



ADOPTED

2023-2024

BUDGET

Jackson County
Oregon

Adopted Budget



Fiscal Year 2023-2024

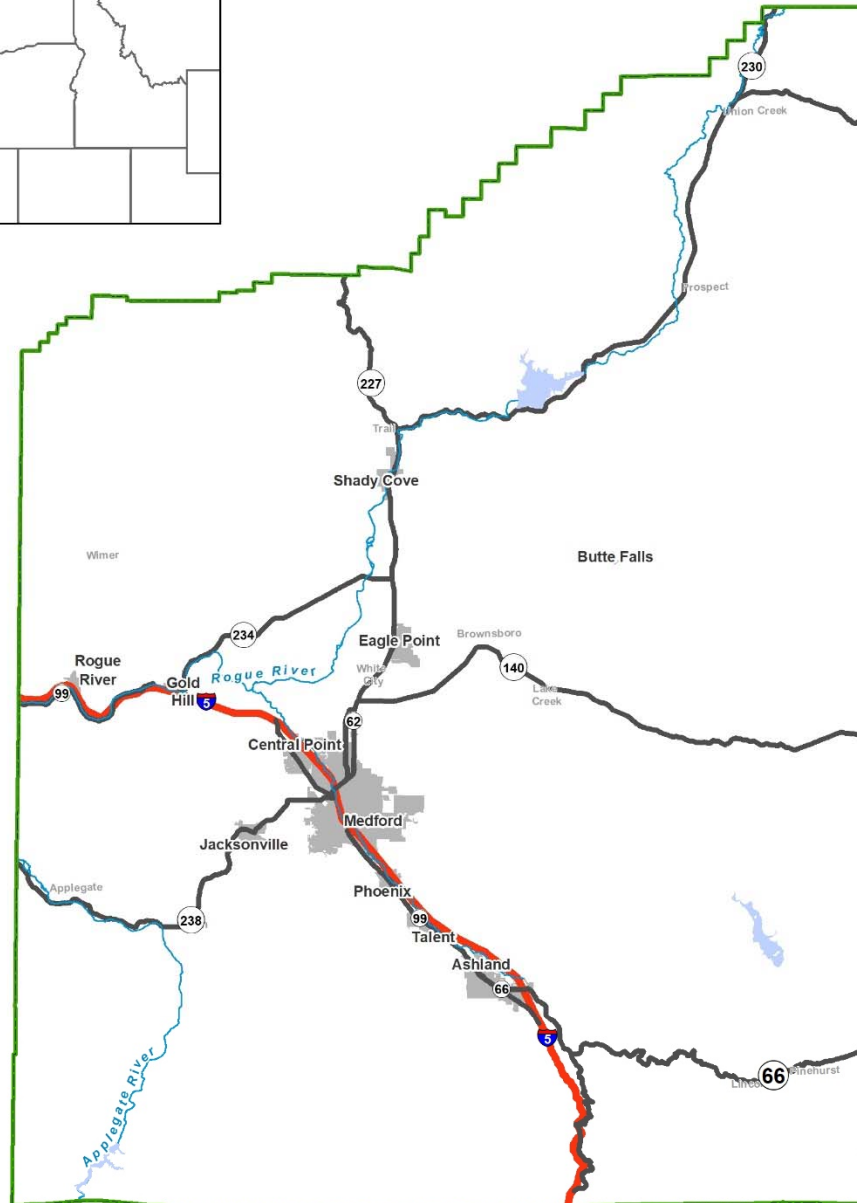
BUDGET COMMITTEE MEMBERS

Board of Commissioners

Colleen Roberts, Chair
Rick Dyer
Dave Dotterer

Citizen Budget Committee

Craig Morris, Presiding Officer
April Sevcik
Matt Stephenson



Jackson County Oregon

Streets by Type

- Freeway
- State Highway



JACKSON COUNTY
GIS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**Jackson County
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to Jackson County for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this Award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

The Award is valid for a period of one year only. Jackson County believes our current budget continues to conform to program requirements, and it is being submitted to GFOA to determine its eligibility for another Award.

This Page Reserved for Notes

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JACKSON COUNTY

Oregon

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Budget Message Jackson County, Oregon Fiscal Year 2023-2024

July 1, 2023

Members of the Budget Committee, Board of Commissioners, and Citizens of Jackson County:

Over the past three years the citizens of Jackson County have endured disasters including the COVID pandemic, the Almeda and South Obenchain Fires that destroyed many homes and businesses, the ongoing worsening drought, and a significant increase in the number and size of illegal marijuana grows.

From the impacts of the Fires, the rebuilding process is underway. Departments associated with assessing property taxes, and building permitting and inspections, are expected to see continued workload increases as the rebuilding process continues. However, the County is not out of danger from a tragedy like this happening again. Through the last 30 years, as court battles have raged over timber harvests versus protecting endangered species, our forests have largely been left unmanaged. In their natural state, these areas support approximately 20 trees per acre; those areas that are planted for future harvest carry 500 to 1,000 trees per acre. As a result of neglect, underbrush in tree stands that had been planted with the intent of being harvested has grown to the point that it is now an extreme fire hazard. While the Board of Commissioners does not control forest management, they continue to do everything they can to make this situation known to those who do, and have given voice to the citizens of Jackson County on this issue. Funds are included in this budget to continue this effort into fiscal year 2023-2024. The goal is full wildfire suppression during State-declared fire season. Our hope is that forests will be managed to reduce the fire danger, stop the smoke that has filled the valley for the last several years, and to improve the economy and reduce the tax burden by implementing a sustained yield on Oregon forest lands.

The ongoing drought continues to have an impact on citizens, businesses, and outdoor recreation activities. The Watermaster's Office has seen an increase in water related calls and complaints. The Watermaster and Environmental Public Health Programs have grant funding available to assist citizens with drought-related well issues. Jackson County Parks are expecting lower than normal water levels, with some boat ramps being inaccessible during the summer months.

With the Oregon legalization of marijuana in 2014, and the 2018 Farm Bill classifying hemp as a farm crop and removal of hemp from the Drug Enforcement Administration's schedule of controlled substances, the perfect storm was created for increases in illegal marijuana grows in Jackson County. The actual impacts of legalization of recreational marijuana and industrial hemp in Jackson County far exceed any initial estimate of those impacts and include violations of the Codified Ordinances of Jackson County and the Jackson County Land Development Ordinance (County Codes), violations of State criminal laws, violations of State laws regulating cannabis production, and violations of State water laws.

In 2015, the Code Enforcement Program initiated 604 cases related to violations of County Codes, of which zero were related to marijuana production or processing. In 2016, one year after the implementation of legalized production, processing, and wholesaling of recreational marijuana in the State of Oregon, Code Enforcement initiated 902 cases related to violations of the County Codes, of which 333, or 37 percent of all cases, were related to marijuana production or processing. In 2022, there were 643 marijuana cases related to production or processing, which represented 40.49 percent of all new code cases opened. This is a decrease from 2021, where the Code Enforcement Program had 1,094 marijuana cases that represented 58.25 percent of the total cases during that year.

The Board of Commissioners recently declared a local State of Emergency, by Board Order No. 215-22, that allowed the Oregon Department of Agriculture to enact a moratorium on new hemp licenses for the 2023 growing year, which is expected to reduce the illegal market operating in Jackson County. Criminal activity related to marijuana production continues to be an issue. When compared to 2014, the year prior to the passage of Ballot Measure 91, through December 2022, the Jackson County Sheriff's Office has seen a 67 percent increase in calls for service including, but not limited to, burglary, theft, assault, robbery, and nuisance crimes associated with the marijuana industry. The Sheriff's Office has also witnessed an increase in the number of cases and the amount of marijuana being transported from Jackson County to localities outside of the State of Oregon and new criminal offenses and other violations, generally unseen before 2014, occurring at cannabis grow sites including significant evidence of what is being called "narco-slavery," including forced labor; squalid and unsafe living conditions for workers; and exploitation, intimidation, and abuse of workers.

Since 2015, complaints related to the use of water in violation of State water laws, and individual water rights, have dramatically increased. In 2015, the Oregon Water Resources Department District 13 Watermaster (District 13), responsible for Jackson and Josephine Counties, had a staff of 3.50 full-time equivalent (FTE) positions, and responded to 39 complaints related to the use of water in Jackson County. In 2021, District 13 had a staff of 4.00 FTEs and had received 269 complaints related to the use of water in Jackson County. Due to limits caused by the size of the District 13 staff, of the 269 complaints received in 2021, District 13 has been unable to take any action on at least 98 of those complaints. As a result of Jackson County declaring a state of emergency to address illegal cannabis cultivation in the fall of 2021, 3.00 FTE additional Oregon Water Resources Assistant Watermasters were hired by the State to address cannabis-related water issues in Jackson County. This allowed staff to visit 259 cannabis locations to audit water use compliance, which reduced the number of water use complaints in 2022 to 178.

In March 2015, the voters of Jackson County approved local Ballot Measure 15-133 for the County to tax the production and retail sale of medical and non-medical marijuana in the County. Oregon House Bill (HB) 3400 prohibited local governments from enacting any tax or fee on the production, processing, or sale of marijuana, with the exception of a local tax on the retail sale of recreational marijuana capped at 3 percent. HB 3400 also enacted Oregon Revised Statute (ORS) 475B.700 to ORS 475B.760 establishing a statewide tax on the retail sale of marijuana, with a portion being distributed to local governments in Oregon to provide revenue to deal with the ongoing local impacts of the marijuana industry. Prior to January 1, 2021, Jackson County's share of the statewide retail marijuana tax was on average \$700,000 per quarter in revenue for each of the previous four quarters. In the November 2020 election, Measure 110 amended the provisions for ORS 475B.759 and dramatically reduced Jackson County's share of the statewide retail marijuana tax. The effect of Ballot Measure 110 is nearly a 75 percent reduction in ongoing revenue from statewide tax on retail sales of marijuana.

As a result of the reduction in funding and increased costs associated with marijuana issues in the County, on October 13, 2021, the Board of Commissioners passed Order No. 186-21 declaring an emergency within Jackson County relating to the production of cannabis in violation of County Codes,

State criminal laws, and State water laws. As part of the Order, the County requested additional funding to employ sufficient personnel to enforce County Codes and State law relating to cannabis production; assigning sufficient State personnel to assist in the enforcement of County Codes and State Law; to repeal those provisions of ORS 475B.345 which prohibits the County from enforcing the provisions of the local Jackson County taxes on the production and sale of medical and non-medical marijuana; and deploying the Oregon National Guard to assist, as able, in the enforcement of laws related to the production of cannabis. The State has allocated \$3,133,261 in Illegal Marijuana Market Enforcement Grant money to the County to assist the Sheriff's Office (\$2,963,485) and the District Attorney's Office (\$169,776) for fiscal year 2023-2024.

The total recommended Jackson County budget for fiscal year 2023-2024, approved by the Budget Committee, was \$610,788,375. The total budget for fiscal year 2023-2024, adopted by the Board of Commissioners, is \$611,574,452. The \$786,077 difference between the approved recommended budget and the adopted budget is due to an error found in the Unappropriated Ending Fund Balance for the Law Enforcement District Fund under the Sheriff's Office.

The adopted budget for fiscal year 2022-2023 totaled \$573,824,327, and the adopted budget for fiscal year 2023-2024 continues the principles adopted in fiscal year 2022-2023. Changes for fiscal year 2023-2024 include:

- American Rescue Plan Act funding in the amount of \$32,371,362 and general funds in the amount of \$4,257,418 will be combined for a total capital expenditure of \$36,628,780 to be used to construct the Multi-Use Pandemic Response Center on the Expo grounds.
- Additional Federal and State grant funding will increase Airport capital projects for a total of \$19,808,572 to include general aviation apron expansion and utilities, east apron expansion, airport traffic control tower (ATCT) remodel, and the northwest (NW) taxiway development area.
- Health and Human Services will receive additional State funding in the amount of \$2,694,784 which will allow for additional staff and resources to be added to the Mental Health Program. In addition, the Animal Services Program has added \$640,901 in resources to add personnel for custodial, office, coordination, and veterinarian functions.
- Capital projects decreased by 14.37 percent due to project completions in fiscal year 2022-2023.
- FTE positions are up from 938.20 adopted in fiscal year 2022-2023 to 960.70 adopted fiscal year 2023-2024.
- Personnel expenses increased by 6.85 percent due to the addition of 22.50 FTE positions, and increases in personnel-related expenses.

The adopted budget reflects our best effort to address the issues we face given the priorities set by the Budget Committee and the Board of Commissioners, which is to preserve public safety and health related services. It also maintains minimum State-mandated services and keeps the Budget Committee direction not to backfill State-funded services when State funding is reduced. All funds are balanced. Sufficient funds are budgeted to provide appropriate cash flow for the following year. All funds that include debt service are balanced in accordance with Oregon municipal debt law.

This budget message is organized into five major categories designed to give the reader an overview of County issues, priorities, and finances. They are:

- County Mission Statement and Strategic Plan Goals
- Long-Term Financial and Other Matters that Impact the Adopted Budget
- Short-Term Financial and Other Initiatives that Impact the Adopted Budget
- Significant Departmental and Fund Highlights and Issues for 2023-2024
- Processes Used to Develop the Budget and Organization

County Mission Statement and Strategic Plan Goals

The County has adopted a Mission Statement and Strategic Plan Goals as a guide to plan for the provision of services. The Mission Statement and Strategic Plan Goals are not in any priority order. They are numbered only to assist the reader with abbreviations used elsewhere in the budget. All Strategic Plan Goals are equally important. The statement and goals are:

Mission Statement

Jackson County's mission is to provide public services that protect and enhance the quality of life in the County, as determined by the people, laws, and available resources.

Strategic Plan Goals

1. Protect the health, safety, and well-being of all citizens.
2. Provide opportunities for all citizens to prosper by promoting the economic development of the area.
3. Work to assure responsible development that both enhances and maintains the natural attractiveness of the area.
4. Make recreational, learning, and cultural opportunities accessible and available.
5. Provide and maintain multiple transportation systems.
6. Utilize current and future technology to enhance transparency in a cost-effective manner to provide essential services to County residents.

The budget for each department reflects that department's contribution toward meeting these Strategic Plan Goals. The various contributions toward these Strategic Plan Goals appear on the budget narrative pages for individual departments.

Long-Term Financial and Other Matters that Impact the Adopted Budget

Oregon and California Railroad Lands (O&C) Payments

During fiscal year 1991-1992, the County received its last actual Oregon and California Railroad Lands (O&C) payment from shared revenue off the timber harvest in the amount of \$15,100,000. Based on Consumer Price Index (CPI), the current value of that payment today would be approximately \$32,676,322. Listing of the spotted owl as an endangered species brought timber harvests to a virtual standstill until a compromise could be found between maintaining a sustainable harvest and protecting the environment. In recognition of the financial devastation this caused to rural communities, such as Jackson County whose main industry centered on logging and timber mills, the Federal government provided a series of revenue guarantees, known as the Secure Rural Schools and Community Self-Determination Act (SRS), from their general fund until a compromise could be found and logging could resume. As all of this was going on, there was also a general statewide tax revolt that culminated in the passage of Ballot Measure 5 in 1990 and Ballot Measure 50 in 1997. Ballot Measure 5 limited local government's portion of any property tax bill to \$10 per thousand of real market value. Ballot Measure 50 set a permanent rate limit for each individual local government in the Oregon Constitution and, in general, limited its application to a 3 percent trend line after an initial 10 percent discount. At this point,

the SRS revenue guarantees are sporadic; Senators and House Representatives have told County leaders that getting additional Federal guarantees will be very difficult.

It should also be noted that after approximately 30 years of court cases, on November 15, 2019, Judge Leon of the United States District Court for the District of Columbia ruled that the 2016 Resource Management Plan (RMP) violates the O&C Act. "When a statute's language is plain, courts must enforce it according to its terms." The issue is that the O&C Act requires all 2,100,000 acres of O&C timberlands to be managed for sustainable yield timber production, and the RMPs did not do so. With this judgment, the RMP must be revised so logging can continue; but at this point, there is still no timeframe on when the revised RMP will be written or approved.

Since 1859, the basic formula for property taxes has been: expenditures minus all other revenues, equals property tax. So that counties, such as Jackson County, who received O&C payments (other revenue) have permanent tax rate limits much lower than those counties who did not receive O&C payments. To illustrate this fact and to provide perspective, of those counties that received O&C payments, their permanent tax rate limits (per thousand dollars of assessed valuation) are as follows: Josephine-\$0.5867, Curry-\$0.5996, Coos-\$1.0799, Douglas-\$1.1124, Klamath-\$1.7326, Lane-\$1.3793, and Jackson-\$2.0099. The rates of those counties with little or no O&C payments are as follows: Clackamas-\$2.9766, Yamhill-\$2.5775, Multnomah-\$4.3434, Washington-\$2.2484; and some of the northeastern Oregon counties are even higher: Wheeler-\$8.5266 and Sherman-\$8.7141. Since the rate limit was added to the Oregon Constitution, the only way to change it is a statewide measure. There are no sales taxes in Oregon, and local government does not receive a direct allocation of the State income tax.

County Facility Needs

As sufficient non-operating funds become available, the County intends to address the following facility needs. These projects are not listed in any particular order and will be addressed as funding and opportunity come together.

1. **State Court Facilities:** Under State statute, counties are responsible to house the State courts. Statistics show that, given current caseloads, Jackson County qualifies to have seven additional judges. During the summer of 2020, a remodel project in the Justice Building created two courtrooms out of one for a new judge position. However, if more positions are created, there is not sufficient space to accommodate them all in the current building.
2. **Sheriff:** The Sheriff's Office operates the County jail in Jackson County. Regardless of which city police department makes the arrest, they come to the County jail that was built in 1981 and has a maximum capacity of 292. Jackson County's total population has gone from 134,545 in July 1981 to 224,013 in July 2022. Local correctional facilities to appropriately address needs for lodging, housing, and maintaining custody are being examined and addressed. Oregon Ballot Measure 110, the Drug Decriminalization and Addiction Treatment Initiative, may well impact lodgings; however, the full impact is yet to be determined.
3. **Animal Shelter:** The current facility is undersized and was built in 1994. Since then, the model of care has changed requiring the Shelter to house more animals for longer periods of time.
4. **Multi-Use Pandemic Response Center at the Expo:** During fiscal year 2020-2021, Jackson County experienced the COVID pandemic, the Almeda and South Obenchain Fires, and a broken water pipe which flooded the first floor of the Health and Human Services' building. Our buildings at the Expo were used for vaccination centers, an evacuation center for those who lost homes in the fires,

and office space due to the flood. These events, in combination with a lack of indoor recreational facilities, highlight the need for additional, adequately equipped facilities.

Property Taxes and Debt Limitations

The County is subject to a number of property tax and debt limitations imposed by Oregon law. A complete schedule of these limitations is found in Appendix A to this budget message.

Debt Service

Information specific to debt and planned projects is included in Appendix B to this budget message.

Fiscal Policies

Complete lists of adopted fiscal policies that have been applied to this budget are found in this final budget document. Every effort is being made to find less expensive ways to provide quality services.

Short-Term Financial and Other Initiatives that Impact the Adopted Budget

There are a number of factors affecting the adopted budget for 2023-2024. Many County departments are still experiencing additional workload due to continued recovery from the wildfires and subsequent rebuilding efforts. The steep increase in inflation and the mitigating rise in Federal interest rates are having an impact on many departments. It is impossible to project the total impact of these events at this point as they will continue on for several years. However, known factors with a direct impact on this adopted budget that we are aware of are outlined below.

American Rescue Plan

Jackson County received \$42,850,728 from the State and Local Fiscal Recovery Plan authorized by the American Rescue Plan Act. The County expended approximately \$1,800,000 on various projects in fiscal year 2022-2023, including ventilation systems in various buildings, disinfection UVC light robots, storage area network (SAN) replacement, and an improved audio/visual system in the County's conference rooms. The County plans to use \$32,371,362 of the remaining funds for construction of the Multi-Use Pandemic Response Center at the Jackson County Expo, mentioned previously; this Center is being budgeted in Capital Outlay. In addition, the County received \$4,257,418 in Local Assistance and Tribal Consistency Funds (LATCF) that was used for General Fund operations.

Personnel

Non-represented employees (management and confidential), the Federation of Oregon Parole and Probation Officers (FOPPO), and the Service Employees International Union (SEIU) groups are budgeted to receive a 5.00 percent cost of living increase in addition to step increases for those who are eligible. The FOPPO and SEIU increases are based on the collective bargaining agreements (CBA) effective July 1, 2022, through June 30, 2025. The CBA with the Jackson County Sheriff's Employees' Association (JCSEA) is currently in negotiations.

Contingency

The fiscal year 2023-2024 General Fund budget includes a contingency in the amount of \$10,000,000. The contingency consists of one-time funds not available on a continuing basis. The contingency is included in the fiduciary portion of the General Fund budget. The total contingency for all funds is

\$23,177,067; this is less than the 15 percent limit set in State law that the Board of Commissioners can reallocate without a supplemental budget public hearing in accordance with Oregon's Local Budget Law.

Cash Carry Forward

Each year the County carries forward funds necessary to meet cash flow projections in the General Fund until Federal O&C receipts and property tax payments are received. Those funds are included in the General Fund Ending Fund Balance in the amount of \$11,543,537. Information can be found under General Fund Fiduciary beginning on page 174 of this budget document. In addition, sufficient funds are budgeted as Ending Balance and Reserves for all operating funds to provide appropriate cash flow for each fund's individual cash flow requirements to meet their operating needs, as well as to anticipate potential larger one-time expenditures for the fiscal year. Individual budgeted information can be found on each fund's summary page in the Appropriations section of the budget document.

Significant Departmental and Fund Highlights and Issues for 2023-2024

Airport

The Airport experienced reduced air service flights due to the nationwide pilot shortage, which decreased their average daily flights from 44 in fiscal year 2020-2021 to 35 in fiscal year 2021-2022. The Airport is working on attracting new airlines and/or new routes to destinations not currently served. The Airport capital projects will continue in fiscal year 2023-2024 as a result of Federal Aviation Administration (FAA) and Connect Oregon grants.

Community Justice

Due to expected decreases in State funding, Community Justice decreased their FTEs from 143.00 to 134.00. A new Director was hired in fiscal year 2022-2023 as the result of a retirement. Her focus will be to develop and deploy training programs to educate staff on best practices, cultural agility, implicit bias, gender equality, diversity, responsiveness, and equity. The Department will continue to increase services at the Resource Center for all clients released from the County jail and from the Transition Center, including combatting the opioid epidemic.

County Clerk

The County Clerk has been negatively impacted by inflation as the sharp increase in Federal interest rates has a direct impact on the quantity of recorded documents, a key function within the Office. In fiscal year 2022-2023, the Clerk laid off 2.00 FTE positions due to reduced workload and budget constraints. This brought the budgeted FTEs for fiscal year 2023-2024 to 6.00 from 8.00 in fiscal year 2022-2023.

Development Services

The Wildfire Resiliency Permit Center, that was created to assist wildfire survivors with expedited planning and building reviews, will continue operating into fiscal year 2023-2024. In addition, the Department expects to receive the Building Resilient Infrastructure Communities (BRIC) Grant from the Federal Emergency Management Agency (FEMA). This funding will be used to rewrite the Building Codes Chapter 1, Administrative Code, to allow for more local control.

District Attorney

The District Attorney's Office is facing a workforce shortage as multiple experienced prosecutors left the Office, and there is a shortage of attorneys statewide which is causing a staffing crisis for both public defenders and prosecutors. This deficit puts a hardship on the Office as they continue to see an increase in the complexity of the workload as cases are more complex due to Ballot Measure 110, passed by citizens in November 2020, decriminalized the possession of small amounts of illegal drugs. The change in State law has impacted the types of cases the District Attorney's Office is prosecuting. There are fewer cases assigned per Deputy District Attorney, and those cases are becoming more complex as drug users no longer have mandatory drug treatment solutions through the court system. Senate Bill 819 became effective January 1, 2022, and enacted significant changes to the expungement process. In addition, the Prosecution Case Management Program took over the filing of juvenile petitions starting in January 2023.

Expo

The Expo continues to expand in their post-COVID environment. The County Fair has had two very profitable years, and the venues are being rented at capacity each weekend. All of the annual sponsored events have resumed, including the Rodeo, BrewFest, Holiday Market, and BoomFest, as well as gaining the rights to the "Battle of the Bones" from the City of Central Point and modifying it to a Bones and Barrels event which was successful this year. In addition, the Expo is planning on hosting its first annual Rogue Music Festival on June 16-17, 2023, with nine musical acts over two days. The Expo will be adding 1.00 FTE position to assist with grounds maintenance and event support.

Health and Human Services (HHS)

HHS is increasing their personnel by 22.80 FTE positions. The largest increase is 8.95 FTEs in the Mental Health Program due to increased State funding. In addition, there has been significant changes in the delivery of services in the Animal Services Program as personnel had to be added to replace services that were previously done by Community Justice as a result of the citizens passing of Oregon Ballot Measure 112 in November of 2022, which removed involuntary servitude as a criminal punishment. To backfill these services, as well as improve overall service at the Shelter, the Animal Services Program is adding 6.45 FTE positions, including 4.00 Custodial Maintenance workers, an Office Specialist, an Administrative Specialist I, and a part-time Veterinarian. The remaining increases in FTEs are in Public Health, Environmental Health, and Administration as a result of continued COVID and modernization funds, opioid settlement funds, and the need to add inspection staff to pre-COVID levels.

Roads and Parks

Even with the winter rain and snow, the Parks Programs anticipate historically low lake levels to persist and impact the revenue of recreational services and associated revenue. The Department will continue construction of the County's portion of the Foothill Road (Delta Waters Road to Dry Creek Road) project. This project is being partially funded by Federal dollars and will straighten numerous curves, add dedicated turn lanes at intersections, provide wider shoulders, and make additional safety improvements to this narrow, high-speed roadway. Following this project will be the improvement of Foothill Road from East Vilas Road to Corey Road, which is currently in the pre-design phase.

Sheriff

The Sheriff's Office continues to struggle with an outdated jail and an increase in forced releases, illegal marijuana grows, and increased mental health and homelessness in the Rogue Valley. In 2022, the Jackson County Jail had the third highest number of inmates in the State, including 362 that were due to

Ballot Measure 11, passed by voters in 1994, which imposes long mandatory prison terms for 16 designated violent and sex-related offenses. In addition, a new challenge to the Sheriff's Office for fiscal year 2023-2024 is the November 2022 passage of Ballot Measure 114. This places an unfunded mandate on law enforcement that will require the Sheriff's Office to issue a permit to purchase a gun in the State of Oregon. The Sheriff's Office, through a grant from the Oregon Criminal Justice Commission, was able to add 8.00 FTE positions during fiscal year 2022-2023 to enhance investigations into human trafficking and illegal marijuana.

Processes Used to Develop the Budget and Organization

Pursuant to Oregon law, the budget is reviewed and approved by a Budget Committee consisting of the three members of the Board of Commissioners and three lay members. The Budget Committee was convened in a special public meeting on November 28, 2022. During this meeting, the County's budget policies were reviewed and agreed upon by the Committee. County Administration provided information on items that affected the budget. Priorities for budget development were defined by the Budget Committee, and budget targets were set for the applicable Departments.

Public meetings were held by the County Administrator where Department Directors and Elected Officials had a chance to talk about the financial aspects of their requested budget and any differences with the recommended budget versus departmental requirements. These meetings took place on March 15 and 17, 2023. No public testimony was heard at these meetings.

The Budget Committee hearings on the recommended budget were held on April 11 and 13, 2023. The public was invited to attend these hearings in person in the Courthouse Auditorium. During each day of presentations and review, there were scheduled opportunities for public comment. Budget deliberations began at the conclusion of the reviews on April 13, 2023. These Budget Committee meetings are open to the public and public testimony is always welcome.

The lay members of the Budget Committee serve as the County's Elected Officials' Salary Committee. That committee met on April 11, 2023, at 12:00 noon. At the meeting, they developed a recommendation for Elected Officials' salaries and presented it to the full Budget Committee for action on April 13, 2023.

Following approval and publication of the Budget Committee's approved budget, revised due to a correction to the Law Enforcement District within the Sheriff's Office, the Board of Commissioners adopted the budget on June 7, 2023. The Board of Commissioners also meets in public session and encourages public input. The Board of Commissioners is authorized to amend expenditures in the Budget Committee's approved budget up to 10 percent of any fund without reconvening the Budget Committee.

The organization chart found on page 22 of this budget document includes a view of the County with its departments. For each County department there is a tab at the beginning of their section. An overview of the department's objectives for the year and accomplishments in the prior year, as well as performance measures within the department, are found behind their tab. For each department, the budget reflects a statement of purpose, measures of effectiveness, and significant issues facing the department. Additionally, financial information is included.

Although the County has adopted a program budget format, the State of Oregon requires retention of a line-item budget format. Financial tables designed to meet the State's requirements are included in this document in the section labeled "Appropriations."

The budget is organized around the County's mission, the functional areas established for the County, and the six Strategic Plan Goals identified by County employees. The County's Mission Statement and Strategic Plan Goals are described elsewhere in this budget message.

Throughout the budget, the specific Strategic Plan Goals that the department strives to meet are identified in a description of the particular department. The narrative for each department includes a statement of the revenues and expenditures generated by specific departments.

Conclusion

As a result of the budget decisions made during the previous years' budget hearings and deliberations, the County is in good financial condition. Although there are services that would be enhanced if funding levels would permit, based on the current funding levels the services provided are balanced to the needs of the citizens. Through the coming fiscal year, we anticipate modifications to this service plan will be necessary. Rest assured that, as an organization, we will continue to monitor and adjust when it is most appropriate.

The preparation of a budget this complex would not be possible without the hard work and contributions of many. I would like to specifically acknowledge Shannon Bell, Sr. Deputy County Administrator; Joel Benton, Sr. Deputy County Administrator; Eric Spivak, County Auditor; Traci Carrier, Budget Analyst; and the support staff in my office. I would also like to acknowledge the efforts of each of the department heads and program managers that participated to complete this budget. Finally, I wish to thank all those who have provided input and I want to especially thank the Budget Committee for their participation throughout the process of preparing, and then ultimately approving, the budget.

Respectfully submitted,

Danny Jordan

Danny Jordan
County Administrator

Appendix A

Property Taxes and Debt Limitations

Property Taxes

The County will certify its State-provided permanent tax rate in the amount of \$2.0099 per thousand dollars of assessed valuation for fiscal year 2023-2024. The total amount of property tax the County expects to levy on behalf of the General Fund is \$50,841,952. Of this amount, the County expects to collect 94 percent for a net of \$47,791,435 in the first year.

The County expects to levy \$1,932,211 on behalf of its ECSO Debt Service Fund, and expects to collect 94 percent or \$1,816,278 in the first year.

Property taxes collected for the White City Enhanced Law Enforcement District are collected for the District and then turned over to the County. They are budgeted as contracted service revenue in the Sheriff's budget.

Property Tax Limitations

In 1997, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. Jackson County's rate is \$2.0099 per thousand of calculated assessed value. The assessed value is approximately 58 percent of real market value. This permanent rate is set by the Oregon constitution.

Other limits were imposed by Ballot Measure 5, another constitutional amendment approved by Oregon voters. This measure limits all local governments to a combined total of \$10 per thousand of real market value. Schools were limited to \$5 per thousand.

Debt Limitations

The County has a general obligation bonded debt limit set by Oregon Revised Statute (ORS) 287A.100, which is 2 percent of the real market value of all taxable property in the County. The County's bonded debt for the ECSO bonds is only 4.44 percent of the 2 percent limitation. This limit does not apply to other types of bonds, such as the revenue bonds that were issued for the Airport terminal project.

Appendix B

Debt Service

Airport

During fiscal year 2007-2008 the Airport issued \$19,955,000 in Airport Revenue Bonds to complete the funding package for the new terminal and airside improvements. Two types of bonds were issued – Series A, Non-AMT in the amount of \$13,480,000; and Series B – AMT in the amount of \$6,475,000.

In May 2013, the County issued \$3,590,000 in Airport Revenue Bonds with an interest rate of 2.840 percent. The proceeds were used to refund \$3,355,000 of outstanding 2007 Series B Airport Revenue Bonds which had an interest rate of 5.169 percent. The refunding reduces future debt service payments by \$420,602 and resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$414,995. In February 2016, the County issued \$12,170,000 in Airport Revenue Bonds with a variable interest rate of 3.125 to 5.00 percent and an average of 4.034 percent. The proceeds were used to refund \$13,480,000 of outstanding 2007 Series A Airport Revenue Bonds which had an interest rate of 5.169 percent. The refunding reduced future debt service payments by \$4,825,168 and resulted in an economic gain of \$2,457,284. The final payment will be made in 2024.

The budget for fiscal year 2023-2024 includes debt service in the amount of \$959,552. This project is financed by Federal grants and Passenger Facility Charges (PFC). Each ticket purchased by air travelers includes \$4.50 that reverts to the Airport to be set aside for passenger facilities. Most airports in the U.S. utilize the PFC opportunity with ticket purchases. The final payment will be made in 2038. The projected Maturity and Payment Schedules can be found on page 76 of this budget document.

Emergency Communications of Southern Oregon (ECSO)

Debt service for the ECSO bonds begins on page 178, and the projected Maturity and Payment Schedules can be found on page 177 of this budget document. In November 2019, voters approved bonds in the amount of \$28,000,000 to bring emergency communication towers and radios up to current standards. At the end of fiscal year 2019-2020, the County issued \$23,870,000 in general obligation bonds to finance the ECSO capital project. These bonds were issued at a premium with a coupon rate of 3.00 to 5.00 percent and an average of 3.964 percent. Net interest cost to the County is 2.48 percent. The budget for fiscal year 2023-2024 includes debt service in the amount of \$1,758,650, which is funded with additional property tax revenue designated for debt service payment.

Street Improvement – Ironwood/Leafwood LID

Jackson County Roads Ironwood/Leafwood Local Improvement District (LID) Bancroft Bonds, Series 2009. Principal is due at maturity or as a prepayment as money is received from the property owners. The bond matures on March 1, 2024. Interest payments at a rate of 5.15 percent are due semi-annually on September and March of each year and commenced on March 1, 2010. The proceeds of this bond were used to provide funds to finance the costs of the Ironwood/Leafwood LID road improvement project, to pay off interim financing for the project, and to pay bond issuance costs. The debt service on the bond will be paid from payments received by the County from assessment contracts entered into with property owners who benefited from the road improvement project.

BUDGET SUMMARY

BUDGET DEVELOPMENT PROCESS BASICS

Calendar for Fiscal Year 2023-2024 Budget Preparation

Planning

October 24, 2022	Budget Preparation Manual distributed to departments.
November 28, 2022	Budget Committee meets to set goals and targets for fiscal year 2023-2024.

Preparation

December 6, 2022 - February 16, 2023	Budget submissions due from departments.
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Review

December 7, 2022 - March 14, 2023	Administrative staff reviews department-requested budgets.
March 15 and 17, 2023	County Administrator reviews individual budgets by department with the Department Director and administrative staff; the budget committee is invited.

Approval

April 4, 2023	County Administrator delivered the County Budget Message.
April 11 and 13, 2023	Budget Committee public hearings held that included presentations of the recommended budgets by departments.

Adoption

June 7, 2023	The Jackson County Board of Commissioners' public hearing held to adopt the fiscal year 2023-2024 budget.
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Budget Preparation Process

Preliminary budget materials were distributed to the Department Directors and Program Managers in October 2022. Department targets for applicable funds are calculated and communicated during the budget training held in December 2022. Departments estimate revenues to identify program needs in the categories of personnel services, materials and services, capital outlay, special payments, debt service, interfund transfers, contingency, and ending balance and reserves necessary to maintain existing programs given the limited resources. Departmental budget requests were submitted to the County Administrator's Office for review and analysis beginning in December 2022. All departmental budget requests were evaluated in terms of the program's strategic goals and measures, and the necessity of these goals toward achieving the goals and the mission statement of the County. Individual meetings were held between staff and Department Directors to discuss the Department's request, establish priorities, and evaluate the effectiveness of the proposed programs. From these discussions, the staff prepared the recommended appropriation levels and revenue estimates and commented on changes in the programs and staffing levels.

The County Administrator's formal reviews were held on March 15 and 17, 2023. These meetings were held with the Department Directors, Program Managers, and the County Administrator; the Budget Committee was invited to attend as well. Notice for the meetings was published in the *Rogue River Press* on March 8, 2023. The County Administrator's recommended budget was prepared and presented to the Budget Committee and to the public with the budget message on April 4, 2023, and public hearings with department presentations on April 11, and 13, 2023.



The recommended budget was printed and open to public inspection. Notice for the April meetings was posted on the Jackson County web page on March 23, 2023, and published in the *Rogue River Press* on March 29, 2023. Following its approval by the Budget Committee, the budget was published in the *Rogue River Press* on May 29, 2023, indicating the time and place of the Board of Commissioners' budget hearing—as required by Oregon Revised Statutes (ORS). On June 7, 2023, following the public hearing, the Board of Commissioners adopted the budget, including the correction within the Sheriff's budget, for fiscal year 2023-2024. It is important to note that this budget was prepared according to, and in compliance with, Generally Accepted Accounting Principles (GAAP) for modified accrual accounting. *(Note: The budget document was prepared prior to the end of the fiscal year. Therefore, revised budget numbers may vary due to Board action after June 7, 2023. All prior year actual information is meant for comparison only. This information may be inconsistent with the audited numbers due to County reorganization; historical data was moved with the program in order to give the reader a sense of comparison for prior years.)*

Basis of Budgeting and Accounting

The basis of budgeting refers to the accounting method used to determine the timing of recognizing revenues and expenditures for budget purposes. The Jackson County budget is prepared using the modified accrual basis of accounting for all funds, which is a current financial resources measurement focus. Revenues are included in the budget when the amounts are measurable and expected to be available during the budget year. Expenditures are included in the budget in the year they are reasonably expected to be incurred and paid. All revenues and expenditures are identified in the budget process due to the requirement for appropriation authority for the County to incur and pay expenses.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and custodial funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For example, the County considers property taxes to be "available" if they are collected within 60 days after the fiscal year end and "measurable" as they are determined on the basis of a tax rate and an assessed valuation, both determined in advance. Expenditures are recorded when the related fund liability is incurred. Transactions not recorded using the modified accrual basis include: interfund transactions for goods and services that are recorded on the accrual basis; revenues from grants that are recorded as earned; and principal and interest on general, long-term debt that is recorded when due.

The accrual basis of accounting is used by proprietary fund types, pension trust funds, and nonexpendable trust funds. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred in accordance with Generally Accepted Accounting Principles (GAAP). The accrual basis of accounting is a *flow of economic resources* measurement focus.

Differences Between the Budget Document and the Annual Comprehensive Financial Report

The County's Annual Comprehensive Financial Report (ACFR) presents funds and reporting components in different ways than the County's budget document. This is due to different reporting requirements in Oregon Local Budget Law; GAAP; Governmental Accounting, Auditing and Financial Reporting standards; and the Government Finance Officers Association award programs (the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting).

Presentation. The County's budget is presented by department to help the citizens understand the types of services each department provides and how those services are funded. The County's Annual Comprehensive Financial Report is presented by funds and activities such as General Government, Community Justice and Safety, and Transportation.

Beginning Fund Balance. Oregon budget law requires local governments to budget all available resources, which is why beginning fund balances are budgeted as revenues (resources) every fiscal year. Beginning Fund Balances are not classified as revenues in the ACFR, but rather as either fund balance or net position depending on the fund type.



Capital Outlay in Proprietary Funds. Oregon budget law requires local government to budget estimated expenditures for Capital Outlay. Capital Outlay is defined as “expenditures that result in the acquisition of or addition to capital assets.” Capital assets are defined as “assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, or other equipment.” Depreciation expense is not budgeted. For accounting purposes, when Capital Outlay is expensed in a proprietary fund, the total amount expended is reversed at year end and depreciation expense is posted.

Compensated Absences. Compensated absences are budgeted each year based on projected vacation earned but not taken. Vacation is recorded as an expense when earned with a corresponding amount reported to a liability account in each fund. For accounting purposes, a year-end entry is made to true-up the balance of the liability account to reflect all accrued vacation at current wages in the proprietary funds.

Debt Service. Oregon budget law requires that, “Debt service (expenditure) estimates shall include separate amounts for principal and interest of each bond issue in each fund.” For accounting purposes, the principal portion of the debt is established as a long-term liability when the proceeds of the bond are received (depending on the fund type). When a debt service payment is made, the principal portion of the payment reduces the liability and only the interest portion of the debt is posted as an expense.

Difference Between “Actual” and “Adopted” Budget Numbers

Throughout the budget document there is a difference between the “actual” (FY 2019-2020 to FY 2021-2022) and “adopted” (FY 2022-2023 and FY 2023-2024) budgeted numbers. The differences are due to the difference between the basis of accounting and the basis of budgeting as described earlier.

Expenditure Controls

While the budget establishes appropriation levels, specific procedures for controlling expenditures continue to be developed, expanded, and refined to ensure that day-to-day execution is in compliance with the adopted budget program. Elected Officials and Department Directors are responsible for reviewing all requests for expenditures to determine compliance with the adopted budget. The budget is adopted at the broadest possible level to give Department Directors maximum flexibility to meet unforeseen program needs. The County Administrator’s Office performs an evaluation role.

In those instances where an expenditure is deemed necessary and desirable, but was not anticipated in the program’s adopted budget, a budget adjustment may be made in accordance with the Board of Commissioners’ established policy and State law. Under most conditions, an adjustment can be made within the program’s own budget. In other situations, however, it may be necessary to transfer funds from another program’s appropriation or to process a supplemental budget.

During the year, many changes can occur. A supplemental budget process is provided in Oregon law. If the change is less than 10 percent of the budgeted fund total, the Board of Commissioners can adopt a supplemental budget at a regular meeting with one public notice listing the amount of change to each fund. If the supplemental budget changes expenditures in any fund by more than 10 percent, the Board of Commissioners must hold a public hearing and notice of the hearing must include a summary of the changes proposed in the funds that are changing by more than 10 percent. Publications include the source of revenue and the proposed expenditure.

These budget control procedures are important management tools that allow more effective use of the dollars spent in the total County program. As a necessary by-product, these procedures also ensure compliance with State financial statutes and policies of the Board of Commissioners, Budget Committee, and County Charter.

Exceptions to Local Budget Law

Compliance with local budget law is required prior to incurring any expenditure or tax certification. Local budget laws (ORS 294.338, 294.463, and 294.481) allow exceptions to appropriated expenditure requirements. Those exceptions are:



- Expenditure of the proceeds of the sale of bonds that were issued or approved by voters and the use of other funds to pay debt service on those bonds.
- Expenditures of funds that are held as debt service reserves for bonds as long as the payments are for payment of debt service on the bonds, redeeming the bonds or funding an escrow or trust account to defease or pay the bonds.
- Expenditures of funds received from assessments against benefitted property for local improvements as defined in ORS 223.001 to the extent that the cost of the improvements is payable by owners of the benefitted property.
- Expenditure of funds accumulated to pay deferred employee compensation.
- Refunds of taxes on real and personal property and interest on such refunds under ORS 311.806.
- Refunds received by the County when purchased items are returned after an expenditure has been made.

Exceptions that are permitted by the adoption of an Ordinance or Order:

- Expenditure of grants, gifts bequests, or devises transferred to the County in trust for specific purposes.
- To appropriate excess expenditures of non-tax funds for a specific purpose that was not known or could not have been foreseen during the budget preparation.
- To provide services that create a greater expenditure then budgeted with a corresponding increase in resources.
- Transfers of appropriations or of appropriations and equal amount of budget resources may be made between funds.
- The County may receive grants, borrow, and expend moneys to respond to public emergencies. The appropriations for expenditures may be from any source of available funds including unappropriated fund balances. Public emergencies include involuntary conversion or destruction of County property, civil disturbances, natural disaster, or any public calamity.

Fiscal Policies

County staff and the Board of Commissioners regularly review County policies. The Budget Committee reviews fiscal policies annually at their November meeting.

Budgeting Policies:

- Jackson County will adopt a balanced budget for each fund.

Rationale: A budget is balanced when total resources in a fund equal the total of expenditures and requirements for that fund. This policy enables Jackson County to comply with ORS 294.388(1).

- Jackson County will make every reasonable attempt to maximize the application of its financial resources by obtaining supplementary funding for the provision of public services or capital projects. Generally, the County does not use one-time revenues or year-end surplus to fund ongoing operating expenses.

Rationale: To maintain steady service levels of ongoing operations and lessen the reliance on one-time funding.

- Money budgeted in an unappropriated ending fund balance cannot be spent in the year budgeted, except in emergency situations caused by civil disturbance, natural disaster, or other calamity.

Rationale: This policy enables Jackson County to comply with ORS 294.481. Oregon budget law requires local governments to budget all available resources and requirements. Unappropriated Ending Fund Balance



provides Jackson County with cash until tax money is received each November, and should not be spent except under a qualifying emergency.

- Operating departments within the County will submit their requested budgets to the County Administrator's Office within expenditure targets established by the County Administrator.

Rationale: This policy will assist with controlling the growth of operating expenditures. Requested expenditures that exceed the target as a result of providing additional services must be submitted as separate "Expanded Service Requests."

Revenue Policies:

- Jackson County will strive for a diversified revenue base to ensure the financial stability of the County.

Rationale: A diverse revenue stream protects against fluctuations in any one source of revenue which may result from changes in local and/or national economic conditions.

- The County Treasurer will keep all available funds invested at the highest allowable rates using instruments of investments allowed by State law while maintaining preservation of capital and necessary liquidity.

Rationale: The investment objectives for the County Treasurer are safety (preservation of capital), liquidity (availability of funds), and yield (rate of return), in that order. Highest allowable rates are to be obtained, within these objectives, by investing in investments permitted by ORS Chapters 294 and 295. The County is limited to investing in government agencies, treasuries, bankers' acceptances, certificates of deposit, and commercial paper. Investments are purchased for a period not to exceed 60 months.

- The County will charge user fees wherever possible to recoup all costs associated with service delivery.

Rationale: If an individual receives sole benefit from a service provided by the County, that individual should bear the full cost of the service. If the requested service benefits the general public in some proportion, that service should be subsidized by the public to that proportion.

Operating Policies:

- Current operating expenditures will be financed by current operating revenues or from existing reserves.

Rationale: This policy is meant to assure that the County will be able to pay its obligations.

- The County will attempt to cover all grant-related administrative expenses through grant revenues.

Rationale: This policy is meant to assure that the County will be able to provide oversight and audit requirements associated with providing grant-funded services.

- The County will strive to show the true cost of providing services.

Rationale: True costs of services are one of the best measures of efficiency. This policy is meant to help the County achieve maximum efficiency.

- Operating funds will include a reserve in excess of cash flow needs of no less than three months operating expenditures.

Rationale: This policy is meant to protect against the need to reduce service levels or to raise taxes or fees due to temporary revenue shortfalls or other emergencies.



Capital Policy:

- Capital projects will be paid in full during the project's expected useful life. Capital projects for this fiscal year are included in the Capital and Debt Schedules section of this budget.

