>	<u>\$ 24,060,570</u>	<u>\$ 19,844,332</u>
Total Fund Balance	<u>\$ 31,795,216</u>	<u>\$ 37,917,929</u>	<u>\$ 34,332,731</u>	<u>\$ 30,408,466</u>	<u>\$ 19,414,924</u>	<u>\$ 20,756,853</u>	<u>\$ 24,985,915</u>	<u>\$ 25,806,949</u>	<u>\$ 27,501,582</u>	<u>\$ 24,533,728</u>

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



**JOSEPHINE COUNTY, OREGON**

**Changes in Fund Balances of Governmental Funds**

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues:</b>										
Taxes	\$ 4,438,328	\$ 4,581,410	\$ 4,826,026	\$ 4,824,573	\$ 4,807,750	\$ 4,788,366	\$ 4,652,273	\$ 5,427,806	\$ 5,594,893	\$ 5,732,814
Fees and Charges for Services	7,812,689	7,735,370	6,730,365	7,008,388	7,031,687	6,926,475	8,333,988	7,762,198	8,102,793	10,634,675
Intergovernmental Revenues	36,699,746	35,523,619	31,311,196	31,891,433	27,023,002	25,885,933	29,769,933	28,560,425	32,038,593	28,309,706
Interfund Charges for Services	1,753,682	1,598,320	1,531,425	1,572,381	1,670,473	1,335,350	1,447,116	1,475,199	1,541,517	1,608,475
Other Revenues	3,238,630	2,644,969	1,378,407	1,399,594	1,213,872	1,384,316	1,072,568	1,213,211	1,315,863	760,475
<b>Total Revenues</b>	<b>\$53,943,075</b>	<b>\$52,083,688</b>	<b>\$45,777,419</b>	<b>\$46,696,369</b>	<b>\$41,746,784</b>	<b>\$40,320,440</b>	<b>\$45,275,878</b>	<b>\$44,438,839</b>	<b>\$48,593,660</b>	<b>\$47,046,145</b>
<b>Expenditures:</b>										
General Government	\$3,767,602	\$3,034,443	\$3,343,636	\$2,909,254	\$3,733,693	\$3,469,761	\$3,326,861	\$4,645,112	\$4,030,808	\$3,914,817
Public Safety	18,149,093	17,718,712	18,761,904	19,348,194	19,264,881	11,809,958	12,734,390	13,886,558	14,790,370	15,641,377
Public Works	9,415,379	7,258,275	8,564,515	8,934,164	9,639,342	6,280,509	7,235,047	7,052,532	5,935,930	7,868,575
Culture & Recreation	2,347,670	2,682,453	2,410,184	2,400,484	2,415,588	1,800,754	1,525,907	1,719,057	1,838,345	3,049,972
Community Development	2,885,006	2,902,631	4,049,645	3,411,218	3,440,039	2,668,649	2,498,186	3,335,732	3,515,145	2,791,015
Human Services	7,792,849	7,887,824	7,594,218	8,818,945	9,144,318	8,363,589	8,897,957	9,573,640	12,214,324	11,889,640
Debt Service - Principal	1,170,208	1,296,925	1,315,323	1,390,594	1,455,869	1,248,623	1,283,844	1,307,636	1,330,562	1,359,584
Debt Service - Interest	948,524	914,495	779,645	748,018	723,744	897,260	915,875	939,113	967,414	999,699
Debt Service - Bond issuance cost	-	127,103	-	-	57,880	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$46,476,331</b>	<b>\$43,822,861</b>	<b>\$46,819,070</b>	<b>\$47,960,871</b>	<b>\$49,875,354</b>	<b>\$36,539,103</b>	<b>\$38,418,067</b>	<b>\$42,459,380</b>	<b>\$44,622,898</b>	<b>\$47,514,679</b>
<b>Excess of Revenues Over (Under)</b>										
Expenditures	\$7,466,744	\$8,260,827	(\$1,041,651)	(\$1,264,502)	(\$8,128,570)	\$3,781,337	\$6,857,811	\$1,979,459	\$3,970,762	(\$468,534)
<b>Other Financing Sources (Uses):</b>										
Refunding bonds issued	-	\$7,920,000	-	-	\$8,300,000	-	-	-	-	-
Premium (Discount) on refunding bonds	-	391,656	-	-	(198,760)	-	-	-	-	-
Payment to refunding bond escrow agent	-	(8,184,553)	-	-	(8,043,360)	-	-	-	-	-
Loan Proceeds -Brownsfield Clean up	-	-	-	-	-	-	-	1,433,139	-	-
Transfers In	7,550,782	8,228,071	7,471,302	7,443,296	7,061,287	5,472,118	5,184,130	9,258,062	6,643,027	7,774,858
Transfers Out	(10,261,847)	(10,493,288)	(10,014,849)	(10,103,059)	(9,984,139)	(7,866,933)	(7,812,879)	(11,856,161)	(8,912,628)	(10,274,355)
<b>Total Other Financing Sources (Uses)</b>	<b>(\$2,711,065)</b>	<b>(\$2,138,114)</b>	<b>(\$2,543,547)</b>	<b>(\$2,659,763)</b>	<b>(\$2,864,972)</b>	<b>(\$2,394,815)</b>	<b>(\$2,628,749)</b>	<b>(\$1,164,960)</b>	<b>(\$2,269,601)</b>	<b>(\$2,499,496)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 4,755,679</b>	<b>\$ 6,122,713</b>	<b>\$ (3,585,198)</b>	<b>\$ (3,924,265)</b>	<b>\$ (10,993,542)</b>	<b>\$ 1,386,522</b>	<b>\$ 4,229,062</b>	<b>\$ 814,499</b>	<b>\$ 1,701,161</b>	<b>\$ (2,968,030)</b>
<b>Expenditures for Capital Assets</b>	<b>\$6,066,427</b>	<b>\$1,729,467</b>	<b>\$2,105,138</b>	<b>\$1,503,122</b>	<b>\$3,902,049</b>	<b>\$3,307,115</b>	<b>\$910,483</b>	<b>\$1,395,061</b>	<b>\$301,682</b>	<b>\$3,052,933</b>
Debt service as a percentage of noncapital expenditures	5.53%	5.88%	4.92%	4.83%	5.12%	6.90%	6.23%	5.79%	5.47%	5.60%

