

**FORM LB-1 NOTICE OF BUDGET HEARING**

A public meeting of the Josephine County Board of Commissioners will be held on **May 31st at 9:00 a.m.** in the **Anne G. Basker Auditorium, 600 N.W. Sixth St., Grants Pass, Oregon.** The purpose of this meeting is to discuss the fiscal year beginning July 1, 2023 approved by the Josephine County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Josephine County Board of Commissioners' Office, Room 104, Josephine County Courthouse, between the hours of 8:00 a.m. and 4:00 p.m. (closed 12pm to 1pm) each first 8 a.m. also available in the County's website: <http://www.josephinecounty.gov>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Josephine County Board of County Commissioners Telephone: 541-474-3021 Email: [boj@josephinecounty.gov](mailto:boj@josephinecounty.gov)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2021-22	Approved Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	55,325,462	48,036,000	66,680,300
Fees, Licenses, Permits, Fines, & Other Service Charges	16,690,484	16,963,400	16,162,600
Federal, State & All Other Grants, Gifts, Allocations & Donations	51,382,499	84,113,800	62,163,800
Revenue Bonds and Other Debt	6,575	6,500	6,500
Interfund Transfers /Intrafund Service Reimbursements	21,973,478	38,045,000	31,470,000
All Other Resources Except Property Taxes	1,930,847	1,284,100	2,196,800
Property Taxes Estimated to be Recovered - Current Year	13,615,100	14,187,000	14,478,000
<b>Total Resources</b>	<b>159,704,466</b>	<b>203,088,800</b>	<b>185,480,100</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personal Services	43,388,713	62,009,900	53,325,300
Materials and Services	34,479,506	33,039,700	33,716,300
Capital Outlay	7,507,445	45,993,400	28,128,400
Debt Service	1,682,293	1,766,000	1,491,000
Interfund Transfers	16,269,916	32,046,000	29,253,700
Commodities	9	37,103,000	39,479,000
Special Payments	240,719	245,100	290,000
Unappropriated Funds, Balance and Reserved for Future Expenditure	66,144,866	916,900	12,162,600
<b>Total Requirements</b>	<b>159,704,466</b>	<b>203,088,800</b>	<b>185,480,100</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program	FTE for that unit or program	Total Requirements for each Organizational Unit or Program	FTE for that unit or program
General Fund - County Assessor	1,662,917	1,634,000	1,663,900
General Fund - County Clerk	163,724	895,000	925,100
General Fund - County Treasurer	481,548	613,000	605,200
General Fund - County Surveyor	124,219	148,100	121,200
General Fund - Board of County Commissioners	562,302	651,000	619
General Fund - Veterans Service	438,136	492,400	542,400
General Fund - General Government	713,762	1,209,500	789,900
General Fund - Emergency Management	284,877	379,800	388,900
General Fund - Forestry	1,167,733	1,460,400	1,328,200
General Fund - Community Development, Planning	1,496,417	1,384,000	1,453,100
General Fund - Non-Departmental	13,929,012	16,224,900	23,699,000
Law Enforcement Fund - Sheriff	6,636,369	6,636,369	6,636,369
Law Enforcement Fund - District Attorney	82,400	81,400	81,400
Law Enforcement Fund - Juvenile Justice	2,382,824	3,074,000	3,074,000
Law Enforcement Fund - Non-Departmental	1,139,402	4,029,900	2,894,900
Public Works Fund	15,150,468	14,910,000	14,341,000
Community Corrections Fund	59,200	59,200	59,200
Mental Health Fund	8,076,836	8,281,000	9,790,000
Jail & Detention - Sheriff Adult Jail	7,047,227	8,488,000	9,148,700
Jail & Detention - Juvenile Detention	1,269,325	1,408,000	1,643,300
Jail & Detention Fund - Non-Departmental	4,399,174	2,717,000	2,703,200
Forestry Reserve Fund	8,664,263	4,916,400	4,202,500
Internal Service Fund - Board of County Commissioners	6,900	6,900	6,900
Internal Service Fund - Finance	889,156	1,126,900	1,276,700
Internal Service Fund - Information Technology	1,759,496	1,855,000	1,979,900
Internal Service Fund - Geographic Information Systems	130,876	186,200	184,600
Internal Service Fund - Human Resources	683,624	698,100	747,000
Internal Service Fund - Legal Counsel	828,084	1,358,000	1,353,000
Internal Service Fund - Law Library	68,216	38,000	40,200
Internal Service Fund - Property Management	107,679	119,000	129,600
Internal Service Fund - Non-Departmental	1,649,299	1,291,200	416,300
Facilities & Fleet Fund - Facilities Services	4,176,439	5,075,000	4,113,100
Facilities & Fleet Fund - County Fleet	1,816,023	2,088,000	2,136,000
Public Health Fund	8,335,110	3,485,000	3,749,300
Grant Projects Fund	4,919,315	5,640,000	3,874,100
Building and Safety Fund	2,304,206	2,076,000	1,918,000
Court Security Fund	215,373	120,400	143,300
Animal Shelter & Control Fund	1,382,068	1,668,000	1,291,100
County Clerk Records Fund	37,757	10,800	11,100
DA Foreclosure Fund	173,116	173,000	174,800
DA Special Programs Fund	112,893	117,300	116,000
Domestic Violence Special Programs Fund	498,549	628,000	621,900
Public Land Corner Reservation Fund	272,827	268,400	263,200
Public Works Special Programs Fund	102,061	174,700	154,700
Course School Reserve Fund	240,719	245,100	290,000
PEG Access Fund	29,637	29,600	36,300
Animal Services Fund	307,567	307,500	376,400
Sheriff Programs Reserve Fund	70,472	69,600	67,500
Recreation Fund	4,408,448	4,116,700	4,231,400
Transit Fund	11,250	11,100	11,700
Jail Commissary Fund	4,733,708	13,719,000	8,062,000
Airports Fund	33,000	33,000	33,000
Airport Capital Fund	904,481	1,821,000	1,328,600
Medical Social Services Fund	3,587,337	2,676,000	4,271,700
Insurance Reserve Fund	1,581,653	1,672,000	1,847,000
Payroll Liability Reserve Fund	973,449	850,000	749,400
Roads and Bridges Reserve Fund	10,113,444	9,747,000	9,166,000
Property Reserve Fund	8,615,854	23,895,100	19,449,000
Equipment Reserve Fund	4,144,263	11,444,200	13,191,000
<b>Total Requirements</b>	<b>159,704,466</b>	<b>203,088,800</b>	<b>185,480,100</b>
Total FTE	487.38	483.98	470.63