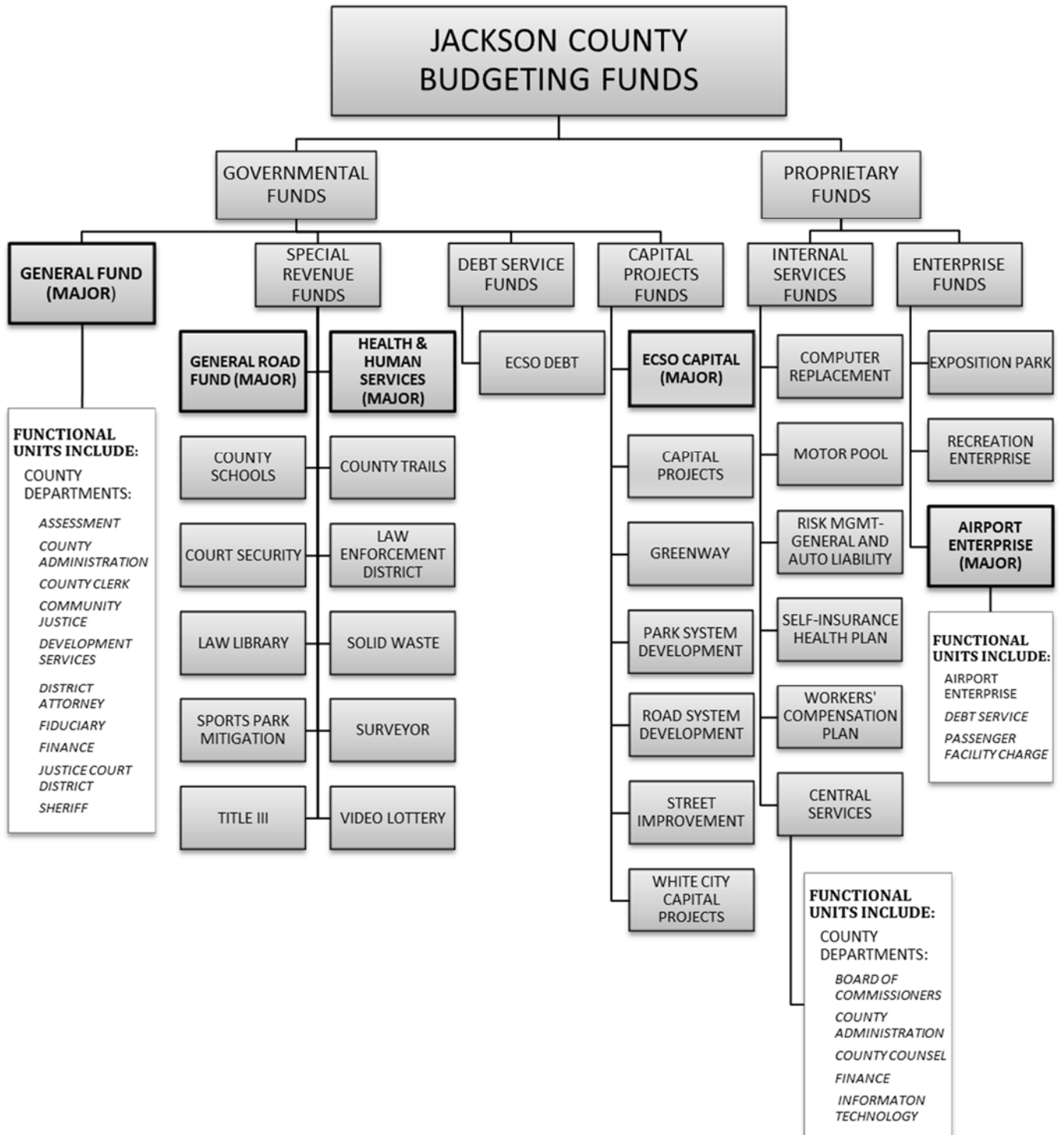
Rationale: This policy is meant to assure that the County does not pay more in interest than is absolutely necessary and that the County is not paying for equipment that is no longer useful.

Reserve Policy:

- Sufficient fund balance must be maintained in all operating funds to cover cash flow needs for the fiscal year.

Rationale: This policy is meant to assure that the County is always able to meet its financial obligations without incurring expensive, short-term debt.

FUND STRUCTURE FOR FISCAL YEAR 2023-2024



All funds shown above are appropriated in the budget and are included in the audited financial statements. The County's Fiduciary Funds are not appropriated, but are included in the audited financial statements.

Explanation of Funds

Public budgets are often divided into a number of funds that record revenues and expenditures for the purposes of controlling and accounting for specific activities. This method of organizing a governmental entity's budget is useful because it provides a mechanism for controlling resources, measuring compliance, and produces operating statements that reflect the receipt and the related expenditure of public dollars. All of the funds of the County can be divided into three categories: Governmental Funds, used to account for governmental activities; Proprietary Funds, used to account for business-type activities; and Fiduciary Funds, used to account for resources held for the benefit of parties outside of the County.

Major Funds. For budgeting purposes major funds are defined as any fund whose revenues or expenditures, are greater than 10 percent of the revenues or expenditures of the appropriated budget; other financing sources and uses, such as interfund transfers are excluded from the calculation (i.e. for fiscal year 2023-2024, the calculation would be the total appropriated budget less transfers $\{\$383,336,021 - \$10,127,386\} * 10\% = \$37,320,864$; any fund with an expenditure appropriation greater than \$37,320,864 would be considered a major fund for budget purposes). Major funds defined for budget purposes may be different from major funds identified in the ACFR as the calculation for financial reporting includes asset and liability accounts and excludes Internal Services Funds.

Governmental Major Funds:

- *General Fund* – The General Fund is the largest fund within the Jackson County budget and is appropriately titled because most of the “general” operations of Jackson County are included in it. The General Fund supports law enforcement activities, elections, land use planning, and tax collection, among other services. Receipts from the County's tax base are included in the General Fund in addition to revenues from many other sources (Federal, State, local, fines, fees, sales, charges, etc.).
- *General Road Fund* – The General Road Fund is a Special Revenue Fund used to construct and maintain the Jackson County road system. The primary sources of revenues are the State gas tax and vehicle registration fees.
- *Health and Human Services Fund* – The Health and Human Services Fund is a Special Revenue Fund used to protect and promote the health of Jackson County citizens. The primary revenue sources are State and Federal grants.
- *ECSO Capital Project Fund* – The ECSO Capital Project Fund provides a location through which bond proceeds will be used to upgrade and improve an outdated public safety emergency communications system. Due to the influx of funding from the American Rescue Plan Act, the ECSO Capital Project Fund no longer meets the budget classification for a major fund for fiscal year 2023-2024. However, to provide consistency between budget years, the ECSO Capital Project Fund is presented as a major fund.

Proprietary Major Fund:

- *Airport Enterprise Fund* – The Airport Enterprise Fund supports Airport operations. The primary revenue sources are Federal Aviation Administration (FAA) grants and landing fees. The Airport Enterprise Fund includes accounting for Airport Enterprise, Debt Service and Passenger Facility Charges.

Non-Major Funds. For budgeting purposes smaller funds are grouped into fund types and presented together.

Governmental Non-Major Funds:

- *Special Revenue Funds* – Special Revenue Funds account for receipts from specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds include: County Schools, County Trails, Court Security, Law Library, Solid Waste Management, Sports Park Mitigation, Surveyor, Title III, Video Lottery, and the (White City Enhanced) Law Enforcement District.
- *Capital Projects Funds* – Capital Projects Funds account for the acquisition of capital facilities, which may be financed out of bond issues, grants, or transfers from other funds. This type of fund is limited to accounting for



the receipts and expenditures on capital projects (any bond issues involved will be serviced and repaid by the debt service funds). Capital Projects Funds include: Capital Projects, Greenway, Parks Systems Development, Road System Development, Street Improvement, and White City Capital Projects.

- **Debt Service Funds** – Debt Service Funds account for the financing of the interest and retirement of the principal of general, long-term debt. In the past, Jackson County has issued debt for the construction of Airport hangars, libraries, and a new juvenile facility. Current Debt Service Funds include ECSO Debt Service.

Proprietary Non-Major Funds:

- **Enterprise Funds** – Enterprise Funds account for “business-type” activities. Activities within these funds are supported largely by user charges. Enterprise Funds include: Exposition Park (Expo) and Recreation Enterprise.
- **Internal Services Funds** – The Internal Services Funds are similar to Enterprise Funds except that services are not rendered to the general public, but serve Jackson County’s other departments and activities. The Internal Services Funds rely on revenues acquired by charging individual departments for services rendered. This type of fund is used to help account for costs of services provided to the departments and to encourage accounting for those uses. Internal Services Funds include: Computer Replacement, Motor Pool, Risk Management-General and Auto Liability, Self-Insurance Health Plan, Workers’ Compensation Plan, and Central Services.

Fiduciary Funds:

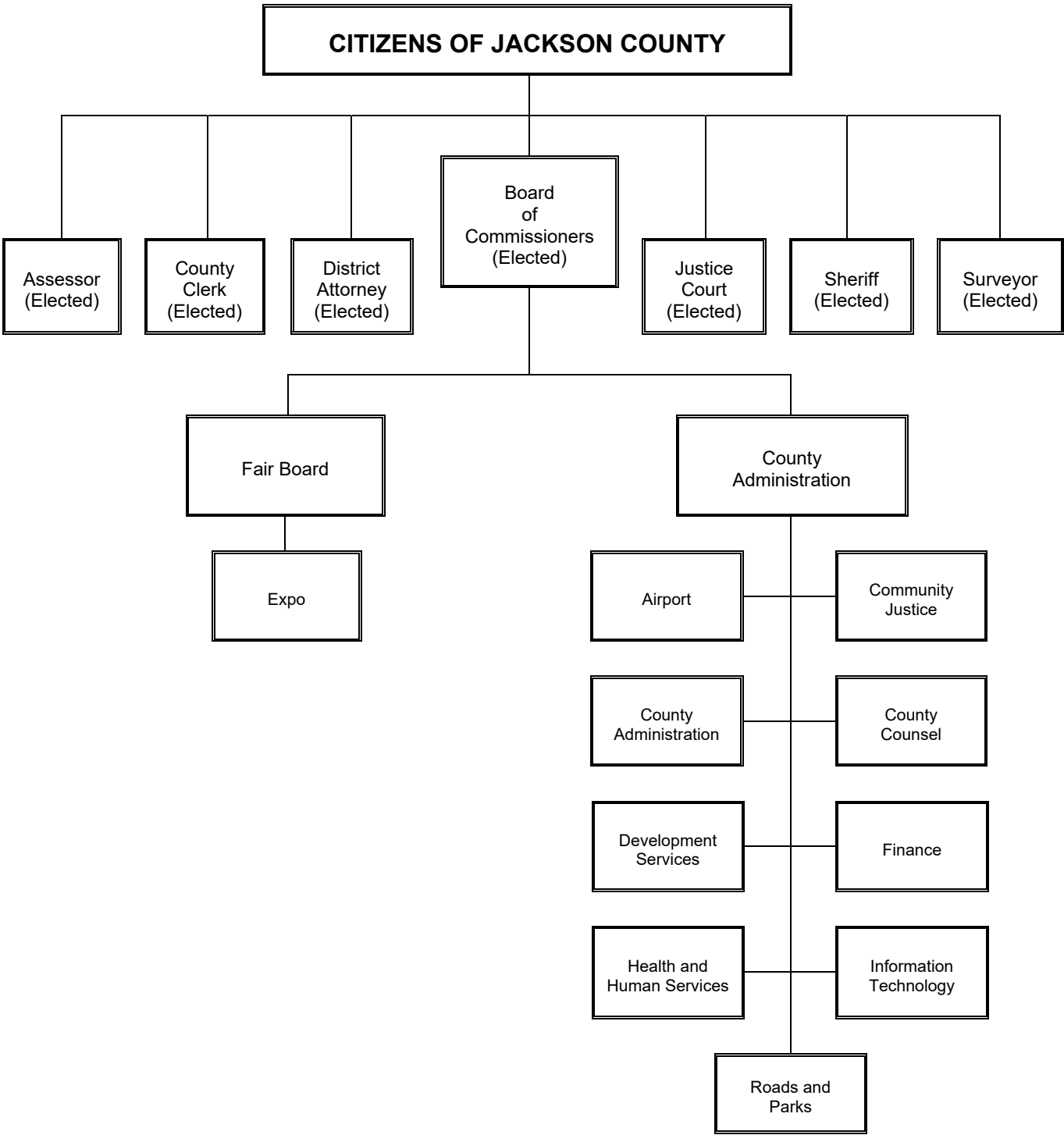
- **Trust and Custodial Funds** – Trust and Custodial Funds account for assets held for the County and non-County organizations and for non-tax resources held by Jackson County under specific trust instructions. Taxes collected for and later distributed to other governmental units are accounted for in these funds. The County’s Trust and Custodial Funds are not budgeted because the resources are not available to support the County’s own programs and, therefore, not required under Oregon budget law to be appropriated.

FUND STRUCTURE BY DEPARTMENT

DEPARTMENT	MAJOR FUNDS					NON-MAJOR FUNDS				
	GENERAL FUND	GENERAL ROAD FUND	HEALTH & HUMAN SERVICES FUND	AIRPORT ENTERPRISE FUND	ECSO CAPITAL PROJECT FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICES FUNDS
Airport				X						
Assessor	X									
Board of Commissioners										X
Community Justice	X									
County Administration	X					X				X
County Clerk	X									
County Counsel										X
Development Services	X									
District Attorney	X									
Expo									X	
Fiduciary and Special Funds					X	X	X	X		X
Finance	X									X
Health and Human Services	X		X							
Information Technology										X
Justice Court District	X									
Roads and Parks		X				X	X		X	X
Sheriff	X					X				
Surveyor						X				

COUNTY ORGANIZATION CHART

Fiscal Year 2023-2024



STRATEGIC PLAN SUMMARY

Strategic planning is assessing the County's current efforts and charting a course to maintain and/or improve desired services for our citizens. The Strategic Plan (the Plan) helps the County make decisions on allocating human and capital resources to achieve the identified goals, strategies, objectives, and measures. Further, the Plan encourages collaborations, partnerships, and creative thought among County leadership, partners, stakeholders, municipalities, and citizens. Finally, the Plan clearly communicates the County's intended direction over the next five years. Jackson County's Strategic Plan was initiated in 2021 to update the County's vision, mission, goals, and strategies to determine objectives to be completed from 2022 to 2027. The process included the following steps:

- County Administration set guidelines for goals.
- Meetings with Department Directors were held to identify countywide and department goals.
- The County's Board of Commissioners reviewed and provided input for goals.
- A draft Strategic Plan was provided to the County's 12 advisory committees for review and input.
- A public hearing was held by the Board of Commissioners on the County's Strategic Plan.
- The Board of Commissioners' final approval and adoption of the County's Strategic Plan.

The focus of the Plan is to be as user friendly as possible. It is hoped that Jackson County residents will find the Plan easy to understand, and that it serves as an effective road map for Jackson County to continue to provide effective and valued services over the next five years. The highlights of the Plan are shown below:

VISION

For Jackson County to be the premier Oregon destination to live, work, and recreate.

MISSION

To provide public services that protect and enhance the quality of life in Jackson County as determined by the people, laws, and available resources.

VALUES

Innovation and Collaboration – We encourage fresh ideas and teamwork among employees and County officials, State and other local governments, and the community the County serves.

Integrity, Accountability, and Respect – We demand honest and ethical dealings with each other and with the public. We keep our promises, admit mistakes, and are courageous in doing what is right. Our personal conduct ensures that Jackson County government is worthy of trust.

Diversity, Equity, and Inclusion – We strive for excellence and recognize that our differences make us stronger. We respect and seek out inclusion of differences, realizing that we can learn from each other. We insist on a culture of respect, and recognize that words and actions matter. We strive to provide equity, inclusion, and dignity for all residents of, and visitors to, Jackson County.

Effective and Efficient Use of Resources – We strive to provide services according to the community's priorities and to do so without waste or inequity by promoting employee pride, and high standards of performance and productivity.



Safe and Enjoyable Workplace – We value a safe workplace, and one in which we are honored and recognized for our talents and accomplishments. We value the free expression of ideas, honest and open communication, and positive attitudes.

GOALS

1. Protect the health, safety, and well-being of all citizens.
2. Provide opportunities for all citizens to prosper by promoting the economic development of the area.
3. Work to assure responsible development that both enhances and maintains the natural attractiveness of the area.
4. Make recreational, learning, and cultural opportunities accessible and available.
5. Provide and maintain multiple transportation systems.
6. Utilize current and future technology to enhance transparency in a cost-effective manner to provide essential services to County residents.

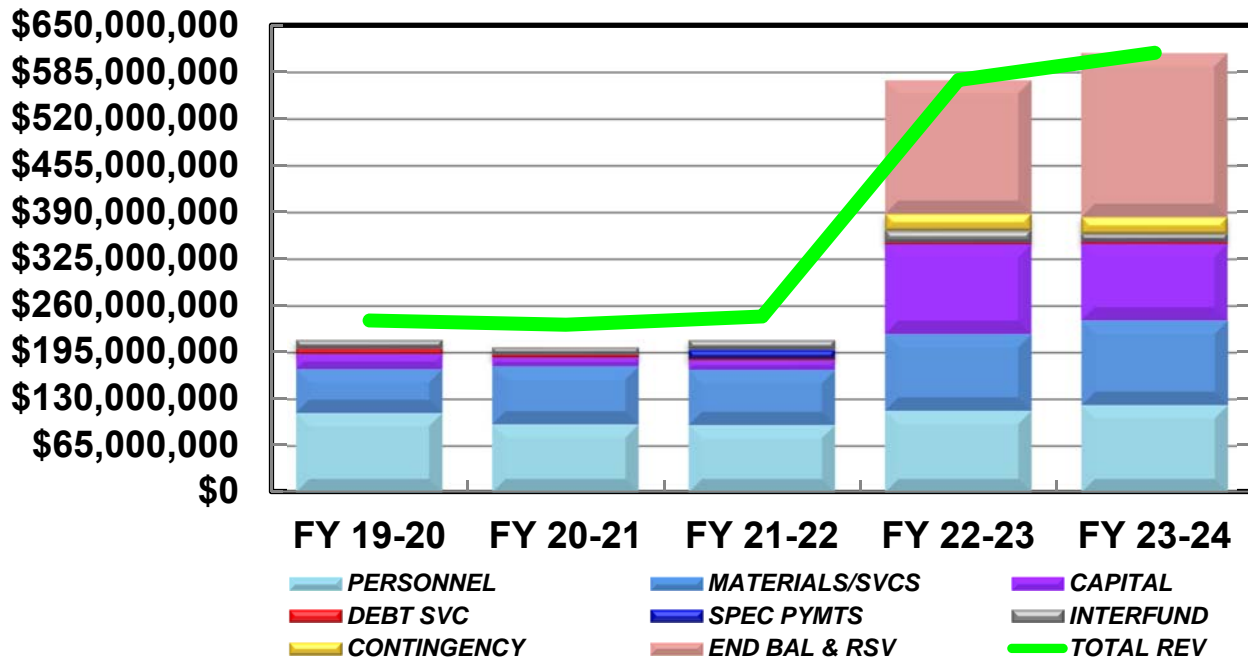
Following is a matrix identifying the goals that a department is helping to meet:

	Strategic Plan Goals					
	1	2	3	4	5	6
Airport		✓			✓	
Assessor						✓
Community Justice	✓					
County Clerk						✓
Development Services	✓		✓			
District Attorney	✓					
Expo		✓		✓		
Finance						✓
Health and Human Services	✓					
Justice Court District	✓					
Roads and Parks				✓	✓	
Sheriff	✓					
Surveyor			✓			✓

Information on how these departments are meeting the goals identified can be found within the department pages of this document. The Jackson County Strategic Plan can be found on the County's website at <https://jacksoncountyor.org/Departments/Administration/County-Budget/Strategic-Plan>.

TOTAL REVENUES AND EXPENDITURES

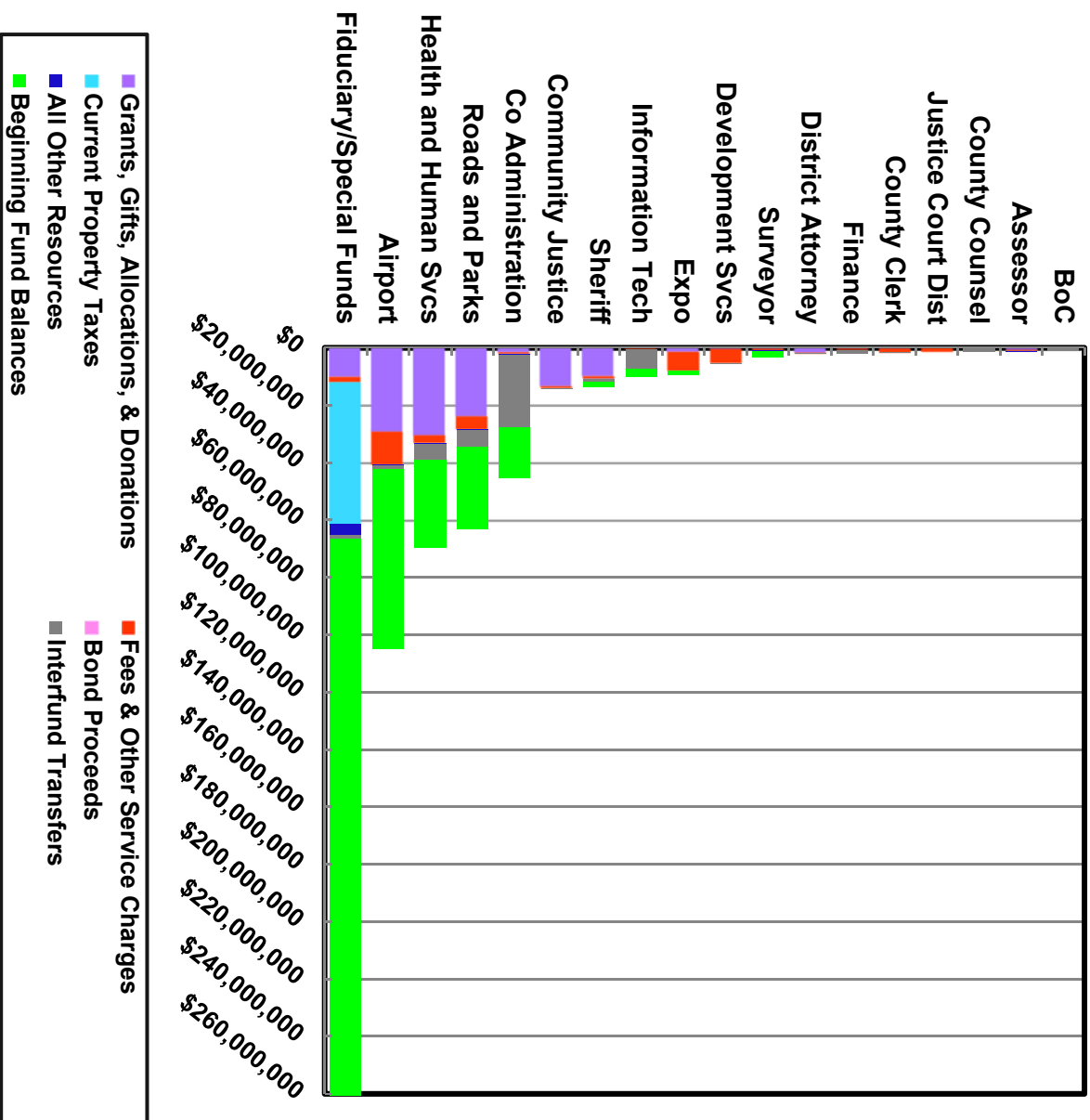
2019-2020 to 2023-2024



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$91,629,538	\$103,341,431	\$122,209,912	\$114,102,587	\$123,803,691
FEES/SVC CHGS	\$31,814,977	\$36,047,766	\$39,711,127	\$34,262,347	\$39,919,641
PROPERTY TAX	\$43,409,374	\$44,292,233	\$46,399,156	\$47,107,198	\$49,607,713
BONDS/OTHER	\$28,126,742	\$0	\$0	\$0	\$0
ALL OTHER	\$7,100,686	\$4,518,787	-\$12,554,628	\$3,586,996	\$5,099,803
INTERFUND	\$36,343,439	\$44,333,079	\$48,314,093	\$55,779,923	\$51,510,474
FUND BALANCE	\$0	\$0	\$0	\$318,985,276	\$341,633,130
TOTAL REV	\$238,424,756	\$232,533,296	\$244,079,660	\$573,824,327	\$611,574,452
PERSONNEL	\$110,542,394	\$94,718,618	\$93,809,145	\$113,601,361	\$121,378,586
MATERIALS/SVCS	\$60,838,302	\$80,652,472	\$76,476,763	\$106,539,066	\$117,533,333
CAPITAL	\$21,161,527	\$11,939,240	\$13,415,485	\$125,142,356	\$107,163,848
DEBT SVC	\$7,283,616	\$4,354,335	\$2,675,392	\$2,707,578	\$2,772,202
SPEC PYMTS	\$537,495	\$514,501	\$12,430,871	\$1,130,599	\$1,183,599
INTERFUND	\$11,494,964	\$9,266,299	\$13,023,010	\$15,575,797	\$10,127,386
CONTINGENCY	\$0	\$0	\$0	\$23,013,432	\$23,177,067
END BAL & RSV	\$0	\$0	\$0	\$186,114,138	\$228,238,431
TOTAL EXP	\$211,858,298	\$201,445,465	\$211,830,666	\$573,824,327	\$611,574,452

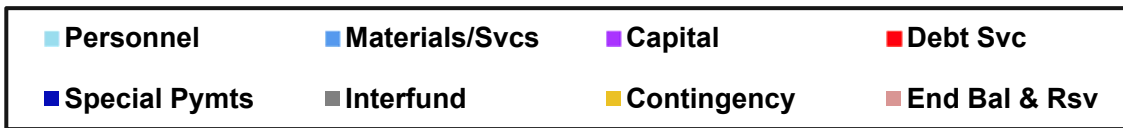
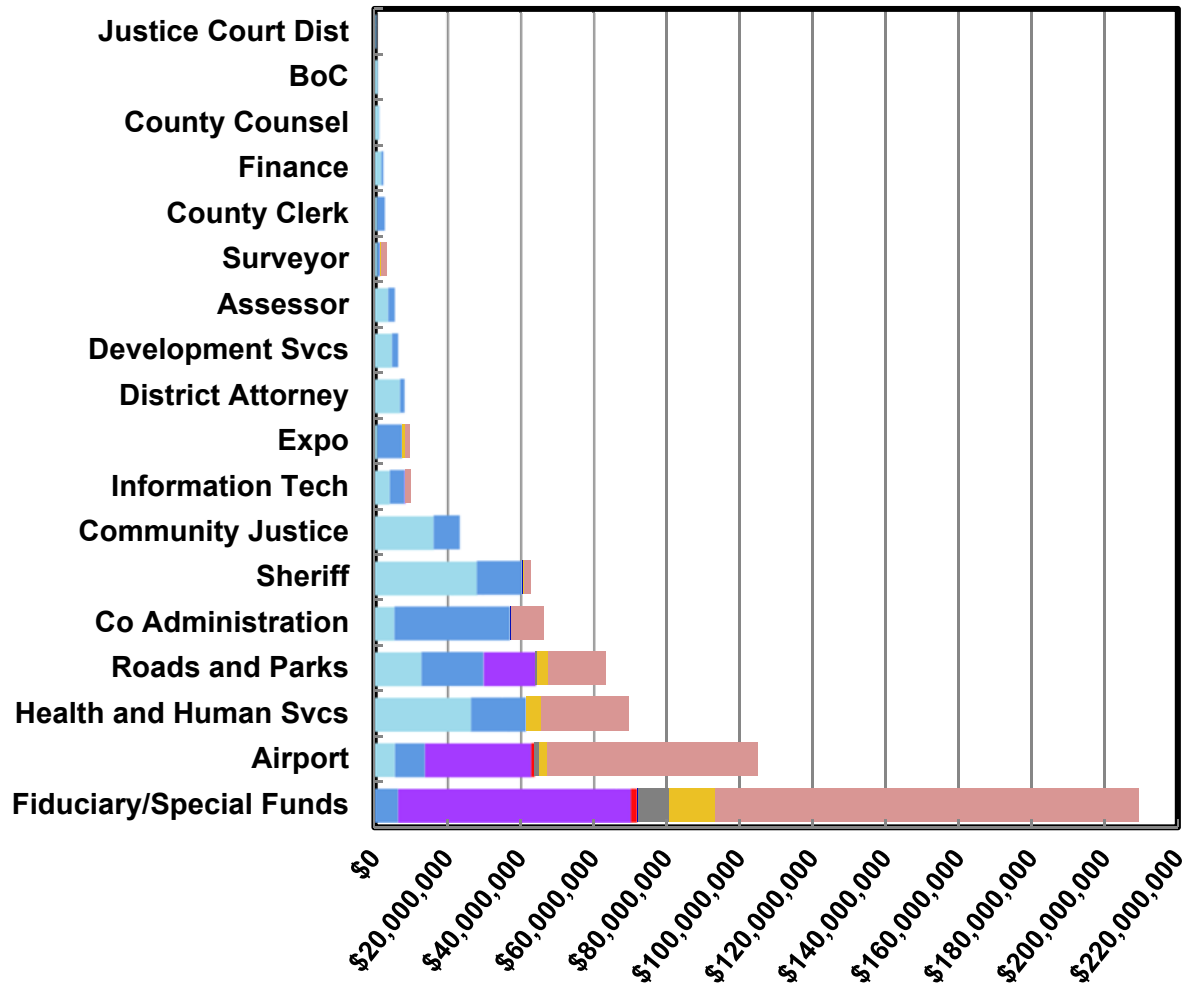
REVENUES BY DEPARTMENT

Fiscal Year 2023-2024



EXPENDITURES BY DEPARTMENT

Fiscal Year 2023-2024



CONSOLIDATED FINANCIAL SCHEDULES

REVENUE SUMMARY BY SOURCE Fiscal Year 2019-2020 to Fiscal Year 2023-2024

REVENUE CATEGORY REVENUE TYPE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED	PERCENT CHANGE*
GRANTS, GIFTS, ALLOC & DONATIONS						
Donations/Sponsorships	\$560,674	\$286,492	\$404,802	\$1,016,574	\$1,376,500	35.41%
Federal Sources	\$17,736,226	\$28,014,187	\$23,539,556	\$27,241,509	\$33,856,949	24.28%
Local Government Sources	\$5,469,619	\$5,241,025	\$5,777,000	\$5,015,638	\$5,202,153	3.72%
Private/NonProfit Sources	\$5,845,328	\$5,683,074	\$7,372,954	\$5,757,186	\$6,859,861	19.15%
State Sources	\$62,017,691	\$64,116,653	\$85,115,599	\$75,071,680	\$76,508,228	1.91%
SUB TOTAL =	\$91,629,538	\$103,341,431	\$122,209,912	\$114,102,587	\$123,803,691	8.50%
FEES & OTHER SERVICE CHARGES						
Fees	\$27,166,919	\$31,471,170	\$34,204,195	\$29,521,027	\$34,881,788	18.16%
Fines	\$1,811,858	\$1,893,103	\$2,339,871	\$1,845,497	\$1,940,470	5.15%
Forfeitures	\$33,951	\$16,923	\$46,391	\$10,500	\$10,000	-4.76%
Licenses	\$1,743,464	\$1,730,505	\$2,018,305	\$1,890,675	\$2,101,071	11.13%
Sales	\$1,058,785	\$936,065	\$1,102,364	\$994,648	\$986,312	-0.84%
SUB TOTAL =	\$31,814,977	\$36,047,766	\$38,711,127	\$34,262,347	\$39,919,641	16.51%
PROPERTY TAX						
Current Property Tax Revenue	\$43,409,374	\$44,292,233	\$46,399,156	\$47,107,198	\$49,607,713	5.31%
SUB TOTAL =	\$43,409,374	\$44,292,233	\$46,399,156	\$47,107,198	\$49,607,713	5.31%
BONDS & OTHER DEBT						
Bond Proceeds	\$28,126,742	\$0	\$0	\$0	\$0	0.00%
SUB TOTAL =	\$28,126,742	\$0	\$0	\$0	\$0	0.00%
ALL OTHER RESOURCES						
Interest Revenue ⁽¹⁾	\$6,067,075	\$1,743,711	-\$13,363,781	\$2,556,645	\$3,872,028	51.45%
Miscellaneous Revenue	\$49,609	\$96,144	\$22,173	\$10,649	\$282,775	2555.41%
Prior Year Property Tax Revenue	\$867,710	\$2,525,377	\$683,852	\$841,000	\$845,000	0.48%
Privilege & Severance Taxes	\$116,292	\$153,555	\$103,128	\$178,702	\$100,000	-44.04%
SUB TOTAL =	\$7,100,686	\$4,518,787	-\$12,554,628	\$3,586,996	\$5,099,803	42.17%
INTERFUND TRANSFERS						
Interdepartmental Charges	\$24,848,475	\$35,066,780	\$35,291,082	\$40,204,126	\$41,383,088	2.93%
Interfund Transfers	\$11,494,964	\$9,266,299	\$13,023,011	\$15,575,797	\$10,127,386	-34.98%
SUB TOTAL =	\$36,343,439	\$44,333,079	\$48,314,093	\$55,779,923	\$51,510,474	-7.65%
BEGINNING FUND BALANCE						
Beginning Fund Balance	\$0	\$0	\$0	\$318,985,276	\$341,633,130	7.10%
SUB TOTAL =	\$0	\$0	\$0	\$318,985,276	\$341,633,130	7.10%
GRAND TOTALS	\$238,424,756	\$232,533,296	\$244,079,660	\$573,824,327	\$611,574,452	6.58%

Oregon's Local Budget Law requires local government to budget all available resources; Beginning Fund Balances are budgeted as revenues (resources) every fiscal year. Actual fund balance and fund equity are not classified as revenues and are shown as \$0 in the table, above.

*NOTE: See Summary Explanation of Change

⁽¹⁾ 2021-2022 Actual includes a one-time mark to market adjustment of \$11,006,339.



EXPENDITURE SUMMARIES

Fiscal Year 2019-2020 to Fiscal Year 2023-2024

BY DEPARTMENT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED	PERCENT CHANGE*
Airport	\$21,324,022	\$12,183,257	\$13,888,330	\$89,018,285	\$105,143,687	18.11%
Assessor	\$3,611,423	\$3,924,683	\$3,667,135	\$4,965,471	\$5,620,200	13.19%
Board of Commissioners	\$893,794	\$823,126	\$788,958	\$1,003,117	\$983,530	-1.95%
Community Justice	\$19,408,238	\$19,877,077	\$19,414,237	\$22,984,064	\$23,399,614	1.81%
County Administration	\$13,786,943	\$27,023,828	\$23,789,589	\$44,555,091	\$46,382,295	4.10%
County Clerk	\$1,600,850	\$1,751,275	\$1,592,339	\$1,975,066	\$2,851,688	44.38%
County Counsel	\$1,033,664	\$1,170,531	\$1,274,038	\$1,435,192	\$1,366,186	-4.81%
Development Services	\$4,255,710	\$4,680,594	\$6,084,563	\$6,014,945	\$6,543,873	8.79%
District Attorney	\$6,084,008	\$6,396,068	\$6,577,512	\$7,815,276	\$8,308,879	6.32%
Expo	\$2,570,858	\$1,255,562	\$2,220,770	\$4,818,770	\$9,563,467	98.46%
Fiduciary and Special Funds	\$32,079,295	\$18,003,924	\$26,446,942	\$202,890,119	\$209,373,101	3.20%
Finance	\$2,100,533	\$2,219,030	\$2,213,460	\$2,542,925	\$2,472,027	-2.79%
Health and Human Services	\$28,687,324	\$29,954,168	\$28,116,916	\$61,639,210	\$69,628,751	12.96%
Information Technology	\$5,463,782	\$6,210,954	\$5,542,384	\$9,305,238	\$10,099,513	8.54%
Justice Court District	\$552,518	\$516,348	\$563,318	\$600,397	\$609,795	1.57%
Roads and Parks	\$33,613,621	\$30,436,214	\$33,252,874	\$70,436,198	\$63,392,160	-10.00%
Sheriff	\$33,843,683	\$34,237,943	\$35,618,415	\$39,107,725	\$42,638,497	9.03%
Surveyor	\$948,031	\$780,884	\$781,886	\$2,717,238	\$3,197,189	17.66%

GRAND TOTALS BY DEPARTMENT	\$211,858,298	\$201,445,465	\$211,830,666	\$573,824,327	\$611,574,452	6.58%
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BY CATEGORY	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED	PERCENT CHANGE*
Personnel Services	\$110,542,394	\$94,718,618	\$93,809,145	\$113,601,361	\$121,378,586	6.85%
Materials & Services	\$60,838,302	\$80,652,472	\$76,476,763	\$106,539,066	\$117,533,333	10.32%
Capital Outlay	\$21,161,527	\$11,939,240	\$13,415,485	\$125,142,356	\$107,163,848	-14.37%
Debt Service	\$7,283,616	\$4,354,335	\$2,675,392	\$2,707,578	\$2,772,202	2.39%
Special Payments	\$537,495	\$514,501	\$12,430,871	\$1,130,599	\$1,183,599	4.69%
Interfund Transfers	\$11,494,964	\$9,266,299	\$13,023,010	\$15,575,797	\$10,127,386	-34.98%
Contingency	\$0	\$0	\$0	\$23,013,432	\$23,177,067	0.71%
Ending Balance & Reserves	\$0	\$0	\$0	\$186,114,138	\$228,238,431	22.64%

GRAND TOTALS BY CATEGORY	\$211,585,298	\$201,445,465	\$211,830,666	\$573,824,327	\$611,574,452	6.58%
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*NOTE: See Explanation of Change Between Budgets on following page.



EXPLANATION OF CHANGE BETWEEN ADOPTED BUDGETS

The following is a general explanation of the percent change between the adopted budget for fiscal year 2022-2023 and the adopted budget for fiscal year 2023-2024 where the change is equal to or greater than 10 percent, as shown in the tables on the previous two pages.

Revenues

Donations/Sponsorships. The increase of 35.41 percent is a result of increases in sponsorships for Expo-produced events.

Federal Sources. The increase of 24.28 percent is due to an increase in Federal Aviation Administration (FAA) grants for Airport improvements.

Private/Non-Profit Sources. The increase of 19.15 percent is due to increases in Airport rental contracts, Health and Human Services Mental Health grants and settlements, and Roads and Parks reimbursements.

Fees. The increase of 18.16 percent is a result of the increases in Airport passenger travel and associated parking fees, and increases in ticket revenue for the Expo due to an increase in sponsored events.

Licenses. The increase of 11.13 percent is due to increases in Health and Human Services licenses such as restaurants, hotels, mobile food vendors, and dog registrations.

Interest Revenue. The increase of 51.45 percent is due to an increase in investment rates.

Miscellaneous Revenue. The increase of 2555.41 percent is due to an increase in the Health and Human Services Animal Services Program miscellaneous revenues.

Privilege & Severance Taxes. The decrease of 44.04 percent is due to an expected reduction in local marijuana taxes.

Interfund Transfers. The decrease of 34.98 percent is due to the General Fund Fiduciary Program to the Recreation Enterprise Fund as the County's contribution for the replacement of the Howard Prairie Marina that was made in fiscal year 2022-2023, and no transfers being made in fiscal year 2023-2024.

Expenditures by Department

Airport. The increase of 18.11 percent is due to an increase in Ending Balance and Reserves for future capital projects.

Assessor. The increase of 13.19 percent is due to the addition of 3.00 full-time equivalent (FTE) positions to assist with implementing the Oregon Department of Revenue's recommendations for property assessment and appraisal.

County Clerk. The increase of 44.38 percent is due to an archival indexing project to add an index for scanned documents dating back to the 1800s to increase searchability and public access to archived records.

Expo. The increase of 98.46 percent is due to Personnel and Materials and Services costs associated with increased Expo-produced entertainment events.

Health and Human Services. The increase of 12.96 percent is due to increases in Personnel as a result of an increase in State funding for the Developmental Disabilities and Mental Health Programs, a major repair of the parking garage, and an increase in Ending Balance and Reserves.

Roads and Parks. The decrease of 10.00 percent is due to the completion of several capital projects.

Surveyor. The increase of 17.66 percent is due to an increase in contracted services to replace survey corners in the fire-scarred areas of the County resulting from the 2020 wildfires.



Expenditures by Category

Materials and Services. The increase of 10.32 percent is due to the County Clerk's archival indexing project, Expo entertainment expenses, parking garage repairs at HHS, and increases in internal services costs for motor pool, maintenance, and insurance expenses.

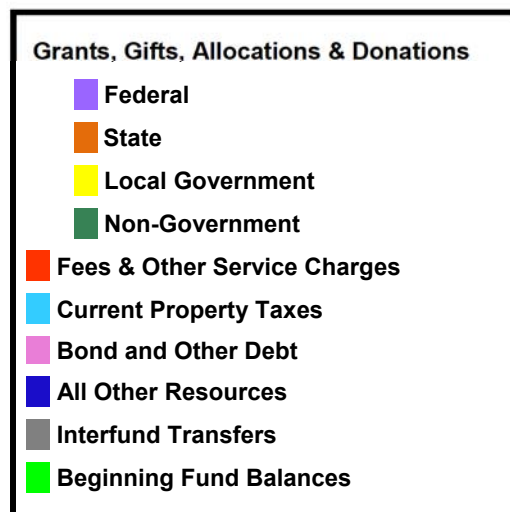
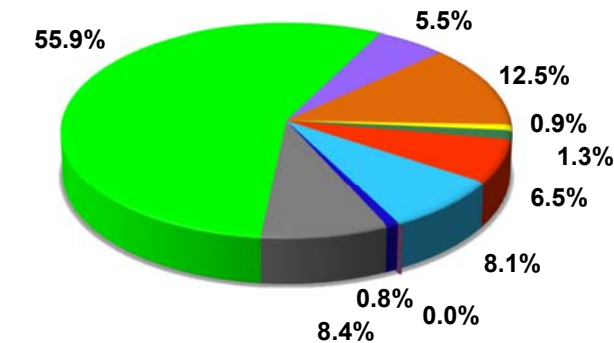
Capital Outlay. The decrease of 14.37 percent is due to the completion of several Airport, and Roads and Parks projects.

Interfund Transfers. The decrease of 34.98 percent is due to the General Fund Fiduciary Program to the Recreation Enterprise Fund as the County's contribution for the replacement of the Howard Prairie Marina that was made in fiscal year 2022-2023, and no transfers being made in fiscal year 2023-2024.

Ending Balance and Reserves. The increase of 22.64 percent is due to increases in the Airport, Fiduciary, Health and Human Services, and Roads and Parks Departments. The fund balances fluctuate based on program funding and capital outlay projects that typically span multiple years.

EXPLANATION OF COUNTY REVENUES

REVENUES BY SOURCE Fiscal Year 2023-2024



Jackson County receives revenue from many sources. The chart above shows the percentages of the revenues budgeted. Oregon budget law combines all revenues given to a local government into the Grants, Gifts, Allocations and Donations category, which makes up 20 percent of the total budgeted revenues. This includes all Federal, State, and local grants. For the purpose of the chart, above, the County has separated the Grants, Gifts, Allocations and Donations into the smaller revenue classifications of Federal, State, Local, and Non-Government Sources.

COUNTY REVENUES

The County forecasts revenues using a conservative approach whereby revenues are underestimated and departments and programs build in a layer of contingencies for increased expenditures. This approach reduces the risk of an actual budget shortfall. Increased Federal and State funding, along with actions that the departments and programs implemented over the past year, have helped offset revenue losses.

MAJOR REVENUE SOURCES

The table shown below identifies a minimum of the top 75 percent of the County's revenue sources, which are Beginning Fund Balance; Property Taxes; and Grants, Gifts, Allocations and Donations. Federal and State revenue sources make up the majority of the Grants, Gifts, Allocations and Donations category and, therefore, are broken out separately. A detailed explanation of the major revenue sources are identified in the table.

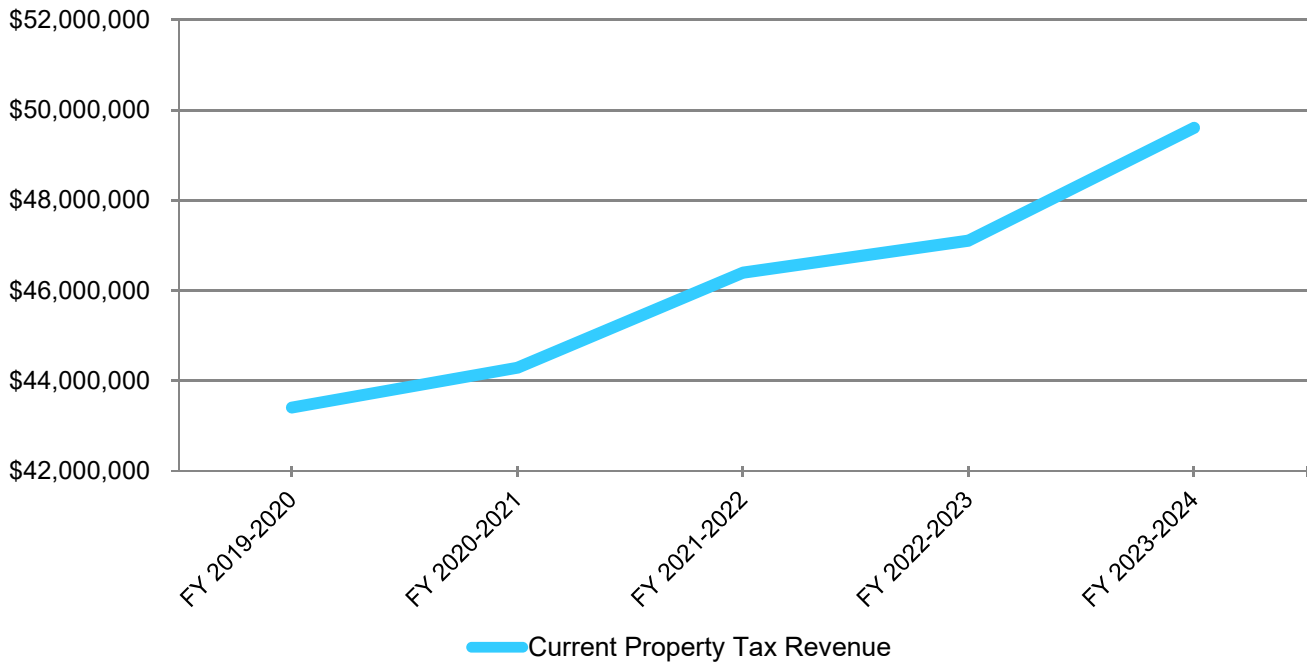
Source	Fund Type	% of Total Revenue	Adopted Budget
Beginning Fund Balance	All	55.9%	\$341,633,130
Current Property Taxes	General	8.1%	49,607,713
County Interdepartmental Charges	All	6.8%	41,383,088
Federal Aviation Admin Airport Improvement Grants	Enterprise	3.5%	21,158,572
State Motor Vehicle Taxes	Special Revenue	3.3%	20,267,500
State Public Safety Resources	General	3.2%	19,392,179
State Mental Health Resources	Special Revenue	1.9%	11,367,107
County Interfund Charges	All	1.7%	10,127,386
State Developmental Disabilities Resources	Special Revenue	1.2%	7,167,378
Federal O&C Revenues	General	0.9%	5,574,000
State Public Health Resources	Special Revenue	0.7%	4,222,679
State Mental Medicaid Funding	Special Revenue	0.6%	3,892,000
Federal Public Safety Resources	General	0.5%	2,885,901
State Transportation Grants	Enterprise	0.4%	2,500,000
State Liquor Tax Revenue	General	0.3%	1,731,042
Federal Women, Infants, and Children Program	Special Revenue	0.2%	1,161,178
State Lottery Revenue	General	0.2%	1,400,000
Total Major Revenue Sources		<u>89.4%</u>	<u>\$545,470,853</u>

BEGINNING FUND BALANCE

The Beginning Fund Balances represent prior year funds and cash that is carried forward into the current fiscal year. Oregon budget law requires local governments to budget all available resources. Beginning Fund Balances are, therefore, budgeted as revenues. Under the basis of accounting, fund balances are not classified as revenues, but as either fund balance or fund equity depending on the type of fund. For budgeting purposes, this is the largest revenue source for the County making up almost 56 percent of total revenues.



PROPERTY TAXES



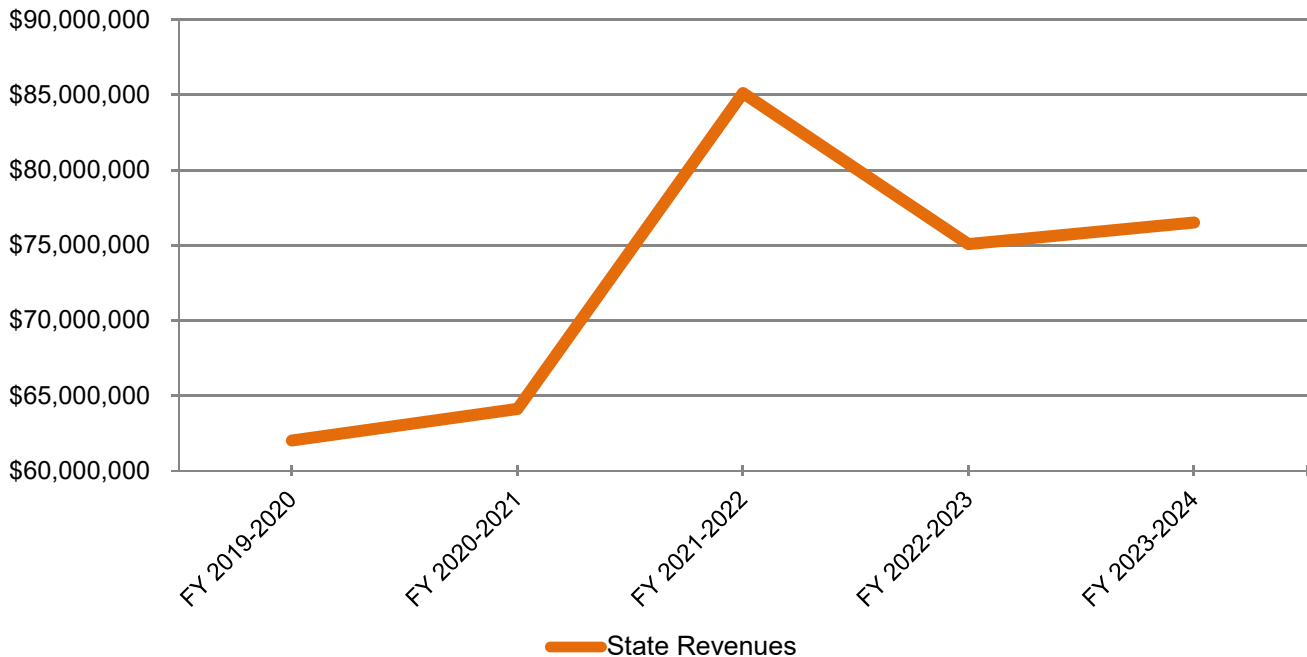
In May of 1997, Oregon voters approved Ballot Measure 50, amending the Oregon Constitution to establish permanent property tax limits. As a result, Jackson County's permanent rate limit was set at \$2.0099 of assessed valuation per \$1,000 of assessed value. In addition, Ballot Measure 50 set limits for any new property being placed on the tax roll. The maximum assessed value on all parcels is calculated as if it existed in fiscal year 1995-1996, as 1995 Real Market Value less 10 percent, with the possibility of a 3 percent increase annually. If the real market value of the parcel dips below the assessed value, the rate is applied to the lower of the two values in keeping with Oregon law. For new properties on the tax roll, a percentage is applied to established assessed value based on classes of property. For the 2022 tax year, the percentages are as follows: 54.4 percent for urban residential, 50.2 percent for rural residential, 65.9 percent for commercial and industrial, and 47.2 percent for multi-family properties. Generally, a parcel can be improved without increasing its assessed value if the improvements have a real market value of \$10,000 or less in any single assessment year, or an accumulation of \$25,000 or less for five assessment years.