**JOSEPHINE COUNTY, OREGON**

**Assessed and Real Market Values of Taxable Property**

Last Ten Fiscal Years

Fiscal Year	Total Direct Tax Rate (1)	Assessed Value					Real Market Value	Difference Real Market vs M50 Assessed
		Real	Manufactured Structures	Personal	Utilities	Total		
2007-08	\$0.80	\$5,015,174,748	\$139,087,020	\$110,375,247	\$119,151,000	\$5,383,788,015	\$10,626,563,720	\$5,242,775,705
2008-09	\$0.79	\$5,267,001,884	\$137,773,700	\$119,351,135	\$131,096,850	\$5,655,223,569	\$10,271,803,111	\$4,616,579,542
2009-10	\$0.77	\$5,509,036,303	\$128,920,050	\$116,701,163	\$153,833,660	\$5,908,491,176	\$9,182,833,828	\$3,274,342,652
2010-11	\$0.76	\$5,682,170,356	\$117,201,280	\$122,549,668	\$165,069,620	\$6,086,990,924	\$8,446,479,564	\$2,359,488,640
2011-12	\$0.75	\$5,809,248,807	\$91,260,640	\$114,715,188	\$168,844,380	\$6,184,069,015	\$7,574,999,491	\$1,390,930,476
2012-13	\$0.75	\$5,932,164,669	\$58,435,260	\$112,494,013	\$164,800,900	\$6,267,894,842	\$7,275,733,739	\$1,007,838,897
2013-14	\$0.75	\$6,110,168,109	\$54,857,670	\$108,816,388	\$171,860,700	\$6,445,702,867	\$7,405,557,726	\$959,854,859
2014-15	\$0.82	\$6,353,766,634	\$54,207,640	\$109,898,701	\$186,685,439	\$6,704,558,414	\$8,063,236,663	\$1,358,678,249
2015-16	\$0.81	\$6,808,205,040	\$61,777,990	\$116,090,572	\$217,304,400	\$7,203,378,002	\$8,579,614,421	\$1,376,236,419
2016-17	\$0.81	\$7,110,896,233	\$66,848,710	\$120,441,533	\$226,932,201	\$7,525,118,677	\$9,623,753,520	\$2,098,634,843

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

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

(Above is not taxed due to Measure 50)