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING**  
 The 2023-24 budget was prepared using zero based budgeting for most if not all major services. The result is a budget that would save more resources than are due in the budgeted year and would result in an unappropriated fund balance \$26 less than the Board required \$6m. The Budget Committee reviewed options to remedy these and approved a reduction of general fund and add of \$2,147,500 and an overall reduction of spending of \$97,000 without cutting into Law Enforcement services. Overall, the proposed budget shows a decrease of approximately 9% from FY 2022-23, or \$17.6 million and includes a proposed decrease of full-time equivalent positions of thirteen point thirty-five FTE (11.35). When the interfund transfers, contingency and ending fund balance are removed the operating decrease is \$17.4 million. The decrease in the operating budget is mostly due to a reduction in capital projects funds (41%). The decrease in FTE is mostly from the General Fund, Public Health, Building and Safety, and Transit. The General Fund is expected to decrease by 27% due to moving the Board of County Commissioners (BCC) back to the Internal Service Fund (ISF) as well as budgeting less in Contingency and more to the Unappropriated Ending Fund Balance. The General Fund operating expenses decreased by 9% due to moving the BCC to ISF as well as a cost saving effort to decrease operating costs and increase the Unappropriated Ending Fund Balance. The Public Works, Law Enforcement Funds, and Community Corrections Funds all remained mostly steady. Grant Projects Fund shows a decrease of 30% or \$1.7 million as many of the ARPA projects are completed or well underway. Public Health is using its 9% or \$3.6 million increase while decreasing staffing due to inflation. The Animal Shelter and Control Fund has a 10% or a \$182 thousand increase from a slight increase in staffing and inflation. Transit Fund is expected to decrease 41% or \$5.7 million due to a reduction in grants and completion of capital projects. Airports Funds are expected to decrease 17% or \$196 thousand due to anticipated standing fuel prices. The Airport Capital fund decreased 67% or \$8.7 million due to both completed projects and postponement of other projects. The Property Reserve Fund decreased by 20% or \$4.1 million due to the completion of ARPA and Transit projects. The Facilities and Fleet Fund decreased by 17% or \$4.3 million due to the completion of ARPA and Transit projects. Josephine County requires the majority of County programs be self-sustaining through fees, grants, state contracts, gift dollars, and other revenue sources but DPO NOT only on property taxes or General Fund support. Money for dedicated purposes are required to be budgeted and held in the fund in which said purposes are performed.

PROPERTY TAX RATES			
	Rate or Amount Approved	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (rate limit \$0.8667 per \$1000 )	\$0.8667	\$0.8667	\$0.8667
Local Option Levy (Animal Shelter/Control)	\$0.08	\$0.11	\$0.11
Local Option Levy (Adult Jail & Juvenile Detention)	\$0.93	\$0.93	\$0.93
Law for Budgeted Expenses	\$0	\$0	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding as of July 1, 2022	Estimated Debt Authorized, But Not Incurred on July 1, 2022
Other Bonds - PERIS Bond	\$1,430,000	
Other Borrowings - Demrick Loan	\$697,447	
<b>Total</b>	<b>\$2,127,447</b>	