For the General Fund, the total amount of property tax that the County expects to levy is the full permanent rate limit of \$2.0099 per \$1,000 of assessed value. When applied to the projected assessed value, the budgeted taxes imposed will be \$50,841,952, and will reflect the current assessed value plus 5.4 percent. Of this amount, the County expects to collect 94 percent for a net of \$47,791,435. In November 2019, voters approved bonds in the amount of \$28,000,000. At the end of fiscal year 2019-2020, the County issued \$23,870,000 in general obligation bonds to finance the Emergency Communications of Southern Oregon (ECSO) capital project. These bonds were issued at a premium with a coupon rate of 3.00 to 5.00 percent, and an average of 3.964 percent; net interest cost to the County is 2.48 percent. The County expects to levy a flat rate tax in the amount of \$1,932,211 on behalf of its ECSO Debt Service Fund; and expects to collect 94 percent for a net of \$1,816,278. Revenues from all current property taxes are budgeted at \$49,607,713 for fiscal year 2023-2024. Property taxes collected for the White City Enhanced Law Enforcement District are collected for the District and then turned over to the County; they are budgeted as contracted services revenue in the Sheriff's budget.



GRANTS, GIFTS, ALLOCATIONS AND DONATIONS

State Revenues



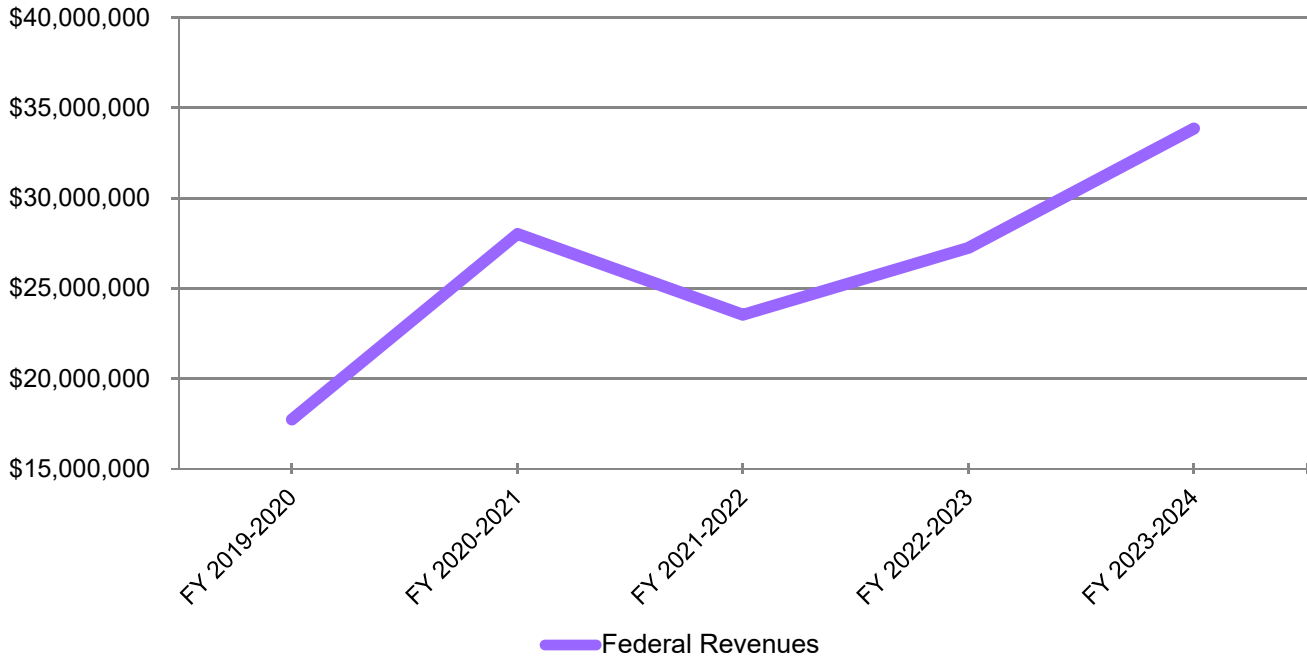
These revenues are generally dedicated grants and taxes provided by, or through, the State for specific County programs. Health and Human Services (HHS) receives the majority of this revenue, to support State-mandated programs such as Developmental Disabilities, Mental Health, and Public Health. State public safety resources are dedicated funding for County programs, including the jail, law enforcement patrols, adult supervision and transition, juvenile services, witness assistance, and child support enforcement. County departments estimate the revenue they will receive based on the most current information provided to them by the State agency administering the grant.

The State gas tax and vehicle registration fees are dedicated funding for road improvements and are the Road Fund's primary source of revenue. The State provides the taxes in combined payments referred to as the State Motor Vehicle Taxes. Oregon House Bill (HB) 2001 passed in 2009, along with HB 2017 passed in 2017, increased vehicle registration fees and added additional cents per gallon to the State gas tax. The State of Oregon provides estimates for this revenue source. The Roads and Parks Department uses the State estimate and historical revenues to conservatively project the budgeted amount. Additionally, reduced miles driven and vehicle registration receipts, coupled with more fuel efficient and electric vehicles, are also taken into account when estimating this revenue source. The Oregon Department of Transportation (ODOT) reimbursement grant programs are State intergovernmental agreements with the County's Roads and Parks Department to provide projects on State roads within the County. The County's budgeted amounts are based on the contracts to provide the service.

State liquor tax revenues support the General Fund programs. State lottery revenues are utilized to help strengthen economic development by providing a safe environment for businesses to operate in and helping inmates overcome obstacles to employment with programs that address addiction problems, mental health issues, and education. Both the State liquor tax and lottery revenues are conservatively estimated based upon prior year payments, economic outlook, and, when available, State forecasts.

GRANTS, GIFTS, ALLOCATIONS AND DONATIONS

Federal Revenues

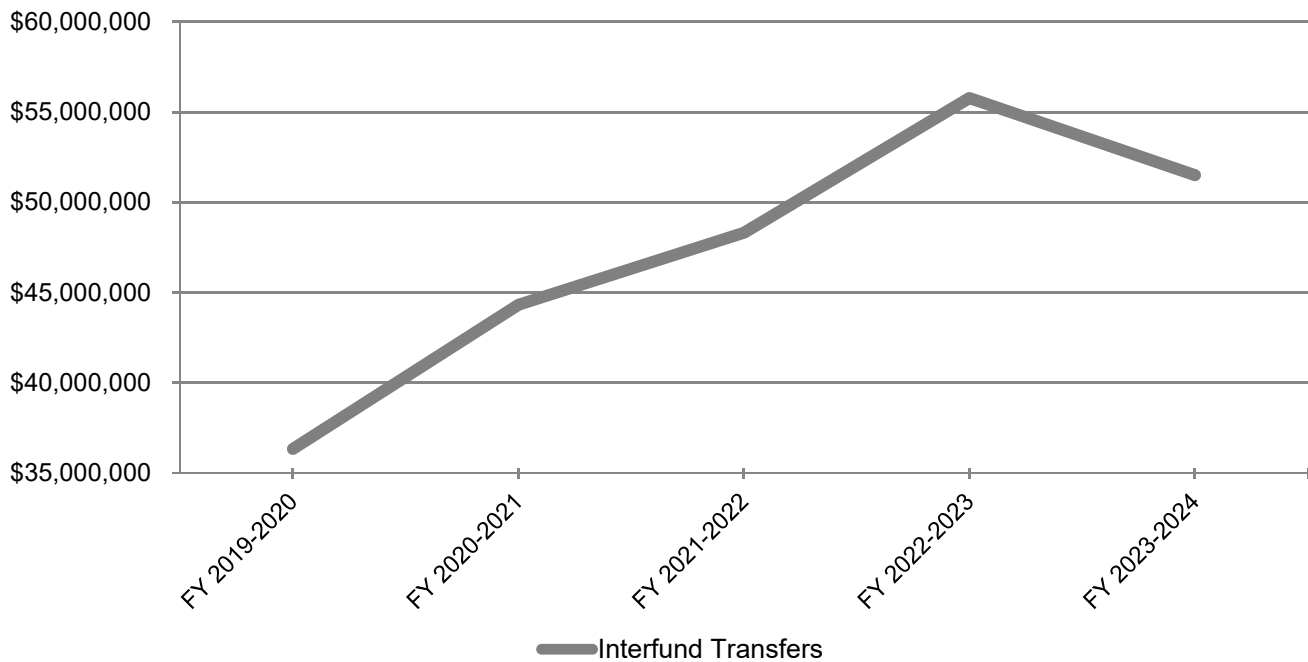


Funding fluctuates greatly from year to year depending on the types of program funding available from the Federal government. Federal monies generally have program-specific funding criteria. The Airport is usually the largest recipient of Federal monies from the Federal Aviation Administration (FAA) dedicated to Airport improvements. The current Airport improvements are general aviation apron expansion and utilities, east apron expansion, airport traffic control tower (ATCT) remodel, and the northwest (NW) taxiway development area. The majority of the Federal revenue that Health and Human Services receives is dedicated to the Women, Infants, and Children (WIC) program. WIC is the special supplemental nutrition program that provides nutritional education and counseling for qualified individuals.

Federal public safety resources are similar in funding to the State's public safety resources, but at reduced amounts. Dedicated funding is provided for County programs including the jail, law enforcement patrols, adult supervision and transition, victims' support assistance, and child support enforcement. County departments estimate the revenue they will receive based on the most current information provided to them by the Federal agency administering the grant.

Federal Oregon and California (O&C) Railroad Lands funding for logging on Federal lands within the State has almost come to a standstill due to environmental laws. In lieu of the O&C timber receipts, the Federal government has been providing a subsidy at greatly reduced amounts. The Secure Rural Schools and Community Self-Determination Act (SRS) was reauthorized on November 15, 2021, for three additional years beginning fiscal year 2021-2022 through fiscal year 2023-2024. Revenues have been conservatively budgeted in General Fund Fiduciary based upon prior years' funding as exact amounts are not known. Due to the uncertain nature of this funding source, it is budgeted in the General Fund Fiduciary.

INTERFUND TRANSFERS



These revenues include transfers between funds (Interfund Transfers) and charges to County departments for services provided by another County department (Interdepartmental Charges). Interfund Transfers make up 1.7 percent of the County's revenue. The largest transfers are from Airport Passenger Facility Charges to fund requirement match amounts for FAA Airport Improvement Grants; from General Fund Fiduciary to provide funds to HHS, the Animal Shelter, and Human Services Agencies; from the Solid Waste Fund to provide for Code Enforcement Officers; and from the Video Lottery Fund to jail operations with programs that address addiction problems, mental health issues, and education.

Interdepartmental Charges now account for 6.8 percent of revenues which is primarily due to the costs of providing health insurance to non-represented employees and the Service Employees International Union (SEIU) are billed to each department through Interdepartmental Charges. Other charges to departments include services provided by the Board of Commissioners, County Administration, County Counsel, Facility Maintenance, Finance, Human Resources, Information Technology, Internal Audit, Mail Courier, Motor Pool, Self-Insurance, and Workers' Compensation.

SPENDING PLAN

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES BY MAJOR FUNDS

Explanations of the changes in fund balances that are greater than 10 percent follow each of the Spending Plan tables. The change in fund balance is calculated by comparing a fund's Beginning Fund Balance to its Unappropriated Ending Fund Balance plus Reserves.

	FUNDS			
	General	General Road	Health & Human Svcs	ECISO Capital Project
<u>Revenues</u>				
GRANTS, GIFTS, ALLOCATIONS & DONATIONS	\$33,386,840	\$21,655,000	\$30,450,562	\$0
FEES & OTHER SERVICE CHARGES	\$11,135,006	\$627,850	\$2,781,550	\$0
PROPERTY TAX	\$47,791,435	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0
ALL OTHER RESOURCES	\$3,103,917	\$100,000	\$422,655	\$300,000
INTERFUND TRANSFERS & IS REIMBURSEMENT	\$2,672,317	\$1,305,000	\$5,409,924	\$0
Total Revenues	\$98,089,515	\$23,687,850	\$39,064,691	\$300,000
<u>Expenditures</u>				
PERSONNEL SERVICES	\$61,366,655	\$10,526,039	\$26,490,497	\$0
MATERIALS & SERVICES	\$30,863,798	\$11,991,757	\$15,038,254	\$0
CAPITAL OUTLAY	\$36,628,780	\$11,551,590	\$0	\$25,103,163
DEBT SERVICE	\$0	\$0	\$0	\$0
SPECIAL PAYMENTS	\$783,599	\$0	\$0	\$0
INTERFUND TRANSFERS	\$6,228,671	\$225,000	\$0	\$0
CONTINGENCY	\$10,000,000	\$2,500,000	\$4,100,000	\$0
Total Expenditures	\$145,871,503	\$36,794,386	\$45,628,751	\$25,103,163
CHANGE IN FUND BALANCE	(\$47,781,988)	(\$13,106,536)	(\$6,564,060)	(\$24,803,163)
BEGINNING FUND BALANCE	\$156,996,657	\$24,200,000	\$30,564,060	\$24,803,163
ENDING FUND BALANCE & RESERVES	\$109,214,669	\$11,093,464	\$24,000,000	\$0

	FUNDS (continued)			
	Non Major Governmental	Airport Enterprise	Non Major Proprietary	GRAND TOTAL
<u>Revenues</u>				
GRANTS, GIFTS, ALLOCATIONS & DONATIONS	\$5,927,026	\$29,222,736	\$3,161,527	\$123,803,691
FEES & OTHER SERVICE CHARGES	\$3,908,098	\$11,546,618	\$9,920,519	\$39,919,641
PROPERTY TAX	\$1,816,278	\$0	\$0	\$49,607,713
BOND PROCEEDS	\$0	\$0	\$0	\$0
ALL OTHER RESOURCES	\$800,381	\$350,350	\$22,500	\$5,099,803
INTERFUND TRANSFERS & IS REIMBURSEMENT	\$40,434,032	\$1,269,645	\$419,556	\$51,510,474
Total Revenues	\$52,885,815	\$42,389,349	\$13,524,102	\$269,941,322
<u>Expenditures</u>				
PERSONNEL SERVICES	\$14,560,779	\$5,635,219	\$2,799,397	\$121,378,586
MATERIALS & SERVICES	\$41,989,045	\$8,217,050	\$9,433,429	\$117,533,333
CAPITAL OUTLAY	\$3,970,500	\$29,004,815	\$905,000	\$107,163,848
DEBT SERVICE	\$1,812,650	\$959,552	\$0	\$2,772,202
SPECIAL PAYMENTS	\$400,000	\$0	\$0	\$1,183,599
INTERFUND TRANSFERS	\$2,345,189	\$1,269,645	\$58,881	\$10,127,386
CONTINGENCY	\$3,050,427	\$2,292,640	\$1,234,000	\$23,177,067
Total Expenditures	\$68,128,590	\$47,378,921	\$14,430,707	\$383,336,021

CHANGE IN FUND BALANCE	(\$15,242,775)	(\$4,989,572)	(\$906,605)	(\$113,394,699)
BEGINNING FUND BALANCE	\$39,154,912	\$62,754,338	\$3,160,000	\$341,633,130
ENDING FUND BALANCE & RESERVES	\$23,912,137	\$57,764,766	\$2,253,395	\$228,238,431

Explanation of Change in Fund Balance

The property tax levied is \$2.0099 per thousand dollars of assessed valuation.

General Fund: The change in the General Fund balance is -30 percent. The General Fund has a healthy fund balance which fluctuates based on the needs of County departments and programs. The decrease in Fund balance is due to the anticipated spending of American Rescue Plan Act funds.

General Road Fund: The change in the General Road Fund balance is -54 percent. The budget includes work on several significant capital projects according to the Department's capital improvement schedule. The Fund balance will fluctuate due to the work in progress of road construction projects.

Health and Human Services (HHS) Fund: The change in the HHS Fund balance is -21 percent. Approximately 44 percent of the HHS budget is comprised of grants and reimbursements from the State and Federal governments. The Fund balance fluctuates based upon program funding that typically covers multiple years.

ECSCO Capital Project Fund: The change in the ECSCO Capital Project Fund balance is -100 percent. Outdated public safety emergency communications infrastructure will be upgraded or replaced during the fiscal year.

Non Major Governmental Funds: The change in the Non Major Governmental Funds balance is -39 percent. This is mainly due to: the County self-insurance programs of auto and general liability, workers' compensation, and the health plan as those fund balances will fluctuate based upon the number and amount of claims in a year; Title III as all funds are obligated for projects during fiscal year 2023-2024 and there is the potential for the fund balance to be spent by June 30, 2024; Central Services programs as the fund balances fluctuate from year to year according to services provided to County departments and the subsequent true-up for unused services.

Airport Enterprise Fund: The change in the Airport Enterprise Fund balance is -8 percent. The Fund balance fluctuation is normal based on current Airport improvement projects and reserves set aside for future projects.

Non Major Proprietary Funds: The change in the Non Major Proprietary Funds balance is -29 percent. This is mainly due to the Exposition Park Fund and the Recreation Enterprise Fund. The fund balances fluctuate from year to year according to the number of paying users of the parks and Expo events, and their current projects and reserves set aside for future projects.



SUMMARY OF PROGRAMS PARTIALLY FUNDED BY STATE RESOURCES

The State of Oregon budget law (Oregon Revised Statute 294.444) requires County budgets to present a summary of revenues and expenditures by major program that are funded, in part, by State resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorney, juvenile corrections and probation, public health, mental health and chemical dependency, veterans' services, roads and economic development. The summary must also provide the total expenses for each program and identify the revenues used to fund the program from general county resources, State grants, Federal grants, video lottery and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year's adopted budget, and actual revenue and expenditure data from the two previous years. *(Note: Due to the specific statutory requirement of presenting all local support, the information shown below for those programs supported by the General Fund may differ from the program information shown in the applicable department section of this document.)*

DEPARTMENT - PROGRAM	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
ASSESSOR					
Federal Resources	\$769	\$5,576	\$0	\$0	\$0
State Resources	\$770,562	\$771,011	\$715,631	\$723,853	\$758,727
Local Resources	\$2,431,172	\$2,689,588	\$2,516,186	\$3,841,502	\$4,388,229
Other Resources	\$408,919	\$458,507	\$435,587	\$400,116	\$473,244
Total Revenues	\$3,611,423	\$3,924,683	\$3,667,135	\$4,965,471	\$5,620,200
Total Expenditures	\$3,611,423	\$3,924,683	\$3,667,135	\$4,965,471	\$5,620,200
BOARD OF COMMISSIONERS					
Federal Resources	\$26,000	\$16,352	\$6,209	\$0	\$0
State Resources	\$0	\$0	\$0	\$0	\$0
Video Lottery Resources	\$39,726	\$44,094	\$44,094	\$43,281	\$43,281
Local Resources	\$62,674	(\$114,795)	\$11,455	\$0	\$0
Other Resources	\$765,394	\$877,475	\$727,199	\$959,836	\$940,249
Total Revenues	\$893,794	\$823,126	\$788,958	\$1,003,117	\$983,530
Total Expenditures	\$893,794	\$823,126	\$788,958	\$1,003,117	\$983,530
COMMUNITY JUSTICE – ADULT SUPERVISION AND PROGRAMS					
Federal Resources	\$181,243	\$329,016	\$336,502	\$0	\$0
State Resources	\$4,921,008	\$5,022,525	\$6,850,637	\$8,398,007	\$8,623,746
Local Resources	(\$175,895)	(\$39,305)	\$206,048	\$702,922	\$631,729
Other Resources	\$1,020,718	\$965,934	\$598,246	\$440,150	\$508,750
Total Revenues	\$5,947,074	\$6,278,169	\$7,991,433	\$9,541,079	\$9,764,225
Total Expenditures	\$5,947,074	\$6,278,169	\$7,991,433	\$9,541,079	\$9,764,225
COMMUNITY JUSTICE – TRANSITION CENTER					
Federal Resources	\$353,493	\$356,562	\$315,688	\$350,000	\$357,000
State Resources	\$2,396,370	\$2,416,193	\$3,091,321	\$2,720,107	\$2,478,924
Local Resources	\$1,448,823	\$1,267,827	\$1,034,702	\$2,430,931	\$2,565,582
Other Resources	\$751,500	\$760,832	\$738,360	\$484,750	\$467,250
Total Revenues	\$4,950,186	\$4,801,414	\$5,180,071	\$5,985,788	\$5,868,756
Total Expenditures	\$4,950,186	\$4,801,414	\$5,180,071	\$5,985,788	\$5,868,756



DEPARTMENT - PROGRAM	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
COMMUNITY JUSTICE – JUVENILE SERVICES					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$1,288,545	\$1,215,540	\$1,238,846	\$1,629,872	\$1,742,421
Local Resources	\$4,653,947	\$5,027,876	\$4,798,963	\$5,469,077	\$5,970,012
Other Resources	\$61,599	\$56,262	\$53,318	\$53,400	\$53,200
Total Revenues	\$6,004,090	\$6,299,678	\$6,091,127	\$7,152,349	\$7,766,633
Total Expenditures	\$6,004,090	\$6,299,678	\$6,091,127	\$7,152,349	\$7,766,633
COUNTY ADMINISTRATION – COMMUNITY DEVELOPMENT BLOCK GRANT					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$0	\$0	\$0	\$300,000	\$300,000
Local Resources	\$0	\$0	\$0	\$0	\$0
Other Resources	\$0	\$0	\$0	\$10,000	\$10,000
Total Revenues	\$0	\$0	\$0	\$310,000	\$310,000
Total Expenditures	\$0	\$0	\$0	\$310,000	\$310,000
DISTRICT ATTORNEY					
Federal Resources	\$820,393	\$883,483	\$919,554	\$986,421	\$954,384
State Resources	\$294,914	\$281,520	\$295,487	\$299,931	\$501,076
Local Resources	\$4,654,853	\$4,939,967	\$5,015,165	\$6,291,424	\$6,559,419
Other Resources	\$313,848	\$291,098	\$347,306	\$237,500	\$294,000
Total Revenues	\$6,084,008	\$6,396,068	\$6,577,512	\$7,815,276	\$8,308,879
Total Expenditures	\$6,084,008	\$6,396,068	\$6,577,512	\$7,815,276	\$8,308,879
FINANCE – TAXATION OFFICE					
Federal Resources	\$6,122	\$22,544	\$535	\$0	\$0
State Resources	\$127,973	\$136,419	\$136,498	\$125,000	\$135,000
Local Resources	\$370,526	\$305,447	\$345,698	\$535,243	\$479,461
Other Resources	\$202,616	\$238,382	\$167,564	\$201,025	\$483,438
Total Revenues	\$707,237	\$702,802	\$650,296	\$861,268	\$1,097,899
Total Expenditures	\$707,237	\$702,802	\$650,296	\$861,268	\$1,097,899
HEALTH AND HUMAN SERVICES – ENVIRONMENTAL PUBLIC HEALTH					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$122,317	\$122,801	\$531,892	\$995,882	\$150,182
Local Resources	\$60,319	\$34,736	\$69,642	\$63,515	\$74,271
Other Resources	\$1,050,963	\$1,040,609	\$1,133,431	\$1,070,950	\$1,140,550
Total Revenues	\$1,233,599	\$1,198,145	\$1,734,964	\$2,130,347	\$1,365,003
Total Expenditures	\$810,979	\$641,877	\$1,268,738	\$2,130,347	\$1,365,003



DEPARTMENT - PROGRAM	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
HEALTH AND HUMAN SERVICES – MENTAL HEALTH					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$10,006,458	\$10,598,634	\$14,060,996	\$12,737,771	\$15,139,419
Local Resources	\$216	\$0	\$0	\$0	\$0
Other Resources	\$99,735	\$67,026	\$73,619	\$418,297	\$796,797
Total Revenues	\$10,106,409	\$10,665,660	\$14,134,615	\$13,156,068	\$15,936,216
Total Expenditures	\$9,858,095	\$10,106,431	\$9,989,234	\$13,156,068	\$15,936,216
HEALTH AND HUMAN SERVICES – PUBLIC HEALTH					
Federal Resources	\$2,254,760	\$3,082,125	\$1,406,268	\$1,501,314	\$1,664,330
State Resources	\$2,554,775	\$5,481,597	\$4,266,612	\$5,348,823	\$4,749,385
Local Resources	\$23	\$0	\$12	\$0	\$0
Other Resources	\$983,607	\$547,368	\$673,082	\$1,529,392	\$1,579,925
Total Revenues	\$5,793,166	\$9,111,089	\$6,345,973	\$8,379,529	\$7,993,640
Total Expenditures	\$5,793,159	\$9,086,995	\$6,328,900	\$8,379,529	\$7,993,640
HEALTH AND HUMAN SERVICES – VETERANS' SERVICES					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$207,351	\$189,994	\$212,508	\$208,508	\$210,000
Local Resources	\$0	\$0	\$0	\$0	\$0
Other Resources	\$434,588	\$449,757	\$432,283	\$452,160	\$452,160
Total Revenues	\$641,939	\$639,751	\$644,791	\$660,668	\$662,160
Total Expenditures	\$641,909	\$639,751	\$644,791	\$660,668	\$662,160
ROADS AND PARKS					
Federal Resources	\$1,303,017	\$1,223,824	\$2,127,421	\$3,030,000	\$1,582,000
State Resources	\$24,314,595	\$21,633,580	\$24,148,873	\$22,111,270	\$21,334,360
Local Resources	\$852,767	\$536,383	\$475,558	\$520,037	\$471,537
Other Resources	\$34,105,550	\$36,998,029	\$45,471,048	\$44,774,891	\$40,004,263
Total Revenues	\$60,575,930	\$60,391,816	\$72,222,900	\$70,436,198	\$63,392,160
Total Expenditures	\$33,613,621	\$30,436,214	\$33,252,874	\$70,436,198	\$63,392,160
SHERIFF – CORRECTIONS					
Federal Resources	\$1,001,473	\$1,305,221	\$1,187,757	\$1,058,000	\$1,103,000
State Resources	\$1,792,593	\$1,758,378	\$1,803,936	\$1,903,910	\$1,903,910
Video Lottery Resources	\$900,000	\$1,502,000	\$1,001,000	\$1,022,500	\$1,022,500
Local Resources	\$9,692,389	\$9,221,705	\$10,390,520	\$11,703,255	\$11,714,429
Other Resources	\$263,233	\$249,267	\$252,409	\$225,000	\$225,000
Total Revenues	\$13,649,687	\$14,036,571	\$14,635,622	\$15,912,665	\$15,968,839
Total Expenditures	\$13,649,687	\$14,036,571	\$14,635,622	\$15,912,665	\$15,968,839



JACKSON COUNTY AT A GLANCE

Jackson County, Oregon, is arguably one of the most beautiful and livable areas of the Pacific Northwest – if not the country. Located in Southern Oregon, Jackson County borders California to the south and is surrounded by the majestic Cascade and Siskiyou Mountain ranges. It is centrally located along Interstate 5 between Portland and San Francisco, and just hours from the Pacific Ocean coastline. Jackson County offers breathtaking scenery in every direction, a growing economic base, moderate weather, and superior quality of life.

Population/Cities

The sixth largest County in the State of Oregon in population, Jackson County covers more than 2,801 square miles. The current population is 224,013 – an increase of only 186 people in 2022, with an average growth rate of approximately 0.90 percent over the past 10 years. Approximately 71 percent of Jackson County residents live in the 11 incorporated cities, which include Ashland, Butte Falls, Central Point, Eagle Point, Gold Hill, Jacksonville, Medford, Phoenix, Rogue River, Shady Cove, and Talent. The remainder live in the unincorporated areas of the County.

Medford, with a population of 88,357, is the largest city within Jackson County and serves as its County seat. Medford is known throughout the country and the world for its pear orchards and is home to Harry & David, one of the world's largest shippers of gourmet gifts. Medford is a popular location for visitors who wish to access the nearby recreation areas.

The second largest city in Jackson County, Ashland (population 21,642), is home of the internationally famous Oregon Shakespeare Festival which runs from mid-February through October and sells more than 350,000 tickets a year. Ashland is also the location of Southern Oregon University. Another Jackson County town known for tourism is Jacksonville, located just five miles west of Medford. The entire City is on the National Historic Registry and is home to the Peter Britt Festivals, one of the largest summer music festivals in the United States.

Economy

Once known for timber, the economy of Jackson County has diversified. Retail, including Harry and David's mail order business and Lithia Motors, is the largest employment group in the County and health care is the second largest employment group. Jackson County boasts several major and community medical centers and physician groups, with the Asante Health System being the largest health care employer. Government is the third largest employment group; this reflects the fact that the Federal government owns 53 percent of the land within the County's boundaries.

Jackson County is also a popular retirement destination. The Rogue Valley Manor, which is perched atop a hillside overlooking the valley, is often listed in the top ten of national retirement communities.

Recreation

Southern Oregon offers an almost limitless amount of recreation and tourism opportunities. Within and near Jackson County, you'll find many rivers, lakes, hiking and biking trails, waterfalls, golf courses, and mountains. Other nearby attractions include Crater Lake National Park, Mount Ashland Ski Resort, Mount Shasta Ski Resort, Oregon Caves, Rogue River National Forest and much, much more. Within an 80 mile radius of Medford, there are 153 stocked streams for fishing, 17 lakes, boating, rafting and fishing on the famous Rogue River, and hunting and camping in 56 forest camps.

The area also boasts numerous bed and breakfasts, restaurants, hotels, and theaters. Visitors, as well as residents, enjoy a variety of unique, local shops, art galleries, book, and retail stores – all offering no State sales tax.

Quality of Life

While Jackson County has seen tremendous growth in the last 10-20 years, what our residents prize most are the small-town values of their communities, along with the cultural diversity usually found in larger cities.



The County is blessed with moderate weather. In fiscal year 2022-2023, Jackson County received just over 12.5 inches of rainfall. While the weather varies – average high temperature in the last fiscal year was just over 105° and average low temperature was just over 18° – there are four distinct seasons.

The area is served by the Rogue Valley International-Medford Airport, offering convenient and affordable travel on several major airlines.

The monthly average home sales price for Jackson County was \$496,729 in 2022. In 2021 (the latest figures available), the median household income in Jackson County was \$63,308 and the per capita personal income was \$56,842.

County Government

Jackson County government strives to provide outstanding public service. We have been on the cutting edge of local governments with our efforts for strategic planning, award-winning financial planning, budgeting and record keeping, and citizen involvement. Our goal is to be the best county government in the United States.

We encourage all of our employees to treat every member of the public as a valued customer, and we believe our employees share a commitment to outstanding public service that is rare in government.

Jackson County aims for a less bureaucratic/more entrepreneurial, less tradition-bound/more flexible approach to government. We take pride in our work and are privileged to serve some of the friendliest, most unique and independent people in the United States.

Jackson County is governed by a three-member Board of Commissioners, serving four-year overlapping terms. The County Administrator, a position created by Ordinance, is appointed by and reports to the Board of Commissioners.

County Acreage Statistics

ZONING/OWNERSHIP

	Private		State		Federal		Regional*		TOTAL
	Acreage	%	Acreage	%	Acreage	%	Acreage	%	ACREAGE
Residential	41,881	98.47	98	0.23	42	0.10	510	1.20	42,531
Commercial/Industrial	3,671	84.63	45	1.04	151	3.48	472	10.88	4,339
Aggregate	6,349	93.67	142	2.10	7	0.10	280	4.13	6,778
Exclusive Farm Use	235,774	96.31	2,029	0.83	3,626	1.48	3,376	1.38	244,805
Forest Resource	393,746	31.66	1,641	0.13	842,244	67.73	5,894	0.47	1,243,525
Open Space Reserve	21,855	58.50	1,223	3.27	10,964	29.35	3,318	8.88	37,360
Woodland Resource	96,576	57.26	498	0.30	71,086	42.15	506	0.30	168,666
Other**	380	42.29	0	0.00	0	0.00	391	50.71	771
TOTAL OWNERSHIP	800,232	45.76	5,676	0.32	928,120	53.07	14,747	53.09	1,748,775

* Regional ownership includes lands owned by the County, cities, water commissioners, urban renewal agencies, special districts, etc.

** Other zoning types include "Limited Use" and "Rural Use."



GENERAL INFORMATION

County Seat: Courthouse, 10 S. Oakdale
Medford OR 97501
541-774-6035
www.jacksoncounty.org

Established: January 12, 1852
Elevation at Medford: 1,382'
Area: 2,801 Square Miles
True Cash Value: (2022) \$46,365,524,086
Annual Precipitation: 12.62"
Principle Industries: Retail, Medical
Tourism, Manufacturing, Agriculture, Lumber

VOTERS

Democrat	43,147
Independent	8,397
Republican	48,684
Non-Affiliated	57,100
All Others	3,183
Total Registered Voters	160,511

PER CAPITA INCOME

2012	\$36,289
2013	\$36,861
2014	\$37,637
2015	\$40,698
2016	\$41,852
2017	\$44,360
2018	\$46,603
2019	\$48,291
2020	\$51,824
2021	\$56,842

AGE	POPULATION	PERCENT
0-9	23,645	10.6%
10-19	24,680	11.0%
20-29	25,183	11.2%
30-39	29,049	13.0%
40-49	27,117	12.1%
50-59	27,318	12.2%
60-69	30,891	13.8%
70-79	24,170	10.8%
80+	11,960	5.3%
TOTAL	224,013	100.0%

POPULATION

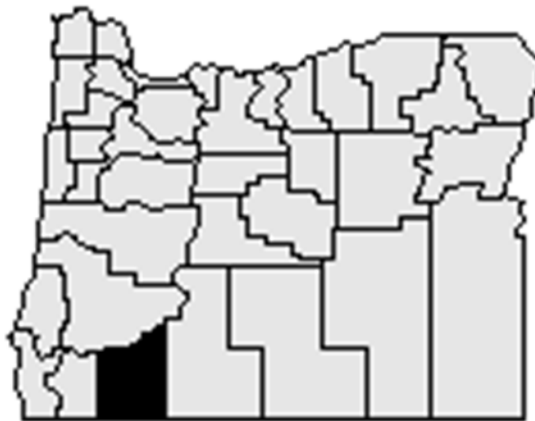
	7/1/21	7/1/22	Percent Change
Total Jackson County	223,827	224,013	0.08%
Ashland	21,554	21,642	0.41%
Butte Falls	451	445	-1.33%
Central Point	19,702	19,785	0.42%
Eagle Point	9,854	9,968	1.16%
Gold Hill	1,360	1,364	0.29%
Jacksonville	3,080	3,100	0.65%
Medford	87,353	88,357	1.15%
Phoenix	4,096	4,019	-1.88%
Rogue River	2,435	2,446	0.45%
Shady Cove	3,095	3,113	0.58%
Talent	5,737	5,851	1.99%
Unincorporated	65,110	63,923	-1.82%



COMPARISONS

Fiscal Year	Population	School Enrollment	Unemployment Rate
2012-2013	206,310	28,499	9.6%
2013-2014	208,375	28,722	8.3%
2014-2015	210,975	29,396	6.6%
2015-2016	213,765	29,889	5.6%
2016-2017	216,900	30,293	4.7%
2017-2018	219,200	30,470	4.6%
2018-2019	221,290	30,545	4.3%
2019-2020	223,521	29,210	7.8%
2020-2021	223,827	29,246	5.5%
2021-2022	224,013	29,351	4.7%

Jackson County located in the southwest portion of the State, along Oregon's border with California.



CAPITAL AND DEBT SCHEDULES

CAPITAL PROJECTS AND CAPITAL OUTLAY SCHEDULE ADOPTED FOR FISCAL YEAR 2023-2024

The County identified and approved Capital Outlay and Capital Projects through the normal budget process. Initial Capital Projects are identified by each Department and submitted as part of the Department's requested budget. Larger Departments, such as the Airport and Roads and Parks, have capital improvement plans and/or programs (CIP) that span multiple years. The Airport CIP is updated each year in coordination with the Federal Aviation Administration (FAA). The Roads and Parks projects are coordinated with the Transportation System Plan, which sets project priorities for the next 20 years.

Any items which are \$5,000 or more and have a useful life that exceeds a year are budgeted in the department's Capital Outlay or in the Capital Projects Fund. Capital improvements that add value to an asset are included in Capital Outlay. Repairs and maintenance that retain value of an asset and preserves or avoids shortening the asset's useful life are budgeted in Materials and Services.

RECURRING CAPITAL PROJECTS AND CAPITAL OUTLAY

Recurring Capital Outlay have a regular replacement cycle, are generally included in the department's budget each year, and have no significant impact on the operating budget. Recurring Capital Outlay for fiscal year 2023-2024 are listed in the table below.

Item	Fund	Replace	Add'l	Cost	Dept Total
AIRPORT					
Server	Enterprise	1		\$23,000	
Utility Beds for Trucks	Enterprise	2		\$24,000	
Utility Vehicle – 4WD	Enterprise		1	\$25,000	
Electric Vehicle Gates	Enterprise	2		\$30,000	
Network Switches	Enterprise	2		\$30,000	
Fuel Farm Generator	Enterprise		1	\$35,000	
Terminal Seating	Enterprise	1		\$40,000	
Liquid De-Icing Unit	Enterprise		1	\$50,000	
Terminal Generator	Enterprise		1	\$90,000	
Maintenance Trucks	Enterprise	2		\$110,000	
Terazzo Flooring	Enterprise	1		\$150,000	
Security Projects	Enterprise	2		\$200,000	\$807,000
INFORMATION TECHNOLOGY					
Adaptive Security Appliances	Internal Services	2		\$12,500	
Database Servers	Internal Services	2		\$40,000	
Identity Svcs Engine Appliances	Internal Services		2	\$50,000	
Email Servers	Internal Services	3		\$55,000	
Server Hardware-Virtual	Internal Services	5		\$75,000	\$232,500
ROADS AND PARKS					
Engineering					
Large-Format Plotter/Scanner	Special Revenue	1		\$12,000	\$12,000
Motor Pool					
Pickup – ½-Ton Extended Cab	Internal Services	1		\$49,000	
Pickup – Full-Size 4x4	Internal Services	1		\$50,000	



Item	Fund	Replace	Add'l	Cost	Dept Total
Pickup – 1-Ton Utility Bed Ext Cab	Internal Services	1		\$50,000	
Cargo Van – 1-Ton	Internal Services	1		\$50,000	
Pickup – 1-Ton 4x4	Internal Services	1		\$55,000	
Pickup – 1-Ton Extended Cab 4x2	Internal Services	1		\$55,000	
Prison Transport Chassis/Radio	Internal Services	1		\$74,000	
SUV – Mid-Size	Internal Services	2		\$75,000	
SUV – Full-Size Equipped w/o Radio	Internal Services	1		\$90,000	
Pickup – Full-Size Equipped w/Radio	Internal Services	1		\$99,000	
Pickup – 1.5-Ton Cab/Chassis 4x4	Internal Services	2		\$120,000	
Pickup – ¾-Ton 4x4	Internal Services	3		\$150,000	
SUV – Full-Size Equipped w/Radio	Internal Services	9		\$891,000	\$1,808,000
Road Maintenance					
Flat Bed or 1.5-Ton Truck	Special Revenue	1		\$20,000	
2-Way Large Truck Snow Plow	Special Revenue	1		\$30,000	
Slide-In Sander	Special Revenue	2		\$70,000	
Slide-In Water Tank	Special Revenue	2		\$70,000	
Tilt-Deck Equipment Trailer	Special Revenue	1		\$95,000	
Table Rock Scales	Special Revenue	1		\$140,000	
Dump Truck – 3 Axle	Special Revenue	1		\$260,000	
Dump Truck – 4 Axle	Special Revenue	1		\$280,000	
Asphalt Distributor	Special Revenue	1		\$400,000	\$1,365,000
SURVEYOR					
CORS GPS Receiver and Robotic Total Station	Special Revenue	1		\$20,000	
RTK GPS Receiver and Robotic Total Station	Special Revenue	1		\$50,000	\$70,000

NON-RECURRING CAPITAL PROJECTS AND CAPITAL OUTLAY

The projects listed below, adopted for fiscal year 2023-2024, are those non-recurring Capital Projects and Capital Outlay items which are \$10,000 and over and generally not budgeted each year on a replacement cycle. To see a five-year plan of these projects as well as other future projects for all departments, please refer to the Five-Year Projections section beginning on page 265 of this document.

✳ AIRPORT

Purchase Item *Lactation Pod*
Source of Funding Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$50,000
Total Project Cost \$50,000
Purpose A larger space is needed on the secure side of the terminal to comply with Federal Title VI Rules and ADA requirements.
Operating Impact None after initial purchase.
Estimated Completion 2023



Purchase Item ***Pavement Condition Index Study***
Source of Funding Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$112,000
Total Project Cost \$112,000
Purpose Evaluate the current condition of the pavement on the Airport runways and aprons to determine the need for future repairs.
Operating Impact None after the study has been completed.
Estimated Completion 2024

Purchase Item ***Baggage Handling System***
Source of Funding Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$150,000
Total Project Cost \$150,000
Purpose To repair and replace parts on the existing system, thereby extending the useful life.
Operating Impact Maintenance costs are expected to be reduced by approximately \$20,000 annually.
Estimated Completion 2024

Purchase Item ***Perimeter Road Improvements***
Source of Funding FAA Grants and Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$350,000
Total Project Cost \$350,000
Purpose To improve access around the perimeter of the Airfield.
Operating Impact Repair costs are expected to be \$1,000 annually.
Estimated Completion 2024

Purchase Item ***Security Access Control System***
Source of Funding Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$1,000,000
Total Project Cost \$1,000,000
Purpose To upgrade the current access control system, including software and devices.
Operating Impact None after initial installation and training.
Estimated Completion 2023

Purchase Item ***Airport Rescue and Firefighting (ARFF) Truck***
Source of Funding FAA Grants and Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$1,500,000
Total Project Cost \$1,500,000
Purpose To replace the Airport's oldest fire truck which is nearing the end of its useful life.
Operating Impact Maintenance costs will decrease by approximately \$3,000 annually.
Estimated Completion 2023

Purchase Item ***Nebula Way Utilities***
Source of Funding Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget \$1,500,000
Total Project Cost \$1,500,000
Purpose To upgrade the utilities located along Nebula Way as part of the General Aviation Apron expansion.
Operating Impact None after completion. Hangar tenants will pay for ongoing utility costs once completed.
Estimated Completion 2024



Purchase Item	<i>Air Traffic Control Tower Upgrades</i>
Source of Funding	Federal BIL Tower Grant
FY 2023-2024 Budget	\$1,550,000
Total Project Cost	\$1,550,000
Purpose	Upgrade the communications systems and other equipment, and replace the elevator in the tower.
Operating Impact	Minimal.
Estimated Completion	2023
Purchase Item	<i>Overflow Parking Facility – Lawnsdale</i>
Source of Funding	Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget	\$3,000,000
Total Project Cost	\$3,000,000
Purpose	To provide additional parking for passengers when existing lot is full.
Operating Impact	Minimal expense with future increased revenue potential.
Estimated Completion	2024
Purchase Item	<i>Northwest Development</i>
Source of Funding	FAA Grants and Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget	\$4,100,000
Total Project Cost	\$4,100,000
Purpose	To extend existing infrastructure to the northwest section of the airfield for future general aviation and corporate development.
Operating Impact	Minimal once completed, but future increased revenue potential.
Estimated Completion	2024
Purchase Item	<i>General Aviation Apron Expansion/Utilities</i>
Source of Funding	FAA Grants and Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget	\$6,185,815
Total Project Cost	\$10,334,223
Purpose	To complete the expansion of the General Aviation Apron listed on the Airport's Capital Improvement Plan programmed with the FAA. This will also expand utilities to the General Aviation Apron for future hangar development.
Operating Impact	Minimal expenses once completed, but expected additional revenue from future hangar development in the area.
Estimated Completion	2023
Purchase Item	<i>East Apron Expansion</i>
Source of Funding	FAA Grants, Connect Oregon Grant, and Operating Revenue/Airport Enterprise Fund
FY 2023-2024 Budget	\$8,700,000
Total Project Cost	\$8,700,000
Purpose	To complete the East Apron expansion listed on the Airport's Capital Improvement Plan programmed with the FAA. This will double the size of the existing east ramp and allow for an increased number of large aircraft to operate on the east side.
Operating Impact	Minimal expense once completed, but increased revenue potential in the future.
Estimated Completion	2023

* FIDUCIARY AND SPECIAL FUNDS

AMERICAN RESCUE PLAN ACT

Purchase Item	<i>Emergency Multi-Purpose Center</i>
Source of Funding	American Rescue Plan Revenue/General Fund
FY 2023-2024 Budget	\$36,628,780
Total Project Cost	\$43,823,147
Purpose	To build an emergency multi-purpose center that will enable the County and local cities to better respond to emergencies.
Operating Impact	The center will be a self-supporting rental facility during non-emergency times.
Estimated Completion	2026

CAPITAL PROJECTS

Purchase Item	<i>Jail Boiler #1 Replacement</i>
Source of Funding	Operating Revenue/General Fund
FY 2023-2024 Budget	\$100,000
Total Project Cost	\$100,000
Purpose	Replace a boiler at the County's jail.
Operating Impact	None.
Estimated Completion	2023

Purchase Item	<i>Justice Building Parking Lot Replacement</i>
Source of Funding	Operating Revenue/General Fund
FY 2022-2023 Budget	\$100,000
Total Project Cost	\$100,000
Purpose	Replace the parking lot at the Justice Building.
Operating Impact	None.
Estimated Completion	2023

Purchase Item	<i>Courthouse Roof Replacement</i>
Source of Funding	Operating Revenue/General Fund
FY 2022-2023 Budget	\$200,000
Total Project Cost	\$200,000
Purpose	Replace the roof on the Courthouse.
Operating Impact	None.
Estimated Completion	2023

ECSO CAPITAL PROJECT

Purchase Item	<i>ECSO Communications Infrastructure Upgrade</i>
Source of Funding	Fund Balance/ECSO Capital Project Fund
FY 2023-2024 Budget	\$25,103,163
Total Project Cost	\$28,000,000
Purpose	Emergency Communications of Southern Oregon (ECSO) is a combined emergency dispatch facility and Public Safety Answering Point (PSAP) for 9-1-1 lines that serve the citizens of Jackson County. In November 2019, voters passed a bond measure to upgrade the outdated public safety emergency communication system. Capital expenditures are expected to include: modernized P25 digital radios with improved voice communications for public safety users (Fire, EMS, Police), new IP Dispatch Radio consoles for communication on the radio system, paging, fire station alerting, emergency calls, and alarms; updated microwave radios on tower sites throughout Jackson County

for public safety users; mobile radios in emergency vehicles as well as hand-held radios for Fire, Emergency Medical Services (EMS), and Police; and tower acquisition, construction, and related land acquisition/site improvements providing improved radio coverage.

Operating ImpactOngoing operating costs and repairs will be the responsibility of ECSO, a standalone public entity.