Source: Josephine County Assessor's Office

**JOSEPHINE COUNTY, OREGON**

**Direct and Overlapping Property Tax Rates<sup>(1)</sup>**

Last Ten Fiscal Years

Fiscal Year	County Direct Rate				Overlapping Rates													
	Permanent Rate <sup>(2)</sup>	Exempt Bond	Local Option	Total Direct Tax Rate	Cities		Rural Fire Districts				Special School Districts			Josephine Comm Library Dist	Rogue Community College	Kerby Water District	4H Extension	
					Grants Pass	Cave Junction	Applegate	Illinois Valley	Williams	Wolf Creek	Grants Pass 7	Three Rivers	So. OR. ESD					
2007-08	0.59	0.21	-	0.80	6.13	1.90	2.53	2.31	1.59	2.98	6.41	4.30	0.35	-	0.51	-	0.05	
2008-09	0.59	0.20	-	0.79	6.12	1.90	2.53	2.26	1.59	2.98	6.21	4.29	0.35	-	0.51	1.90	0.05	
2009-10	0.59	0.18	-	0.77	6.32	1.90	2.53	2.23	1.59	2.88	6.43	4.28	0.35	-	0.51	3.35	0.05	
2010-11	0.59	0.17	-	0.76	6.33	1.90	2.53	2.22	1.59	2.88	5.92	4.29	0.35	-	0.51	3.41	0.05	
2011-12	0.59	0.17	-	0.75	6.33	1.90	2.53	2.17	1.59	2.88	5.97	4.25	0.35	-	0.51	3.14	0.05	
2012-13	0.59	0.17	-	0.75	6.33	1.90	2.53	2.43	1.59	2.88	5.90	4.29	0.35	-	0.51	2.98	0.05	
2013-14	0.59	0.16	-	0.75	6.31	1.90	2.53	2.45	1.59	2.78	4.52	4.28	0.35	-	0.51	3.02	0.05	
2014-15	0.59	0.16	0.08	0.82	6.32	1.90	2.60	2.54	1.59	2.78	4.52	4.27	0.35	-	0.51	2.86	0.05	
2015-16	0.59	0.14	0.08	0.81	6.31	1.90	2.60	2.42	1.59	2.78	4.52	4.26	0.35	-	0.57	1.93	0.05	
2016-17	0.59	0.14	0.08	0.81	6.31	1.90	2.60	2.60	1.71	2.78	4.52	4.25	0.35	0.39	0.57	1.83	0.05	

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

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

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

**JOSEPHINE COUNTY, OREGON**

**Principal Property Taxpayers**

Current Year and Nine Years Ago

Principal Taxpayers	2017			2008		
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Pacificorp (PP&L)	\$89,058,180.00	1	1.22%	\$43,788,210.00	1	0.81%
Charter Communications	\$31,579,700.00	2	0.34%			
S-H Forty-Nine Properties	\$25,364,950.00	3	0.35%			
Masterbrand Cabinets, Inc.	\$24,290,320.00	4	0.32%	\$20,802,375.00	2	0.39%
Avista Corp. dba Avista Utilities	\$27,245,200.00	5	0.28%			
Auerbach Grants Pass LLC and Freeman Grants Pass LLC	\$21,826,570.00	6	0.33%	\$13,091,730.00	5	0.24%
Johnson Trust, Carl D.	\$17,963,760.00	7	0.15%			
Fred Meyer Stores	\$14,411,420.00	8	0.21%			
Frontier Communications	\$20,039,000.00	9	0.27%			
Lynn-Ann Development LLC	\$13,409,379.00	10	0.19%	\$12,489,417.00	6	0.23%
Nunn, Ronald C & Marcia K				\$14,101,540.00	9	0.26%
QWEST Corporation				\$25,082,780.00	3	0.47%
Wal-Mart Stores, Inc.				\$15,048,318.00	4	0.28%
Grants Pass FMS LLC				\$12,213,080.00	7	0.23%
Albertson's Inc.				\$10,351,648.00	10	0.19%
Spring Village LLC & Spring Village				\$15,712,339.00	8	0.29%
Total Principal Taxpayers	<u>\$285,188,479.00</u>		<u>3.66%</u>	<u>\$182,681,437.00</u>		<u>3.39%</u>

Source: Josephine County Assessor's Office

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

**JOSEPHINE COUNTY, OREGON**

**Property Tax Levies and Collections**

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy(1)	Within the First Year of the Levy			Collections in Subsequent Years (2)	Total to Date		Outstanding June 30, 2017	
		Discounts Allowed	Collections	Percent		Collections(2)	Percent(2)	Delinquent Taxes	Percentage to Total Tax Levy
2007-08	\$4,263,339	\$102,983	\$4,011,908	94.1%	\$147,578	\$4,159,486	97.6%	\$870	0.02%
2008-09	\$4,484,396	\$105,608	\$4,185,668	93.3%	\$189,656	\$4,375,324	97.6%	\$3,464	0.08%
2009-10	\$4,625,028	\$110,526	\$4,301,176	93.0%	\$188,447	\$4,489,623	97.1%	\$24,878	0.54%
2010-11	\$4,691,936	\$112,850	\$4,370,274	93.1%	\$193,156	\$4,563,430	97.3%	\$15,656	0.33%
2011-12	\$4,709,942	\$114,159	\$4,385,112	93.1%	\$194,028	\$4,579,140	97.2%	\$16,643	0.35%
2012-13	\$4,789,489	\$117,803	\$4,469,810	93.3%	\$180,858	\$4,650,669	97.1%	\$21,018	0.44%
2013-14	\$4,861,062	\$120,417	\$4,534,806	93.3%	\$139,366	\$4,674,172	96.2%	\$32,555	0.67%
2014-15	\$5,599,257	\$139,736	\$5,233,755	93.5%	\$153,732	\$5,387,487	96.2%	\$69,528	1.24%
2015-16	\$5,183,738	\$130,094	\$4,862,255	93.8%	\$135,652	\$4,997,907	96.4%	\$102,151	1.97%
2016-17	\$5,407,335	\$136,192	\$5,089,718	94.1%	-	\$5,089,718	94.1%	\$172,167	3.18%

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

Does not include levies for other taxing districts.

Includes first year additions and deletions to the Tax Roll.

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

Does not include collections for other taxing districts.

Source: Josephine County Treasurer/Tax Collector

## JOSEPHINE COUNTY, OREGON

### Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

June 30	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	PERS Bond	Loans and Leases Payable			
2008	8,885,000	12,831,254	387,641	22,103,895	0.13%	265.38
2009	7,920,000	12,640,072	300,716	20,860,788	0.14%	251.96
2010	7,150,000	12,399,356	285,393	19,834,749	0.15%	239.62
2011	6,350,000	12,100,806	269,799	18,720,605	0.16%	226.04
2012	5,530,000	12,980,000	253,934	18,763,934	0.17%	226.86
2013	4,680,000	9,858,145	237,785	14,775,930	0.21%	178.17
2014	3,800,000	9,470,170	221,351	13,491,521	0.24%	162.34
2015	2,895,000	9,084,265	1,162,492	13,141,757	0.26%	156.63
2016	1,965,000	8,700,437	1,145,473	11,810,910	0.30%	139.37
2017	1,000,000	8,323,172	1,128,154	10,451,326	0.35%	121.66

N/A - Personal income is not yet available

Note: The debt schedules above tie to Note 5 - Long Term Obligations found in the Financial section pages 36 through 55.

**JOSEPHINE COUNTY, OREGON**

---

**Ratios of General Bonded Debt Outstanding**

Last Ten Fiscal Years

June 30	Population <sup>(1)</sup>	Assessed Value (In Thousands) <sup>(2)</sup>	Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2008	82,509	5,383,788	8,885,000	103,520	8,781,480	0.16%	106.43
2009	82,794	5,655,224	7,920,000	85,010	7,834,990	0.14%	94.63
2010	82,775	5,908,491	7,150,000	140,732	7,009,268	0.12%	84.68
2011	82,820	6,086,991	6,350,000	121,821	6,228,179	0.10%	75.20
2012	82,713	6,182,933	5,530,000	79,953	5,450,047	0.09%	65.89
2013	82,930	6,267,269	4,680,000	95,161	4,584,839	0.07%	55.29
2014	83,105	6,445,703	3,800,000	89,177	3,710,823	0.06%	44.65
2015	83,904	6,704,558	2,895,000	149,160	2,745,840	0.04%	32.73
2016	84,745	7,203,378	1,965,000	119,352	1,845,648	0.03%	21.78
2017	85,904	7,525,119	1,000,000	64,652	935,348	0.01%	10.89

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

(2) Source: Josephine County Assessor's Office Statement of Taxes

(3) The debt schedules above tie to Note 5 - Long Term Obligations found in the Financial section pages 36 through 55.