Estimated Completion.....2024

WHITE CITY CAPITAL PROJECTS

Purchase Item**Land**

Source of FundingFund Balance/General Fund

FY 2023-2024 Budget\$1,460,000

Total Project Cost.....\$1,460,000

PurposeUpon termination of the Urban Renewal Agency of Jackson County (URA) in June 2014, the funds were transferred to the Jackson County budget. It is intended that this money will be used for local improvements within the boundary of the old URA.

Operating ImpactNone after initial purchase.

Estimated Completion.....2024

✳ ROADS AND PARKS

ENGINEERING

Purchase Item**Land for Right-of-Way**

Source of FundingOperating Revenue/General Road Fund

FY 2023-2024 Budget\$250,000

Total Project Cost.....\$250,000

PurposeHazard eliminations and modernizations on the County road system.

Operating ImpactLand acquisitions are necessary for the completion of some capital projects.

Estimated Completion.....2025

Purchase Item**Road Improvement Projects**

Source of FundingGrant Funds and Operating Revenue/General Road Fund

FY 2023-2024 Budget\$9,924,590

Total Project Cost.....\$19,870,061

PurposeTo make road improvements and necessary repairs to maintain a safe road system. The maps and photos **on the following pages** identify projects for: Antelope Road overlay (\$2,800,000); East Evans Creek Road curve improvements (\$700,000); East Evans Creek Road left turn lane (\$700,000); Foothill Road culverts (three locations-East Vilas Road to Corey Road-\$1,500,000);Foothill Road improvement (Delta Waters Road to Dry Creek Road-\$3,000,000, and East Vilas Road to Corey Road-\$50,000); Foothill Road reconstruction (Dry Creek Road to East Vilas Road-\$100,000); Lampman Road Bridge #807 replacement (\$102,700); Shiloh Road surfacing (\$250,000; Swingle Road Bridge #545 replacement (\$71,890); and Wilson Road reconstruction (\$600,000). Additional surface gravel roads, slurry seal and stripe, and the asphalt overlay programs are included in the project (\$50,000).

Operating ImpactCapital investment in these projects will provide a combination of reduced annual maintenance costs and increased safety.

Estimated Completion.....2023-2027

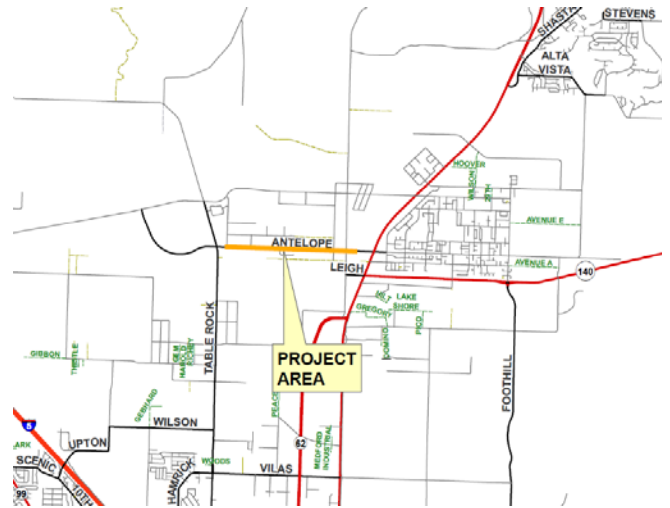


Project Title
Antelope Road Overlay

Project Location
Pacific Avenue
To West of Highway 62

Project Purpose
Replace Failing Pavement

Expected Completion Date
2024



Existing Condition
Looking West Near 7th Street

Existing Condition
Surface Deterioration



Project Title

East Evans Creek Road
Curve Improvements

Project Location

Between Minthorne Road
And Covered Bridge Road

Project Purpose

Improve Safety By
Realigning Curves

Expected Completion Date

2023



Existing Condition

Looking South From Within First
Curve Following Long Straightaway

Existing Condition

Looking North Toward
Next Reversing Curve



Project Title

East Evans Creek Road
Left Turn Lane

Project Location

East Evans Creek Road
At Minthorne Road

Project Purpose

Improve Safety by Creating
A Dedicated Left Turn Lane

Expected Completion Date

2023



Existing Condition

Looking North – No Left Turn Lane

Existing Condition

Current Alignment

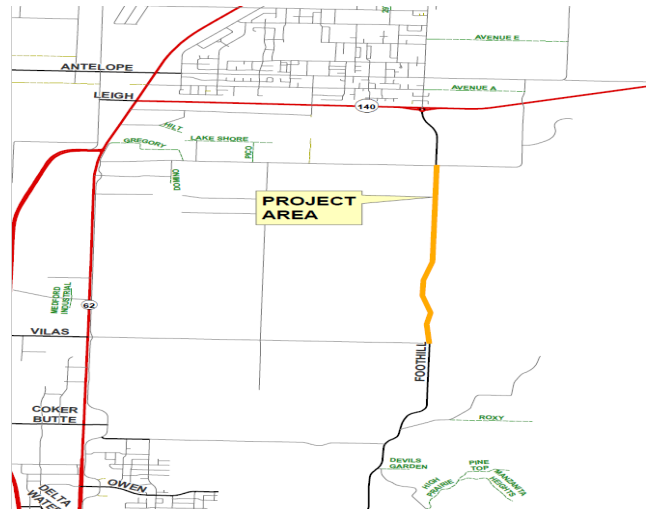


Project Title
Foothill Road Culverts

Project Location
Three Locations - East
Vilas Road to Corey Road

Project Purpose
Widen/Construct Drainage Features

Expected Completion Date
2024



Existing Condition
Looking South at Facility Crossing

Existing Condition
Looking North



Project Title

Foothill Road Improvement

Project Location

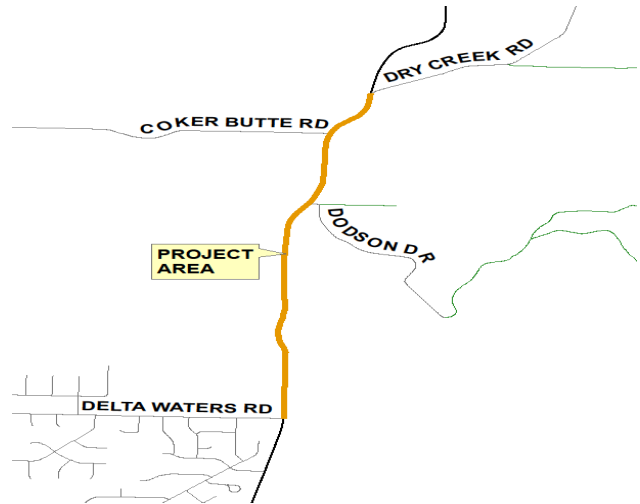
Delta Waters Road to Dry Creek Road

Project Purpose

Realign and Straighten Roadway,
Provide Seven Foot Shoulders, Add
Turn Lanes at All Intersections

Expected Completion Date

2024

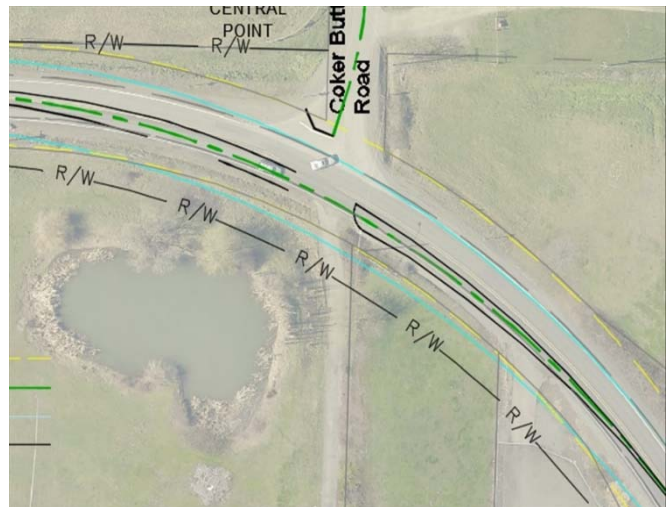


Existing Condition

Foothill Road at Coker Butte Road

Proposed Condition

Realignment Showing Dedicated
Turn Lane Design



Project Title

Foothill Road Improvement

Project Location

East Vilas Road to Corey Road

Project Purpose

Reconstruction, Widening,
Add Pavement Shoulders

Expected Completion Date

2027



Existing Condition

Looking North

Existing Condition

Looking South



Project Title

Foothill Road Reconstruction

Project Location

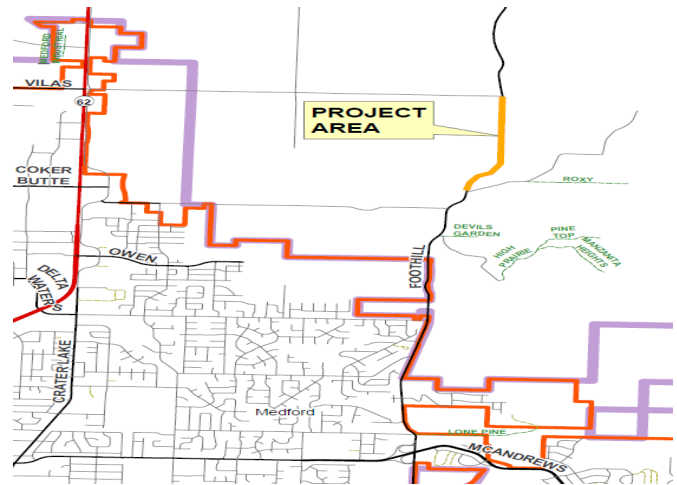
Dry Creek Road to East Vilas Road

Project Purpose

Realignment/Widening/
Reconstruction

Expected Completion Date

2026



Existing Condition

Looking North

Existing Condition

Looking South



Project Title

Lampman Road Bridge #807

Project Location

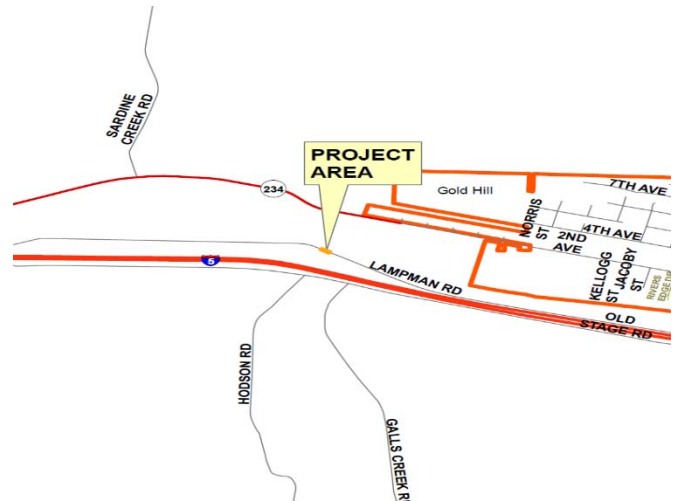
Lampman Road Over Galls Creek

Project Purpose

Replace Bridge

Expected Completion Date

2026



Existing Condition

Narrow Bridge Width and Load Limits

Existing Condition

Side View of Existing Condition



Project Title

Shiloh Road Surfacing

Project Location

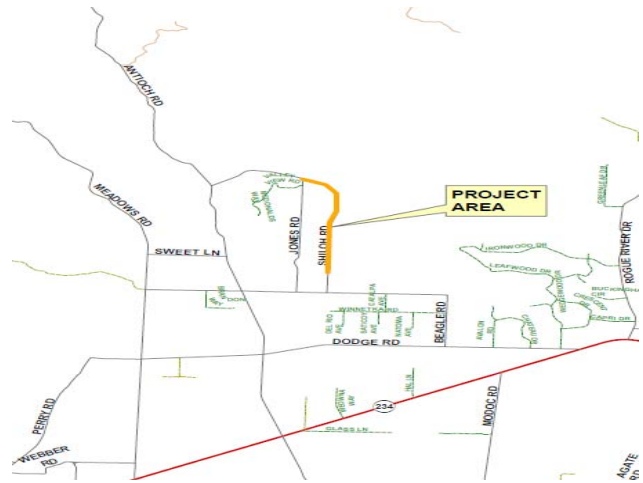
Gravel Section of Shiloh Road

Project Purpose

Convert Gravel Road
To Chip Seal Surface

Expected Completion Date

2023



Existing Condition

Looking North at End of Pavement

Existing Condition

Looking East at End of Pavement



Project Title

Swingle Road Bridge #545

Project Location

Swingle Road Over Trail Creek

Project Purpose

Replace Bridge

Expected Completion Date

2026



Existing Condition

Narrow Bridge Width and Load Limits

Existing Condition

Side View of Existing Design



Project Title

Wilson Road Reconstruction

Project Location

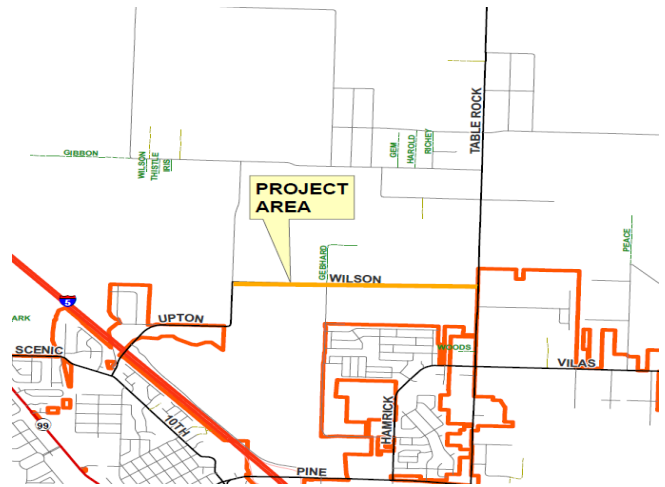
Table Rock Road to Upton Road

Project Purpose

Widening/Reconstruction

Expected Completion Date

2028



Existing Condition

Narrow Roadway Section
Looking West

Existing Condition

Looking East
Near Gebhard Road



PARKS

Purchase Item ***Howard Prairie Lodge Roof Replacement***
Source of Funding Operating Revenue/Recreation Enterprise Fund
FY 2023-2024 Budget \$70,000
Total Project Cost \$70,000
Purpose Replace the roof on the lodge.
Operating Impact Ongoing maintenance costs are similar to existing roof.
Estimated Completion 2023

Purchase Item ***Willow Lake Campground Renovation Design***
Source of Funding Operating Revenue/Recreation Enterprise Fund
FY 2023-2024 Budget \$75,000
Total Project Cost \$75,000
Purpose Redesign the campground for better public access and usage.
Operating Impact No additional costs once the design is completed until construction design is approved.
Estimated Completion 2023

Purchase Item ***Cantrall Buckley Yurts***
Source of Funding Operating Revenue/Recreation Enterprise Fund
FY 2023-2024 Budget \$100,000
Total Project Cost \$100,000
Purpose To increase the number of available yurts for rent at the campground.
Operating Impact Public usage and Park revenues are expected to increase slightly.
Estimated Completion 2024

Purchase Item ***Emigrant Lake Oak Slope Restroom Replacement***
Source of Funding Operating Revenue/Recreation Enterprise Fund
FY 2023-2024 Budget \$210,000
Total Project Cost \$210,000
Purpose Replace the aging restroom facility.
Operating Impact Ongoing maintenance costs will be similar to existing restroom.
Estimated Completion 2023

Purchase Item ***Emigrant Lake Oak Slope Campground Renovation***
Source of Funding BOR Grant and Operating Revenue/Recreation Enterprise Fund
FY 2023-2024 Budget \$450,000
Total Project Cost \$450,000
Purpose Reconstruct Oak Slope Campground area to replace existing sites and amenities.
Operating Impact Ongoing maintenance costs will be similar to existing costs.
Estimated Completion 2023



DEBT MANAGEMENT

AUTHORITY TO INCUR DEBT – GENERAL OBLIGATION BONDS

Generally, counties are authorized to incur debt as outlined in Oregon Revised Statutes (ORS) 287A. General obligation bond limits are set by ORS 287A.100(2), which states “Unless the county charter provides a lesser limitation, a county may not issue or have outstanding at the time of issuance general obligation bonds in a principal amount that exceeds two percent of the real market value of the taxable property in the county, calculated as provided in ORS 208.207.” Using the most recent actual data and this formula, Jackson County’s current obligation bonded debt limit would be \$776,883,859. The County’s bonded debt, including unamortized bond premiums of \$4,266,766, for the ECSO Bonds is only 3.39 percent of this \$776,883,859 limitation. There are no limits on revenue anticipation bonds, bonding for urban renewal agencies, or industrial revenue bonds; therefore, the Airport terminal project does not impact this debt limitation.

The County’s most recent bond rating from Moody’s Investors Service was Aa1. Following are maturity schedules for the bond issues affecting Jackson County’s budget.

Jackson County, Oregon

\$23,870,000 General Obligation Bonds

At the election on November 5, 2019, the citizens of Jackson County approved a general obligation bonded indebtedness in the amount not to exceed \$28,000,000 to finance capital costs to be leased to Emergency Communications of Southern Oregon (ECSO) through an Intergovernmental Agreement. The project will replace three disparate public safety radio systems within Jackson County. The radio system will provide an interoperable, mission critical radio system to support the mission and safety of law enforcement, fire, and emergency medical services (EMS) personnel in providing emergency services to the citizens and visitors in Jackson County.

During fiscal year 2019-2020, the County issued \$23,870,000 in bonds to finance this project. These bonds were issued at a premium with a coupon rate of 3.00 to 5.00 percent and an average of 3.964 percent. Net interest cost to the County is 2.48 percent. Interest is payable on December 1 and June 1 of each year. Principal payments are payable on June 1 of each year. The bonds are on a level debt structure. The Moody/S & P Global Bond ratings are Aa2/AA respectively. Below are the projected Maturity and Payment Schedules.

Maturity Schedule – Series 2020

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
2024	\$885,000	4.00%	1.02%
2025	\$925,000	4.00%	1.09%
2026	\$960,000	4.00%	1.12%
2027	\$1,000,000	4.00%	1.14%
2028	\$1,040,000	4.00%	1.20%
2029	\$1,080,000	4.00%	1.25%
2030	\$1,120,000	4.00%	1.32%
2031	\$1,165,000	5.00%	1.41%
2032	\$1,225,000	5.00%	1.53%
2033	\$1,285,000	5.00%	1.63%
2034	\$1,350,000	5.00%	1.67%
2035	\$1,420,000	5.00%	1.72%
2036	\$1,490,000	4.00%	2.03%
2037	\$1,550,000	4.00%	2.09%
2038	\$1,610,000	3.00%	2.35%



Maturity Schedule – Series 2020

2039	\$1,660,000	3.00%	2.39%
2040	\$1,710,000	3.00%	2.42%

Payment Schedule for Fiscal Year 2023-2024

Total Payment	Principal	Interest	Remaining Principal
\$1,728,650	\$855,000	\$873,650	\$21,475,000

Debt Margin for General Obligation Bonds

Sometimes referred to as “borrowing power,” debt margin is the difference between the amount of debt limit calculated as prescribed by law and the net amount of outstanding indebtedness subject to limitation. Jackson County’s debt margin for general obligation bonds is calculated as follows:

Jackson County’s Legal Debt Limit [ORS 287A.100(2)]	\$776,883,859
Less General Obligation Bonds Outstanding Principal Beginning of FY	– 26,415,552
Jackson County’s Total Debt Margin – General Obligation Bonds	\$750,468,307

AUTHORITY TO INCUR DEBT – REVENUE BONDS

Revenue bond limits are set by ORS 287A.105, which states “The amount of revenue bonds and full faith and credit bonds permitted by this section may not exceed ... One percent of the real market value of all taxable property in the county, calculated as provided in ORS 308.207.”

Jackson County, Oregon Airport Revenue Bonds

In May 2013, the County issued \$3,590,000 in Airport Revenue Bonds with an interest rate of 2.840 percent. The proceeds were used to refund \$3,255,000 of outstanding 2007 Series B Airport Revenue Bonds, which had an interest rate of 5.169 percent. The refunding reduced the future debt service payments by \$420,602 and resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$414,995. The Moody/S & P Global Bond ratings are A/A- respectively. Below are the projected Maturity and Payment Schedules.

Maturity Schedule – Series 2013

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
2024	\$240,000	2.840%	100%

Payment Schedule for Fiscal Year 2023-2024

Total Payment	Principal	Interest	Remaining Principal
\$243,408	\$240,000	\$3,408	\$0

In February 2016, the County issued \$12,170,000 in Airport Revenue Bonds with a variable interest rate of 3.125 to 5.000 percent and an average of 4.034 percent. The proceeds were used to refund \$13,480,000 of outstanding



2007 Series A Airport Revenue Bonds which had an interest rate of 5.169 percent. The refunding reduced future debt service payments by \$4,825,168 and resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$2,457,284. The Moody/S & P Global Bond ratings are A/A- respectively. Below are the projected Maturity and Payment Schedules.

Maturity Schedule – Refunding Series 2016

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
2024	\$220,000	4.00%	1.640%
2025	\$635,000	4.00%	1.860%
2026	\$660,000	4.00%	2.040%
2027	\$685,000	4.00%	2.160%
2028	\$715,000	4.00%	2.230%
2029	\$745,000	2.25-5.00%	2.320-2.550%
2030	\$780,000	5.00%	2.370%
2031	\$820,000	5.00%	2.430%
2032	\$860,000	5.00%	2.520%
2033	\$905,000	5.00%	2.610%
2034	\$955,000	5.00%	2.660%
2035	\$995,000	4.00%	2.950%
2036	\$1,035,000	3.00%	3.090%
2037	\$1,065,000	3.00%	3.120%
2038	\$1,095,000	3.125%	3.200%

Payment Schedule for Fiscal Year 2023-2024

Total Payment	Principal	Interest	Remaining Principal
\$716,144	\$220,000	\$496,144	\$11,950,000

**Jackson County, Oregon
Roads Bancroft Bonds**

On May 22, 2008, the County entered into an agreement with Bank of America that provides a \$1,000,000 tax exempt credit facility for the completion of road improvements in the Ironwood/Leafwood Local Improvement District (LID). In fiscal year 2008-2009, upon completion of the LID, retiring of the credit facility, and assessment of liens on property owners (45 parcels), a 15-year Bancroft Bond was issued for \$1,027,538. Bancroft Bonds are a special purpose general obligation bond and debt service is paid by assessments against LID property owners that benefit from the improvements of the LID. The homeowners who received the assessments are required to pay over 20 years and have an interest rate of 1.25 percent higher than the bond rate of 5.15 percent. Maturity and payment schedules for this bond were not projected due to the unique characteristics of the Bancroft Bond. The maturity date is March 1, 2024.



Debt Margin for Revenue

Sometimes referred to as “borrowing power,” debt margin is the difference between the amount of debt limit calculated as prescribed by law and the net amount of outstanding indebtedness subject to limitation. Jackson County’s debt margin for revenue and full faith and credit bonds is calculated as follows:

Jackson County’s Legal Debt Limit	\$346,012,515
Less Airport Revenue Bonds Outstanding Principal	- 14,310,315
Less Roads Bancroft Bonds Outstanding	- <u>221,841</u>
Jackson County’s Total Debt Margin – Revenue Bonds	\$331,480,359



AIRPORT

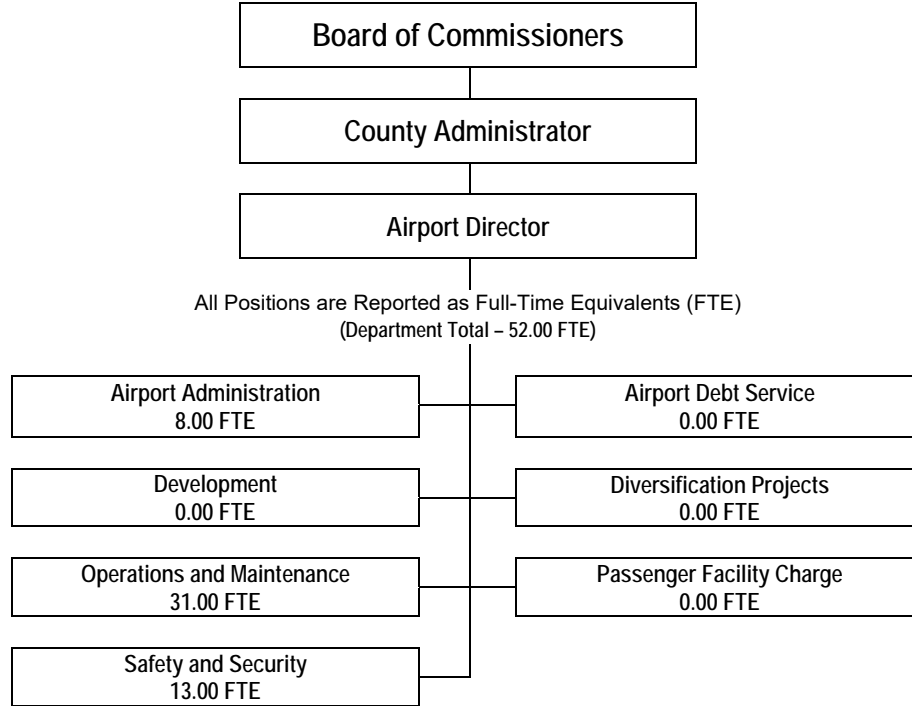


Amber Judd, Director

airportadmin@jacksoncounty.org
www.jacksoncountyor.org/airport/home

1000 Terminal Loop Parkway
Medford OR 97504
541-776-7222

Organization Chart



Department Overview: The Airport provides exemplary facilities for the purpose of air transportation and economic development for the benefit of the community and the users of the Rogue Valley International-Medford Airport (Airport). The Department is comprised of seven Programs:

- ♦ **Airport Administration** is responsible for providing administration of Airport properties and recommends capital improvements on the Airport's 938 acres. The Program is also responsible for writing Airport contracts, processing them through the County, and overseeing contractual compliance in addition to handling all of the Airport revenues.
- ♦ **Airport Debt Service Fund** provides repayment of bonds that have been issued for the design and building of the new Airport terminal as well as associated land improvements. *The projected Maturity and Payment Schedules can be found on page 76.*
- ♦ **Development** is responsible for the coordination and the development of the Airport to enhance air carrier service, corporate aviation, and general aviation at Rogue Valley International-Medford Airport.
- ♦ **Diversification Projects** is responsible for promoting special programs to allow for diversification of Airport-owned property.



AIRPORT

- ◆ **Operations and Maintenance** proactively ensures a safe and efficient commercial air transportation service by maintaining: runway and taxiway systems and apron areas that accommodate the landing, takeoff, and parking of aircraft; terminal, curbside, and parking facilities that accommodate the movement of vehicles and people; and roadways that provide access to and egress from active areas.
- ◆ **Passenger Facility Charge** provides management of the Passenger Facility Charge (PFC) that was established by Federal legislation 49 USC SS 40117 which allows airports to collect and disperse money match requirements of Federal grants for aviation-related capital improvement.
- ◆ **Safety and Security** is responsible for providing and maintaining the security and safety of the Airport by meeting all Federal, State, and County requirements.

Department Objectives for Fiscal Year 2023-2024

- Market the Airport and surrounding area to both grow existing, and develop new, business opportunities.
- Increase the percentage of available land that is leased from the Airport.
- Find new ways to obtain revenues that allow the Airport to remain competitive in the market for the airlines and other tenants while remaining a self-supporting Enterprise Fund.
- Maintain a constant cash flow by diversifying uses of Airport property.
- Maintain high standards of service to the traveling public and ensure that all customers and tenants are treated equally and fairly.
- Coordinate development of the Rogue Valley International-Medford Airport to enhance air carrier service, corporate aviation, and general aviation.
- Ensure safe and efficient air transportation service by maintaining: runway and taxiway systems and apron areas that accommodate the landing and takeoff of aircraft; terminal, curbside, and parking facilities that accommodate the movement of vehicles and traffic; and roadways that provide access to, and egress from, active areas.
- Update the Capital Improvement Program that is on file with the Federal Aviation Administration (FAA), and ensure compliance with FAA regulations.
- Find new sources of revenue to remain sustainable and self-sufficient.
- Re-acquire frequencies of daily air service flights lost due to the COVID pandemic and nationwide pilot shortages.
- Attract new airlines and/or new routes to destinations not currently served.
- Secure and maximize Federal, State, and local grants.
- Utilize grants and local funds to successfully complete projects for the betterment of the Airport and local citizens.

Department Accomplishments for Prior Year

- Maintained compliance with all Federal Security and Safety requirements.
- Completed the runway sealcoat and lighting projects.
- Awarded two FAA grants totaling \$8,281,896 for expansion of a general aviation apron – Phase 1, and extension of Taxiway C – Phase 1.

Significant Issues in the Year Ahead

The most significant issues in the upcoming year will be completion of the Airport's capital projects. These will include the general aviation apron expansion, east apron expansion, and the northwest (NW) taxiway development area projects. The Development Program will continue to pay a portion of the debt service payment for the ineligible expenses under PFC Application #9 related to the terminal construction.

AIRPORT

The Operations and Maintenance Program will allocate and/or re-allocate resources to effectively manage the completion of the general aviation apron expansion, the east apron expansion, and the NW development area projects; and coordinating ramp expansion activities and construction.

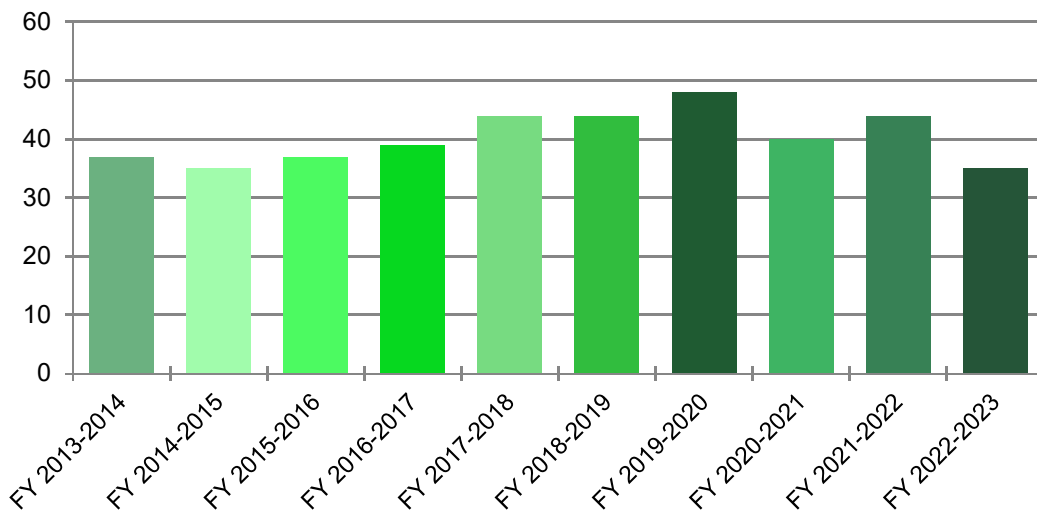
The COVID pandemic and the pilot shortage have continued to affect the Airport's enplanements as fewer people are traveling; thus reducing revenue generated from the Passenger Facility Charge. Increasing enplanements to a level that will support already identified uses of that funding will be the focus in the years ahead.

The Airport's Security/Enforcement Team will continue to improve the Airport's current access control system with upgrades, installing additional surveillance cameras as needed, and emphasizing recurrent training. The Transportation Security Administration (TSA) may consider requiring law enforcement officers to be present at the Airport during TSA screening times. Taking this into consideration, the Airport now has armed security on the property 24/7 as a means to mitigate security risks.

Department Benchmark

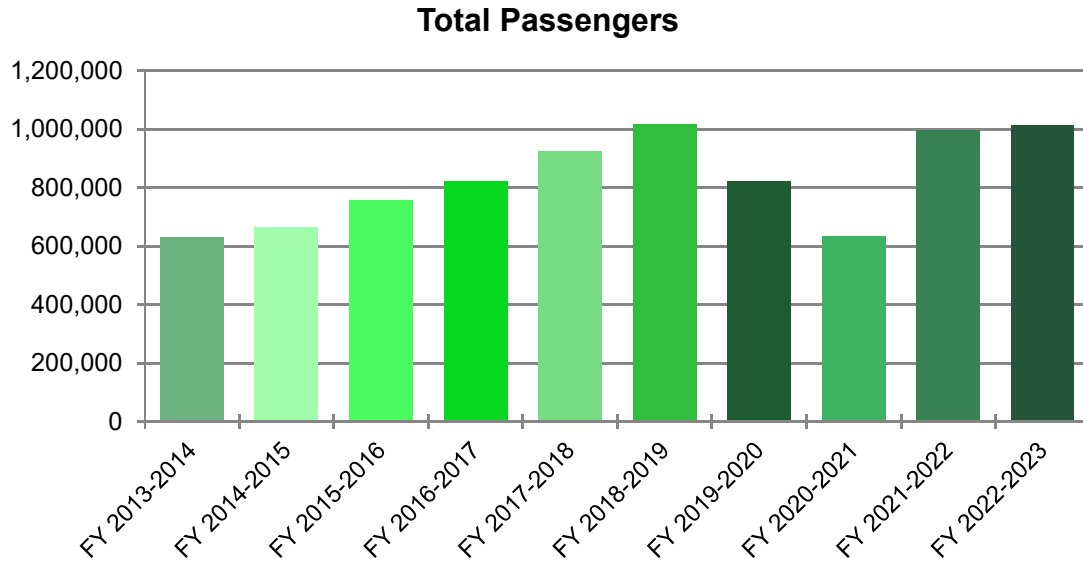
Average daily flights were 35 this year. Most air service routes were maintained, although some frequency was lost. Aha Airlines filed for bankruptcy and the Airport subsequently lost service to Reno, Nevada. In the coming year, it is expected that most of the Airport's capacity will be retained with less frequent flights on larger aircraft, with an average 74.8 percent load factor. Recreational travel continues to be strong and, as business travel resumes, those numbers are returning as well.

Flights Per Day



Current service includes direct flights to Burbank, Denver, Las Vegas, Los Angeles, Mesa, Orange County, Phoenix, Portland, Salt Lake City, San Francisco, San Diego, and Seattle.

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Goals and Measures

Supporting the achievement of County Strategic Plan Goal 2: Promote economic development at the Airport and surrounding area.

Performance Measure 1: Track usage and response to marketing efforts in destination markets.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Marketing impressions	n/a*	n/a*	n/a*	2%	2%

*New measurement; no data available.

Increased marketing impressions (users who see an ad from a paid marketing campaign), and increased Click-Through Rates (those who saw an ad on social media and clicked on the link to the Airport's website) lead to an increase in booked flights (users who booked a flight from the destination market to Rogue Valley International-Medford Airport/MFR due to a marketing campaign). Measured with conversion tracking via social media and internet ads, along with flight schedules.

Performance Measure 2: Monitor the percentage of available land that is leased at the Airport.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Land available for aviation purposes that is actually leased at the Airport	24%	28%	9%	11%	12%

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The table, above, shows how much of the leasable airfield property is actually leased. The purchase of additional property in 2021 has lowered the percentage leased, while interest in airfield property is increasing. The Airport hopes to hire a new economic development manager to actively pursue new tenants. An updated advertising strategy is planned for fiscal year 2023-2024 and will, hopefully, increase the amount of leased airfield land.

Performance Measure 3: Remain competitive in the market through annual cost of living adjustments in rental rates to ensure all tenants are treated fairly.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Annual CPI increase	1.00%	1.80%	1.20%	4.00%	8.00%

The Airport increases its land lease rental rates each March 1 by the current Consumer Price Index (CPI). This allows the rates to stay current with property values. Utilizing this schedule prevents disagreement about the increased rates.

Supporting the achievement of County Strategic Plan Goal 5: Provide exemplary facilities for the purpose of air transportation.

Performance Measure 1: Monitor the Airport's competitiveness in the market for airlines and other tenants.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Cost per enplaned passenger	\$7.40	\$12.33	\$8.72	\$8.75	\$8.50

The cost per enplaned passenger is utilized as a means to measure whether the Airport is marketable to airlines and tenants. By year end 2019, the Airport set a new high record of almost 1,100,000 passengers, and the trend continued to show an increase in passenger numbers through March 2020, until the COVID pandemic. The numbers plummeted by 90 percent, but have since recovered and remain within 6 percent for 2022. The number of projected passengers in fiscal year 2023-2024 is expected to keep trending slightly upward, which should bring the cost per enplaned passenger down.

Performance Measure 2: Maintain the Airport Operating Certificate from the USDOT-FAA by ensuring any noted discrepancies on the FAA Inspection Report are addressed from year to year.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Noted airfield discrepancies	0	0	1	1	0

The Airport completed its annual certification inspection and the result was one discrepancy out of the over 120 elements evaluated; the faded airfield markings noted in the inspection were repainted as part of a planned project less than one month later. The annual three-day inspection evaluates compliance with airfield marking, lighting, and signage; Aircraft Rescue and Firefighting (ARFF) services; fueling operations; construction safety; and record



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keeping, among other elements. At the conclusion of the three-day inspection, the Airport was commended for the overall condition of the airfield and its ability to meet, if not exceed, all required FAA mandates.

Department Goal: Maintain a constant cash flow by diversifying uses of Airport property.

Performance Measure 1: Increase the percentage of non-aviation land that is leased. This is achieved by advertising properties and offering reasonable rates to its tenants.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Land available for non-aviation related purposes actually leased at the Airport	10.5%	6.8%	6.8%	6.8%	7.0%

After purchasing 38.11 acres in 2021, the Airport has approximately 267 acres of land located outside of the fence that is appropriate for non-aviation related activities. Income produced from these properties provide revenue stream diversification. Current long-term land leases include: BM2W, 0.97 acres; Frito-Lay, 1.90 acres; Emergency Communications of Southern Oregon (ECSO), 2.40 acres; and the Car Rental Maintenance Facility, 1.70 acres.

Department Goal: Support legislative calls to increase the PFC amount from the current \$4.50 for each enplaned passenger, and maintain approval from the FAA for project expenditures.

Performance Measure 1: To maintain an appropriate number of years of approval to collect passenger facility charges to complete Federally-approved projects and to use as a local match to Federal grants.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Collection year approvals	10	17	16	15	14

The FAA previously approved collections of PFCs for the proposed revenue match required for the new terminal building, an Airport firefighting truck, an Airport Master Plan update, painting taxiway centerline markings, design of the Taxiway C rehabilitation, construction of the Taxiways B and C rehabilitation, a rotary snow plow, taxilane improvements, the design of the Runway 14/32 rehabilitation, the relocation of a portion of perimeter fence, construction of the snow removal equipment building, Taxiway A rehabilitation, and reconstruction of the commercial aprons. As match requirements are funded, the number of approval years will decrease. In 2023, the FAA approved PFC Application #13 for the proposed revenue match required for the rehabilitation of the hangar taxilanes, the snow broom, the second passenger boarding bridge, an environmental assessment, the 2021 update of the Airport Master Plan, a Wildlife Hazard Management Plan, expansion of the general aviation apron, reconstruction of Runway 14/32 lighting and signage, a pavement condition survey, expansion of the east apron, extension of Taxiway C, and the construction of a new NW apron. PFC #13 also will cover the entire cost of a new snow plow, Airport firefighting truck, and a Terminal Area Plan that is needed as the first step in terminal expansion. As eligible projects are further identified, additional years of approved collection may increase. PFC Application #9 was amended in 2019 and provides PFC collection authority on the terminal debt service to 2037.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.



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Financial Condition

The Airport Department is funded through a combination of Airport rental rates and charges, Federal coronavirus relief grants, PFC, State and FAA grants, and Customer Facility Charges (CFCs). The Department receives no financial support from the County's General Fund.

Financial by Program

Airport Administration	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$4,616,154	\$8,643,159	\$10,636,290	\$11,190,186	\$9,414,164
Fees & Other Service Charges	\$6,900,891	\$6,496,206	\$9,354,423	\$7,526,789	\$8,893,276
All Other Resources	\$857,784	\$199,049	-\$354,102	\$300,300	\$300,350
Interfund Transfers	\$0	\$0	\$0	\$1,156,471	\$310,093
Total	\$12,374,829	\$15,338,414	\$19,636,611	\$20,173,746	\$18,917,883
EXPENDITURES					
Personnel Services	\$1,303,971	\$830,877	\$711,317	\$1,129,724	\$1,220,861
Materials & Services	\$1,684,683	\$1,575,407	\$1,429,328	\$2,343,862	\$2,790,933
Total	\$2,988,654	\$2,406,284	\$2,140,645	\$3,473,586	\$4,011,794
Full-Time Equivalent	7.20	7.00	8.00	8.00	8.00

Airport Debt Service Fund	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Interfund Transfers	\$890,669	\$890,673	\$890,307	\$890,728	\$959,552
Fund Balance	\$0	\$0	\$0	\$450,117	\$447,161
Total	\$890,669	\$890,673	\$890,307	\$1,340,845	\$1,406,713
EXPENDITURES					
Materials & Services	\$1,500	\$0	\$0	\$0	\$0
Debt Service	\$890,669	\$893,630	\$890,306	\$890,728	\$959,552
Ending Balance and Reserves	\$0	\$0	\$0	\$450,117	\$447,161
Total	\$892,169	\$893,630	\$890,306	\$1,340,845	\$1,406,713
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



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Airport Revenue Bonds

Maturity Schedule – Series 2013

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
2024	\$240,000	2.840%	100%

Payment Schedule for Fiscal Year 2023-2024

Total Payment	Principal	Interest	Remaining Principal
\$243,408	\$240,000	\$3,408	\$0

Maturity Schedule – Refunding Series 2016

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
2024	\$220,000	4.00%	1.640%
2025	\$635,000	4.00%	1.860%
2026	\$660,000	4.00%	2.040%
2027	\$685,000	4.00%	2.160%
2028	\$715,000	4.00%	2.230%
2029	\$745,000	2.25-5.00%	2.320-2.550%
2030	\$780,000	5.00%	2.370%
2031	\$820,000	5.00%	2.430%
2032	\$860,000	5.00%	2.520%
2033	\$905,000	5.00%	2.610%
2034	\$955,000	5.00%	2.660%
2035	\$995,000	4.00%	2.950%
2036	\$1,035,000	3.00%	3.090%
2037	\$1,065,000	3.00%	3.120%
2038	\$1,095,000	3.125%	3.200%

Payment Schedule for Fiscal Year 2023-2024

Total Payment	Principal	Interest	Remaining Principal
\$716,144	\$220,000	\$496,144	\$11,950,000

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<i>Development</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$4,844,453	\$2,513,330	\$3,660,959	\$11,677,996	\$19,808,572
Fees & Other Service Charges	\$588,638	\$585,573	\$742,273	\$500,000	\$500,000
Fund Balance	\$0	\$0	\$0	\$46,467,841	\$54,485,750
Total	\$5,433,091	\$3,098,903	\$4,403,232	\$58,645,837	\$74,794,322
EXPENDITURES					
Materials & Services	\$650	\$0	\$16,509	\$120,000	\$175,000
Capital Outlay	\$10,999,767	\$1,920,903	\$4,641,436	\$28,057,996	\$25,147,815
Interfund Transfers	\$281,984	\$282,921	\$281,869	\$282,003	\$303,792
Contingency	\$0	\$0	\$0	\$2,378,907	\$2,292,640
Ending Balance and Reserves	\$0	\$0	\$0	\$32,284,698	\$50,686,531
Total	\$11,282,401	\$2,203,824	\$4,939,814	\$63,123,604	\$78,605,778
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Diversification Projects</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$108,839	\$156,490	\$157,360	\$163,401	\$177,842
Total	\$108,839	\$156,490	\$157,360	\$163,401	\$177,842
EXPENDITURES					
Materials & Services	\$3,025	\$33,105	\$52,965	\$23,400	\$23,400
Total	\$3,025	\$33,105	\$52,965	\$23,400	\$23,400
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



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<i>Operations and Maintenance</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$20,925	\$2,950	\$0	\$0
Total	\$0	\$20,925	\$2,950	\$0	\$0
EXPENDITURES					
Personnel Services	\$1,814,268	\$1,793,441	\$1,691,145	\$2,428,039	\$3,219,293
Materials & Services	\$2,090,229	\$3,053,106	\$2,278,309	\$5,833,853	\$3,932,900
Capital Outlay	\$333,439	\$81,225	\$224,608	\$1,152,000	\$1,157,000
Interfund Transfers	\$22,053	\$0	\$29,948	\$0	\$0
Total	\$4,259,989	\$4,927,772	\$4,224,010	\$9,413,892	\$8,309,193
Full-Time Equivalent	26.00	25.00	26.00	26.00	31.00

<i>Passenger Facility Charge</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$1,885,232	\$1,106,986	\$2,246,076	\$1,975,500	\$1,975,500
All Other Resources	\$122,709	\$31,478	-\$54,911	\$40,000	\$50,000
Fund Balance	\$0	\$0	\$0	\$6,678,956	\$7,821,427
Total	\$2,007,941	\$1,138,464	\$2,191,165	\$8,694,456	\$9,846,927
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$75,000	\$750,000
Capital Outlay	\$0	\$0	\$0	\$0	\$1,500,000
Interfund Transfers	\$608,685	\$607,752	\$608,438	\$1,765,196	\$965,853
Ending Balance and Reserves	\$0	\$0	\$0	\$6,854,260	\$6,631,074
Total	\$608,685	\$607,752	\$608,438	\$8,694,456	\$9,846,927
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



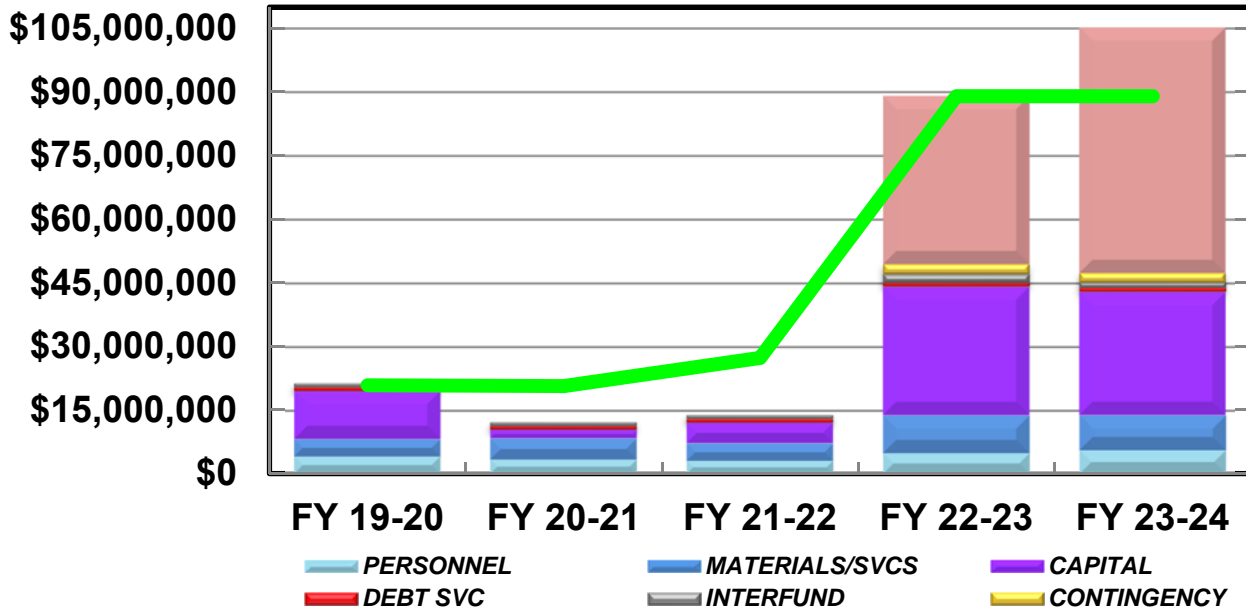
AIRPORT

<i>Safety and Security</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$1,010,625	\$805,479	\$704,752	\$1,373,631	\$1,195,065
Materials & Services	\$260,806	\$285,870	\$308,080	\$474,871	\$544,817
Capital Outlay	\$17,665	\$19,541	\$19,320	\$1,100,000	\$1,200,000
Total	\$1,289,096	\$1,110,890	\$1,032,152	\$2,948,502	\$2,939,882
Full-Time Equivalent	18.05	17.00	18.00	18.00	13.00



AIRPORT

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$9,460,607	\$11,177,413	\$14,300,199	\$22,868,182	\$29,222,736
FEES/SVC CHGS	\$9,483,600	\$8,345,255	\$12,500,132	\$10,165,690	\$11,546,618
ALL OTHER	\$980,493	\$230,527	-\$409,013	\$340,300	\$350,350
INTERFUND	\$890,669	\$890,673	\$890,307	\$2,047,199	\$1,269,645
FUND BALANCE	\$0	\$0	\$0	\$53,596,914	\$62,754,338
TOTAL REV	\$20,815,369	\$20,643,868	\$27,281,625	\$89,018,285	\$105,143,687
PERSONNEL	\$4,128,865	\$3,429,797	\$3,107,214	\$4,931,394	\$5,635,219
MATERIALS/SVCS	\$4,040,895	\$4,947,488	\$4,085,191	\$8,870,986	\$8,217,050
CAPITAL	\$11,350,871	\$2,021,669	\$4,885,364	\$30,309,996	\$29,004,815
DEBT SVC	\$890,669	\$893,630	\$890,306	\$890,728	\$959,552
INTERFUND	\$912,722	\$890,673	\$920,255	\$2,047,199	\$1,269,645
CONTINGENCY	\$0	\$0	\$0	\$2,378,907	\$2,292,640
END BAL & RSV	\$0	\$0	\$0	\$39,589,075	\$57,764,766
TOTAL EXP	\$21,324,022	\$12,183,257	\$13,888,330	\$89,018,285	\$105,143,687
FTEs	51.25	49.00	52.00	52.00	52.00

ASSESSOR

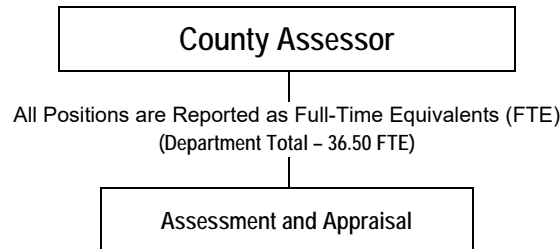


Dave Arrasmith, County Assessor

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Medford OR 97501
541-774-6059

Organization Chart



Department Overview: The Assessor's Office is a State-mandated program that assesses all residential, commercial, business personal property, and industrial improvements (except manufacturing plants over \$1,000,000 and utility property) in Jackson County for the purpose of property taxation. Under the Home Rule Charter of Jackson County, the Assessor is an elective administrative officer. The Department is comprised of one Program:

- ◆ **Assessment and Appraisal** administers all laws governing the assessment and appraisal of all properties in Jackson County; maintains records and maps; documents ownership changes recorded in the Clerk's Office; verifies all property sales that occur in Jackson County; determines real estate market trends, property tax exemptions, and farm and forest special assessments; and prepares and levies taxes.