Debt service monies available is the fund balance from the debt service fund

**JOSEPHINE COUNTY, OREGON**

**Computation of Direct and Overlapping Bonded Debt  
General Obligation Bonds  
June 30, 2017**

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable To Josephine County	Amount Applicable To Josephine County
<b>Direct:</b>			
<b>Counties:</b>			
Josephine PERS Bond 2001A	\$ 273,172	0.00%	\$ -
Josephine PERS Bond 2012	8,050,000	0.00%	-
Josephine OHCDs Secured Treatment Facility Loan	170,289	0.00%	-
Josephine Adult Jail Bond	1,000,000	100.00%	1,000,000
Brownsfield Cleanup Loan	957,865	0.00%	-
<b>Overlapping:</b>			
<b>Cities:</b>			
Grants Pass	1,865,000	100.00%	1,865,000
Cave Junction	-	-	-
<b>Rural Fire Protection Districts:</b>			
Illinois Valley RFPD 1	950,000	100.00%	950,000
Williams RFPD	-	100.00%	-
Wolf Creek RFPD	-	-	-
<b>Community Colleges:</b>			
Rogue Community College	-	-	-
<b>School Districts:</b>			
Grants Pass District 7	-	100.00%	-
Three Rivers District	8,700,000	96.49%	8,394,630
<b>Total Overlapping Debt</b>	<b>11,515,000</b>		<b>11,209,630</b>
<b>Total Direct and Overlapping Debt</b>			<b>\$ 12,209,630</b>

Source: Oregon State Treasury Debt Management Division

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

(2) The debt schedules above for Josephine County tie to Note 5 - Long Term Obligations found in the Financial section pages 36 through 55.



JOSEPHINE COUNTY, OREGON

**Legal Debt Margin Information**

Last Ten Fiscal Years  
(amounts expressed in thousands)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Real Market Value of taxable property <sup>(1)</sup>	\$ 10,626,563	\$ 10,271,203	\$ 9,182,834	\$ 8,446,480	\$ 7,574,999	\$ 7,275,734	\$ 7,405,558	\$ 8,063,236	\$ 8,983,551	\$ 10,049,780
Debt Limit, 2% of Real Market Value	\$212,531	\$205,424	\$183,657	\$168,930	\$151,500	\$145,515	\$148,111	\$161,265	\$179,671	\$200,996
Total net debt applicable to limit	8,781	7,835	7,009	6,228	5,450	4,585	3,710	2,746	1,846	935
Legal debt margin	\$203,750	\$197,589	\$176,648	\$162,702	\$146,050	\$140,930	\$144,401	\$158,519	\$177,825	\$200,060
Total net debt applicable to this limit as a percentage of debt limit	4.13%	3.81%	3.82%	3.69%	3.60%	3.15%	2.50%	1.70%	1.03%	0.47%

<sup>(1)</sup> Josephine County Assessor's Office

**JOSEPHINE COUNTY, OREGON**

---

**Demographic Statistics**

Last Ten Fiscal Years

Fiscal Year	Population <sup>(1)</sup>	Personal Income (in Thousands) <sup>(2)</sup>	Per Capita Personal Income <sup>(2)</sup>	School Enrollment <sup>(3)</sup>	Unemployment Rate <sup>(4)</sup> for June	Median Age <sup>(5)</sup>
2007-08	82,509	\$2,402,204	\$29,329	20,842	7.9%	N/A
2008-09	82,794	\$2,429,273	\$28,727	21,781	14.4%	44.4
2009-10	82,775	\$2,450,499	\$28,933	21,545	13.8%	46.3
2010-11	82,820	\$2,514,818	\$30,103	20,206	12.7%	48.1
2011-12	82,713	\$2,600,748	\$31,361	18,604	11.9%	47.1
2012-13	82,930	\$2,593,962	\$31,419	18,877	11.3%	46.7
2013-14	83,105	\$2,622,195	\$31,877	19,427	9.6%	47.5
2014-15	83,904	\$2,765,652	\$33,577	N/A	8.2%	47.7
2015-16	84,745	\$3,051,963	\$36,013	15,857	7.2%	47.3
2016-17	85,904	\$3,181,141	\$37,031	16,638	5.0%	47.9

(1) Portland State University's Population Research Center

(2) U.S. Dept of Commerce, Bureau of Economic Analysis (for 2016-17 estimates were made using the percent increase of the State of Oregon)

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

(4) [www.qualityinfo.org](http://www.qualityinfo.org)

(5) U.S. Census Bureau

N/A Information not available

**JOSEPHINE COUNTY, OREGON**

**Principal Employers**

Current Year and ten Years Ago

Principal Employers	2017			2008		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
ASANTE THREE RIVERS HOSPITAL	1450	1	5.49%	976	1	2.96%
ROGUE COMMUNITY COLLEGE	900	2	3.41%	855	2	2.60%
GRANTS PASS SCHOOL DIST7	756	3	2.86%	670	4	2.04%
THREE RIVERS SCHOOL DIST	605	4	2.29%	673	3	2.04%
MASTERBRAND CABINET COMPANY	500	5	1.89%	600	5	1.82%
WAL-MART	479	6	1.81%	500	7	1.52%
COLVIN OIL	438	7	1.66%	N/A		N/A
DUTCH BROS	400	8	1.51%	N/A		N/A
GRAYBACK FORESTRY - seasonal	400	9	1.51%	N/A		N/A
PERFORMANT RECOVERY	400	10	1.51%	N/A		N/A
<b>Total - Top 10</b>	<b>6328</b>		<b>23.96%</b>			

Not included in Total Top 10. Displayed for historical purposes.