Department Objectives for Fiscal Year 2023-2024

- The Assessor's Office will continue to implement the Department of Revenue's (DOR) recommendation to eliminate accumulated trending, and to put into effect setup studies that identify actual year over-year construction cost increases. This changeover is already well into implementation and will be a multi-year project. Three years is the estimated timeframe to convert approximately 85,000 residential accounts; approximately one-third will be converted in fiscal year 2022-2023. Accumulated trending has been designed into the appraisal software since 2002. The changeover will involve working with the software vendor to rewrite changes of the appraisal calculations. The DOR recommended that the setup study will increase appraisal work, and an additional 3.00 FTE positions are being requested in the fiscal year 2023-2024 budget. The Office continues to keep DOR apprised of implementing these changes.
- Fairly document and apply equitable assessments on taxable property.
- Fair and accurate appraisal of all new construction, zone changes, subdivisions, segregations, consolidations, omitted property, special assessment qualifications and disqualifications, and exemption accounts.
- Fair and accurate tax roll records upon which to base tax assessments for all taxing districts in the County.
- The staff will mail out and process approximately 3,000 annual business personal property returns.
- The cartography staff will process approximately 11,000 documents including: processing and recording deeds, transferring titles, court documents, marriage certificates, death certificates, maintain and add to suppression property account list, document imaging and indexing, sales letters, and plat processing.
- Staff will continue to reappraise/recalculate residential, commercial, and industrial properties, and process exemptions and special assessment programs on approximately 87,000 accounts.
- The Assessor's Office will continue to update real market trending percentages through the ratio study and recalculation procedures to maintain accurate Real Market Value estimates on all properties in Jackson County.



ASSESSOR

- The appraisal inventory will be updated for all accounts that change due to new construction, remodeling, renovation, partitions, etc. This may include physical reappraisals of some properties that cannot be standardized or brought into standard compliance by other means.

Department Accomplishments for Prior Year

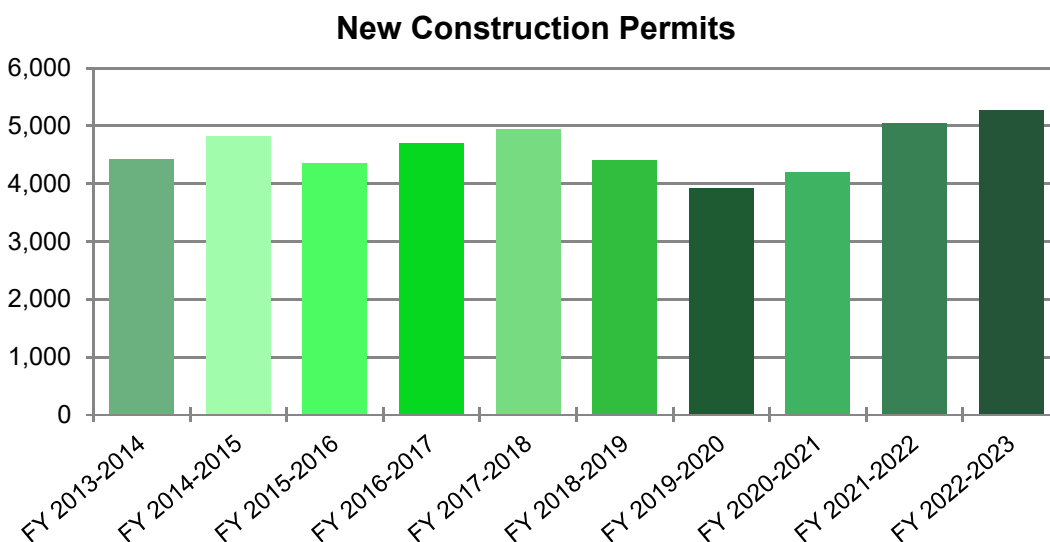
- DOR mandates that the Assessor's Office submit an annual ratio study report, and also for the Assessor to certify the tax roll and turn it over to the Tax Collector. Both requirements were successfully completed.
- Year after year, steady growth has been experienced in most aspects of this Office. Staff handled the increased workload professionally and received many compliments from the public.
- A daily panel composed of appraisers and management meet to review values after certification, and prior to the end of the year, to address taxpayers' inquiries regarding their property value. This process preempts the need for taxpayers to appeal to the Board of Property Tax Appeals (BoPTA), thereby reducing the number of petitions filed with the Clerk's Office.
- During 2022, DOR performed a review of the Assessment Department. Many of their recommendations were related to policy and procedural changes. Out of the 21 simpler tasks identified, 19 were implemented by year's end. The remainder of the recommendations require complex appraisal calculations and software changes which need to be made over time.

Significant Issues in the Year Ahead

The Assessor's Office will work on the following issues in fiscal year 2023-2024: continue to identify omitted property and add this value to the tax roll and assess the associated back taxes; continue to provide the public with fair and accurate appraisals of all property types; continue to provide excellent customer service and maintain a positive image with the public; fill vacancies with highly qualified employees and train and cross train staff; and to work in partnership with the appraisal software vendor to solve DOR identified issues and enhance the software's capabilities.

Department Benchmark

Oregon Revised Statute 308.210 requires the Assessor's Office to "establish property values of all property within the county." Represented in the chart, below, are permitted properties visited in Jackson County where real market value was established on new improvements; this value was added to the tax roll.



ASSESSOR

Property sales and other related real estate activity in Jackson County has remained steady, as has the workload for staff cartographers as measured by the number of documents processed per year such as ownership changes, partition plats, taxing districts' boundary changes, subdivisions, lot line adjustments, etc. These documents create a steady volume of work in the of number accounts that the cartographers and supporting staff must update each year.

Goals and Measures

Supporting the achievement of County Strategic Plan Goal 6: Administer all laws governing the assessment and appraisal of all properties in Jackson County; maintain records and maps; document ownership changes recorded in the County Clerk's Office; verify all property sales that occur in Jackson County; determine real estate market trends, property tax exemptions, and farm and forest special assessments; and prepare and levy taxes.

Performance Measure 1: To appraise fairly and accurately all tax lots, structures, movable business equipment, special assessed properties, and exemptions.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
New construction reviewed per appraiser	392	419	504	526	530
Inventory reviewed accounts per appraiser	230	210	100	150	150

For tax years beginning July 1, 1997, all new property must have a maximum assessed value in addition to a real market value. The Oregon Constitution, Article XI, Section 11 identifies the types of new properties, such as new construction and new subdivisions, required to be appraised. Recalibration is the process of analyzing all sales in a given area and reestablishing base values and guidelines for appraising that area. Inventory Review is the process in which a defined area is chosen to have all properties physically visited or reviewed by aerials, then revalued based on new data.

Performance Measure 2: Maintain fair and accurate tax roll records upon which to base tax assessments for all taxing districts in Jackson County, and reduce the number of appeals requiring tax roll correction.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Tax appeals per appraiser	5.8	5.0	3.7	3.5	3.5

The number of taxpayers appealing their tax bill real market valuations fluctuates slightly year over year. The projected number of appeals for fiscal year 2023-2024 is expected to fall within a range of three to five appeals per appraiser.

Staffing Changes

Between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets, there is an increase of 3.00 FTE positions. The 2022 DOR review recommended changes in assessment policies and procedures that add to



ASSESSOR

the current workload, and results in the need for Data Gatherer, Property Appraiser I, and Property Appraiser II positions.

Financial Condition

The Assessor's Office receives approximately 13.5 percent of its funding from the County Assessment Function Funding Assistance (CAFFA) grant; this funding source is generated by fees collected on recorded documents and 25 percent of the interest on delinquent taxes. The Office also collects service late filing fees that represent a small percentage of the total budget. The Assessor's Office receives 78.1 percent of its budget from the County's General Fund.

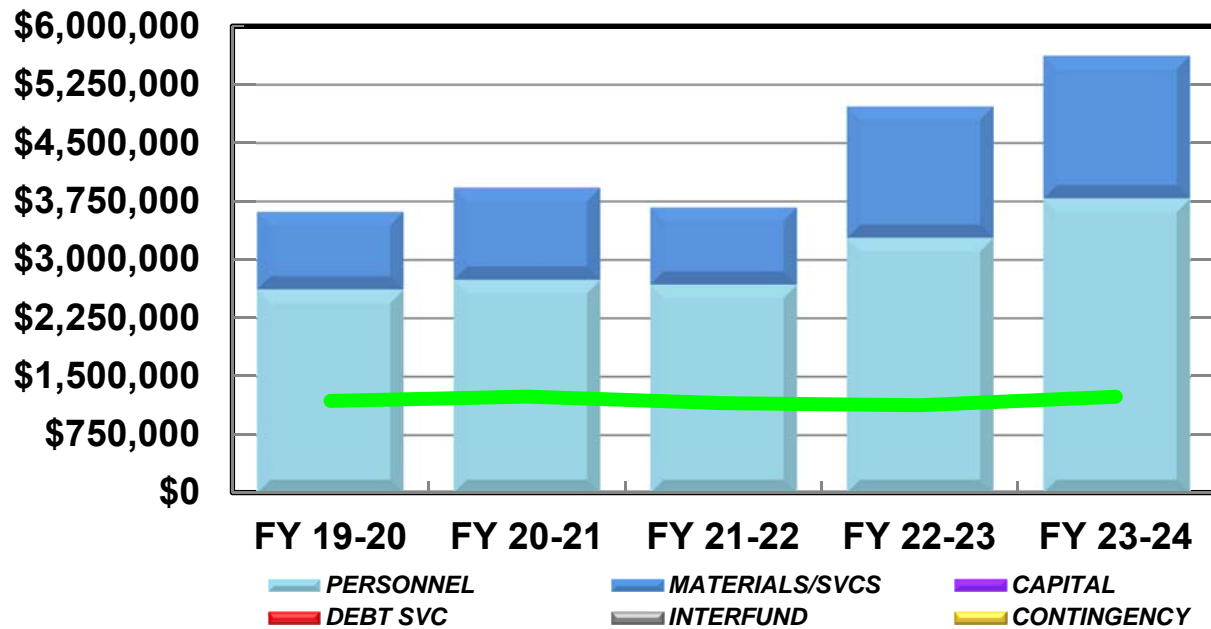
Financial by Program

<i>Assessment and Appraisal</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$771,331	\$776,597	\$715,361	\$723,853	\$758,727
Fees & Other Service Charges	\$408,049	\$458,145	\$435,449	\$399,716	\$473,044
All Other Resources	\$870	\$362	\$138	\$400	\$200
Total	\$1,180,250	\$1,235,104	\$1,150,948	\$1,123,969	\$1,231,971
EXPENDITURES					
Personnel Services	\$2,611,642	\$2,735,021	\$2,674,283	\$3,275,725	\$3,781,066
Materials & Services	\$999,781	\$1,184,086	\$992,851	\$1,689,746	\$1,839,134
Capital Outlay	\$0	\$5,576	\$0	\$0	\$0
Total	\$3,611,423	\$3,924,683	\$3,667,134	\$4,965,471	\$5,620,200
Full-Time Equivalent	33.50	33.50	33.50	33.50	36.50



ASSESSOR

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$771,331	\$776,598	\$715,361	\$723,853	\$758,727
FEES/SVC CHGS	\$408,050	\$458,145	\$435,449	\$399,716	\$473,044
ALL OTHER	\$870	\$362	\$138	\$400	\$200
INTERFUND	\$0	\$0	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,180,251	\$1,235,105	\$1,150,948	\$1,123,969	\$1,231,971
PERSONNEL	\$2,611,642	\$2,735,021	\$2,674,283	\$3,275,725	\$3,781,066
MATERIALS/SVCS	\$999,781	\$1,184,086	\$992,851	\$1,689,746	\$1,839,134
CAPITAL	\$0	\$5,576	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$3,611,423	\$3,924,683	\$3,667,134	\$4,965,471	\$5,620,200
FTEs	33.50	33.50	33.50	33.50	36.50

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BOARD OF COMMISSIONERS



Commissioner Rick Dyer
Commissioner Dave Dotterer
Commissioner Colleen Roberts
BoC-CAO_Admin@jacksoncounty.org
www.jacksoncountyor.org/Board-of-Commissioners/Home

10 South Oakdale Avenue
Medford OR 97501
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Organization Chart

Board of Commissioners

All Positions are Reported as Full-Time Equivalents (FTE)
(Department Total – 5.50 FTE)

Department Overview: The Board of Commissioners (BoC) is the only elected body in the region for many broad issues, such as forest planning, water supply issues, regional land use planning, air quality, transportation, emergency management, and economic development. The Home Rule Charter of Jackson County, Oregon, sets the structure of the BoC and also outlines its duties. Those duties include executive, judicial (quasi-judicial), and legislative authority. All duties are derived from the Home Rule Charter. The executive duties include establishment of the budget, which is done with the aid of three lay members. This is required by local government and budget laws. This duty includes acquiring local, State, and Federal funds, and monitoring expenditures of those funds. The Board of Commissioners is the policy body for the entire County. To implement their policy, the Board employs a County Administrator. The Board of Commissioners is also the governing body for other districts such as the Jackson County 4-H, Master Gardener and Agricultural Extension Service District; the White City Enhanced Law Enforcement District; and the White City Lighting District. In addition, the Jackson County Board of Commissioners, along with the Josephine County Board of Commissioners, serves as the Rogue Valley Workforce Consortium.

The Board of Commissioners works with the Oregon Congressional Delegation providing information about the impacts of State and Federal funding and laws on Jackson County. It works with members of the Oregon State Legislature in the same manner. The Board of Commissioners also works with the County's special districts and 11 cities on matters of mutual concern. Finally, the Board of Commissioners serves the citizens of Jackson County by resolving complaints and legislating where necessary. The Department is comprised of one Program:

- ◆ **Board of Commissioners Program** supports and ensures, through the interpretation and persistent examination of County policy, and rules and regulations, that the best interest of Jackson County and its citizens is always in the forefront.

Department Objectives for Fiscal Year 2023-2024

- Continue to lobby and advocate for full wildfire suppression policies and resources.
- Continue with the wildfire and smoke campaign providing public awareness, support, and engagement for Jackson County's citizens.
- Continue exploring solutions to public safety and jail capacity issues.
- Continue to address the illegal cannabis-related activities occurring in Jackson County.
- Continue to identify and address areas to help restore our regional economic vitality, and assist business and industry efforts to rebound, from the detrimental effects experienced as a result of the COVID pandemic.
- Develop, adopt, and maintain the budget for Jackson County and develop long-term funding alternatives.
- Continue to accept responsibility of the oversight for the general well-being and public safety of Jackson County.
- Enhance and protect agricultural interests and lifestyles in Jackson County.
- Continue to work with local State and Federal partners to find solutions for homeless issues and mitigate the adverse impacts on County communities.



BOARD OF COMMISSIONERS

- Support commercial and industrial opportunities in White City, and the County in general, as part of the County's Economic Action Initiative.
- Explore solutions to natural resources issues.
- Address economic needs in managing forests in Jackson County.
- Promote continued growth for Jackson County to include efficient transportation, jobs, and development.
- Encourage the growth of more small companies that offer family-wage jobs in Jackson County.
- Continue to support the Fairgrounds/Expo Park toward a secure financial base.
- Provide leadership in economic development issues.
- Seek more public input.
- Continue work toward approval of the Urban Growth Boundary expansion requests following acknowledgement of Regional Problem Solving (RPS).
- Maintain general opposition to actions that impede access to public lands by citizens including, but not limited to, the closure of roads and trails on these lands.
- Continue to work on review of the Land Development Ordinance to make it no more restrictive than State law.

Department Accomplishments for Prior Year

- Supported the creation and opening of the Wildfire Resiliency Permit Center to facilitate expedited plan review and permit issuance for fire-affected properties in the unincorporated area of the County to assist in the rebuilding stage of the recovery from the Alameda and South Obenchain Fires.
- Declared a local state of emergency relating to the unlawful cannabis activities and other matters in Jackson County. With the declaration in place, requests were made to both the Oregon Governor and Oregon Legislature to provide support to the Oregon Water Resources Department, local law enforcement, and local code enforcement to address the illegal cannabis-related activities in Jackson County.
- Continued to actively address, both on the State and Federal level, the devastating effects that the COVID pandemic's rules and regulations have had on Jackson County's citizens and businesses.
- Continued work on the project to implement Governor's Executive Order 12-07 (a pilot program for regional farm and forest land conservation).
- Appointments to County, State, and Federal committees.
- Continued work on maintaining Oregon and California Railroad Lands (O&C) funding for Jackson County and ongoing forest management.
- Established priorities for future County expenditures.

Significant Issues in the Year Ahead

The Board of Commissioners will work on the following issues in 2023-2024: continue to work diligently to influence and coordinate with State and Federal agencies the impact of COVID to Jackson County; continue to appropriately manage lands under their respective control for the prevention of, and lessening the intensity of, wildfires and related smoke, and to fully suppress wildfires on those lands which occur during the official State-declared wildfire season; enhancement and protection of agricultural interests and lifestyles in Jackson County; seek solutions to water problems; meet economic needs in managing forests in Jackson County; ensure continued growth for Jackson County to include smooth transportation, jobs, and assist to facilitate development; encourage the growth of jobs and, in particular, more small companies that offer family wage jobs in Jackson County; continue to work on review of the Land Development Ordinance to make it no more restrictive than State law; provide more park improvements and athletic venues as well as maintaining interlinked bike paths; develop, adopt, and maintain the budget for Jackson County and develop long-term funding alternatives; coordinate with Federal agencies concerning the use of Federal lands located in Jackson County utilizing the Federal Coordination Policy; continue to develop sustainable industry strategies; and continue to serve on local, State, and Federal committees and work with associated legislative delegations to benefit the County.



BOARD OF COMMISSIONERS

Goals and Measures

Department Goal: Be available to the public, oversee financial stability of the County, maintain intergovernmental and organizational communication; and conduct quasi-judicial hearings as needed.

Provide various opportunities for the public to provide input and receive information on County activities. Continue to improve measures providing the citizens of Jackson County information on important County issues and have opportunities for input by holding land use hearings and weekly BoC meetings. The BoC meetings often include presentations by subject matter experts on matters of County interest. The regular weekly meeting (Wednesday) agenda is organized so that citizen input is an initial item of business. These meetings are available live via cable or can be viewed online concurrently or later, and repeatedly, on the internet. To meet public meeting notice requirements under Oregon Revised Statutes, Chapter 192, agendas for all BoC meetings are posted on the internet, posted on the BoC bulletin board, and the proposed Wednesday agendas are published in the newspaper.

Ensure financial stability by approving a balanced budget and work toward stabilizing County funding for all County operating funds while recognizing current financial constraints. Through the use of financial policies and public budget meetings, the BoC works closely with the County Administrator to ensure the financial success of the County.

Achieve long-range plans, accomplishments, and goals for each Commissioner. The BoC will continue to work on the following: area transportation issues; regional land use zoning; natural resource issues, including water issues; forest management plan; economic development; automate planning process; create a self-sustaining County Exposition Park; create more interlinked bike paths; fire prevention planning; disaster plan; work toward developing work force housing; work on creating energy alternatives and independence for communities; assist to provide both established and emerging businesses with the tools required for success; and oversee the general well-being and public safety of Jackson County.

Maintain open communication with governmental agencies and organizations to ensure the County's best interests. The BoC meets with other governmental agencies, including visits to meetings of the County's various city councils, to listen to and convey topics of interest. The BoC also participates in State and national organizations to both learn from and educate each other regarding issues important to Jackson County and its citizens.

Meet as a quasi-judicial board to determine land use issues. Under the Jackson County Land Development Ordinance (LDO), the BoC will conduct a quasi-judicial hearing on any appeal of a decision by the Jackson County Planning Commission on a subdivision, planned unit development, or large destination resort application. Hearings will also be held by the BoC of all other quasi-judicial Type 4 reviews under the LDO after receiving the recommendation of the Jackson County Planning Commission.

The BoC may also elect to hear quasi-judicial planning applications decided by the Jackson County Planning Commission or the Hearings Officer that have been remanded by the Land Use Board of Appeals (LUBA), the Oregon Court of Appeals, or the Oregon Supreme Court, when the remand requires an interpretation of the County's Land Development Ordinance or Comprehensive Plan. The decision of the BoC rendered after a quasi-judicial hearing will be the final decision of the County.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.



BOARD OF COMMISSIONERS

Financial Condition

The Board of Commissioners' budget is supported by the chargeback system of interfund transfers from non-Central Services Fund departments, as well as travel and training support provided by the Video Lottery Fund. Approximately 37.05 percent of the charges are to the County's General Fund.

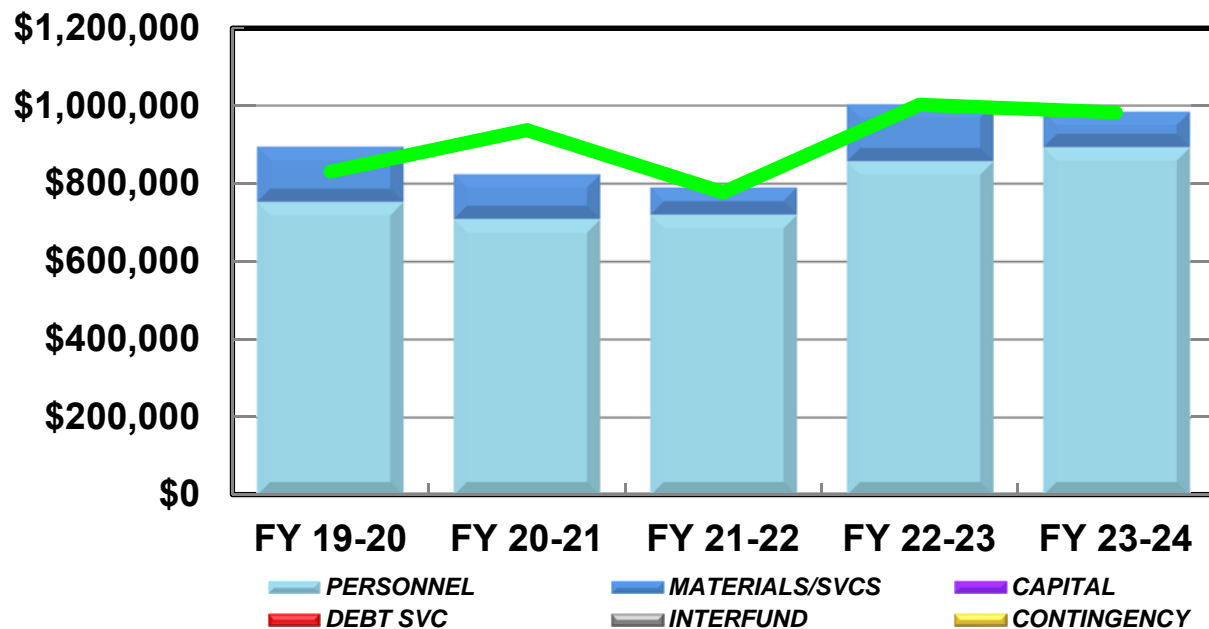
Financial by Program

<i>Board of Commissioners</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$26,000	\$16,352	\$6,209	\$0	\$0
Fees & Other Service Charges	\$14	\$4	\$9	\$100	\$100
Interfund Transfers	\$805,106	\$921,565	\$771,284	\$1,003,017	\$983,430
Total	\$831,120	\$937,921	\$777,502	\$1,003,117	\$983,530
EXPENDITURES					
Personnel Services	\$751,745	\$707,662	\$718,767	\$855,886	\$892,179
Materials & Services	\$142,049	\$115,464	\$70,191	\$147,231	\$91,351
Total	\$893,794	\$823,126	\$788,958	\$1,003,117	\$983,530
Full-Time Equivalent	5.50	5.50	5.50	5.50	5.50



BOARD OF COMMISSIONERS

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$26,000	\$16,352	\$6,209	\$0	\$0
FEES/SVC CHGS	\$14	\$4	\$9	\$100	\$100
ALL OTHER	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$805,106	\$921,565	\$771,284	\$1,003,017	\$983,430
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$831,120	\$937,921	\$777,502	\$1,003,117	\$983,530
PERSONNEL	\$751,745	\$707,662	\$718,767	\$855,886	\$892,179
MATERIALS/SVCS	\$142,049	\$115,464	\$70,191	\$147,231	\$91,351
CAPITAL	\$0	\$0	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$893,794	\$823,126	\$788,958	\$1,003,117	\$983,530
FTEs	5.50	5.50	5.50	5.50	5.50

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COMMUNITY JUSTICE

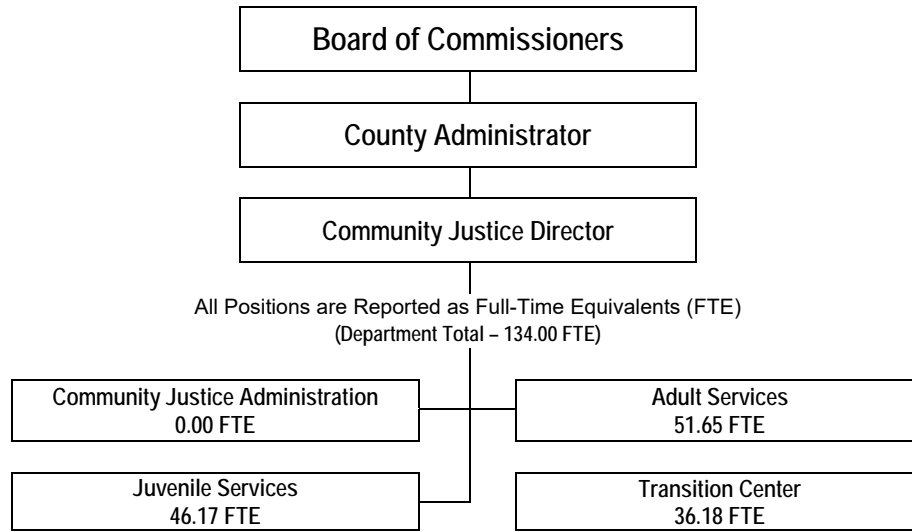


Kiki Parker-Rose, Director

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Organization Chart



Department Overview: In collaboration with community partners, Community Justice will enhance public safety, support victims, and work toward the rehabilitation of juveniles and adult justice-involved individuals. The Department is comprised of four Programs:

- ♦ **Community Justice Administration** serves to ensure partnerships with local providers in the Criminal Justice System to effectively communicate, collaborate, and work together; this Program focuses on public safety and victim support while holding individuals accountable and reducing recidivism. Community Justice Administration provides direction and administrative support, including budgeting, compliance, grant management, contracts, personnel, and planning for all Community Justice programs. Community Justice Administration also works collaboratively with outside agencies to provide a framework of services for justice-involved individuals within the community. *Beginning in fiscal year 2023-2024, responsibilities of this Program have been reallocated to other Programs within the Department. Although no longer used for budgeting purposes, the revenue, expenditure, and FTE position history of this Program resides within the Community Justice Department.*
- ♦ **Adult Services** strives to protect the community and create behavior change through supervision and use of evidence-based practices with justice-involved individuals placed on probation, parole, or post-prison supervision. The overall goal is to reduce future criminal conduct through rehabilitation. This Program is enhanced by strong cooperation between public agencies that have contact with, or provide services to, justice-involved individuals.
- ♦ **Juvenile Services** strives to protect the community and rehabilitate through the use of restorative justice practices for supervision, detention, and residential services to youth with the goal of reducing recidivism/risk and increasing prosocial outcomes. Collaboration between community partners is vital to the delivery of services and the success of youth.



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- ♦ **Transition Center** serves to provide justice-involved individuals the opportunity to make positive changes through treatment, employment services, and access to a variety of resources to help provide stability while taking advantage of a structured living environment. The Program protects the community by holding individuals accountable for their behavior while providing an opportunity to restore value to the community through supervised work service. In addition to services for sanctioned clients, the Transition Center offers individualized case management for individuals who are on supervision or who are transitioning into the community from jail and prison.

Department Objectives for Fiscal Year 2023-2024

- A criminal justice staff training and communication model designed to foster productive interactions with justice-involved clients is being implemented for Adult Services and the Transition Center. The model integrates research on trauma, resilience, and evidence-based practices, including a focus on staff well-being.
- Ensuring best practices to increase positive case closures with youth and justice-involved adults, including focused completion of assessments and case plans to address criminogenic factors that lead to criminality.
- Adult Services will focus on removing barriers to success through a provision of services through the Resource Center to include employment services, mental health supports and cognitive behavioral interventions, and supports through peer delivered services.
- The Transition Center is partnering with Rogue Community College to provide enhanced educational services, to include micro-credentialing in vocational skills for any justice-involved client residing at the Transition Center. This provides an ability to increase employment opportunities and the quality of life for justice-involved individuals within the community. This program will help to build self-efficacy and confidence in individuals while creating a pipeline to pursue more vocational education at Rogue Community College, with an emphasis on reducing natural barriers that a justice-involved individual may face.
- The Transition Center continues to provide transitional housing for unhoused residents who are receiving services through the Department. Due to local challenges, a reduction of available housing due to the aftermath of the Alameda Fire, and coupled with limitations on overall capacity at the Transition Center, these factors have required new approaches in appropriately serving participants. The Transition Center helps to meet the needs of our community by increasing the amount of transitional housing clients the Department is able to serve by adding addition space dedicated to this demographic.
- Juvenile Services Division will be partnering with the Medford School District and Talent Maker City, a local nonprofit, to provide a new Career Technical Education (CTE) and science, technology, engineering, the arts, and math (STEAM) classroom and instructional programs for youth held in the detention and residential programs in an effort to engage, motivate, and provide hands on practical skills for trade-based careers.
- Juvenile Services will engage community partners, parents, youth, and staff in a restorative justice review of probation practices and programing to ensure an equitable and effective approach.

Department Accomplishments for Prior Year

- Community Justice created a partnership with the State's Department of Human Services and the Pathfinder Network to provide a one-stop wraparound service, known as The Collaborative, to women who are being served by the Department, as well as child welfare; the service has had over 1,400 visits on site since opening in May 2022.
- Adult Services provided wraparound supports to 1,110 justice-involved individuals through the onsite Resource Center. Employment specific resources were provided to 577 individuals through an employment resource. Additionally, the Pathfinder Network provided classes, groups, and individual navigation support, along with resources and referrals to support successful engagement with community supervision and other legal obligations to 874 individuals.
- Adult Services saw positive probation closures hold steady at 81.8 percent, and positive post-prison case closures increase to 74.6 percent. Both have shown marked improvement since 2017, and reflect efforts by Officers' implementation of best practices as well as resources removing barriers to success while ensuring accountability.
- Community Justice is combatting homelessness in the community by providing transitional housing for justice-involved clients on supervision. Clients in transitional housing receive case management and employment supports



COMMUNITY JUSTICE

as they look to become self-sufficient. Over the past year, the Transition Center provided 11,680 days of transitional housing for clients on supervision who were otherwise unhoused.

- Community Justice has successfully integrated the Pathfinders Network at Parole and Probation and at the Transition Center, and is now focusing on integrating this into Juvenile Services as well. Pathfinders specialists provide classes, groups, and individual navigation support, along with resources and referrals to support successful engagement with community supervision and other legal obligations. The program operates from an evidence-based, trauma-informed, and recovery-oriented foundation. The Pathfinder Network provided assistance to 874 justice-involved individuals this fiscal year.
- The Transition Center successfully implemented the medication-assisted treatment (MAT) program in partnership with Addictions Recovery Center and Boulder Care. All incoming clients are assessed to determine if opioid addiction is present and if the client may benefit from medication to assist in obtaining and maintaining sobriety. Clients are able to meet with a physician via telehealth appointments for medication and also attend alcohol/drug appointments while living at the Center. This program transitions with the clients as they find employment and stable housing in the community. Over the past year, 102 individuals were enrolled in this program and received resources.
- Juvenile Services successfully implemented an on site general educational development (GED) testing site for juvenile justice-involved youth.
- Juvenile Services was successful in obtaining accreditation as a Qualified Residential Treatment Program (Q RTP) for its residential program, ensuring a high level of service delivery to youth placed.
- Juvenile Services saw positive probation case closure of 92 percent, and a reduction in overall recidivism by 4.9 percent.

Significant Issues in the Year Ahead

In fiscal year 2023-2024, Community Justice will continue to identify treatment resources for individuals on supervision for domestic violence and sex offenses as the State has begun funding certain misdemeanors, increasing the need for additional treatment services to ensure that all clients on supervision will be evaluated and receive treatment as indicated.

Fiscal year 2022-2023 brought multiple retirements throughout the Department, including the Director, and created vacancies to be filled. Moving into the next fiscal year, Community Justice has a new Director, has recruited many new energetic staff, and will continue to develop and deploy training programs to educate staff on best practices, cultural agility, implicit bias, gender equality, diversity, responsiveness, and equity.

The State's Community Corrections Allotment for this biennium has not yet been released, and the total budget allocation from the State is unknown at this time. The Justice Reinvestment Initiative is set to expire at the end of the current fiscal year, and the future sustainability and certainty of this funding is unknown at this time. Due to these two uncertainties, the budget is projected but may require adjustments once State funding is finalized.

Meeting the need for temporary extra help staff in Juvenile Services for detention and residential programs to ensure appropriately trained and available staff when coverage of full-time staff is needed.

As a reduction of work crew clients is seen across the State, the Transition Center continued to deploy on average of three work crews a day for the 2022 calendar year. This consistency is a testament to the relationships that the Transition Center has built with County partners and outside contracts, allowing an opportunity for justice-involved individuals to restore value to the community through supervised work service.

As the Nation has seen a rise in opioid related deaths and overdoses, Jackson County has also seen the impact of this epidemic locally. The Transition Center continues to combat this epidemic by providing medication-assisted treatment for justice-involved individuals, as well as training all staff at the Transition Center and in Adult Services as to the administration and use of Naloxone, which can be a lifesaving treatment for an individual who is experiencing an opioid related overdose.



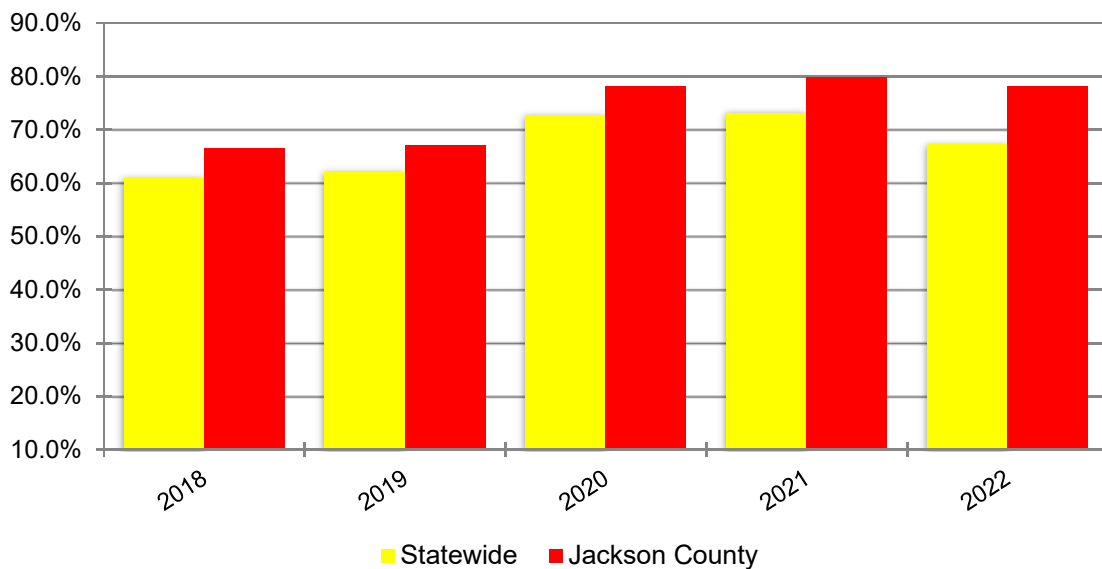
COMMUNITY JUSTICE

While the client workforce at the Transition Center has changed over the past decade, the new generation of individuals receiving services need valuable work skills around forestry, landscaping, and other technical and trade-based jobs that not only fit the needs of the program, but prepare justice-involved individuals for the workforce.

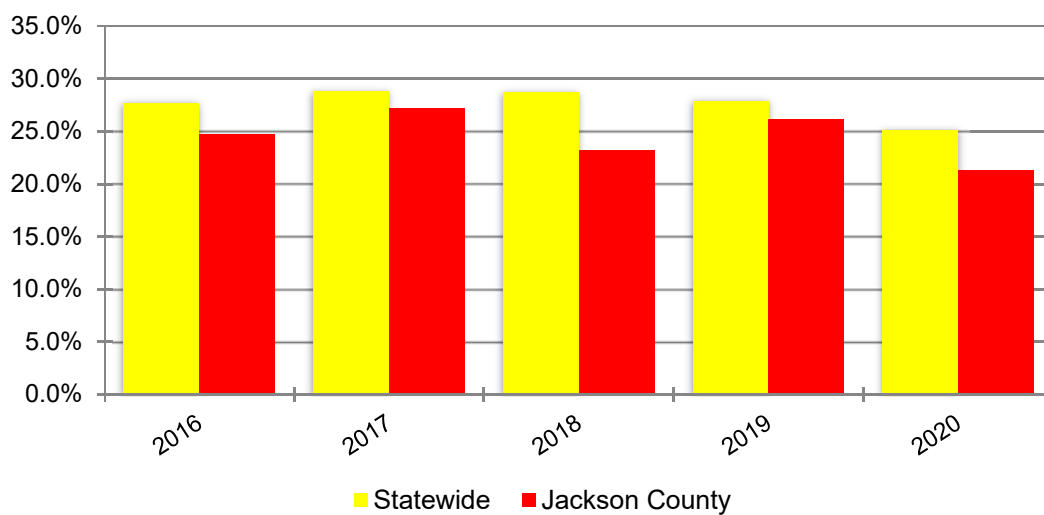
Department Benchmark

Jackson County has benchmarked the outcomes of Successful Completion of Supervision and Juvenile Recidivism against other counties in Oregon. When looked at over time, Jackson County Community Justice has shown improvement over the past five years and for the past year outperformed other counties on these benchmarks.

Positive Adult Case Closures* (Probation and Post-Prison)



Juvenile Recidivism*



*Using latest available statewide data.



COMMUNITY JUSTICE

Goals and Measures

Supporting the achievement of County Strategic Goal 1: In collaboration with community partners, enhance public safety, support victims, and work toward the rehabilitation of juvenile and adult justice-involved individuals.

Performance Measure 1: Increase positive case closure outcomes in adult probation and post-prison cases.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Positive case closures per year*	67.1%	78.1%	79.9%	80.0%	81.0%

*Average of both probation and post-prison supervision.

The Department of Corrections tracks the number of cases that complete probation and are not revoked or sent to prison. The use of evidence-based practices, cognitive behavioral interventions, focused case planning, and engagement with peer services has helped increase positive case closures. In 2022, Jackson County had 74.6 percent post-prison case closures with 81.8 percent probation case closures, and a projected average of 80 percent at close of year.

Performance Measure 2: Decrease juvenile risk levels at case closure.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Youth that had a reduced risk level at time of probation case closure	92%	78%	94%	90%	92%

Youth receive an initial risk assessment to determine the likelihood of being referred for a new criminal act within 12 months. As a measurement of effective service delivery and accountability, youth should have a lower risk level at the time of probation case closure.

Performance Measure 3: Offer housing for justice-involved individuals transitioning to the community from prison, and for homeless individuals on supervision.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Justice-involved individuals successfully completing Transition Center programs	88%	89%	90%	93%	90%

Some of the most challenging aspects of transition are also risk factors for recidivism: employment, housing, and the availability of programs which all contribute to an individual's chances for success. The Transition Center offers beds for individuals experiencing homelessness on supervision in Jackson County as they work toward obtaining sustainable housing in the community. Programs offered to transitional housing clients include assistance with housing applications, treatment, and other case management services such as financial planning to help individuals pay child support, Court fines, and Department of Motor Vehicle fines, as well as assistance with obtaining Oregon



COMMUNITY JUSTICE

Health Plan coverage, a birth certificate, identification card, and transportation. Transitional housing directly increases the safety of Jackson County as individuals are provided with structure, stability, and accountability where, in other counties, they would be homeless.

Staffing Changes

During fiscal year 2022-2023, 1.00 FTE Administrative Specialist I (Program Specialist/old title) position was added by Board Order No. 107-22, and 1.00 FTE Project/Program Coordinator II position was added by Board Order No. 34-23. Overall, there is a reduction of 9.00 FTE positions between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets due to an expected decrease in State grant funding.

Financial Condition

The Community Justice Department receives 36 percent of its funding from the State Grant-in-Aid. Other State grants and client fees make up 26 percent of the Department's funding with the Justice Reinvestment Initiative (JRI) Grant funding the largest portion at 8 percent. The remaining 38 percent is from the County's General Fund.

Financial by Program

<i>Community Justice Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$2,089,077	\$2,485,657	\$605,397	\$302,008	\$0
Fees & Other Service Charges	\$44,091	\$41,789	\$34,308	\$31,500	\$0
All Other Resources	\$281	\$634	\$0	\$250	\$0
Interfund Transfers	\$19,800	\$19,800	\$19,800	\$19,800	\$0
Total	\$2,153,249	\$2,547,880	\$659,505	\$353,558	\$0
EXPENDITURES					
Personnel Services	\$892,489	\$1,203,598	\$154,700	\$172,974	\$0
Materials & Services	\$1,614,398	\$1,294,218	-\$3,093	\$131,874	\$0
Total	\$2,506,887	\$2,497,816	\$151,607	\$304,848	\$0
Full-Time Equivalent	9.29	10.90	1.22	1.24	0.00

Beginning in fiscal year 2023-2024, responsibilities of this Program have been reallocated to other Programs within the Department. Although no longer used for budgeting purposes, the revenue, expenditure, and FTE position history of this Program resides within the Community Justice Department.



COMMUNITY JUSTICE

Adult Services	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$5,250,497	\$5,478,021	\$7,369,357	\$8,403,007	\$8,798,746
Fees & Other Service Charges	\$1,017,840	\$965,934	\$598,020	\$440,150	\$488,450
All Other Resources	\$0	\$0	\$50	\$0	\$500
Interfund Transfers	\$0	\$0	\$0	\$0	\$19,800
Total	\$6,268,337	\$6,443,955	\$7,967,427	\$8,843,157	\$9,307,496
EXPENDITURES					
Personnel Services	\$4,864,360	\$4,936,736	\$5,111,061	\$6,166,434	\$6,561,852
Materials & Services	\$1,054,622	\$1,341,433	\$2,880,372	\$3,374,645	\$3,202,373
Interfund Transfers	\$28,092	\$0	\$0	\$0	\$0
Total	\$5,947,074	\$6,278,169	\$7,991,433	\$9,541,079	\$9,764,225
Full-Time Equivalent	48.46	44.43	52.40	51.66	51.65

Juvenile Services	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,290,378	\$1,217,331	\$1,240,359	\$1,631,072	\$1,744,421
Fees & Other Service Charges	\$59,766	\$53,242	\$51,805	\$51,700	\$51,700
All Other Resources	\$0	\$1,259	\$0	\$500	\$500
Total	\$1,350,144	\$1,271,832	\$1,292,164	\$1,683,272	\$1,796,621
EXPENDITURES					
Personnel Services	\$4,139,013	\$4,346,495	\$4,320,346	\$5,190,672	\$5,526,319
Materials & Services	\$1,865,077	\$1,814,183	\$1,770,781	\$1,961,677	\$2,240,314
Capital Outlay	\$0	\$139,000	\$0	\$0	\$0
Total	\$6,004,090	\$6,299,678	\$6,091,127	\$7,152,349	\$7,766,633
Full-Time Equivalent	48.26	46.18	45.94	47.14	46.17



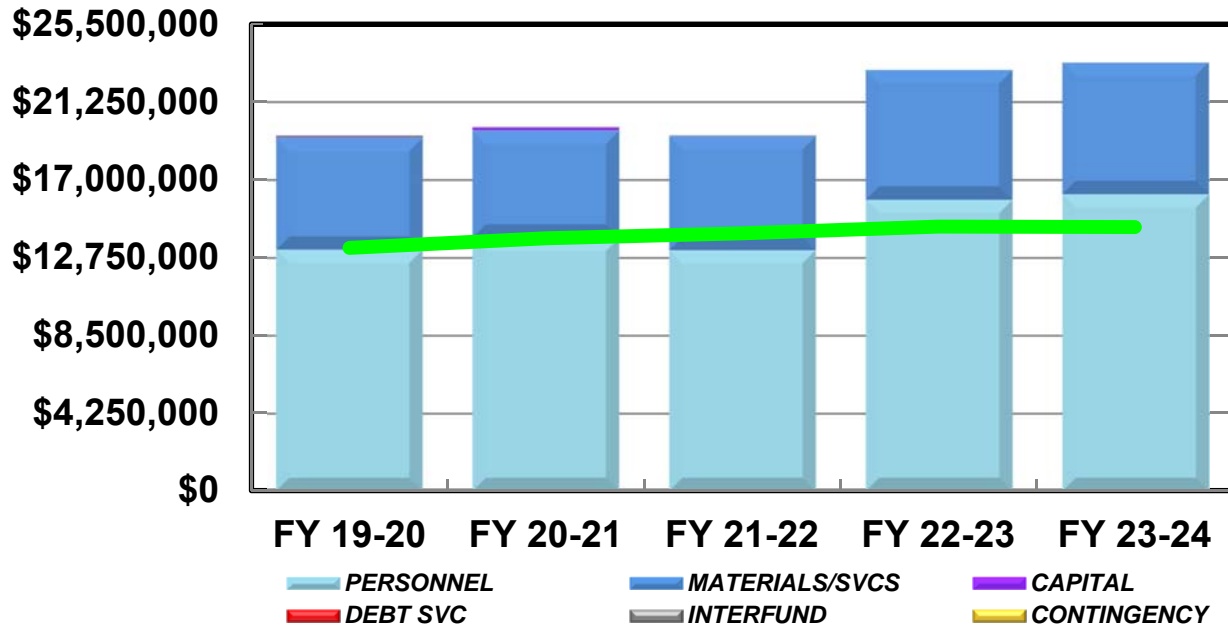
COMMUNITY JUSTICE

<i>Transition Center</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$2,765,059	\$2,842,556	\$3,582,607	\$3,085,107	\$2,850,924
Fees & Other Service Charges	\$406,234	\$400,815	\$184,930	\$169,250	\$151,750
All Other Resources	\$0	\$0	\$400	\$500	\$500
Interfund Transfers	\$330,070	\$290,216	\$377,433	\$300,000	\$300,000
Total	\$3,501,363	\$3,533,587	\$4,145,370	\$3,554,857	\$3,303,174
EXPENDITURES					
Personnel Services	\$3,287,229	\$3,351,384	\$3,567,593	\$4,378,038	\$4,122,065
Materials & Services	\$1,568,084	\$1,391,008	\$1,571,684	\$1,607,750	\$1,746,691
Capital Outlay	\$42,990	\$29,250	\$0	\$0	\$0
Interfund Transfers	\$51,883	\$29,772	\$40,794	\$0	\$0
Total	\$4,950,186	\$4,801,414	\$5,180,071	\$5,985,788	\$5,868,756
Full-Time Equivalent	42.49	42.99	41.94	42.96	36.18



COMMUNITY JUSTICE

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$11,395,011	\$12,023,566	\$12,797,719	\$13,421,194	\$13,394,091
FEES/SVC CHGS	\$1,527,930	\$1,461,779	\$869,063	\$692,600	\$691,900
ALL OTHER	\$281	\$1,893	\$450	\$1,250	\$1,500
INTERFUND	\$349,870	\$310,016	\$397,233	\$319,800	\$319,800
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$13,273,092	\$13,797,254	\$14,064,465	\$14,434,844	\$14,407,291
PERSONNEL	\$13,183,092	\$13,838,213	\$13,153,699	\$15,908,118	\$16,210,236
MATERIALS/SVCS	\$6,102,181	\$5,840,842	\$6,219,744	\$7,075,946	\$7,189,378
CAPITAL	\$42,990	\$168,250	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$79,975	\$29,772	\$40,794	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$19,408,238	\$19,877,077	\$19,414,237	\$22,984,064	\$23,399,614
FTEs	148.50	144.50	141.50	143.00	134.00

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COUNTY ADMINISTRATION



Danny Jordan, County Administrator

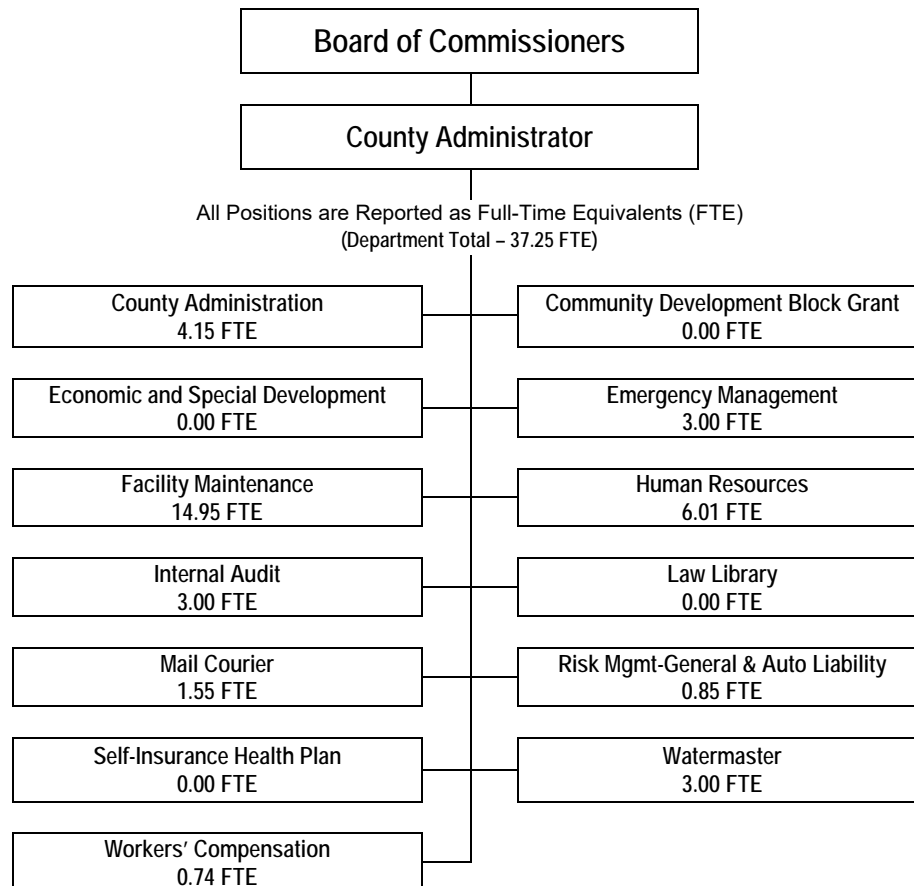
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Organization Chart



Department Overview: The County Administration Department, through the County Administrator's Office (CAO), provides general oversight and direction to the County organization as a whole, both in terms of planning for the County's long-term financial and organizational health and managing the day-to-day operation of one of the Rogue Valley's largest employers. The CAO implements and communicates to employees the policies, goals, and objectives of the Board of Commissioners and works with the Board to formulate those policies and goals. The CAO also evaluates program effectiveness and supports all County programs and services through financial planning, Emergency Management, Facility Maintenance (including the management of capital projects), Human Resources, Internal Audit, Law Library, Mail Courier, Risk Management and Self-Insurance, and support for the Watermaster's Office. The Department is comprised of 13 Programs:

- ♦ **County Administration** carries out the policy direction of the Board of Commissioners and provides overall supervision of the County's operations. County Administration translates the Board's goals and objectives into budgetary priorities and develops, implements, and evaluates programs to meet current and future physical,



COUNTY ADMINISTRATION

economic, social, and cultural needs of Jackson County citizens. County Administration also establishes the internal policies by which the County does business, presents a balanced recommended budget to the Budget Committee each spring, and is ultimately responsible for “setting the tone” for the entire organization and its employees.

- ◆ **Community Development Block Grant** houses State pass-through dollars for economic opportunities, and for housing and suitable living environments for persons of low and moderate incomes. Projects are undertaken with non-entitlement areas of the County and local cities that do not received direct funding from the US Department of Housing and Urban Development.
- ◆ **Economic and Special Development** is threefold: (a) to attract, retain, and expand industries that provide a broad range of employment opportunities; (b) to sponsor contributions to programs not operated by the County which provide economic development, cultural awareness, education, and agricultural development; and (c) to provide staff support with the Jackson County organization on economic development issues. The Economic and Special Development Program supports regional partnerships, provides administration for the Taylor Grazing Fees, and provides staff support for the Community Development Block Grant Program.
- ◆ **Emergency Management** is responsible for supporting collaborative emergency planning, alert and warning, evacuations, promoting a coordinated disaster response, obtaining disaster assistance, instituting measures that may reduce the potential impact of disasters, and maintaining an effective Emergency Operations Center (EOC).
- ◆ **Facility Maintenance** maintains the County buildings in order to preserve their integrity and provide comfortable, functional, and safe facilities for the public and employees. The Facility Maintenance Program is responsible for maintaining all County facilities (with the exception of the Airport), and providing property management services for County-owned properties that are leased by third parties. Custodial services, contract procurement, remodels, and new construction are managed within this Program.
- ◆ **Human Resources** includes a team of professionals that support all County departments in recruitment and selection, new hire onboarding, personnel action administration, classification and compensation, employee benefit enrollment and change administration, employee relations, labor relations and negotiations, performance management, investigations, and countywide safety and training.
- ◆ **Internal Audit** facilitates continual improvements in County operations and outcomes by conducting audits and performing other analytical work that prevents and detects fraud, waste, and abuse; verifies compliance with statutory, grant-imposed, policy, and other requirements; and helps to improve the efficiency and effectiveness of County operations.
- ◆ **Law Library** provides various research options for individuals who need to research Federal, State, and local laws within the funding amounts allocated by the State of Oregon Judicial Department.
- ◆ **Mail Courier** provides services to County departments in order to meet their distribution, delivery, and communication needs.
- ◆ **Risk Management – General and Auto Liability** provides loss control functions through insurance and loss financing to all County operations. The Program also actively seeks to identify emerging threats and incident patterns in order to prevent accidents, assess risk, and manage potential losses. This Program administers the County's self-insurance program for general liability, automobile, and property.
- ◆ **Self-Insurance Health Plan** covers the Jackson County Service Employees International Union (SEIU) and the non-represented employee groups. This Program pays medical, prescription, dental, and vision claims through self-insurance, in addition to the employer-sponsored medical Wellness Center. Risk Management administers the County's program for the in-house Jackson County Health Plan.



COUNTY ADMINISTRATION

- ◆ **Watermaster** manages and protects the use of Jackson County's surface and ground water resources under Oregon Water Law, and assures that sufficient and sustainable water supplies are available to meet current and future needs of Jackson County. The primary functions of the Watermaster Program are to serve the public by practicing and promoting responsible water management; to provide water right and well log records; to provide accurate and accessible water resource data; to address Jackson County's water supply needs; to restore and protect stream flows to ensure the long-term sustainability of Jackson County's citizens, agricultural community, economy, ecosystem, and quality of life; and to provide education and outreach to local educators, agency partners, and stakeholders to promote sustainability and water supplies for the future.
- ◆ **Workers' Compensation** is administered by Human Resources and provides claims management and return-to-work assistance to departments and employees. In partnership with a contracted Third-Party Administrator and Agent-of-Record, the Program provides loss control functions through self-insurance and loss financing to all County operations. The Program ensures that all employees and Elected Officials who are injured on the job are treated promptly and properly, and within the regulations and guidelines contained in Oregon law.

Department Objectives for Fiscal Year 2023-2024

- Emergency Management will continue to coordinate with the local, State, and Federal government agencies, community-based organizations, and community members around a collaborative planning method to maintain coordinated disaster operations and emergency operations, hazard mitigation, and public information plans.
- Promote coordinated disaster response through collaborative planning, maintaining an effective EOC, and conducting multi-agency training and exercises.
- Conduct public outreach and education programs for residents of all ages and abilities to educate them on individual roles and responsibilities in the event of an emergency. Involve interested stakeholders, community leaders, and volunteers to foster collaboration within communities to reach goals for greater preparedness. Develop and maintain relationships with residents, non-profits, and faith-based groups within vulnerable populations to be able to provide outreach, education, and coordination of emergency preparedness services to assist in the event of an emergency.
- Continue improvement in emergency communications with the public and response agencies. Further developing the emergency notification system, Citizen Alert, and integrating new features and templates provided by the State's OR-Alert program. Encourage resident account opt-in to increase access to notify the public of critical incidents. Finalize and test a countywide crisis communication plan to outline the operational communication process during a disaster.
- Facility Maintenance will strive to provide a safe and accommodating environment for staff and citizens.
- Recruit, develop, and retain maintenance staff to help mitigate the rising costs of outside contracted labor.
- Contract with an architecture firm to develop a design for the new Multi-Use Pandemic Response Center at the Expo.
- Further refine and manage project procurement and delivery strategies to provide the best value to County departments.
- Provide property management services to County-owned properties that are leased by third parties. Assess each lease to ensure the highest return to the County.
- Internal Audit will provide independent and objective analysis, assurance, and information that enhances transparency and aids decision-makers in the management of County resources and operations.
- Human Resources will secure a new collective bargaining agreement between the County and the Jackson County Sheriff's Employees' Association (JCSEA).
- Complete implementation of automated onboarding of new hires through the County's human resources software, which streamlines the current cumbersome and paper heavy process. Train department hiring managers and administrative liaisons on the new simplified processes for end users.
- Expand outreach on County job openings, particularly on hard to fill, high volume, and high turnover positions.
- Complete broadening and rollout of the New Manager Program beyond compliance to integrate leadership and management content to further support new supervisor development.

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- Facilitate implementation of the Paid Leave Oregon law in concurrence with the Oregon Family Leave Act (OFLA) and other applicable leaves. Coordinate countywide department training and guidance on new leave benefit requirements and procedures.
- Improve employee access to information, forms, and services related to their employment and benefits.
- Implement a New Hire Survey to better understand the experience and needs of employees in their first year of tenure at Jackson County in order to prioritize improvements at countywide and department levels, as appropriate.
- The Watermaster's Office will continue to be proactive in interpreting water supply and forecast information so that Jackson County water managers have the necessary information to make decisions in times of water shortages.
- Continue to work with local enforcement agencies on water use issues associated with authorized and unauthorized cannabis farms.
- Upgrade a number of streamgages within the County, which are a tool for the optimization of water management associated with both instream and out of stream uses.
- Through the Workers' Compensation Program, continue to monitor safety and injury trends using a range of reports from the County's Incident Report system.
- Continue efforts to lower average lost days per workers' compensation claims.

Department Accomplishments for Prior Year

- Emergency Management further developed the countywide emergency notification software, Citizen Alert, with the following activities: conducted two countywide tests of Citizen Alert on May 19, 2022, and October 20, 2022. The tests were successfully sent to 81,367 and 72,300 individual contact methods (email, text, phone call), respectively, and had a 36.7 percent confirmation rate, which was an increase from the 16.6 percent confirmation rate for the previous year's tests. The test and week-long community outreach campaign resulted in 1,718 new opt-in accounts being created. The evacuation notification keyword "JACKSONEVACS" that allows individuals to receive the text message version of all Level 1, 2, and 3 evacuation alerts issued in Jackson County and increased from 9,900 to 11,760 unique opt-ins.
- Awarded a State Homeland Security Grant of \$50,000 for the development and training of a Geographic Information System (GIS) emergency response program to improve response time and provide repeatable and dependable results for information sharing, mapping, and communications.
- Successfully recruited and hired for the Assistant Emergency Manager and the Rogue Valley Integrated Fire Plan Coordinator to support the coordination of disaster mitigation, response, and recovery efforts.
- Organized and hosted the 2nd Annual Fuels Reduction and Prescribed Fire Workshop that was attended by over 30 agencies.
- Continued updates to the Jackson County Multi-Agency Natural Hazard Mitigation Plan and the County's Emergency Operations Plan (EOP).
- The Facility Maintenance Program expects to complete over 6,500 work tickets throughout the County, over 50 mid-year department-requested projects, and capital improvement projects totaling over \$4,400,000 during fiscal year 2022-2023.
- Effectively maintained 1,440,625 square feet of buildings at 180,078 square feet per maintenance worker. Other Oregon counties of similar size, or larger, maintain 80,000 square feet or less per maintenance worker.
- Worked with an engineering firm to design a new above ground fuel station, procured a contractor for removal of the outdated underground storage tank, and installation of a new station at the Phoenix Roads shop.
- Through the Request for Qualifications process, negotiated for an architectural firm to design the new Multi-Use Pandemic Response Center at the Expo.
- Through a collaborative effort with the Information Technology Department, Facility Maintenance designed and launched a new work ticket request program.
- Transitioned the management and associated revenues and expenses of County-owned properties from the Finance Department (Property Management Program) to the Facility Maintenance Program.
- Internal Audit completed several audits and non-audit services, continued to manage Federal Emergency Management Agency (FEMA) reimbursements, and participated in the planning for the Rogue Music Fest held at the Expo.



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- Human Resources secured new three-year collective bargaining agreements between Jackson County and the Jackson County Employees Association (SEIU) Local 503, OPEU; and Jackson County and the Federation of Oregon Parole and Probation Officers (FOPPO).
- Updated the process and methodology for determining starting pay for new hires and employees who are selected for vacancy into a management job classification or to a different union position to better align with the Oregon Pay Equity law.
- Updated the methodology for determining the pay range for extra help positions to be more competitive in the job market, where needed.
- Developed and implemented a countywide policy and request process for telework assignments.
- Expanded usage of the County's human resources software's recruitment capabilities to streamline how applications are reviewed for minimum qualifications and for more expedited distribution to the hiring manager.
- Automated the County's Exit Survey for more confidential response and for trend analysis.
- Launched two new resources to help answer some common employee questions on pay, benefits, and the total compensation value of a County job: 1) an explanation of line items on the employee pay stub, and 2) a calculator on the total compensation value of an employee's particular job. Also included the total compensation value information into County job postings.
- Hired and trained three new members in Human Resources.
- The Watermaster's Office met with local irrigators impacted by drought to discuss water delivery practices that promote responsible water management.
- Worked with water users to help identify County and State resources that were made available due to the 2022 drought declaration, and to promote the water measurement of surface and groundwater sources.
- Helped to develop, implement, and manage a program for grant funds received by Jackson County through a special legislative session for financial assistance to citizens who rely on well water for drinking purposes that were impacted by drought.
- The Watermaster Program was able to fill all vacant positions, thus providing better service the citizens of Jackson County.
- The Watermaster's Office worked closely with the Alameda Post-Fire Monitoring Team in the operation and maintenance of two water quality stations along Bear Creek. The purpose of these sites is to monitor water quality within the impact area of the Alameda Fire. Staff was able to help hand over the monthly calibration of the stations to other partners, while still providing assistance with data collection.
- Managed the Workers' Compensation Program by processing all claims efficiently and within the regulations and guidelines contained in Oregon law.
- Regularly updated the countywide COVID guidance and resources for employees and supervisors to help limit the spread of infection in the workplace and to continue to align with the requirements of the Oregon Health Authority (OHA) and the Oregon Occupational Safety and Health Administration (OSHA).
- Jackson County was awarded the Government Finance Officers Association's distinguished budget presentation award for fiscal year 2022-2023. In addition, the County was awarded the prestigious "triple crown award" by earning the distinguished budget presentation award for fiscal year 2021-2022, the distinguished financial reporting award for fiscal year 2020-2021, and the distinguished award for the Popular Annual Financial Report (PAFR) for fiscal year 2020-2021.

Significant Issues in the Year Ahead

The County went through significant leadership changes in calendar 2022, with two Department Directors and the Senior Deputy County Administrator all retiring. The Senior Deputy County Administrator position was filled by County Counsel and the Finance Director, both allocating 50 percent of their time to this position. These changes are being supplemented by additional audit focus to monitor and ensure smooth transitions occur.

Jackson County, local cities, and community members are still in the midst of the recovery and rebuilding process from the September 2020 wildfires. The Jackson County Community Long-Term Recovery Group will be facilitating a Regional Long-Term Recovery Plan to capture the recovery work that has been completed, and to outline possible future projects across the County. The Emergency Management Program will continue to support inter-agency collaborations and community-based organizations in the recovery and rebuilding efforts.



COUNTY ADMINISTRATION

Oregon's focus on preparation for a Cascadia Subduction Zone earthquake and recent catastrophic wildfires have influenced Emergency Management to direct most of its attention on updating County plans and promoting individual and family preparedness. This focus initiated new emergency planning requirements for debris management, hazard response annexes, and an updated EOP. The Emergency Management Program continues to spend significant time on plans, alert and warning systems, grant management and administration, collaboration and partnerships, and public awareness for preparedness.)

Demand for labor and materials is still outpacing supply. Finding qualified contractors to bid, stay on budget, and finish projects on time has been challenging. This has resulted in increased costs and continues to put a strain on the Facility Maintenance budget.

Human Resources will work toward securing qualified candidates, particularly for hard-to-fill positions across County departments; and retaining employees in an evolving competitive job market and economy. In addition, Human Resources' staff will sustain efforts to respond in a timely and effective manner to the diverse, expanding, and evolving needs and demands of departments and their respective workforce; manage timely updates to County employment-related policies due to regulatory changes and/or County operational needs and requests; automate Human Resources' processes for more accurate and timely administration, monitoring, and guidance to employees and supervisors; maintain progress on addressing Human Resources' administrative backlog on archiving and assigning retention schedule to documents; and collect consistent, timely, and useful data on Human Resources actions and on the County's workforce to better support management decision making.

Monitoring and regulation of water use throughout Jackson County will continue to be a focus for the Watermaster's Office in the coming year. Although the January 2023 edition of the Oregon Water Conditions Report states the region's snowpack is at 105 percent of median and precipitation is at 93 percent of median, reservoirs are still being impacted by a series of previous drought years. While the current trend looks promising, irrigation reservoirs are still well behind for storage compared to average years.

It is anticipated that cannabis production will continue to impact the number of calls, complaints, new water right applications, and water right research requests in Jackson County. The Oregon Water Resources Department (OWRD) received additional funding as part of a special legislative session in 2022 to address these impacts. The Jackson County Watermaster's Office will work closely with OWRD and other partnering agencies to address water-related cannabis issues.

Goals and Measures

Department Goal: The Economic and Development Program will provide economic opportunities for citizens through the support of regional partnerships in Jackson County.

Performance Measure 1: Identify and provide financial assistance for programs that provide economic development, cultural awareness, natural resources education, and agricultural development.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Estimated	Fiscal Year 2023-2024 Projected
Total contributions made according to revised budget	87%	100%	67%	99%	97%

For fiscal year 2023-2024, the County will continue to partner with Rogue Valley Council of Governments (RVCOG) and Southern Oregon Regional Economic Development, Inc. (SOREDI) on several programs. RVCOG provides overall coordinated services that benefit all local governments in Jackson and Josephine Counties, and supports local and regional problem solving to provide a network of services to help seniors and adults with disabilities. The



COUNTY ADMINISTRATION

Bear Creek Watershed Non-Point Source Pollution (Total Maximum Daily Loads/TMDL) sampling project is an interagency cooperative funding project between RVCOG, Jackson County, and several local municipalities. It implements a water quality testing program which targets identification of non-point pollution sources along Bear Creek. The Metropolitan Planning Organization, a Federally-mandated transportation policy-making organization made up of representatives from local governments and governmental transportation authorities. SOREDI provides education and guidance for businesses that will assist in the creation of sustainable jobs and a diverse economy in Southern Oregon. Lastly, as provided in State law, the County will manage Taylor Grazing Fees which are received from the Bureau of Land Management from rancher-paid grazing fees. The County is then required to approve expenditures for range land improvements such as fences and gates.

Department Goal: Provide an Emergency Management program to protect the safety of Jackson County citizens through community preparedness, education, and a coordinated EOC.

Performance Measure 1: Promote coordinated disaster responses by maintaining an effective EOC, educating emergency responders about updated National Incident Management System (NIMS) compliance, and holding multi-agency disaster exercises.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Estimated	Fiscal Year 2023-2024 Projected
Multi-agency disaster trainings held	2	2	2	3	4
Emergency declarations/actual occurrences	3	3	3	5	3

The number of multi-agency exercises is expected to remain constant. The Emergency Management Program schedules three exercises per year. Other agencies in the County may also schedule exercises that require participation from the County's Emergency Management Program. Additionally, actual occurrences may interfere with scheduled exercises. Ongoing training for County department directors and other County EOC staff will continue throughout the year.

Performance Measure 2: Conduct public outreach programs for residents of all ages and abilities to educate them on individual roles and responsibilities in the event of an emergency.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Community, organization, and conference preparedness presentations and campaigns	20	12	10	10	15

Involve interested stakeholders, community leaders, and volunteers to foster collaboration within communities to reach goals for greater preparedness. Develop and maintain relationships with residents, non-profits, and faith-based groups within vulnerable populations to be able to provide outreach, education, and coordination of emergency preparedness services to assist in the event of an emergency.

Performance Measure 3: Improve emergency communications with the public and other agencies during emergencies and disasters.



COUNTY ADMINISTRATION

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Opt-in accounts in Citizen Alert system*	31,156	80,429	86,270	95,759	105,335
Increase in opt-in accounts from previous year	8%	158%	7%	11%	10%

*Jackson and Josephine Counties.

Improve emergency communications with the public by utilizing the emergency notification (Citizen Alert) system. Run an annual media campaign to encourage opt-in enrollment. Continue communicating with the public about individual disaster preparedness for individuals and families by public speaking and radio and television interviews. The Emergency Management Program partners with Josephine County, the Rogue Valley Fire Chiefs Association, the Rogue Valley Fire Prevention Co-Op, and other agencies for education and outreach efforts.

Department Goal: The Facility Maintenance Program will maintain County-owned and leased facilities (approximately 1,440,625 square feet of buildings) to preserve the integrity of the buildings and maintain a safe, comfortable environment for customers and staff; provide construction management/contract procurement to ensure projects adhere to construction specifications/building codes, are completed on schedule, and stay within budget; manage and administer the custodial contract to ensure that County buildings are cleaned on schedule, as per cleaning specifications, to ensure a clean and safe environment for customers and employees; and manage real property owned or leased by the County.

Performance Measure 1: Through the use of in-house labor, training, and careful planning, the Facility Maintenance Program controls the costs of materials and outside services.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Annual maintenance costs per square foot	\$2.52	\$2.65	\$2.68	\$2.78	\$2.91

Department Goal: Human Resources will assist departments with expedited hiring and onboarding processes.

Performance Measure 1: To increase the number of qualified applicants for regular job openings.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Applications that passed minimum qualifications and forwarded to hiring managers	35%	53%	32%	35%	35%
Of disqualified applications, percentage that were not completed correctly	10%	10%	13%	10%	10%
Total applications received	5,917	6,100	7,675	8,000	8,100



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Applicant data is for regular employee job openings and does not include applicants for extra help jobs. The expected percentage for fiscal year 2022-2023 and projected for fiscal year 2023-2024 were based on the actual achieved for fiscal year 2021-2022. Despite adjustments in the past few years to the screening methodology for minimum qualifications and simplification of the application and instructions, the County expects to continue to receive a higher than usual number of repeat applicants who do not meet minimum qualifications given the competitive post-pandemic job market and the challenging economy that are expected to continue into fiscal year 2023-2024. For fiscal year 2023-2024, Human Resources will focus on expanding tailored outreach for job postings and County job opportunities, and adding social media outreach to potential applicants when applicable.

Department Goal: Human Resources will work to improve employee retention.

Performance Measure 1: To better understand employee reasons for voluntarily terminating from their County job.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Regular employees who terminated*	13%	13%	22%	20%	20%
Terminated* employees with five years or less tenure	68%	64%	65%	66%	66%
Employees who terminated for better opportunity or were dissatisfied	38%	39%	42%	40%	40%

*Voluntarily or involuntarily.

Fiscal year 2021-2022 indicated a jump in the number of terminations of regular employees. Numbers for fiscal year 2022-2023 and fiscal year 2023-2024 are expected to be similar to fiscal year 2021-2022 given the workforce challenges of the post-pandemic job market and the economy. For the first seven months of collecting feedback from terminating employees who responded to the newly automated Exit Survey, 67 percent of respondents were five years or less in tenure with the County. Human Resources will initiate an automated New Employee Survey to collect data on the experience and needs of employees during their first year of employment at Jackson County and will analyze that data to better understand and prioritize improvements at countywide and department levels, where possible. Human Resources will also continue to educate applicants, new hires, and managers on the total compensation value of a County job and train hiring managers and supervisors so they can discuss with employees as appropriate.

Department Goal: Internal Audit interacts with departments in a positive and constructive manner to achieve a cooperative approach to continual process improvement efforts.

Performance Measure 1: Departments audited and/or collaborated with on non-audit projects or projects of medium to large size.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Departments audited and/or collaborated with on medium to large projects	56%	44%	44%	50%	50%

Internal Audit's continued role in the FEMA reimbursement process reduced the number of hours that staff were available for traditional audit work in fiscal year 2020-2021 and fiscal year 2021-2022.



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Department Goal: The Law Library Program will encourage citizen access to the legal system in Jackson County by providing legal research materials for litigants, attorneys, judges, and the general public.

Performance Measure 1: Within the financial resources available, provide free access to a collection of materials needed by citizens, lawyers, and judges to answer their legal research questions.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Expenditures for collection	\$120,712	\$95,941	\$36,456	\$40,764	\$50,000
Collection purchases made according to the adopted budget	97.11%	75.96%	31.92%	67.94%	67.94%

The Law Library continues to provide a vital service to the public, litigants, attorneys, and judges by purchasing and maintaining legal materials that cannot be found for free online. The research collection includes technical legal documents for attorneys, and self-help guides and materials for pro se litigants through web-based access and printed publications. During the spring of 2021, staff negotiated two new online legal research subscription contracts and ended the large printed research contract. This accounts for the large decrease in collection purchases made according to the adopted budget during fiscal year 2021-2022. Online research materials are updated more frequently, and are available sooner than the printed versions. The Law Library has increased online legal research capabilities and now offers four computer workstations with a variety of research options. Computer workstations also provide basic word processing and spreadsheet software programs for patrons to utilize. The Law Library will continue to purchase high use printed research materials such as the Oregon Revised Statutes, and other research materials that are not available online.

Performance Measure 2: Increase Law Library patron usage, and provide assistance to self-represented individuals through the Jackson County Circuit Court Facilitation Program.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average cost for facilitation services per individual served	n/a*	\$27.30	\$27.54	\$29.11	\$31.09

*New measurement; data not available.

House Bill (HB) 4097, passed in 2018, permits counties to use up to one-half of the State Law Library distribution on Family Law Facilitation Services. As a result of HB 4097, Jackson County and the Jackson County Circuit Court (Court) entered into an Intergovernmental Agreement for a Court Facilitation Program. The Court pays for one facilitator and the County provides funding for the second Court Facilitator. In January 2020, the Court moved the facilitators to the Law Library location within the Justice Building (where the State Courts are located), thereby allowing self-represented individuals direct access to legal research materials while utilizing facilitation services. Facilitation contact includes phone calls, emails, and in-person assistance. The average cost per contact is anticipated to increase slightly in fiscal year 2023-2024 due to increases in facilitation wages.

Department Goal: The Mail Courier Program will provide efficient services to County departments and programs.

Performance Measure 1: Provide cost effective delivery services for County staff and programs.



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Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average cost of service per delivery day	\$238.01	\$216.13	\$235.90	\$283.82	\$307.09
Average cost of processing letters and packages per work day	\$250.49	\$233.45	\$257.62	\$350.09	\$337.83

The Mail Courier Program operates with 1.50 FTE positions. Costs associated with picking up and delivering mail and interoffice envelopes between County locations include staff time, vehicle expenses, and supplies. Costs associated with processing outgoing mail and packages includes postage meter maintenance and supplies, and monthly service charges for non-United States Postal Service pick-up and delivery services. Expected and projected costs are anticipated to increase due to the purchase of a new postage meter in fiscal year 2022-2023 and increases in salaries. The lower costs in fiscal year 2020-2021 were due to a vacancy and new staff starting at the beginning of the pay scale.

Department Goal: The Watermaster Program will provide efficient customer services, promote responsible water management, monitor and record water supply, and assure sufficient and sustainable water supplies are available to meet current and future needs.

Performance Measure 1: Perform stream flow measurements and record flow measurement data to fulfill gaging station network contractual agreements, and to ensure that residents and irrigation districts are adhering to the specific parameters of their water rights under Oregon Water Law and for in-stream water rights that protect habitat for fish in streams that have been identified as critical habitat for endangered fish species.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Stream flow measurements made	440	296	375	385	400
Stream flow measurements made per full-time equivalent (FTE) position	200	135	134	135	200
Flow measurement data processed on average five days or less	32%	26%	34%	50%	50%

Data collected from making flow measurements is used to calibrate the gaging station network and to create a hydrographic record for forecasting water availability, predicting trends, and water distribution. The data that is collected is made available to the public for education, safety, and recreation such as boating, fishing, and swimming. The flow measurement data processing time was less than expected, primarily due to onboarding and training new staff.

Performance Measure 2: Promote the economic development land, maintain public records, and process water right research requests within 10 business days.



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Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Water right research completed within 10 business days	65%	65%	71%	85%	90%

Research is conducted to provide proof of a legal source of water for domestic, irrigation, and/or commercial uses. Property sales, obtaining development permits, or a license for growing cannabis play a role in the number of requests. This research can be complicated and may require records from the OWRD and/or access to archived files. The Watermaster Program maintains set office hours Monday through Friday providing customer service, research on water rights, and well log information for properties.

Performance Measure 3: Respond to complaints of alleged water use violations to determine what action is needed.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Percentage of complaints with an action taken	n/a*	52%	67%	70%	75%

*New measurement; data not available.

The Watermaster Program serves all citizens fairly by responding to complaints relating to water use. Drought conditions, fires, and the need for proof of a legal water source to obtain a license for growing cannabis has increased awareness among the public causing complaints to increase significantly. Staff changes in fiscal year 2021-2022 made it challenging to keep up with the demand.

Department Goal: The Workers' Compensation Program will enhance communication and awareness on safety tips for the workplace.

Performance Measure 1: Lower the annual number of injuries that prompt workers' compensation claims to under 5 percent of the employee population.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Percentage of employees who filed workers' compensation claims	4.7%	5.5%	5.9%	5.4%	5.4%
Percentage of employees who filed incident reports	27.1%	34.2%	45.8%	35.7%	35.7%
Total workforce (regular employees and extra help)	1,206	955	909	1,023	1,023

Fiscal year 2021-2022 indicated an 11.6 percent increase in the percentage of employees who filed incident reports. The predominance of this increase was due to Oregon OSHA's requirement during the pandemic to track employee COVID infections. The County's automated Incident Safety System was used to record these infections. Of the total number of employees with COVID infections, only a small percentage were thought to have occurred while in the workplace and only a small percentage of those infected employees chose to file a workers' compensation



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claim. Given COVID infections are expected to continue in the community and to impact the workplace with employee infections and absences from work, the expected for fiscal year 2022-2023 used a three-year average, and the projected fiscal year 2023-2024 used a four-year average. As part of the broader countywide safety program, the Workers' Compensation Program will continue to identify ways to enhance awareness of safety tips for the workplace with a continued focus on areas with the highest volume and costs in incidents and injuries, including ways to work safely and minimize COVID infection.

Performance Measure 2: Reduce the number of lost work days per workers' compensation claim by encouraging opportunities for modified duty days and/or early return-to-work options.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Lost days per claim	6.7	14.6	11.4	10.9	10.9
Modified duty days per claim	25.3	25.1	26.4	25.6	25.6

Despite the increase in safety incident reports filed due to COVID infections in fiscal year 2021-2022, the days lost per claim decreased slightly due in part to increasingly shorter quarantine periods needed for employees with COVID infections who filed a workers' compensation claim. Oregon's heat regulations have also been in effect countywide with additional provisions for those groups whose work is particularly impacted during high heat days. Given these improved safety factors and conditions, the expected for fiscal year 2022-2023 used a three-year average and the projected fiscal year 2023-2024 used a four-year average. The Human Resources' Program Coordinator will continue to work closely with the countywide Safety Committee to increase awareness and communication on tips for working safely. In addition, the Coordinator will continue to enhance training and information content on options for determining modified duty and early return-to-work. Enhanced content will be updated and integrated in the countywide New Hire Orientation, the New Manager Program, and the Supervisor Toolkit. Monthly tips on how to minimize the higher number of types of injuries will continue to be posted on the County's internal website, and will be discussed in countywide and department safety committee meetings.

Staffing Changes

Overall, there are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets. With the retirement of the Senior Deputy County Administrator, the responsibilities of the position were divided between the incumbent County Counsel and Finance Director, each taking on the responsibilities and duties of the Senior Deputy County Administrator in addition to the respective duties of their previous positions; their position is split 0.50 FTE to County Administration, and 0.50 FTE to their previous departments.

Financial Condition

The County Administration Department receives 55 percent funding from interfund charges to, and interfund transfers from, County departments, including those that receive General Fund support; 38 percent from Fund Balance; 3 percent from Federal, State, and local grants and contracts; 1 percent from fees and service charges; 1 percent from interest; and the remaining 2 percent from the County's General Fund.



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Financial by Program

<i>County Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$39,998	\$12,878	\$438	\$0	\$0
Fees & Other Service Charges	\$1,074	\$1,783	\$1,506	\$1,800	\$1,650
Interfund Transfers	\$1,012,204	\$1,055,973	\$1,026,611	\$1,110,705	\$1,220,244
Total	\$1,053,276	\$1,070,634	\$1,028,555	\$1,112,505	\$1,221,894
EXPENDITURES					
Personnel Services	\$1,033,119	\$1,001,963	\$991,706	\$1,049,756	\$1,137,096
Materials & Services	\$32,563	\$31,861	\$39,157	\$62,749	\$84,798
Total	\$1,065,682	\$1,033,824	\$1,030,863	\$1,112,505	\$1,221,894
Full-Time Equivalent	4.15	4.15	4.15	4.15	4.15

<i>Community Development Block Grant</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$0	\$310,000	\$310,000
Total	\$0	\$0	\$0	\$310,000	\$310,000
EXPENDITURES					
Special Payments	\$0	\$0	\$0	\$310,000	\$310,000
Total	\$0	\$0	\$0	\$310,000	\$310,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Economic and Special Development</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$4,109,524	\$399	\$500	\$500
Total	\$0	\$4,109,524	\$399	\$500	\$500
EXPENDITURES					
Materials & Services	\$85,083	\$4,356,852	\$127,828	\$126,310	\$125,270
Total	\$85,083	\$4,356,852	\$127,828	\$126,310	\$125,270
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



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<i>Emergency Management</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$68,751	\$189,370	\$274,443	\$197,000	\$354,464
Fees & Other Service Charges	\$0	\$0	\$29,490	\$60,000	\$80,000
Total	\$68,751	\$189,370	\$303,933	\$257,000	\$434,464
EXPENDITURES					
Personnel Services	\$137,302	\$420,762	\$277,343	\$433,122	\$458,789
Materials & Services	\$123,625	\$188,144	\$421,889	\$370,523	\$539,813
Capital Outlay	\$0	\$0	\$4,836	\$0	\$0
Total	\$260,927	\$608,906	\$704,068	\$803,645	\$998,602
Full-Time Equivalent	1.50	2.00	3.00	3.00	3.00

<i>Facility Maintenance</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$673,317	\$939,731	\$1,078,759	\$616,681	\$680,562
Fees & Other Service Charges	\$1,653	\$1,088	\$0	\$0	\$307,647
All Other Resources	\$0	\$0	\$203	\$0	\$0
Interfund Transfers	\$2,943,235	\$3,165,058	\$3,081,088	\$4,292,565	\$3,713,098
Total	\$3,618,205	\$4,105,877	\$4,160,050	\$4,909,246	\$4,701,307
EXPENDITURES					
Personnel Services	\$1,314,711	\$1,386,228	\$1,383,906	\$1,618,512	\$1,750,230
Materials & Services	\$2,157,868	\$2,548,153	\$2,938,651	\$3,290,734	\$2,951,077
Total	\$3,472,579	\$3,934,381	\$4,322,557	\$4,909,246	\$4,701,307
Full-Time Equivalent	14.90	14.95	14.95	14.95	14.95



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<i>Human Resources</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$46,035	\$57,241	\$181	\$0	\$0
Fees & Other Service Charges	\$1,101	\$436	\$28,357	\$0	\$0
All Other Resources	\$0	\$0	\$465	\$0	\$0
Interfund Transfers	\$980,695	\$865,604	\$936,713	\$1,106,784	\$1,115,494
Total	\$1,027,831	\$923,281	\$965,716	\$1,106,784	\$1,115,494
EXPENDITURES					
Personnel Services	\$794,691	\$822,282	\$805,131	\$914,434	\$935,478
Materials & Services	\$99,774	\$149,156	\$120,538	\$192,350	\$180,016
Total	\$894,465	\$971,438	\$925,669	\$1,106,784	\$1,115,494
Full-Time Equivalent	6.40	6.04	6.06	6.01	6.01

<i>Internal Audit</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$34,072	\$41,204	\$30,843	\$0	\$0
Interfund Transfers	\$577,448	\$572,198	\$585,369	\$661,295	\$694,789
Total	\$611,520	\$613,402	\$616,212	\$661,295	\$694,789
EXPENDITURES					
Personnel Services	\$480,901	\$494,330	\$499,295	\$533,736	\$557,025
Materials & Services	\$110,276	\$118,999	\$109,510	\$127,559	\$137,764
Total	\$591,177	\$613,329	\$608,805	\$661,295	\$694,789
Full-Time Equivalent	3.00	3.00	3.00	3.00	3.00



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<i>Law Library</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$202,196	\$151,529	\$222,780	\$200,000	\$222,780
All Other Resources	\$6,457	\$775	-\$2,049	\$500	\$1,000
Fund Balance	\$0	\$0	\$0	\$93,570	\$165,000
Total	\$208,653	\$152,304	\$220,731	\$294,070	\$388,780
EXPENDITURES					
Materials & Services	\$244,031	\$176,201	\$140,122	\$179,300	\$203,600
Ending Balance and Reserves	\$0	\$0	\$0	\$114,770	\$185,180
Total	\$244,031	\$176,201	\$140,122	\$294,070	\$388,780
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Mail Courier</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Interfund Transfers	\$128,590	\$131,753	\$113,916	\$159,744	\$160,583
Total	\$128,590	\$131,753	\$113,916	\$159,744	\$160,583
EXPENDITURES					
Personnel Services	\$104,002	\$92,733	\$98,127	\$123,305	\$123,165
Materials & Services	\$19,587	\$20,561	\$26,240	\$26,739	\$37,418
Capital Outlay	\$0	\$0	\$0	\$9,700	\$0
Total	\$123,589	\$113,294	\$124,367	\$159,744	\$160,583
Full-Time Equivalent	1.55	1.55	1.55	1.55	1.55



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<i>Risk Mgmt-General/Auto Liability</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$4,140	\$70,028	-\$4,299	\$0	\$0
All Other Resources	\$266,763	\$58,455	-\$84,475	\$80,000	\$221,303
Interfund Transfers	\$1,909,353	\$1,663,792	\$1,919,219	\$2,133,312	\$2,721,404
Fund Balance	\$0	\$0	\$0	\$8,121,308	\$7,376,767
Total	\$2,180,256	\$1,792,275	\$1,830,445	\$10,334,620	\$10,319,474
EXPENDITURES					
Personnel Services	\$120,742	\$119,211	\$123,083	\$129,025	\$141,646
Materials & Services	\$1,447,404	\$957,451	\$2,031,142	\$2,949,287	\$3,672,061
Ending Balance and Reserves	\$0	\$0	\$0	\$7,256,308	\$6,505,767
Total	\$1,568,146	\$1,076,662	\$2,154,225	\$10,334,620	\$10,319,474
Full-Time Equivalent	0.90	0.85	0.85	0.85	0.85

<i>Self-Insurance Health Plan</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$208	\$0	\$4,014	\$3,517	\$4,004
All Other Resources	\$59,409	\$24,653	-\$53,830	\$50,000	\$100,000
Interfund Transfers	\$5,612,537	\$14,543,236	\$14,261,050	\$15,307,724	\$14,899,358
Fund Balance	\$0	\$0	\$0	\$5,018,500	\$6,891,500
Total	\$5,672,154	\$14,567,889	\$14,211,234	\$20,379,741	\$21,894,862
EXPENDITURES					
Materials & Services	\$4,445,873	\$12,903,039	\$12,357,288	\$20,379,741	\$21,894,862
Total	\$4,445,873	\$12,903,039	\$12,357,288	\$20,379,741	\$21,894,862
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



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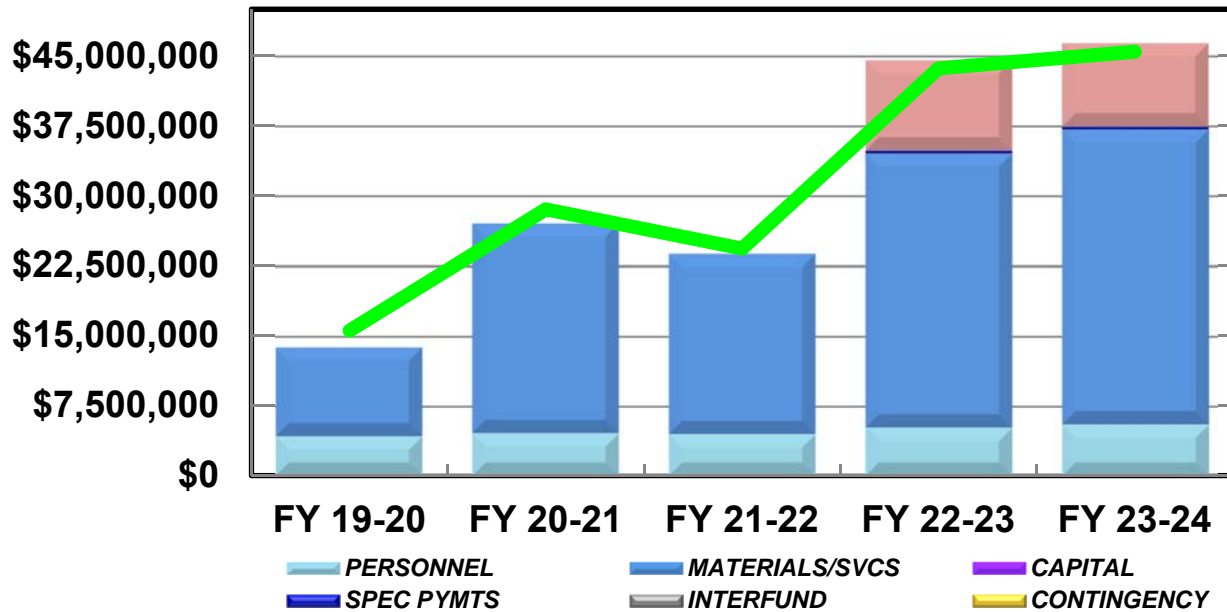
<i>Watermaster</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$190,057	\$182,442	\$196,307	\$203,053	\$222,027
Fees & Other Service Charges	\$3,299	\$2,116	\$1,760	\$1,834	\$1,882
Total	\$193,356	\$184,558	\$198,067	\$204,887	\$223,909
EXPENDITURES					
Personnel Services	\$176,237	\$159,711	\$196,856	\$260,844	\$282,370
Materials & Services	\$121,849	\$147,506	\$116,262	\$164,010	\$181,628
Capital Outlay	\$9,270	\$0	\$0	\$0	\$0
Total	\$307,356	\$307,217	\$313,118	\$424,854	\$463,998
Full-Time Equivalent	3.00	2.00	3.00	3.00	3.00

<i>Workers' Compensation</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$50,950	\$36,273	\$27,773	\$0	\$0
All Other Resources	\$125,415	\$26,814	-\$43,060	\$26,000	\$94,382
Interfund Transfers	\$609,208	\$647,263	\$705,036	\$780,049	\$746,790
Fund Balance	\$0	\$0	\$0	\$3,126,228	\$3,146,070
Total	\$785,573	\$710,350	\$689,749	\$3,932,277	\$3,987,242
EXPENDITURES					
Personnel Services	\$74,154	\$83,641	\$101,715	\$113,315	\$119,358
Materials & Services	\$653,883	\$845,044	\$875,962	\$1,493,734	\$1,609,814
Ending Balance and Reserves	\$0	\$0	\$0	\$2,325,228	\$2,258,070
Total	\$728,037	\$928,685	\$977,677	\$3,932,277	\$3,987,242
Full-Time Equivalent	0.35	0.71	0.69	0.74	0.74



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REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$1,107,321	\$5,638,694	\$1,604,843	\$1,327,234	\$1,567,553
FEES/SVC CHGS	\$209,531	\$156,953	\$287,907	\$267,151	\$617,963
ALL OTHER	\$458,045	\$110,697	-\$182,747	\$156,500	\$416,685
INTERFUND	\$13,773,271	\$22,644,877	\$22,629,002	\$25,552,178	\$25,271,760
FUND BALANCE	\$0	\$0	\$0	\$16,359,606	\$17,579,337
TOTAL REV	\$15,548,168	\$28,551,221	\$24,339,005	\$43,662,669	\$45,453,298
PERSONNEL	\$4,235,858	\$4,580,861	\$4,477,162	\$5,176,049	\$5,505,157
MATERIALS/SVCS	\$9,541,815	\$22,442,967	\$19,304,591	\$29,363,036	\$31,618,121
CAPITAL	\$9,270	\$0	\$4,836	\$9,700	\$0
SPEC PYMTS	\$0	\$0	\$0	\$310,000	\$310,000
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$9,696,306	\$8,949,017
TOTAL EXP	\$13,786,943	\$27,023,828	\$23,786,589	\$44,555,091	\$46,382,295
FTEs	35.75	35.25	37.25	37.25	37.25

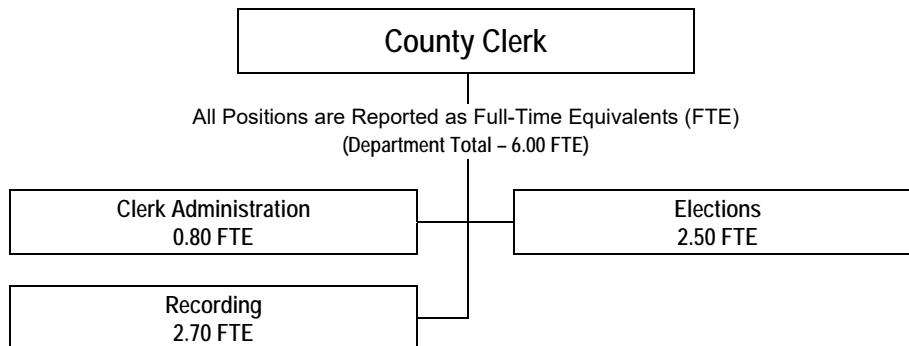
COUNTY CLERK



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Organization Chart



Department Overview: The County Clerk's Office conducts elections, oversees archiving of historic documents, and is custodian of official records including deeds and property recordings, marriage licensing, domestic partnership registry, and other miscellaneous records. The County Clerk serves as the Board of Property Tax Appeals (BoPTA) clerk by accepting petitions, scheduling hearings, and performing general administrative duties as prescribed by law.