Fire Mountain Gems	340	13	1.29%	500	6	1.52%
ECS	N/A	0	N/A	349	10	1.03%
Rogue Valley Sash and Door	N/A	0		375	9	1.14%
Josephine County Offices	357	12	1.35%	439	8	1.33%

N/A - Information is not available.

Source: Grants Pass Chamber of Commerce

JOSEPHINE COUNTY, OREGON

Full-time Equivalent County Government Employees by Function  
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	30.4	30.2	28.9	28.5	28.3	25.4	24.5	24.6	24.5	24.0
Public Safety	178.0	187.6	188.4	192.6	181.7	97.0	101.4	112.1	114.9	126.2
Public Works	53.8	59.3	64.6	63.6	63.3	52.8	51.7	51.7	51.4	51.4
Culture & Recreation	13.0	15.1	17.0	15.8	10.6	10.0	9.1	9.4	9.4	14.8
Community Development	30.8	30.5	30.1	29.6	28.0	24.8	24.5	26.7	25.8	18.9
Human Services	49.7	46.2	46.0	50.6	53.6	45.5	42.8	47.8	47.5	52.8
Internal Services/Vendors	48.4	50.2	51.7	51.9	48.1	45.3	45.2	46.4	47.4	48.7
<b>Total</b>	<b>403.9</b>	<b>419.0</b>	<b>426.5</b>	<b>432.4</b>	<b>413.6</b>	<b>300.6</b>	<b>299.1</b>	<b>318.5</b>	<b>320.7</b>	<b>336.6</b>

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

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

JOSEPHINE COUNTY, OREGON

Operating Indicators by Function

Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>County Sheriff</b>										
Jail bookings	5,452	6,575	4,956	4,816	5,308	2,694	3,900	4,079	4,352	4,703
Inmates released due to lack of available resources	385	309	314	327	793	283	307	208	725	1,479
Average daily jail population	135	106	143	142	118	84	118	119	119	132
Patrol - calls for service	56,942	54,524	59,762	61,124	32,866	6,172	9,452	12,458	15,146	17,305
<b>District Attorney</b>										
Criminal prosecution cases filed	2,671	2,779	2,731	2,588	2,126	1,196	2,001	2,017	2,676	2,888
Child support cases	925	917	912	909	890	869	908	980	934	0
<b>Community Justice</b>										
Work crew participants	1,337	1,729	1,530	1,387	1,627	5,017	3,951	3,608	3,722	3,568
Average Monthly Caseload	N/A	N/A	N/A	N/A	986	963	915	949	948	968
Court referral to alternative program	N/A	N/A	N/A	N/A	866	1,190	619	711	714	722
Juvenile Justice intakes	1,092	1,106	884	774	741	332	294	243	289	314
<b>Public Health</b>										
Inspections of food services	1,163	1,339	1,347	1,164	1,122	1,029	1,124	1,102	1,588	N/A
Water and pool inspections	N/A	N/A	N/A	N/A	N/A	32	37	42	48	N/A
Immunizations given	10,250	10,455	10,942	6,403	4,447	3,903	3,063	1,746	1,810	2,385
WIC client visits	10,572	11,205	11,628	11,216	11,516	10,832	10,260	9,952	9,460	9,317
Animals given shelter	N/A	N/A	N/A	N/A	N/A	N/A	1,793	1,744	1,765	1,819
Animals adopted	N/A	N/A	N/A	N/A	N/A	N/A	790	786	837	907
Animal Shelter Transfers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	266
Animal Shelter Reunions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	269
Animal Officer responses to complaints	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,017	1,572	1,524
<b>County Clerk</b>										
Recordings and transactions	27,709	25,602	23,183	22,019	21,978	22,738	19,492	20,780	21,997	22,263
<b>Planning Department</b>										
Permits issued	1,618	1,257	1,132	1,031	1,037	4,517	4,764	5,316	7,510	8,130
<b>Parks Department</b>										
Walk-ins	16,431	17,457	18,869	16,375	5,567	5,645	5,412	20,153	25,580	30,628
Reservations taken	43,569	43,850	40,712	34,261	12,790	13,152	11,434	43,695	56,572	57,884

N/A - Information not available.

JOSEPHINE COUNTY, OREGON

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Safety</b>										
Adult Jail Facility Beds	200	200	200	200	200	200	200	200	200	220
Juvenile Facility Detention Beds	14	14	14	14	14	14	3	3	3	3
Juvenile Facility Shelter Beds	16	16	16	16	16	16	0	0	0	0
<b>Public Works</b>										
Road miles maintained	565	566	566	566	566	566	561	561	561	561
Bridges maintained	193	198	122	122	122	122	122	122	122	122
<b>Culture and Recreation</b>										
Park acreage	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,068
Number of parks	10	10	10	10	10	10	10	10	10	11
Boat ramps	15	15	15	15	15	15	15	15	15	16
Nature/recreation areas	4	4	4	4	4	4	4	4	4	3
Library branches	4	4	4	4	4	4	4	4	4	4
Airports	2	2	2	2	2	2	2	2	2	2
<b>Human Services</b>										
Secured residential facility	1	1	1	1	1	1	1	1	2	2

(1) In 2010, Public Works bridges was adjusted to match ODOT. ODOT views small bridges as structures and not bridges so the number was reduced.

(2) 2017 Parks Acreage: Prior numbers may have included additional leased area or surplus property not actually open to public or visited by staff.

(3) 2017: One Nature/Recreation area is now reclassified as a park.



Josephine County Sheriff Department press conference in front of the jail.

JOSEPHINE COUNTY, OREGON

---



Josephine County Sheriff Department Volunteers.



**DISCLOSURES IN ACCORDANCE  
WITH GOVERNMENT AUDITING  
STANDARDS  
AND  
INDEPENDENT AUDITORS' COMMENTS**



# **Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Oregon Minimum Audit Standards***

Board of Commissioners  
Josephine County, Oregon

We have audited the basic financial statements of Josephine County, Oregon (the County) as of and for the year ended June 30, 2017 and have issued our report thereon dated December 21, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

## **Compliance**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-330, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statement amounts:

- The use of approved depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the annual budgets for fiscal years 2017 and 2018.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that are required to be reported under Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State related to an over expenditure in the general fund of \$397 for human services.

## **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

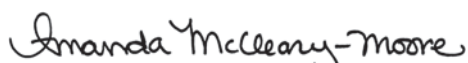
*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We noted certain matters that we reported to management of the County in a separate letter dated December 21, 2017.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Amanda McCleary-Moore, Partner for  
Moss Adams LLP  
Medford, Oregon  
December 21, 2017

# **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of County Commissioners  
Josephine County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Josephine County, Oregon (the County) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 21, 2017.

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mass Adams LLP*

Medford, Oregon  
December 21, 2017

**JOSEPHINE COUNTY, OREGON**

---

**SCHEDULE OF CASH ON HAND AND CASH TRANSACTIONS OF  
INDEPENDENTLY ELECTED OFFICIALS**

**Year Ended June 30, 2017**

There is no cash on hand or cash transactions of independently elected officials for fiscal year ended June 30, 2017.

# **Report of Independent Auditors on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Commissioners  
Josephine County, Oregon

## **Report on Compliance for Each Major Federal Program**

We have audited Josephine County, Oregon's (the County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mass Adams LLP*