Under the Home Rule Charter of Jackson County, the Clerk is an elective administrative officer. The Department is comprised of three Programs.

- ♦ **Clerk Administration** ensures that elections are conducted with fairness and integrity, public records are recorded in an efficient and timely manner, accessibility is maintained while researching public records, and that the public is treated with courtesy and respect when doing business with the Clerk's Office.
- ♦ **Elections** conducts elections by registering voters, producing the County's voters' pamphlets, tallying the results, and making results available to the public on a timely basis. The Elections Program searches and makes available documents for public inspection.
- ♦ **Recording** assists the public in the recording of all legal documents having an interest in real property and miscellaneous recordings; microfilming and scanning such documents for historical preservation; issuing marriage licenses and certifying copies; domestic partnership registry; providing Notary Public services; all administrative duties and liaison for the Board of Property Tax Appeals (BoPTA); provides searches of various public records; and acts as the archives program administrator.

Department Objectives for Fiscal Year 2023-2024

- Provide voter registration service, conduct elections, and assist the public in a timely and efficient manner.
- Provide options for the public to research, request, and record or file an array of documents required by law.
- Conduct all elections to include initial voter registration to final election certification according to State law.
- Conduct up to four regularly scheduled elections which will include a Presidential Primary Election in May 2024 with filings that will include State and local measures, candidates for President Congress, State Representatives and Senators, County Commissioners and other County-elected positions, as well as municipal elected offices;



COUNTY CLERK

and subsequent administrative or mandatory recounts to follow as required by State law. The Office may also conduct a November 2023 Special Election as required by Oregon law.

- Process approximately 50 petitions, schedule and conduct hearings, and issue orders for the Board of Property Tax Appeal (BoPTA) program requesting a reduction of property values.
- Continue yearly upgrades to the Oregon Counties Assessment and Taxation System (ORCATS), which directly links to the Clerk's BoPTA program; this will be a multi-year project.
- The State will implement the new Centralized Voter Registration (OCVR) system with ongoing training, monitoring, and continual upgrades.
- Implement an upgraded version platform along with upgrades to server, operating system, and computers on the ballot sorter, including installation and continued training of support staff.
- Continue to encourage the State of Oregon Employment Division and Department of Revenue to deploy eRecording of State-issued tax liens as they develop and implement new computer systems (ongoing).
- Continued use of the new Oregon Motor Voter law which makes voter registration automatic when applying for, or updating, an Oregon Driver's License or Identification Card at the Oregon Department of Motor Vehicles. The Elections Program will experience ongoing and continued increases each year related to increasing voter registration in Jackson County and the State of Oregon. As the County's registered voter numbers move upward, there will be additional funds needed for election costs related to temporary staff, workload, ballots, envelopes, voter notification cards, postage, etc.
- Start a multi-year project concerning digitizing, preserving, and restoring historical indexes (books) within the Clerk's records including both the Recording and Elections Programs.
- Contract for a historic records indexing project designed to add index back to the 1800s to scanned images already loaded in the land records management system.
- Legislative changes during the 2023 full legislative session will have effects on the Elections and Recording Programs, and on BoPTA due to implementation requirements.

Department Accomplishments for Prior Year

- Successfully conducted countywide elections, including the November 2022 Mid-Term General Election (countywide) and a May 2023 Special Districts Election.
- Continued successful use of a high-speed ballot sorter for all elections.
- The Secretary of State fully funded the purchase of the ballot sorter for Jackson County allowing for greater efficiencies and reduced staffing during election cycles. Approximately \$238,000 was paid through Help American Vote Act (HAVA) funds. The ongoing licensing and maintenance costs are the responsibility of Jackson County.
- Continued training, updates, and testing of the OCVR election management system including the fully functioning new Oregon Motor Voter law.
- Processed 32 BoPTA petitions requesting a reduction in property values and held appropriate hearings and issued orders; also includes administrative tasks as required by State statute.
- Continued updates of the BoPTA management program, including scanning capabilities and digital recording functions along with the BoPTA board utilizing computers rather than paper to conduct hearings.
- Successful recording of Jackson County's tax payment center warrants through the eRecording portal. Approximately 500 warrants were recorded in less than one day as the eRecording program offers efficiencies as well as cost savings concerning staff time, workload, paper/printing costs, labeling, postage, etc.
- Yearly review of the Election/Recording Program audits focusing on workload versus staffing, and review of processes and procedures. Audit recommendations implemented and continued monitoring of workload and performance standards.
- Recording fund revenues are moving downward as interest rates have risen due to increasing inflation, and as mortgage refinances and line of credit loans have decreased due to inflationary corrections.
- The need for affordable housing will continue for years to come due to the recent wildfires and the general state of the housing market.
- Successfully integrated from a Clerk's inquiry located under property data online to a digital research room that provides remote access to property documents that have been recorded through the Recording Program.



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- The Elections Program received a grant from the Secretary of State's Office for election modernization. With the \$60,000 grant funding, two new scanner bundles for the elections ballot tally room were purchased to provide redundancy.
- The Jackson County Clerk was appointed to serve as a Government Coordinating Council member by the Department of Homeland Security to represent the elections-specific sector on cybersecurity. There are few election professionals on the Council, and it is an honor and privilege for the County Clerk to represent Oregon and Jackson County in this capacity.

Significant Issues in the Year Ahead

The Clerk's Office continually trains staff as OCVR is modernized over several years, including the new Oregon motor voter law that began in January 2016; all planned phases of implementation are complete. The State has awarded a contract and is in the process of developing functionality and requirements for a new OCVR system that includes State, local, and business partners.

The HAVA requirements regarding alternate format ballots, HyperText Markup Language (HTML) ballots, and overseas e-mail ballots will require monitoring as these requirements change periodically; ongoing training and upgrades will take place continually. There will be four regularly scheduled election dates during fiscal year 2023-2024, including a November 2023 Special Election and a May 2024 Presidential Primary Election. Other election dates are in September 2023 and March 2024, if warranted.

The Jackson County Elections Office utilizes a ballot sorter paid for with HAVA funds as approved by the Secretary of State. Benefits of this important technology have resulted in faster and more accurate election results as processing ballots has become more efficient. With ongoing anticipated increases in voter registration based on the population of Jackson County and new Oregon Motor Voter laws, staff is looking for ways to use technology to further aide in the challenges of voting processes. There will be continued upgrades and additional training for full-time staff members as well as the temporary election workers on this technology. Licensing and maintenance costs have been budgeted in fiscal year 2023-2024.

Postmarks on ballot return envelopes have been accepted since January 2022, and the County Clerk has submitted and received approvals for envelope designs from the Secretary of State and the United States Postal Service for upcoming and future elections. A move forward plan has been developed for processing and continuing to assess processes and procedures to ensure confidence in this new law.

Legislative changes during the 2022 and 2023 legislative sessions will have direct effects on the Elections and Recording Programs, including BoPTA.

Continue with responses to mis/disinformation pertaining to election processes and procedures. Education is important, and an active educational campaign is being designed by industry stakeholders, including the Secretary of State, with input from County Clerks.

Allow those citizens covered by the Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) to participate in the pilot program for a digital/mobile voting platform for the Special Election in November 2023 and the Presidential Primary Election in May 2024.

Start an archival indexing project in the Recording Program to provide remote access to property records. Documents are provided for a fee to the public, and a monthly subscription that is billed quarterly is also available to interested stakeholders.

Economic conditions make the Clerk's Office volatile to financial market conditions. Interest rates for housing loans have steadily increased over the last year, resulting in a reduction of mortgage originations in the refinancing and line of credit market, as well as home purchases. The need for affordable housing in Jackson County, and around the State, has become a top priority, especially due to the September 2020 fires that ravaged local communities.



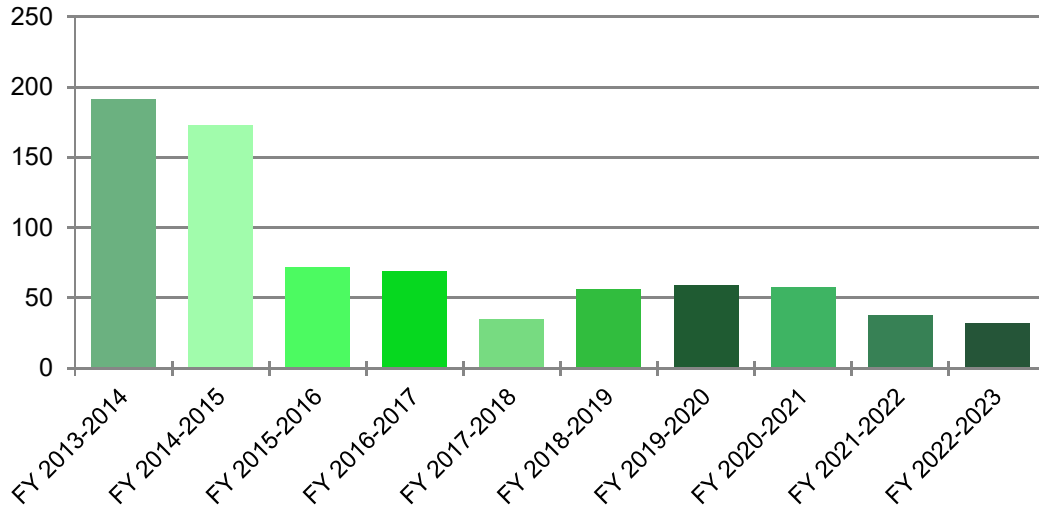
COUNTY CLERK

The Clerk's Office will continue to monitor its revenues and expenditures, and make necessary changes when warranted.

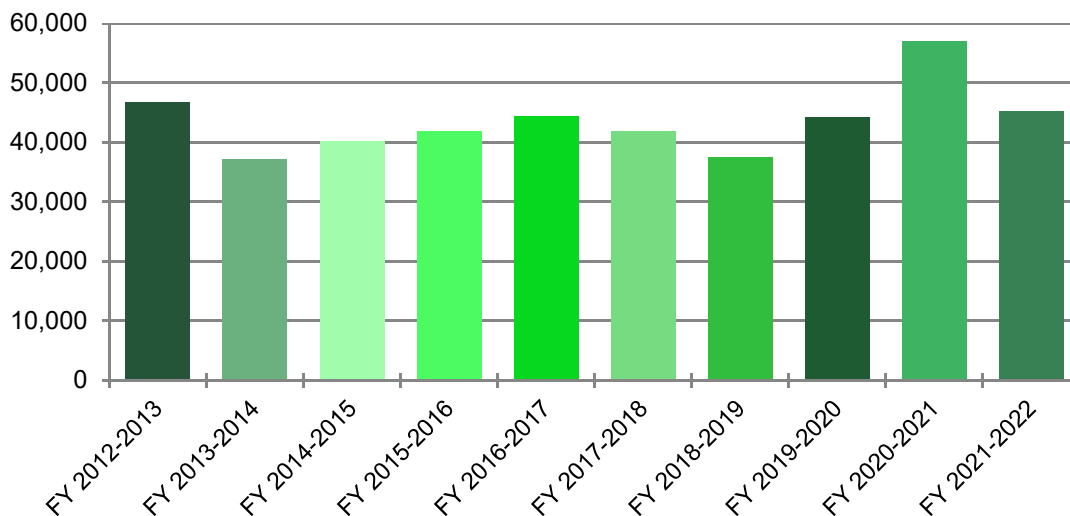
Department Benchmark

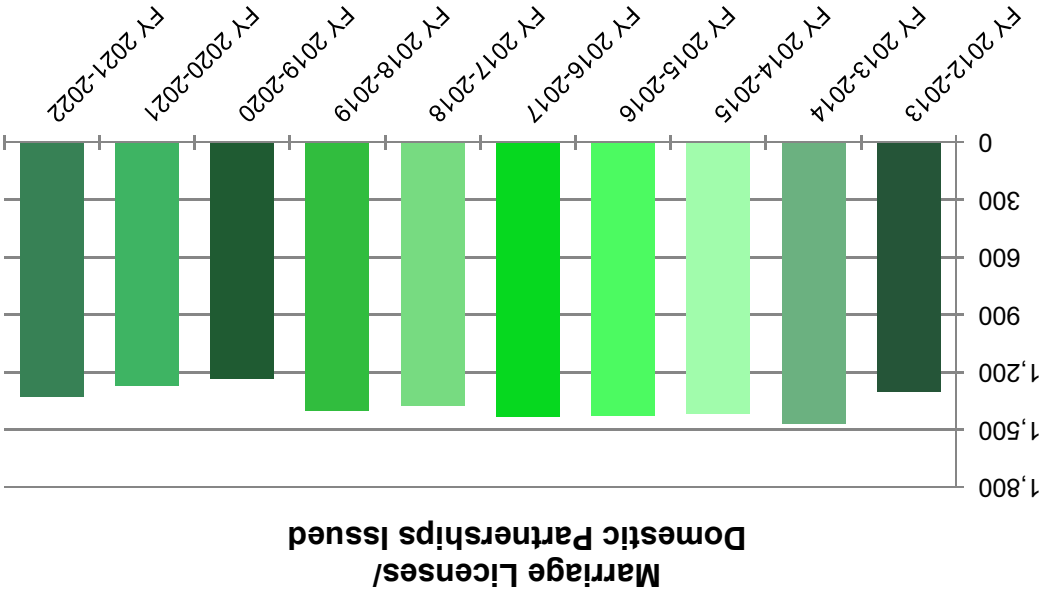
Measurements include a year-to-year look at the volume of documents received and processed in the County Clerk's Office.

BoPTA Petitions Filed



Documents Recorded





Goals and Measures

Supporting the achievement of County Strategic Plan Goal 6: Conduct all elections to include initial voter registration to final election certification according to State law.

Performance Measure 1: Elections certified by the State of Oregon reporting deadlines.

Outcome(s)	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024
	Actual	Actual	Actual	Expected	Projected
Elections certified by State of Oregon reporting deadlines	100%	100%	100%	100%	100%

Prepare ballots; mail voter pamphlets and ballots to registered voters; process ballots; perform mandatory, statutory, and administrative recounts; certify election results and provide reports to the State of Oregon; and retain all records in accordance with Federal and State records retention laws.

Performance Measure 2: Maintain and update voter registration records through the Oregon Centralized Voter Registration.

Outcome(s)	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024
	Actual	Actual	Actual	Expected	Projected
Registered voters	155,319	159,000	159,000	160,000	162,400
Fluctuation of voters from prior year	0.12%	3.30%	0.00%	0.62%	1.50%

COUNTY CLERK

Since the implementation of OCVR, Elections staff are able to track and maintain active/inactive and cancelled voters more efficiently, and in a timely manner. The OCVR system also eliminates voters casting ballots in more than one Oregon county. Enhancements are continuous and ongoing throughout the year with collaboration, direction, and resources from the Secretary of State. The State of Oregon, through the Secretary of State's Office, is participating in the Electronic Registration Information Center (ERIC). ERIC is a non-profit organization with the sole mission of assisting states to improve the accuracy of America's voter rolls and increase access to voter registration for all eligible citizens. ERIC is governed and managed by states who choose to join and was formed in 2012 with assistance from the Pew Charitable Trust. As of January 2023, there are currently 29 states and the District of Columbia (DC) participating in the ERIC program.

Registered voters in fiscal year 2023-2024, and future years, are projected to continually increase, but at a slower pace, due to the Real ID Act being fully implement in Oregon. The increase is also a result of HB 2177 (the Oregon motor voter law); this law automatically registers eligible citizens applying for, or updating, their driver's license or identification card either online or at an Oregon Department of Motor Vehicles office, as long as the individual secures a Real ID Act-compliant license.

Performance Measure 3: Promote voter participation in elections.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Participation in May election	47.53%	22.25%	37.70%	30.00%	48.00%
Participation in November election	30.44%	79.51%	24.69%	65.98%	35.00%

Participation in May and November elections can vary greatly depending on election cycle (Presidential Primary/General versus Mid-Term Primary and General Elections). In a Special Election cycle, participation drops further due to the mostly non-partisan nature of Special Elections.

Performance Measure 4: Provide online eRecording services to title companies, attorneys, mortgage companies, and to the general public to increase eRecording of documents.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Documents recorded	44,174	57,066	45,287	35,000	40,000
Documents recorded per staff hour worked	6.00	12.00	9.30	7.00	8.00
Documents recorded by eRecording	72.18%	78.49%	76.19%	79.00%	79.00%

Success in the eRecording program with increasing percentages of eRecordings, as shown above, are due to the COVID pandemic. Government partners, attorneys, and new submitters from around the country will continue to be added to the eRecording program.



COUNTY CLERK

Property sales, along with new construction, have been steady although mortgage originations have slowed due to interest rate increases due to inflation. Interest rates are slowly trending upward and will have a direct and continuing effect on mortgage loans.

Performance Measure 5: Issue marriage and domestic partnership forms, file marriage licenses upon receipt, certify copies, and maintain records in accordance with Oregon laws.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Marriage/partnership licenses issued	1,236	1,269	1,325	1,300	1,300
Marriage licenses processed per full-time equivalent position	300	309	331	325	325

The Clerk's Office is the only County office authorized to issue marriage licenses at a cost determined by the Oregon State Legislature. Beginning in February 2008, the Clerk's Office began accepting the declarations pursuant to HB 2007. In 2014, marriage law changes decreased domestic partnership applications, but increased marriage applications. Potential changes in the domestic partnership laws, if approved by the legislature, could increase the amount of domestic partnership licenses sold due to equalizing legislation. Certified copies of licenses were streamlined within the marriage/domestic partner software applications by allowing staff to print certified documents out of the existing computer system. This has proven to save time and provide further efficiencies in the Office.

Staffing Changes

Between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets, there is a decrease of 2.00 FTE Office Specialist positions in the Recording Program due to a multi-year decline in recording fees.

Financial Condition

The County Clerk's Office is primarily funded by revenues generated through fees collected in the Recording Program and through Special District Election reimbursements, document sales, fees collected when issuing marriage licenses, and County Assessment Function Funding Assistance (CAFFA) and HAVA grants. Revenues in the County Clerk's Recording Program are dependent upon mortgage interest rates and the general state of the economy, especially concerning the housing market and a low vacancy rate in Jackson County resulting in an extreme need for housing. The primary users are title insurance companies; the banking and mortgage industry; Federal, State, and local governments; and the general public. To help support the archival back indexing project in fiscal year 2023-2024, the County Clerk's Office will receive 60.13 percent of its funding from the County's General Fund.



COUNTY CLERK

Financial by Program

<i>Clerk Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$17,103	\$16,764	\$0	\$0	\$0
All Other Resources	\$50	\$0	\$0	\$0	\$0
Total	\$17,153	\$16,764	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$129,631	\$149,449	\$131,746	\$137,422	\$143,047
Materials & Services	\$257,310	\$27,942	\$28,107	\$25,937	\$26,978
Total	\$386,941	\$177,391	\$159,853	\$163,359	\$170,025
Full-Time Equivalent	0.75	0.75	0.80	0.80	0.80

<i>Elections</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$211,853	\$335,151	\$187,094	\$215,000	\$260,000
Fees & Other Service Charges	\$14,438	\$12,096	\$2,984	\$12,000	\$13,830
All Other Resources	\$0	\$30,000	\$0	\$0	\$0
Interfund Transfers	\$585	\$540	\$685	\$1,200	\$1,200
Total	\$226,876	\$377,787	\$190,763	\$228,200	\$275,030
EXPENDITURES					
Personnel Services	\$232,114	\$237,709	\$266,802	\$279,494	\$300,559
Materials & Services	\$525,024	\$741,593	\$580,207	\$840,426	\$739,658
Total	\$757,138	\$979,302	\$847,009	\$1,119,920	\$1,040,217
Full-Time Equivalent	2.40	2.40	2.30	2.50	2.50



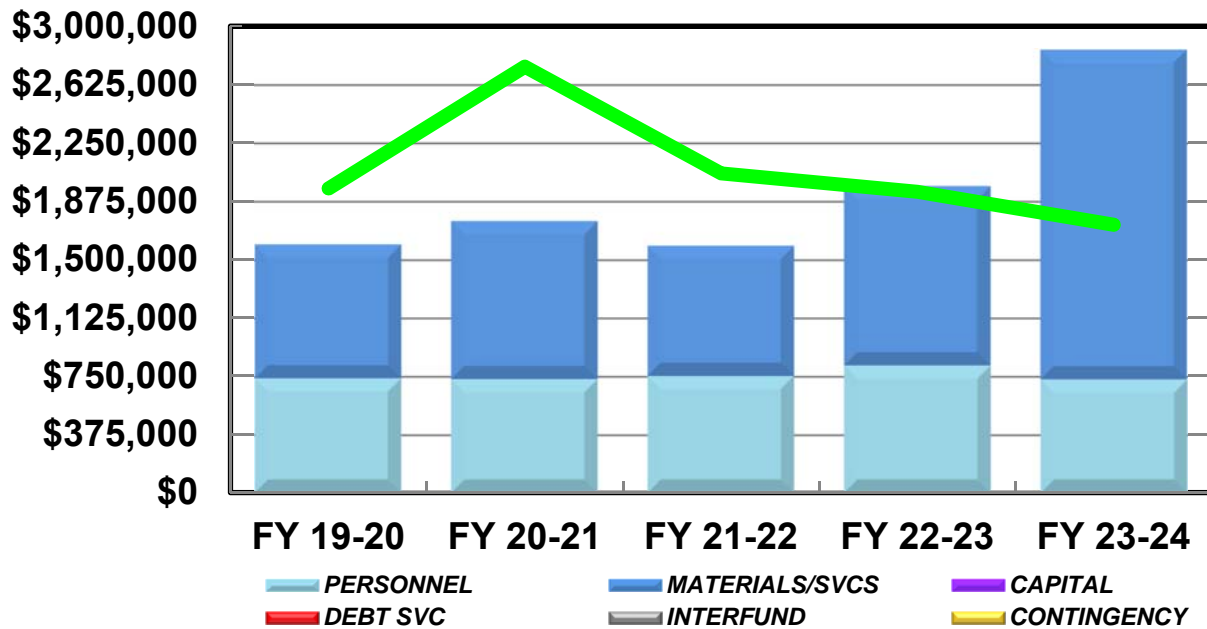
COUNTY CLERK

<i>Recording</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$15,676	\$15,402	\$9,745	\$7,000	\$10,000
Fees & Other Service Charges	\$1,697,170	\$2,330,310	\$1,848,223	\$1,700,185	\$1,438,123
All Other Resources	\$0	\$0	\$5,056	\$0	\$0
Total	\$1,712,846	\$2,345,712	\$1,863,024	\$1,707,185	\$1,448,123
EXPENDITURES					
Personnel Services	\$376,384	\$345,698	\$354,556	\$402,868	\$287,471
Materials & Services	\$80,388	\$248,884	\$230,921	\$288,919	\$1,353,975
Total	\$456,772	\$594,582	\$585,477	\$691,787	\$1,641,446
Full-Time Equivalent	4.85	4.85	4.90	4.70	2.70



COUNTY CLERK

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$244,632	\$367,317	\$196,839	\$222,000	\$270,000
FEES/SVC CHGS	\$1,711,608	\$2,342,406	\$1,851,207	\$1,712,185	\$1,451,953
ALL OTHER	\$50	\$30,000	\$5,057	\$0	\$0
INTERFUND	\$585	\$540	\$686	\$1,200	\$1,200
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,956,875	\$2,740,263	\$2,053,789	\$1,935,385	\$1,723,153
PERSONNEL	\$738,128	\$732,856	\$753,104	\$819,784	\$731,077
MATERIALS/SVCS	\$862,722	\$1,018,419	\$839,235	\$1,155,282	\$2,120,611
CAPITAL	\$0	\$0	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$1,600,850	\$1,751,275	\$1,592,339	\$1,975,066	\$2,851,688
FTEs	8.00	8.00	8.00	8.00	6.00

COUNTY COUNSEL

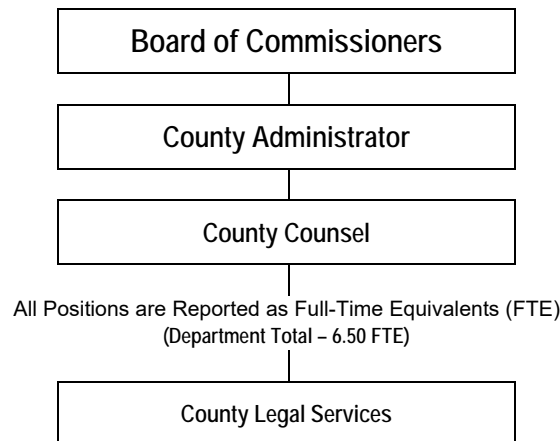


Joel Benton, County Counsel

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www.jacksoncountyor.org/Departments/Counsel/Home

Organization Chart



Department Overview: The County Counsel Office staff are dedicated advocates and trusted advisors to Jackson County's elected and appointed officials, and department personnel in achieving their goals and resolving their legal issues through professional, competent, and responsive service. The Department is comprised of one Program:

- ♦ **County Legal Services** provides comprehensive legal services to County departments. The Office also proactively works with County departments to minimize risk and assist in policy development and implementation.

Department Objectives for Fiscal Year 2023-2024

- Provide proactive, comprehensive, and timely legal advice to Jackson County's elected and appointed officials and its department personnel.
- Represent the County and its officials, using in-house attorneys as much as possible, in litigation and other contested cases in State and Federal trial and appellate courts and in administrative proceedings.
- Closely manage outside counsel handling litigation and other specialty issues when in-house attorneys are unable to perform those duties.
- Review, negotiate, and provide counsel regarding all County contracts as well as a broad range of other transactions concerning County business.
- Attend and advise the County in public hearings and meetings.
- Provide training and briefings on legal issues for County officials and employees.
- Codify changes to the County's Codified Ordinances and assist other departments with major substantive revisions.



COUNTY COUNSEL

Department Accomplishments for Prior Year

- Provided high quality and cost-effective legal representation regarding a wide range of legal matters including legal issues related to the states of emergency.
- Continued to improve and streamline the efficient and effective delivery of legal services to the County.
- Managed a significant amount of litigation, ensuring that litigation handled by in-house and outside counsel was conducted in an effective and cost-efficient manner.
- Represented the County in various matters before the Courts, the Oregon Bureau of Labor and Industries, the Oregon Employment Relations Board, and the Oregon Land Use Board of Appeals.
- Presented a variety of pertinent trainings and briefings to the Board of Commissioners, advisory committees, and departments.

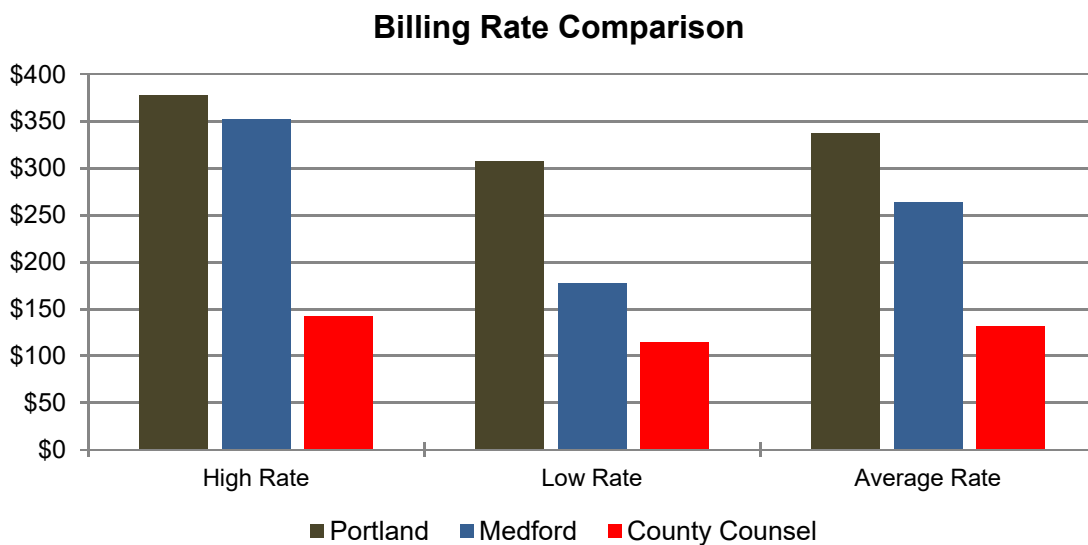
Significant Issues in the Year Ahead

County Counsel anticipates continuing high demand for legal services relating to a broad range of County operations, strategic planning, and policies. Examples of the need for these services include: increased land development; County capital improvements; various County operational issues; implementation of the Federal Coordination Policy; risk management activities; coordinating the County's response to public records requests; and the potential for increased economic development.

County Counsel also anticipates continuing demand for legal services relating to new and existing litigation. County Counsel will continue, as much as possible, to have litigation matters directly handled by in-house County Counsel attorneys, and will continue to manage the litigation assigned to outside counsel, with a goal of increasing the cost-effectiveness and positive outcomes of those services.

Department Benchmark

The following chart shows the variance of billing rates for Portland law firms, Medford law firms, and the County Counsel's Office. County Counsel rates are based on fiscal year 2022-2023 budget numbers. *(Note: Based upon experience, one in-house attorney would be billed at the High Rate and the remaining four in-house attorneys would be billed at the Average Rate.)*



COUNTY COUNSEL

Goals and Measures

Department Goal: Provide comprehensive reviews of legal contracts and agreements.

Performance Measure 1: Achieve 90 percent client satisfaction with the quality of the legal advice and services provided to the County's elected and appointed officials and department personnel.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Client satisfaction with quality of legal advice and services provided by Counsel	90%	90%	90%	85%	92%

Providing legal advice and representation to the County's elected and appointed officials and department personnel allows the County Counsel attorneys to develop the relationships necessary to provide advice and advocate for the County's long-term business needs, be accessible and responsive, and provide creative solutions and viable alternatives to achieve the County's goals.

Performance Measure 2: Review, negotiate, and provide counsel for all County contracts as well as a broad range of other transactions concerning County business.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Contracts reviewed within three working days	95%	92%	90%	90%	90%

Drafting, reviewing, and negotiating contracts on behalf of all County departments through the attorneys in the County Counsel Office allows the attorneys to develop the skills and experience to efficiently review contracts and other agreements on a broad range of topics impacting either the County as a whole, or as individual departments within the County.

Performance Measure 3: Directly represent the County in at least 85 percent of litigation involving the County in State and Federal Courts and other tribunals.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
County-related litigation handled by attorneys in Counsel's Office	97%	97%	97%	95%	95%

Represent the County through in-house counsel on litigation matters, to the maximum extent possible. Court proceedings provide for efficient and cost-effective County representation while developing the skills and experience of the attorneys within the County Counsel Office.



COUNTY COUNSEL

Staffing Changes

During fiscal year 2022-2023, County Counsel was reclassified as a Senior Deputy County Administrator and 0.50 FTE of this position was moved to the County Administration Department. The result of this reorganization is a decrease of 0.50 FTE between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.

Financial Condition

The strategy of the County Counsel Office is to continue to efficiently manage operating costs while providing effective and high-quality legal services. County Counsel is a Central Services program that is funded by interfund transfers based on the department's percentage of use of Counsel's legal services as well as chargebacks to Risk Management on particular litigation matters. Approximately 50 percent of the charges are to the County's General Fund.

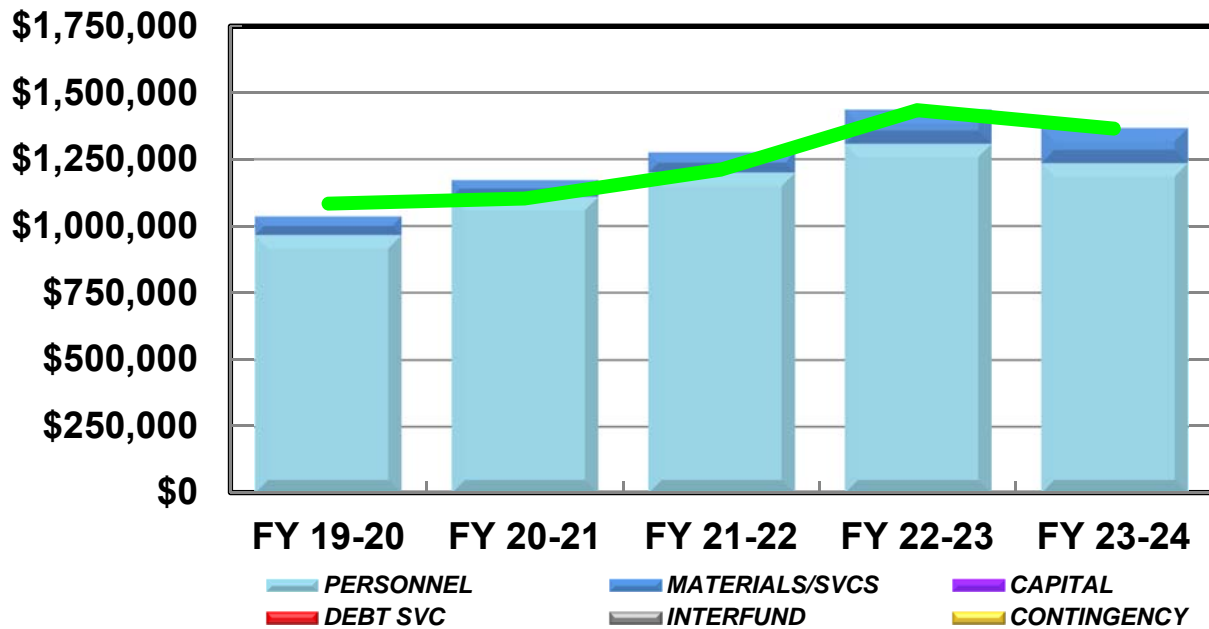
Financial by Program

<i>County Legal Services</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$36,903	\$26,810	\$12,802	\$0	\$0
Fees & Other Service Charges	\$302	\$1,528	\$1,242	\$200	\$200
All Other Resources	\$0	\$0	\$26	\$0	\$0
Interfund Transfers	\$1,047,286	\$1,075,483	\$1,198,352	\$1,434,992	\$1,365,986
Total	\$1,084,491	\$1,103,821	\$1,212,422	\$1,435,192	\$1,366,186
EXPENDITURES					
Personnel Services	\$964,342	\$1,107,836	\$1,198,773	\$1,306,057	\$1,233,797
Materials & Services	\$69,322	\$62,695	\$75,265	\$129,135	\$132,389
Total	\$1,033,664	\$1,170,531	\$1,274,038	\$1,435,192	\$1,366,186
Full-Time Equivalent	7.00	7.00	7.00	7.00	6.50



COUNTY COUNSEL

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$36,903	\$26,810	\$12,802	\$0	\$0
FEES/SVC CHGS	\$302	\$1,528	\$1,243	\$200	\$200
ALL OTHER	\$0	\$0	\$26	\$0	\$0
INTERFUND	\$1,047,286	\$1,075,483	\$1,198,352	\$1,434,992	\$1,365,986
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,084,491	\$1,103,821	\$1,212,423	\$1,435,192	\$1,366,186
PERSONNEL	\$964,342	\$1,107,836	\$1,198,773	\$1,306,057	\$1,233,797
MATERIALS/SVCS	\$69,322	\$62,695	\$75,265	\$129,135	\$132,389
CAPITAL	\$0	\$0	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$1,033,664	\$1,170,531	\$1,274,038	\$1,435,192	\$1,366,186
FTEs	7.00	7.00	7.00	7.00	6.50

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DEVELOPMENT SERVICES

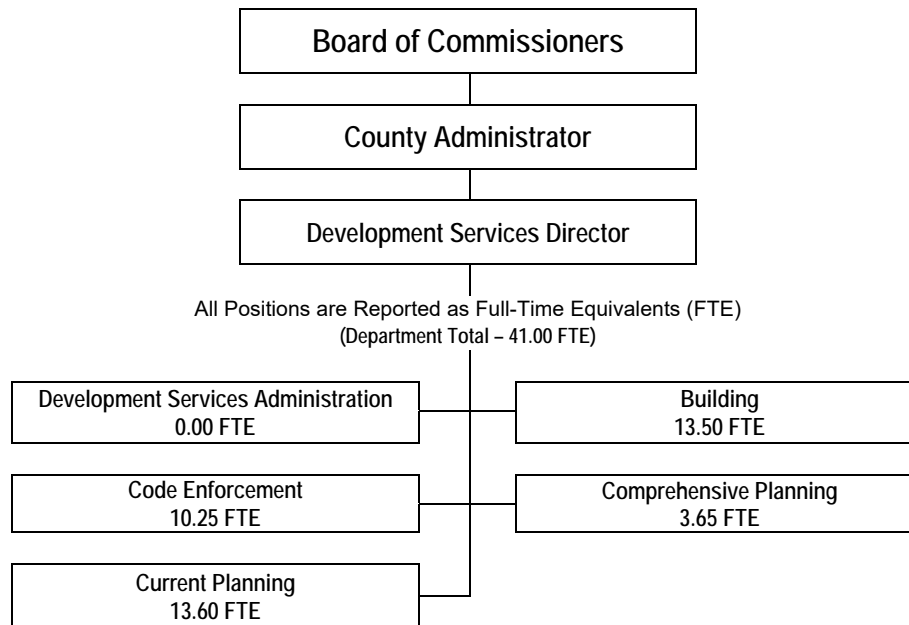


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Organization Chart



Department Overview: The Development Services Department provide citizens accurate, useful, and timely information regarding the development and construction of properties in Jackson County. The Department meets private and public facility needs through the sound application and leadership in land use planning, permitting, code compliance, and construction for the built environment. The Department is comprised of five Programs:

- ◆ **Development Services Administration** is used to process internal County charges. All chargebacks from other Departments expensed to this Program are redistributed by Development Services' staff to the appropriate Building, Code Enforcement, Comprehensive Planning, and Current Planning Programs. *This Program has been in use for a number of prior years, and has no revenues or expenditures budgeted in fiscal year 2022-2023 and fiscal year 2023-2024.*
- ◆ **Building** is responsible for administering the State of Oregon's structural, mechanical, plumbing, electrical, and manufactured dwelling specialty codes. The Program is also responsible for ensuring code minimums are met to safeguard the public safety, health, and general welfare through affordability, structural strength, emergency means of egress, sanitation, light and ventilation, energy conservation, accessibility for disabled persons, and safety to life and property from fire and other hazards attributed to constructed environments.
- ◆ **Code Enforcement** improves community livability by protecting the health and safety of County residents, along with the environment, by ensuring compliance with the County's land use, solid waste, riparian, floodplain, and building codes. The Code Enforcement Program is mainly complaint driven and provides thorough investigations of violations.



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- ◆ **Comprehensive Planning** engages with the community to develop and implement plans and programs to guide development in Jackson County. The Program differs significantly from Current Planning in that Comprehensive Planning is designed to implement the community's long-range vision. The goal is to balance the long-term economic, environmental, and social health of the community consistent with State and Federal law. Comprehensive Planning also takes the lead role in research, data collection, and policy development as they relate to transportation, land use, and environmental planning. Outreach, coordination, and collaboration with neighboring stakeholders is a critical element of the Comprehensive Planning Program.
- ◆ **Current Planning** facilitates development on residential, commercial, industrial, and resource lands via implementation of the County's land development regulations in concert with State and Federally mandated policies and procedures. The Current Planning Program is driven by development requests, and is also responsible for providing accurate, timely information to the public on a daily basis.

Department Objectives for Fiscal Year 2023-2024

- Provide a compliance program that ensures the public has access to licensed and registered contractors and highly qualified inspectors.
- Provide access to land use development permits consistent with State law.
- Provide building plan review and inspection services meeting or exceeding statutory requirements.
- Provide a fair, courteous, and balanced Code Enforcement Program to the citizens of Jackson County.
- Balance the long-term economic, environmental, and social health of the community consistent with State and Federal law.
- Facilitate development on residential, commercial, industrial, and resource lands via implementation of the County's land development regulations in concert with State and Federally mandated policies and procedures.
- The Comprehensive Planning Program will continue to update the Land Development Ordinance (LDO) consistent with changes by the State legislature and as recommended by the Internal Audit Program. Thus far, amendments will include Chapter 4, Resource Districts; Chapter 6, Use Regulations; Chapter 7, Overlays, and Chapter 13, Definitions.
- Current Planning staff, in conjunction with Comprehensive Planning staff, will continue to work on special projects as time allows, including: creating an Accessory Dwelling Unit (ADU) Application and standards update that will allow for more user-friendly intake and processing.
- Development Services has applied for, and it is anticipated to receive from, the Building Resilient Infrastructure Communities (BRIC) Grant from the Federal Emergency Management Agency (FEMA). This funding will be for work that includes the rewrite of Building Codes Chapter 1, Administrative Code, to allow more local control; addressing Chapter 8, Dimensional Standards, Measurements and Adjustments, and Chapter 9, General Development Regulations, of the Land Development Ordinance to allow xeriscaping as a Type 1 Review; implementing suggested recommended changes by a third party consultant for more timely and efficient application processes with approval from the Board of Commissioners; and providing for a nationally accepted code council agency accreditation to examine best practices, competency, and verification to nationally recognized standards for the Building Program.
- In joint application with the Oregon Department of Geology and Mineral Industries (DOGAMI), Development Services applied for and received funding for geo-hazard mapping for areas of potential soils liquefaction, levee inventories, landslide inventories, and floodplain channel migration. This mapping will assist in the Jackson County Multi-Jurisdictional Natural Hazard Mitigation Plan being coordinated by the Emergency Management Program and Development Services, and map layers will also be available for public use through the County's Property Data Only as overlays; completion of this update will also assist Development Services in an effort to obtain additional Community Rating System credits.
- The Comprehensive Planning Program is expecting Urban Growth Boundary Amendment (UGBA) applications from the Cities of Ashland and Jacksonville; and an application for a zone change request from Exclusive Farm Use (EFU) to Woodland Resource (WR) and a Statewide Goal 11, Public Facilities and Services, exception application.

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- The Wildfire Resiliency Permit Center (WRPC) will continue to act as both an expedited permit center and resource center for wildfire survivor rebuilding efforts. The WRPC will also directly take in applications and process grant funding for fire hardening of rebuilt structures.
- The biggest significant issue for the Code Enforcement Program continues to be cannabis-related code enforcement cases. What began as somewhat of an acute issue is now a need for year-round enforcement resources related to unpermitted and illegal marijuana grow sites. It is expected that this trend will continue into the summer of fiscal year 2023-2024 in similar numbers compared to fiscal year 2022-2023. The local hemp industry continues to see significant losses. The number of acres of hemp grown in the Rogue Valley continues to decline due to market forces as well as a countywide moratorium enacted by the State. It is expected that Code Enforcement will continue to see some cases related to the hemp industry; however, the need for enforcement has significantly decreased.

Department Accomplishments for Prior Year

- Staff continued with the increased workload that resulted from the September 2020 fires. This work will continue into fiscal year 2023-2024 as the manufactured home parks come back as infrastructure is completed.
- Work continued on improving the reporting capabilities and functionality of the permit tracking software requiring a considerable amount of staff time.
- Post disaster reporting capabilities were successfully created and implemented in the current permitting software. Outside contracting was key to this effort.
- The Building Program continued to refine a virtual inspection program where certain, less complicated, inspections can now be done by video and directly inputted into the permit tracking software system. This allows contractors the ability to keep projects moving without waiting for an inspector to arrive on site.
- The Wildfire Resiliency Permit Center (WRPC) continued to be a one-stop-shop to expedite planning and building reviews for survivors of the Alameda and South Obenchain Fires that destroyed homes and businesses in September 2020. The WRPC is staffed by a Senior Planner and a Building Technician. All fire-related applications are processed in and out of the WRPC.
- The WRPC has become the hub for issuing monies awarded by the County through the Department of Consumer and Business Services, Building Codes Division, Fire Hardening Grant Program available to home and business owners to help pay for fire hardening of a home or business that was damaged or destroyed by the Alameda and South Obenchain Fires.
- The Building Program once again exceeded statutory requirements for building inspections completed.
- Comprehensive Planning successfully completed the UGBAs for the Cities of Phoenix and Talent. Comprehensive Planners also successfully completed two Comprehensive Plan Amendments and one zone change.
- Code Enforcement saw steady numbers of complaints related to illegal marijuana during fiscal year 2022-2023. While overall grow site numbers appear to be dropping, the growing areas are transitioning to much larger, and far more sophisticated, production areas. The increased need for enforcement on much larger production areas highlights the important strengths the Program has in the positive and effective working relationships with other State and local enforcement agencies. Local fire districts, the Jackson County Sheriff's Office, the Interagency Marijuana Eradication Team (IMET), Oregon State Police, Medford Area Drug and Gang Enforcement (MADGE), Jackson County Animal Services, Oregon Occupational Safety and Health Administration (OSHA), Oregon Department of Fish and Wildlife, Department of State Lands, Oregon Department of Environmental Quality (DEQ), and many more agencies have been involved with increased coordination on Code Enforcement-related violations.

Significant Issues in the Year Ahead

The rebuild challenges from structures lost in the Alameda and South Obenchain Fires will continue into fiscal year 2023-2024. Currently, because of supply chain issues, labor shortages, and infrastructure that needs to be rebuilt, manufactured home parks are only at 37 percent re-established; this is 80 percent of the damage from the wildfires, and the rebuild process will continue into this budget year.



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Customers are able to track the progress of both building permits and certain planning applications online, in real-time. The mobile office application portion of the implementation process is continuing to be refined. The inspector smart phone application continues in proving especially efficient in its usefulness to both inspectors and contractors. Inspectors are able to identify corrections that are necessary on a construction job and upload that information to the permit tracking software system without having to return to the office. This affords contractors, via the use of a smart phone, the ability to remotely access the permit tracking software system and determine the status of the inspection and what, if anything, needs to be corrected without having to go to the job-site or call the inspector. This can include photographs of the area in question and is all done in real-time.

The biggest significant issue continues to be cannabis-related code enforcement cases. The summer of fiscal year 2022-2023 saw a steady number of complaints related to unpermitted and illegal marijuana grow sites; it is expected that this trend will continue into the summer of fiscal year 2023-2024. The local hemp industry saw significant losses last fiscal year, and the number of acres of hemp grown in the Rogue Valley has significantly decreased. It is expected that Code Enforcement will continue to see some cases related to the hemp industry; however, market forces have largely decreased the need for enforcement. The Program continues to work effectively and collaboratively with partner agencies to provide a well-rounded and multi-agency approach to address the unique enforcement challenges presented by marijuana and hemp.

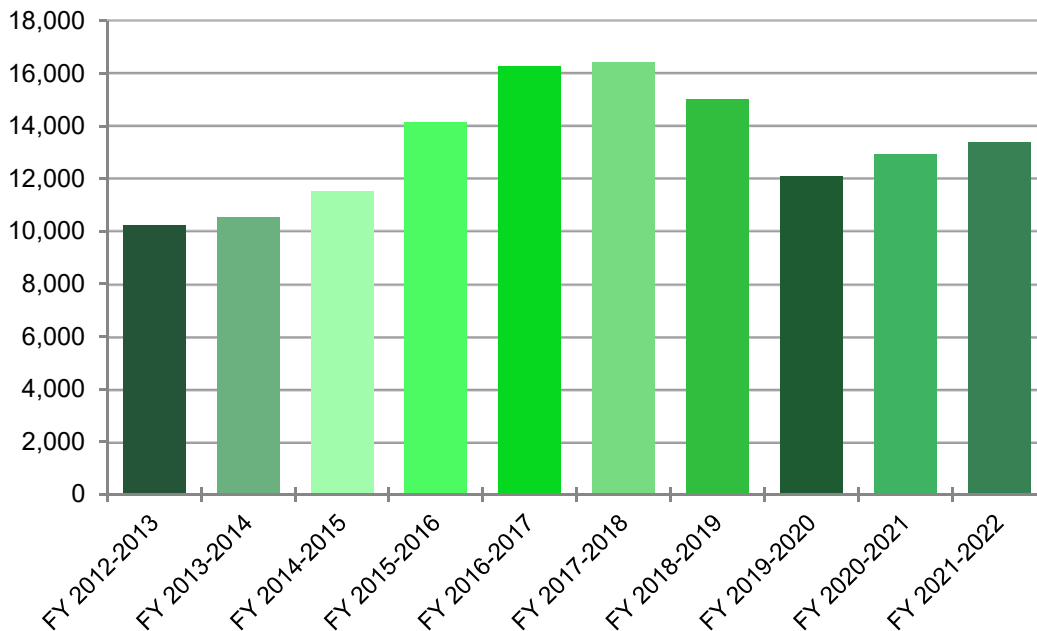
The Current Planning Program has 3.00 FTE positions that are vacant (1.00 FTE Planner I and 2.00 FTE Planner II). These vacancies create significant challenges for the remaining staff. The Planner II positions are considered “production” positions because they primarily focus on reviewing applications and creating staff reports. Without a third Planner I, the remaining Planning staff are placed in the counter rotation to assist customers in-person, via email, and on the telephone. This takes the Planner IIs away from processing their assigned projects. It is imperative to the operation of the Program that these vacancies are filled as soon as possible as the lack of Planners continues to correlate to an increase in application processing times.