Medford, Oregon  
December 21, 2017





JOSEPHINE COUNTY, OREGON

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2017

Grantor or Pass-Through Grantor and Program Title	Federal CFDA Number		Pass-through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Interior: Bureau of Land Management: Oregon & California Railroad Lands	15.U01	(1)	N/A	\$ -	\$ 2,271,334
<b>Total U.S. Department of the Interior</b>					<b>2,271,334</b>
Passed through Forest Service: Forest Service Schools and Roads Cluster: County Roads & Schools	10.665		N/A	24,841	99,402
Passed through Oregon Dept of Human Services - Health Division & Oregon Health Authority: Women, Infants and Children	10.557		148015	-	443,018
WIC Breastfeeding	10.578		148015	-	1,047
<b>Total U.S. Department of Agriculture</b>				<b>24,841</b>	<b>543,467</b>
U.S. Department of Justice: Passed through Oregon Department of Justice: VOCA - Crime Victims Assistance	16.575		unavailable	-	92,191
Violence Against Women Formula Grant	16.588		VAWA-C-2015-00009	-	89,509
<b>Total U.S. Department of Justice</b>					<b>181,700</b>
U.S. Office of Environmental Protection Agency: Passed through Oregon Health Authority: State Public Water System Supervision	66.432		148015	-	33,792
Drinking Water State Revolving Fund Cluster: Capitalization Grant for Drinking Water	66.468		148015	-	37,535
<b>Total U.S. Office of Environmental Protection Agency</b>					<b>71,327</b>
U.S. Department of Transportation: Federal Aviation Administration - Airport Improvement Program	20.106		FA10/11/07	-	964,874
Federal Transit Cluster Urbanized Area Formula Program section 5307	20.507	OR954064/OR2016016/OR90X171/OR950058		633,350	1,572,637
Bus and Bus Facilities Formula Program (passed through from Oregon DOT)	20.526		31476	-	260,100
<b>Total Federal Transit Cluster</b>				<b>633,350</b>	<b>1,832,737</b>
Passed through Oregon Department of Transportation: Drinking Water State Revolving Fund Cluster Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		30759	-	125,426
Drinking Water State Revolving Fund Cluster Total				-	125,426
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		30110	-	28,019
Formula Grants for Other Than Urbanized Areas	20.509		30474	-	79,082
<b>Total U.S. Department of Transportation</b>				<b>633,350</b>	<b>3,030,137</b>
U.S. Department of Health and Human Services: Passed through Oregon Health Authority: Bioterrorism Preparedness and Response	93.069		148015	-	82,521
Public Health Emergency Preparedness (PHEP) - EBOLA	93.074		148015	-	10,756
TB Control and AIDS	93.116		148015	-	135
Family Planning Services	93.217		148015	-	9,643
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Mngt	93.734		148015	-	1,053
State & Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease & Stroke (PPHF)	93.757		148015	-	(440)
National Bioterrorism Hospital Preparedness Program	93.889		152328/150065	-	7,920
Assistance Programs for Chronic Disease Prevention and Control	93.945		148015	-	2,312
CMHS Block Grant for Community Mental Health	93.958		147792/148944	152,086	152,086
Substance Abuse Prevention and Treatment (SAPT) Block Grant	93.959		147792/148452	361,219	421,103
Maternal and Child Health (MCH) Services Block Grant	93.994		148015	-	41,538
Passed through Oregon Department of Justice: Child Support Enforcement	93.563		07-GOV-DA-13	-	162,486
Passed through Health Care Coalition of Southern Oregon: Healthy Start Initiative - Eliminate Disparities in Perinatal Infant & Maternal Health	93.926		H49MC00136	-	107,200
<b>Total U.S. Department of Health and Human Services</b>				<b>513,305</b>	<b>998,312</b>
U.S. Department of Homeland Security: Passed through Oregon Military Department Office of Emergency Management: Emergency Management Performance Grants (EMPG)	97.042		15-517	-	95,511
<b>Total U.S. Department of Homeland Security</b>					<b>95,511</b>
U.S. Dept of General Services Administration: Donation/Disposal of Federal Surplus Personal Property	39.002		N/A	-	(529)
<b>Total U.S. Dept of General Services Administration</b>					<b>(529)</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 1,171,496</b>	<b>\$ 7,191,260</b>

(1) This program was previously reported under 15.234 and has been modified to 15.U01 in the current year .

JOSEPHINE COUNTY, OREGON  
**Notes to Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2017

---

**A. Purpose of the Schedule**

1. The accompanying schedule of expenditures of federal awards is a supplementary schedule to Josephine County, Oregon's (the "County") basic financial statements and is presented for purposes of additional analysis. Because the schedule presents only a selected portion of the activities of the County, it does not present the financial position, changes in financial position, or the cash flow of the County.
2. Pass-through entity identifying numbers are presented where available

**B. Summary of Significant Accounting Policies**

Reporting Entity

The reporting entity is fully described in Note 1.A. to the County's basic financial statements. The schedule includes all federal programs administered by the County for the fiscal year ended June 30, 2017.

Basis of Presentation

The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Federal Financial Assistance

Pursuant to Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, nonmonetary federal assistance, including federal surplus property, is included in federal financial assistance and is reported on the schedule (if applicable). Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the County and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major Programs

The Uniform Guidance establishes criteria to be used in defining major programs. Major programs are those programs selected for testing using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Basis of Accounting

Receipts and expenditures are accounted for using the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when a liability is incurred.

**C. Insurance Coverage**

For the year ending June 30, 2017, the County had insurance in effect as recommended by their agent of record, which was comparable in coverage to other counties of similar size and circumstance.

**D. Non-cash Assistance**

A total of \$0. was received in non-cash assistance and is included in the federal awards expended.

**E. Indirect Rate**

In accordance with the Uniform Guidance section 200.414, the County has elected to use the de minimus indirect rate of 10 percent.