Department Benchmark

During fiscal year 2021-2022, there was a slight decrease of 3.4 percent in the total number of customers served, although in-person, online, and email numbers were up from the previous year by 2.7 percent. Not included in the graph is the number of customers served through approximately 19,507 phone calls and over 13,585 emails, which brings the overall total to roughly 46,484 customers being served by Development Services in fiscal year 2021-2022.

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Number of Customers Served at Counter



Goals and Measures

Supporting the achievement of County Strategic Plan Goal 1: Improve community livability by protecting the health and safety of County residents by ensuring compliance with the County's Codified Ordinances, Land Development Ordinance, and adopted building codes.

Performance Measure 1: Verify contractor and specialty licensing prior to permit issuance.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
All contractor licensing verified prior to permit issuance	100%	100%	100%	100%	100%

Permits are checked through the permitting software system to verify that contractor's licenses are valid and current. Also, as required under Oregon Revised Statutes (ORS) Chapter 455, inspectors do routine license checks in the field as necessary and warranted. This protects the public from potential health and safety concerns by ensuring that only licensed professionals are performing permissible work on their property.

Performance Measure 2: Review and issue planning and building permits consistent with State law.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
All Planning and Building permits issued within statutory timelines	100%	100%	100%	100%	100%



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It is imperative to the success of the Department that all statutory timelines are met. Exceeding the statutory timelines for any project could result in liability for the County.

Performance Measure 3: Increase community livability by holding violators accountable for violations of the Land Development Ordinance through voluntary means, civil fines, and penalties.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
New code cases opened per FTE	403	392	259*	260	273

*In late 2021, the FTE positions in the Code Enforcement Program were increased by 3.00 FTE Code Enforcement Officers, which resulted in a decreased per FTE case count.

This past year, the Code Enforcement Program saw a slight decrease in overall case numbers. Marijuana-related cases continue to be a large portion of the Program's overall caseload, although there has been a decrease related to those cases. Projections for fiscal year 2023-2024 are nearly impossible to accurately predict due to the nature of cannabis enforcement. Even with those challenges, Code Enforcement opens a case on every complaint received and strives for a compliance-based outcome for the citizens of Jackson County.

Supporting the achievement of County Strategic Plan Goal 3: Provide customers with friendly, accurate, useful, and timely information regarding the development, utilization, and preservation of Jackson County's natural resources.

Performance Measure 1: Implement the policies of the Comprehensive Plan through the timely processing of long-range planning projects.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Pre-application summaries finalized within 45 days of request	100%	100%	100%	100%	100%
Staff decision on UGBA applications within 12 months of acceptance	n/a*	0%	100%	100%	100%
Zone change decision within 12 months of acceptance	n/a*	n/a*	100%	100%	100%
LDO text amendments processed within 12 months of initiation	67%	100%	100%	100%	100%

*None accepted.

Pre-application meetings are essential to the processing of long-range planning projects. The purpose is to familiarize the applicant with the provisions of the LDO and other land use laws and regulations applicable to the proposed development. These meetings also allow the Planner to provide the applicant with detailed information and agency comments that will assist in the submittal of a complete application. Complete applications lend themselves to shortened processing times.



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Zone change requests are one of the most complex planning applications that the Comprehensive Planning Program processes. Decisions on these requests may often be delayed due to public concerns and appeals to the Land Use Board of Appeals (LUBA).

Processing LDO text amendments within 12 months of initiation ensures consistency with legislative changes to statewide planning policies. Amendments are often identified by staff and brought forward to the Board of Commissioners for formal project initiation.

Due to the passage of Oregon Ballot Measure 109 in November 2020, and County Ballot Measure 15-203 in November 2022, staff was tasked with creating the time, place, and manner of regulations for the manufacturing and delivery of psilocybin products and services. The project began in August 2022, and on December 28, 2022, the Board of Commissioners adopted Ordinance No. 2022-5 and Emergency Ordinance No. 2022-6 approving text amendments to the LDO to include the psilocybin regulations in the applicable LDO Chapters.

Overall, these projects are legislative in nature and do not have a statutory deadline from which to gauge success. The Comprehensive Planning Program may have certain projects that, due to their complexity and political intricacies, carry over for several reporting years; this is no reflection on the staff processing those projects.

Long-range Planners also participate on a variety of committees. These committees include the Brownfields Committee, Rogue Valley Council of Governments Technical Advisory Committee, and Jackson County Active Transportation Committee. These committees often involve quarterly meetings and annual reporting. Long-range Planning staff are also responsible for submitting yearly Total Maximum Daily Load (TMDL) reports to the DEQ on behalf of Jackson County; ensuring the timely submittal of such reports is critical to the County's continued participation in the clear water plan program.

Department Goal: Provide a compliance program that ensures the public has access to licensed and registered contractors and highly qualified inspectors while ensuring plan review and inspections are completed within a timely and accurate manner.

Performance Measure 1: Provide an incentive to inspectors who exceed continuing education requirements that are mandated for their certification levels, and verify that the cross-training program is working by the number of inspectors who are cross-certified in multiple disciplines.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Inspectors with certifications beyond basic requirement	100%	100%	100%	100%	100%
Average number of certifications held by each inspector	7.0	7.5	8.0	5.0	8.0

Building inspectors routinely attend continuing educational trainings in order to keep their certifications up to date. Most inspectors are cross-trained and hold multiple certifications including plan review and electrical, plumbing, mechanical, and structural inspection. The Building Program's inspectors hold both International Code Council (ICC) certifications and State of Oregon Building Codes Division certifications. The ICC certifications are a nationally recognized standard that require rigorous continuing education to maintain. This ensures that inspectors are knowledgeable and up to date on ever changing building technology and new products used in the construction industry. It should be noted that, with the recent retirement of two A-level seasoned inspectors, the Outcome numbers in fiscal year 2022-2023 have dropped with newly recruited inspectors. The number of certifications held will be back up to previous years' Outcome levels as these recent new hires are in the process of cross training to apply for new certifications.



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Performance Measure 2: Complete plan reviews in a timely, professional, and accurate manner.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Time residential plan review is completed within a 10-day period	58%	70%	80%	75%	75%

Complete residential building plan reviews with either an approved or plan check deficiency notice within 10 working days. Commercial plan reviews can vary widely by type and complexity and are not included in this Outcome.

Performance Measure 3: Inspections will be performed within 48 hours in all areas that are not defined as a remote location per Oregon Administrative Rule (OAR) 918-271-0020. Inspections in remote areas will be made within a reasonable time period, not to exceed seven calendar days.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Building inspections completed in less than 24 hours	99.6%	99.7%	99.6%	99.6%	100.0%
Mechanical inspections completed in less than 24 hours	99.8%	99.8%	99.8%	99.8%	100.0%
Electrical inspections completed in less than 24 hours	99.5%	99.1%	99.9%	99.9%	100.0%
Plumbing inspections completed in less than 24 hours	99.8%	99.9%	100.0%	100.0%	100.0%

Construction inspections have continued to be within the State-mandated inspection timeframe of 48 hours. This includes the inspections to the remote areas of Jackson County as defined by OAR 918-271-0020. The Outcomes, above, shows that, with minor exceptions, inspections continue to be done within 24 hours, well above the timelines mandated by the State. While the goal of staff is to always have 100 percent of the inspections done within 24 hours, the 0.1 percent to 0.5 percent deviations from that goal are the result of unforeseen occurrences such as unsafe weather or road conditions and/or employee illnesses.

Department Goal: Provide a fair, courteous, and balanced Code Enforcement Program to the citizens of Jackson County.

Performance Measure 1: Evaluate and track statistics in a variety of categories to monitor trends and assess the effectiveness of enforcement efforts.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Code cases closed due to compliance	31%	31%	35%	36%	36%



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Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Code cases closed - unfounded	16%	17%	16%	15%	15%
New code cases opened	1,175	1,878	1,557	1,600	1,625
Code enforcement hearings held	33	184	223	245	250

The cannabis-related activity Code Enforcement has seen over the past two years began to slow in the spring and summer of 2022, which is reflected in the fiscal year 2022-2023 Outcomes. Legislative changes made during last year's short session appear to have slowed the increase in illegal cannabis within the Rogue Valley. The Board of Commissioners recently declared a local State of Emergency, by Board Order No. 215-22, that will affect the spring and summer growing season of 2023. This declaration allows the Oregon Department of Agriculture to enact a moratorium on new hemp licenses for the growing year which, will impact the fiscal year 2023-2024 Outcomes. The legislative changes, coupled with the current moratorium, should continue to dampen the illegal market operating in Jackson County.

Because of the illegal nature of cannabis enforcement, it is nearly impossible to predict what the next fiscal year numbers may look like. Code Enforcement is well staffed and has a seasoned enforcement model that is equipped to handle a rapid influx should the need arise.

The Code Enforcement Program actively monitors all case types. This active monitoring has shown that more traditional code enforcement cases, like occupied recreational vehicles and solid waste complaints, numbers continue to rise in addition to cannabis-related cases. The Program will continue to monitor this trend and ensure each complaint is investigated, and appropriate enforcement action is taken for all case types.

Department Goal: Render staff decisions in a timely manner by meeting statutory timelines for final decisions, and manage the floodplain development program within Jackson County.

Performance Measure 1: Render a staff decision on Type 1 administrative land use permits within 20 days from the date of completeness.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Type 1 administrative land use permits completed in 20 days*	86%	77%	67%	75%	85%
Average number of processing days*	9	14	20	15	9

*From the date of completeness.

Although not required by State law, and in an effort to decrease processing times, the Department utilizes the 30-day completeness review for Type 1 administrative land use permits consistent with the process for Type 2, 3, and 4 applications. The Type 1 land use permits are standards driven. They differ from the remaining land use permit types because they do not require discretion on the part of Planning staff. Instead, the applications are reviewed for consistency with the applicable standards and are either approved or denied. If a Type 1 land use



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permit is denied, the only remedy is to appeal the decision to LUBA. Due to the lack of staffing, the Program is now utilizing a third-party consultant to aid in the processing of Type 1 land use permits.

Performance Measure 2: Render a staff decision on Type 2 discretionary land use permits within 60 days from the date of completeness.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Type 2 discretionary land use permits completed in 60 days*	20%	17%	14%	15%	17%
Average number of processing days*	90	97	109	100	90

*From the date of completeness.

The statutory timeline for a final decision on a Type 2 application is 120 days from the date of completeness if the property is located within the UGB, and 150 days from the date of completeness if the property is located outside of the UGB. During fiscal year 2021-2022, the Department had two vacant Planner II positions open. Planner IIs are the production staff for the Program, while Planner Is assist customers at the counter, over the phone, and via email. Due to the vacant Planner I position, Planner IIs were placed on the county rotation schedule. This pulls them away from their primary duties of application processing, which leads to longer processing timelines. Although recruitment has been ongoing, the lack of qualified applicants has left the Program understaffed and overwhelmed for more than two years.

Performance Measure 3: Render a staff decision on Type 3 discretionary land use permits within 90 days from the date of completeness.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Type 3 discretionary land use permits completed in 90 days*	33%	34%	0%	35%	40%
Average number of processing days*	116	115	100	100	90

*From the date of completeness.

Type 3 applications are the most complex applications that the Current Planning Program processes. They are typically assigned to the senior Planning staff. Currently, there are four senior staff members; however, only two process Type 3 projects. Due to the vacancies in the Department, senior staff have been placed on the counter rotation. This re-directs their focus away from the processing of applications as they assist customers at the front counter, via email, and over the telephone. During fiscal year 2021-2022, the Department established the WRPC in an effort to streamline the permitting process for survivors of the Alameda and South Obenchain Fires. Senior staff was tasked with training the assigned Planner. This also redirected staff away from land use permit processing. The combination of vacancies, counter rotations, and training contributed to longer processing times.

Another critical element of the Current Planning Program is floodplain management. A central part of the floodplain manager's workload is assisting applicants in obtaining floodplain permits. Floodplain regulations are similar in nature and function to zoning regulations in that both involve land use regulations, have benefits and performance expectations, and are often implemented under the same legislative authorities at the local and State levels.



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However, floodplain regulations differ from zoning regulations because they specifically address human safety and property protection in relation to a known and defined hazard. The Current Planning Program manages floodplain development within Jackson County through the National Flood Insurance Program and the issuance of floodplain permits.

Performance Measure 4: Render a decision on Type 1 floodplain permits within 20 days from the date of completeness.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Type 1 floodplain permits issued within 20 days*	97%	94%	100%	100%	100%
Average number of processing days*	5	5	1	1	1

*From the date of completeness.

Program staffing includes one full-time floodplain manager. The applications are minor and standards driven. The requirements are generated by FEMA and adopted into the LDO for implementation. The Program anticipates having an additional floodplain manager by the next fiscal year reporting period. The new floodplain manager will be a certified member of the existing staff.

In an effort to return decisions in a timely manner, the Program has established internal critical dates for each permit type. These critical dates, as noted in each if the above Outcome tables, differ from statutory timelines as they are much shorter in length. The critical dates have not been adjusted due to the lack of staff.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.

Financial Condition

In 2003, the Budget Committee's direction to the Department was to reduce its reliance on the General Fund and become supported by fees. As a result, the Community Development Fee was adopted. The fee is a percentage of certain types of commercial and residential building permit fees. During fiscal year 2023-2024, fees will be assessed based upon the average actual cost of processing the various types of land use applications or a cost-plus overhead formula.

The Development Services Department receives 44 percent of its funding from application fees, 27 percent from Community Development fees, and 8 percent from Solid Waste Franchise fees. The Department also receives a total of 10 percent of its funding from: the White City Enhanced Law Enforcement District to support Code Enforcement, the Roads and Parks Department for transportation planning services, and the Illegal Marijuana Market Enforcement Grant for Code Enforcement. In addition, 4 percent of the Department's funding comes from a combination of fines, copy sales, and system development fees. The Department will receive the remaining 7 percent of funding from the County's General Fund.



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Financial by Program

<i>Development Svcs Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Materials & Services	\$5,125	-\$43,512	\$49,944	\$0	\$0
Total	\$5,125	-\$43,512	\$49,944	\$0	\$0
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

The Development Services Administration Program has been in use for a number of prior years, and has no revenues or expenditures budgeted in fiscal year 2022-2023 and fiscal year 2023-2024.

<i>Building</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$210	\$30	\$785,074	\$0	\$0
Fees & Other Service Charges	\$1,715,922	\$2,622,057	\$2,655,134	\$2,025,322	\$2,194,833
Total	\$1,716,132	\$2,622,087	\$3,440,208	\$2,025,322	\$2,194,833
EXPENDITURES					
Personnel Services	\$1,281,334	\$1,359,440	\$1,412,616	\$1,560,964	\$1,652,390
Materials & Services	\$386,190	\$368,814	\$1,254,656	\$464,358	\$542,443
Capital Outlay	\$0	\$3,000	\$0	\$0	\$0
Total	\$1,667,524	\$1,731,254	\$2,667,272	\$2,025,322	\$2,194,833
Full-Time Equivalent	13.30	13.50	13.68	13.35	13.50



DEVELOPMENT SERVICES

<i>Code Enforcement</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$65	\$0	\$0	\$416,099
Fees & Other Service Charges	\$133,058	\$172,092	\$592,203	\$475,330	\$443,570
Interfund Transfers	\$113,449	\$117,452	\$93,562	\$111,636	\$126,000
Total	\$246,507	\$289,609	\$685,765	\$586,966	\$985,669
EXPENDITURES					
Personnel Services	\$461,715	\$511,492	\$689,782	\$955,709	\$1,056,802
Materials & Services	\$182,383	\$205,973	\$249,943	\$393,999	\$458,017
Interfund Transfers	\$0	\$32,232	\$66,139	\$0	\$0
Total	\$644,098	\$749,697	\$1,005,864	\$1,349,708	\$1,514,819
Full-Time Equivalent	6.25	6.25	9.65	10.25	10.25

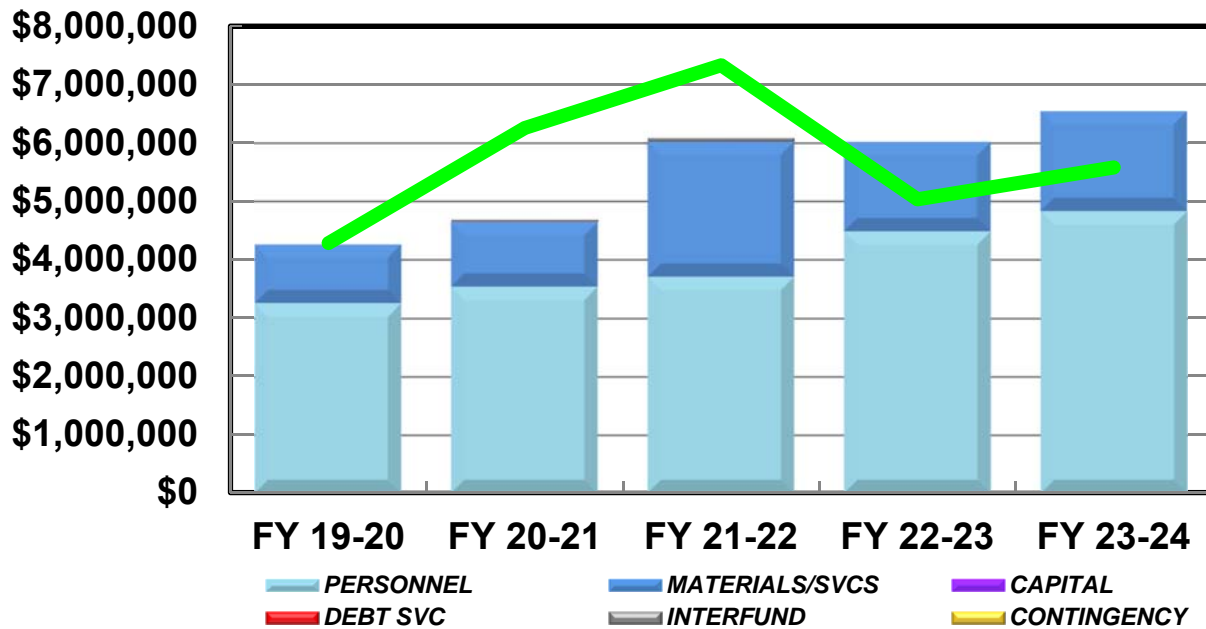
<i>Comprehensive Planning</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$63,537	\$35,586	\$21,398	\$0	\$0
Fees & Other Service Charges	\$457,518	\$17,005	\$417,359	\$451,263	\$428,608
Interfund Transfers	\$56,672	\$60,450	\$65,375	\$63,877	\$72,698
Total	\$577,727	\$113,041	\$504,132	\$515,140	\$501,306
EXPENDITURES					
Personnel Services	\$394,714	\$543,597	\$407,462	\$443,642	\$488,412
Materials & Services	\$83,818	\$217,209	\$98,169	\$137,770	\$148,460
Total	\$478,532	\$760,806	\$505,631	\$581,412	\$636,872
Full-Time Equivalent	3.85	3.65	3.75	3.65	3.65

DEVELOPMENT SERVICES

<i>Current Planning</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$10	\$30	\$269,863	\$0	\$0
Fees & Other Service Charges	\$1,740,764	\$3,232,317	\$2,432,040	\$1,903,869	\$1,894,638
All Other Resources	\$0	\$0	\$72	\$0	\$0
Total	\$1,740,774	\$3,232,347	\$2,701,975	\$1,903,869	\$1,894,638
EXPENDITURES					
Personnel Services	\$1,108,322	\$1,116,470	\$1,190,217	\$1,519,099	\$1,630,520
Materials & Services	\$352,110	\$362,879	\$665,635	\$539,404	\$566,829
Capital Outlay	\$0	\$3,000	\$0	\$0	\$0
Total	\$1,460,432	\$1,482,349	\$1,855,852	\$2,058,503	\$2,197,349
Full-Time Equivalent	13.60	13.60	13.93	13.75	13.60

DEVELOPMENT SERVICES

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$63,757	\$35,712	\$1,076,335	\$0	\$416,099
FEES/SVC CHGS	\$4,047,263	\$6,043,471	\$6,096,737	\$4,855,784	\$4,961,649
ALL OTHER	\$0	\$0	\$72	\$0	\$0
INTERFUND	\$170,121	\$177,902	\$158,937	\$175,513	\$198,698
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$4,281,141	\$6,257,085	\$7,332,081	\$5,031,297	\$5,576,446
PERSONNEL	\$3,246,085	\$3,531,000	\$3,700,076	\$4,479,414	\$4,828,124
MATERIALS/SVCS	\$1,009,625	\$1,111,362	\$2,318,348	\$1,535,531	\$1,715,749
CAPITAL	\$0	\$6,000	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$32,232	\$66,139	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$4,255,710	\$4,680,594	\$6,084,563	\$6,014,945	\$6,543,873
FTEs	37.00	37.00	41.00	41.00	41.00

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DISTRICT ATTORNEY

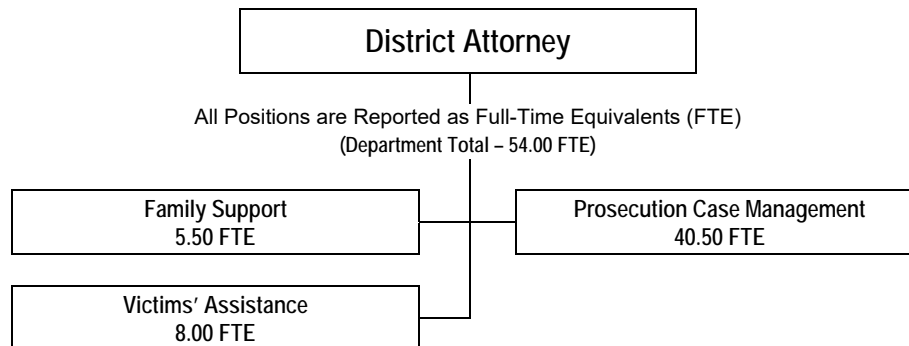


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Organization Chart



Department Overview: The District Attorney's Office protects the safety and well-being of the citizens of Jackson County by prosecuting criminal offenses, providing services to crime victims and witnesses, and acting as an advisor to local police agencies in matters involving criminal law. Additionally, the District Attorney's Office, through the Family Support Program, assists in the establishment and maintenance of child support orders consistent with State guidelines, monitors payments of child support obligations, and assists in the enforcement of child support orders.

Under Oregon Revised Statute 8.610, the District Attorney is an elected officer. The Department is comprised of three Programs.

- ♦ **Family Support** enhances the well-being of children by providing child support services to families. The Family Support Program makes every effort to provide timely, quality customer service to the citizens of Jackson County.
- ♦ **Prosecution Case Management** is responsible for preparing and filing formal charges against adult and juvenile justice-involved individuals, and for conducting hearings and trials associated with those charges. This Program represents the State in civil commitment hearings and also acts as advisor to local police agencies in the process of investigating and obtaining evidence for use in criminal matters.
- ♦ **Victims' Assistance** provides services to victims and witnesses of crimes committed in Jackson County. This Program provides advocacy, Court escort, information and referral to other programs, education about the criminal justice system, and determination of restitution.

Department Objectives for Fiscal Year 2023-2024

- Ensure that justice-involved individuals are held accountable in the Courts through the filing and prosecution of appropriate charges.
- Provide victims and witnesses of crimes committed in Jackson County advocacy, Court escort, information and referral to other programs, education about the criminal justice system, and determination of restitution.
- Assist in the establishment, maintenance, and enforcement of child support orders.



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- Provide current training to local law enforcement as soon as possible on changes in case law, and legislative updates to statutes pertaining to law enforcement actions and issues.

Department Accomplishments for Prior Year

- The Prosecution Case Management Program made the decision to take over the filing of juvenile petitions starting January 1, 2023. This change took a lot of preparation, policy creation, and systems determination prior to its implementation. This change has been a long time coming, and it allows for all juvenile cases to be reviewed for legal sufficiency prior to a case being filed and created a framework for charging decisions within the juvenile scope of this Program. This early review has become especially important post Senate Bill 1008 that now requires Measure 11 cases stay in juvenile, and that a waiver hearing to be done if the State believes the youth should be remanded to adult Court.
- The Prosecution Case Management Program has worked diligently to strengthen its outreach with community partners. For example, members of the Program have worked with Jackson County Animal Services to build communication about animals who are being housed by them, and to expedite the handling of these animal abuse cases. Another example is members of the Program have worked rigorously with Jackson County's multi-disciplinary child abuse team to encourage communication and participation among team members increasing the team's ability to operate in a smooth and cohesive fashion, including inviting State agency partners to the table to discuss issues and problem solve. A third example is members of the Program sit on many different multi-disciplinary task forces. This includes but is not limited to: Southern Oregon Financial Fraud and Security Team (SOFFAST), Southern Oregon Child Exploitation Team (SOCET), Major Assault/Death Investigation Unit (MADIU), Serious Traffic Accident Reconstruction (STAR) Team, Medford Area Drug and Gang Enforcement (MADGE), Interagency Marijuana Eradication Team (IMET), and the Domestic Violence Council. By engaging with community partners on a regular basis, the Office has been able to take a proactive approach to criminal justice issues in Jackson County.
- The Prosecution Case Management Program teamed up with the Jackson County Sheriff's Office and Community Works to create a Lethality Assessment Program training video. In 2015, the District Attorney's Office, in conjunction with the Medford Police Department, created a Lethality Assessment Program for first responders in Jackson County as it is considered best practices in intimate partner domestic violence cases. Every law enforcement agency in Jackson County now uses this assessment, and it takes considerable time for the prosecution case management member to provide the training. This video ensures all law enforcement agencies in Jackson County will receive the training in a consistent and effective manner.
- The Family Support Program has maintained 97 percent of Jackson County cases with active orders being filed in Court. This has provided support, enforcement, and funds to the families with financial needs in Jackson County.
- The Family Support Program was able to maintain a 70 percent collection rate for arrears and current support. This is a result of new business operations, a new Court order, and a new Deputy District Attorney within the Program.
- The Victims' Assistance Program provided services to 4,983 crime victims in fiscal year 2021-2022. That included 912 domestic violence victims, 9 victims of adult sexual abuse, 321 children who were sexually or physically assaulted by adults, and 51 family members of homicide victims.
- The Victims' Assistance Program ordered \$4,210,317.80 in restitution during fiscal year 2021-2022. The District Attorney's Office collected \$56,111.02 in restitution prior to sentencing for crime victims during this time period.

Significant Issues in the Year Ahead

The Prosecution Case Management Program lost multiple prosecutors with a wealth of experience. It will take time to recruit and train prosecutors for those positions. Recruitment strategies have been expanded, but there is still an exceptionally limited number of attorneys applying for positions. Around the State the media has focused on a crisis related to public defense work and not enough public defenders, but the reality is that not enough attorneys currently want to work as prosecutors as well, creating a staffing crisis for both sides.



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Recent Court decisions on the unanimous verdict issues continue to return appellate and post-conviction cases for retrial. Most of these cases are serious Measure 11 cases that prosecutors will either need to retry, resolve by a plea bargain or, in some cases, dismiss. These returned cases pose a number of challenges. This includes the time-consuming process of tracking down witnesses and evidence from so many years earlier, reviewing hundreds of pages of transcripts from the previous trial, and preparing the case all over again. The unanimous verdict issue does not affect murder cases as Oregon law has always required unanimous verdicts. However, murder cases are time intensive and take a long time to resolve. Currently, the Office has 20 murder cases pending, ranging from 2019 to present.

The Family Support Program is awaiting the implementation of a new Court process for contempt matters in the Jackson County Circuit Court. Processes and actions will need to be established for follow up and the enforcement of these practices that the Court is going to start implementing. This may cause delays with processing new cases at a branch level as well as current orders in Court. The Jackson County Circuit Court, the State of Oregon Child Support Division, and the District Attorney's Office are all working together to ensure the success of the program.

The Family Support Program has recognized a drop in the number of applicants across the State. The Office is planning on having discussions with other partners on the importance of clients utilizing its services by creating outreach meetings. These meetings will be new and developed for attorneys, Judges, and other community partners who support Jackson County families. In an effort to not compromise the services that this Program currently provides, staff will need time through the year to develop the presentation. This will not cause an immediate solution to the drop in applicant numbers, but a plan for the future numbers to be positively affected.

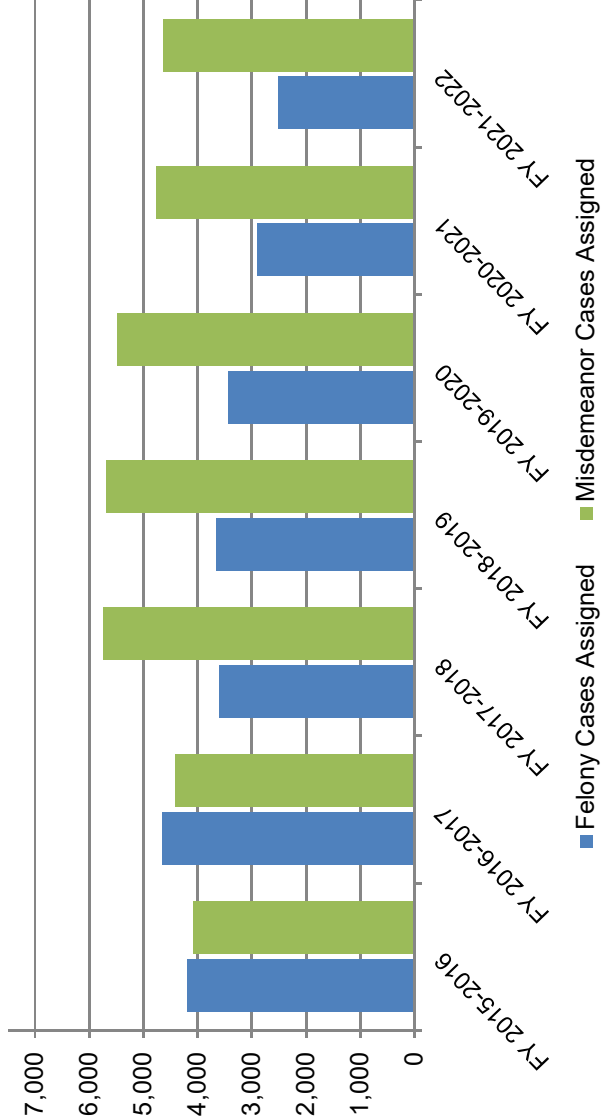
The Victims' Assistance Program is anticipating increased workloads in the year ahead. As the result of changes in the law and recent Court cases, more people are applying for clemency and asking for other post-conviction actions in their cases. Victims have a right to be notified about these Court actions. Many of these cases are old and it is time-intensive work researching the case and trying to find victims after a substantial amount of time has passed. The caseloads for advocates are also increasing because violent crimes, specifically homicides, can take many years to resolve as new cases continually come into the Office.

Department Benchmark

Caseloads in the Prosecution Case Management Program (criminal division) have been reduced. This is a benchmark of new case referrals within a year, and it does not take into account the number of cases being carried over from previous years.

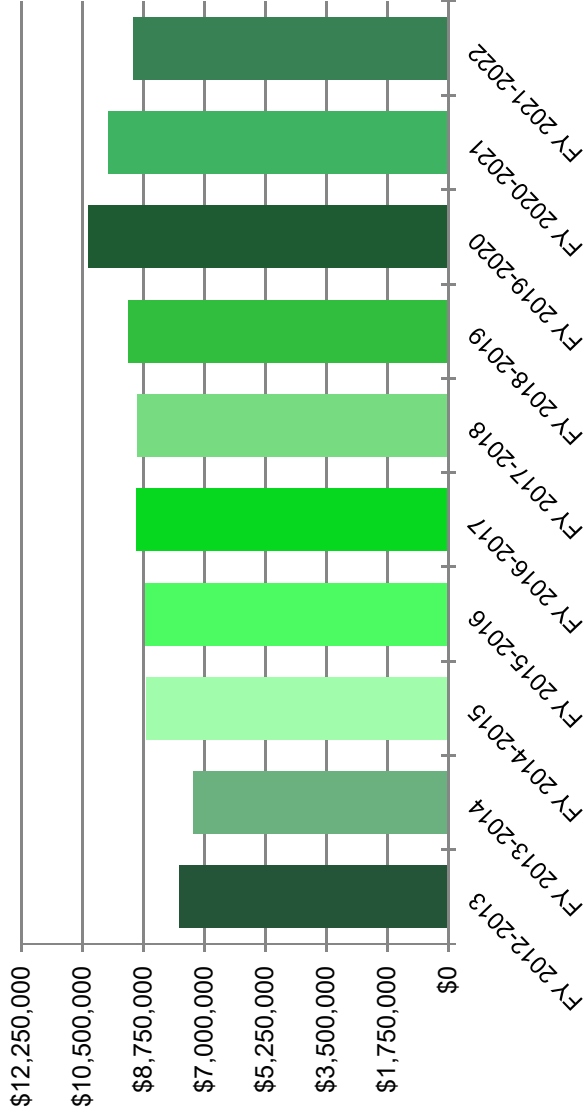
DISTRICT ATTORNEY

Criminal Division Caseload



The total actual dollars collected by the Family Support Program are shown below.

Child Support Division Collections



Goals and Measures

Supporting the achievement of County Strategic Plan Goal 1: To protect the safety and well-being of the citizens of Jackson County by prosecuting criminal and juvenile offenses, providing services to crime

DISTRICT ATTORNEY

victims or witnesses, and assisting in the establishment and enforcement of child support orders for citizens not on public assistance.

Performance Measure 1: Maintain a manageable caseload per Deputy District Attorney to provide quality representation for victims and the citizens of Jackson County.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Total cases referred by law enforcement	8,918	7,664	7,164	7,298	7,434
DDAs assigned to referrals	19	19	19	19	19
Average cases assigned per DDA	469	403	377	384	391
Total cases filed with the Court	7,337	6,202	5,503	5,766	6,041
Change/fluctuation in total cases filed with the Court	-1.16%	-15.47%	-11.27%	4.78%	4.77%
Civil commitments/revocations	47	42	25	57	57
Juvenile delinquency opened for review	243*	321	444	470	497

*Fiscal year 2019-2020 reflects only petitions filed with the Court.

Jackson County law enforcement agencies submitted over 7,164 cases to the office in fiscal year 2021-2022. Of the cases submitted to the District Attorney's Office, 5,503 were filed with the Jackson County Circuit Court. The District Attorney's Office, in collaboration with Jackson County Mental Health, handles civil commitment hearings. The assigned attorney consults with Mental Health on approximately 120 cases annually. In 2022, the Office tried 34 jury trials, and the overall conviction rate was 77 percent.

Performance Measure 2: Notify victims of their rights in accordance with Oregon Revised Statutes and provide them with information about programs that may help them in the aftermath of a crime.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Clients who received services and better understand the criminal justice system*	88%	66%	73%	80%	90%

*A satisfaction survey is done of clients who report that the services they received helped them to better understand the criminal justice system.

Jackson County saw a reduction in this measure during COVID, but people are responding more favorably to this measure now that the Office is back to full service.

Performance Measure 3: Submit restitution orders on convicted defendants in order to collect the fiscal losses sustained by the victim.



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Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Restitution orders completed by the time of sentencing	80%	85%	86%	87%	89%

Restitution will continue to be ordered in an accurate and timely fashion to help victims recover in the aftermath of a crime. If the restitution order is not completed at the time of sentencing, the Court will typically grant the State 90 days to prepare the order.

Performance Measure 4: Collect ongoing child support and arrears on past due cases.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Child support collected (weighted*)	\$12,543,513	\$11,553,450	\$10,477,815	\$10,500,000	\$10,500,000
Unweighted/actual dollars	\$10,338,908	\$9,742,828	\$9,026,240	\$9,100,000	\$9,100,000
Cases with current/ongoing collections	70.48%	69.75%	69.81%	70.00%	72.00%
Cases with arrears receiving payment on the arrears	81.96%	78.43%	73.08%	75.00%	75.00%

*Recognized by the Federal government, "weighted" collections include double credit for collections on cases with prior Temporary Assistance for Needy Families (TANF).

Collecting child support is an ongoing effort of strategizing ways to facilitate regular payments. For parents with new child support orders, Family Support intervenes early in an attempt to build compliance and payment consistency so parents do not accumulate a high debt that will be challenging to pay. To meet this need, all case managers are trained and specialized in the establishment and enforcement of child support orders.

The State of Oregon, Division of Child Support, in conjunction with the Jackson County District Attorney's Family Support Program, have assisted families in getting the services they need. Support enforcement continues to be effective and has generated further funds being collected for arrears that are based on cases rather than on years' prior. Newly developed orders on arrears opened avenues for defendants to pay towards their support where no other options existed. It provided services to help defendants get their licenses back, gain employment, and effectively start paying towards their support orders. Collections on cases with current support orders increased by 0.6 percent over the prior year due to newly implemented collection processes. Due to intercepts, sanctioned garnishments, and withholdings, the number of actual child support dollars collected and distributed to families was \$9,026,240. The decrease in dollars collected, compared to last year, was 7 percent. This is a direct correlation to the decrease in active cases that the branch currently holds.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.



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Financial Condition

The District Attorney's Office receives revenue from fees for discovery, grants in the Prosecution Case Management Program that provide for 2.00 FTE positions, State and Federal grants providing 66 percent reimbursement of qualifying expenditures, as well as performance-based incentive funds in the Family Support Program, and competitive and non-competitive grants funding 6.00 FTE positions in the Victims' Assistance Program. Approximately 76 percent of the District Attorney's budget is funded by the County's General Fund.

Financial by Program

<i>Family Support</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$458,382	\$403,774	\$458,892	\$532,029	\$583,384
Fees & Other Service Charges	\$12,305	\$10,781	\$13,256	\$11,000	\$12,000
Interfund Transfers	\$612	\$612	\$612	\$935	\$1,020
Total	\$471,299	\$415,167	\$472,760	\$543,964	\$596,404
EXPENDITURES					
Personnel Services	\$393,478	\$406,677	\$437,358	\$548,191	\$603,696
Materials & Services	\$100,136	\$81,153	\$92,266	\$125,038	\$127,080
Total	\$493,614	\$487,830	\$529,624	\$673,229	\$730,776
Full-Time Equivalent	5.50	4.50	5.50	5.50	5.50

<i>Prosecution Case Management</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$354,563	\$360,297	\$394,989	\$410,023	\$542,882
Fees & Other Service Charges	\$296,672	\$274,968	\$328,347	\$221,000	\$276,000
All Other Resources	\$0	\$0	\$62	\$0	\$0
Interfund Transfers	\$2,599	\$2,557	\$2,572	\$3,630	\$3,960
Total	\$653,834	\$637,822	\$725,970	\$634,653	\$822,842
EXPENDITURES					
Personnel Services	\$4,122,253	\$4,400,978	\$4,469,256	\$5,293,689	\$5,584,616
Materials & Services	\$683,663	\$637,825	\$707,774	\$888,242	\$1,014,158
Total	\$4,805,916	\$5,038,803	\$5,177,030	\$6,181,931	\$6,598,774
Full-Time Equivalent	40.45	40.45	40.50	40.50	40.50



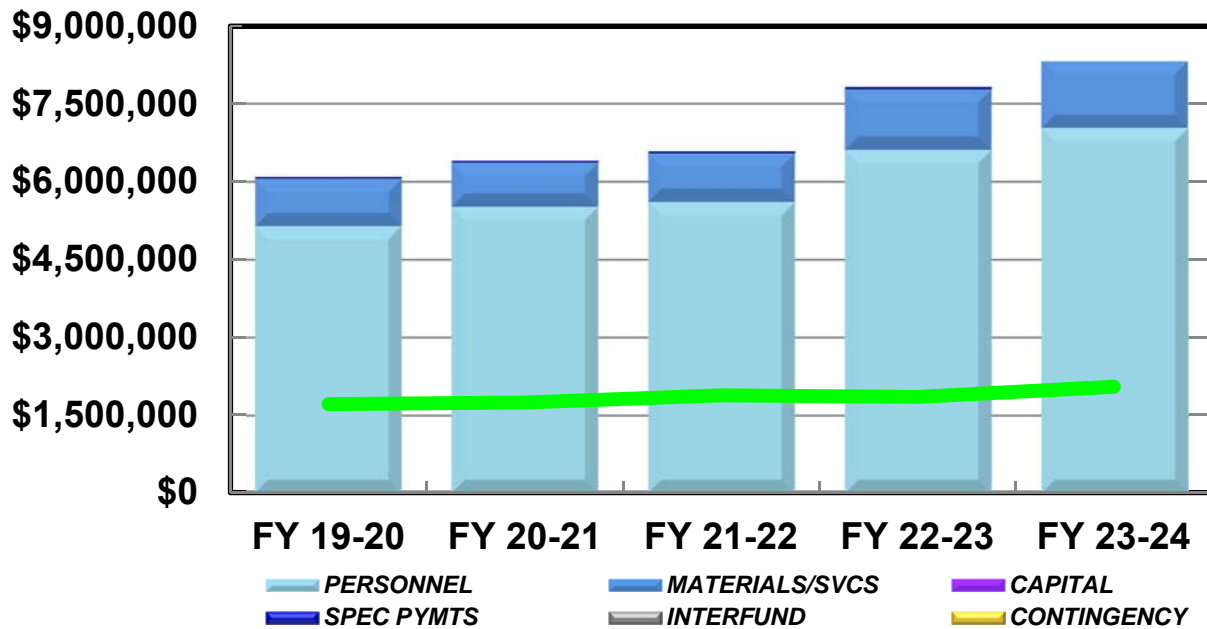
DISTRICT ATTORNEY

<i>Victims' Assistance</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$581,823	\$684,597	\$678,250	\$667,392	\$622,000
Interfund Transfers	\$389	\$431	\$416	\$935	\$1,020
Total	\$582,212	\$685,028	\$678,666	\$668,327	\$623,020
EXPENDITURES					
Personnel Services	\$623,647	\$704,514	\$698,588	\$766,039	\$840,802
Materials & Services	\$125,979	\$127,619	\$128,600	\$149,077	\$138,527
Special Payments	\$34,853	\$37,301	\$43,669	\$45,000	\$0
Total	\$784,479	\$869,434	\$870,857	\$960,116	\$979,329
Full-Time Equivalent	8.05	9.05	8.00	8.00	8.00



DISTRICT ATTORNEY

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$1,394,769	\$1,448,667	\$1,532,131	\$1,609,444	\$1,748,266
FEES/SVC CHGS	\$308,976	\$285,750	\$341,603	\$232,000	\$288,000
ALL OTHER	\$0	\$0	\$62	\$0	\$0
INTERFUND	\$3,600	\$3,600	\$3,600	\$5,500	\$6,000
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,707,345	\$1,738,017	\$1,877,396	\$1,846,944	\$2,042,266
PERSONNEL	\$5,139,377	\$5,512,169	\$5,605,202	\$6,607,919	\$7,029,114
MATERIALS/SVCS	\$909,778	\$846,598	\$928,641	\$1,162,357	\$1,279,765
CAPITAL	\$0	\$0	\$0	\$0	\$0
SPEC PYMTS	\$34,853	\$37,301	\$43,669	\$45,000	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$6,084,008	\$6,396,068	\$6,577,512	\$7,815,276	\$8,308,879
FTEs	54.00	54.00	54.00	54.00	54.00

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EXPO

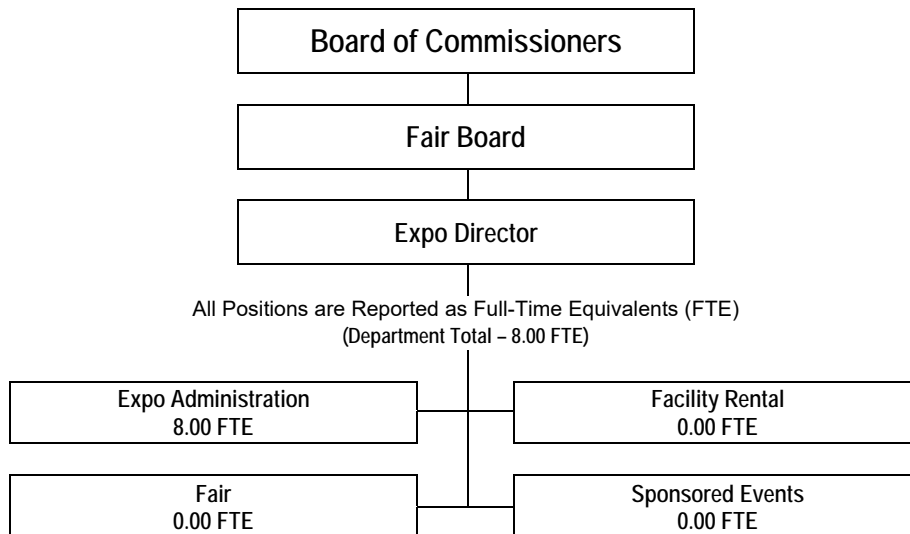


Helen Baker, Director

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Organization Chart



Department Overview: The Expo Department's purpose is to provide for events that encourage youth leadership, self-discipline, skill development, common stewardship of land and agriculture, and activities that demonstrate pride in reflecting community values in Jackson County. The Expo produces events such as the County Fair, Southern Oregon BrewFest, Wild Rogue Pro Rodeo, Holiday Market, Bones and Barrels, and concerts. The Expo also provides facility rentals to individuals or groups that wish to promote events such as equestrian shows, concerts, receptions, auctions, consumer shows, motor vehicle extravaganzas, sports and outdoor shows, and other diverse activities that draw attendance from our region and from outside of the County. The Department is comprised of four Programs.

- ◆ **Expo Administration** is responsible for the overall operations of the Jackson County Exposition Park as a whole. Revenues in the Program are those that are not directly attributable to a single event, and expenses are general overhead expenses that are required to run the entire facility. This Program is helpful in the fee setting process to ensure that net overhead is covered by events.
- ◆ **Facility Rentals** provides facility rental income by leasing the site to private or commercial renters that offer ticketed and non-ticketed special events.
- ◆ **Fair** encompasses the annual County Fair. The Program purpose is to produce a fiscally sound event that focuses on youth activities and development in the agricultural setting, that connects with the interests of community members, and that encourages participation by all segments of the population.
- ◆ **Sponsored Events** is responsible for producing events that include the rodeo and Spring Fair, Harvest Fair, Holiday Market, Southern Oregon BrewFest, Bones and Barrels, Rogue Music Fes, and internally produced concerts.



EXPO

Department Objectives for Fiscal Year 2023-2024

- Provide Expo facilities and equipment for the annual County Fair, Expo-sponsored events, and rental opportunities for outside groups to host events.
- Provide events that encourage youth leadership, self-discipline, skill development, common stewardship of land and agriculture, and activities that demonstrate pride in reflecting community values.
- Produce high quality, well-attended events for the general public.
- Promote year-round usage of the Expo/Fairgrounds facilities and provide economic activity to the region during non-Fair periods of time.
- Operate as a safe and viable rental option for the public.
- Implement cost control measures to maintain the viability of the Exposition Park.
- Be a valuable resource to the community by providing public space and staff assistance as needed.

Department Accomplishments for Prior Year

- The first Battle of the Bones event was held in conjunction with the Bones and Barrels event.
- Record breaking annual County Fair (with regard to daily attendance and food and beverage sales).
- Increased staffing levels, and expanded Expo staff skills and responsibilities, in order to scale event expansion as pandemic restrictions were completely lifted and events returned in full force.
- Successfully assisted the Siskiyou Golden Fair in moving their fair to Jackson County in less than 10 days, while their fair was canceled due to wildfires and wildfire camps.

Significant Issues in the Year Ahead

The fiscal year 2022-2023 organizational structure, that incorporates an additional level of leadership in anticipation of increased events and programs at the Expo, has been put in place. In fiscal year 2023-2024, the focus will be to recruit, hire, train, and integrate new seasonal and part-time staff.

The Expo's addition of an annual music festival brings a new revenue stream for the Fairgrounds and Exposition Park, as well as for the entire region at large. The first year of any new event brings learning and growth at all levels. With the help of several County departments and external agencies, this endeavor is both costly and priceless. The event will also strengthen the region's tourism industry.

The County Fair is still the primary income for the Expo and it relies primarily on gate admissions, carnival revenue, and food concession percentages as the major source of that revenue; all are inherently unpredictable. The County also receives lottery funds for the Expo, which helps in offsetting some costs.

The never-ending challenge facing the Expo is the ability to financially maintain the facility AND upgrade its infrastructure to today's customers' expectations as an event facility.

The Expo has another revenue generating option ahead in the proposed Multi-Use Pandemic Response Center, in conjunction with the City of Central Point, that will continue to evolve in fiscal year 2023-2024. This project will be quite different from the Expo's normal operations, and will include additional staff efforts to expand marketing, programming, and planning.

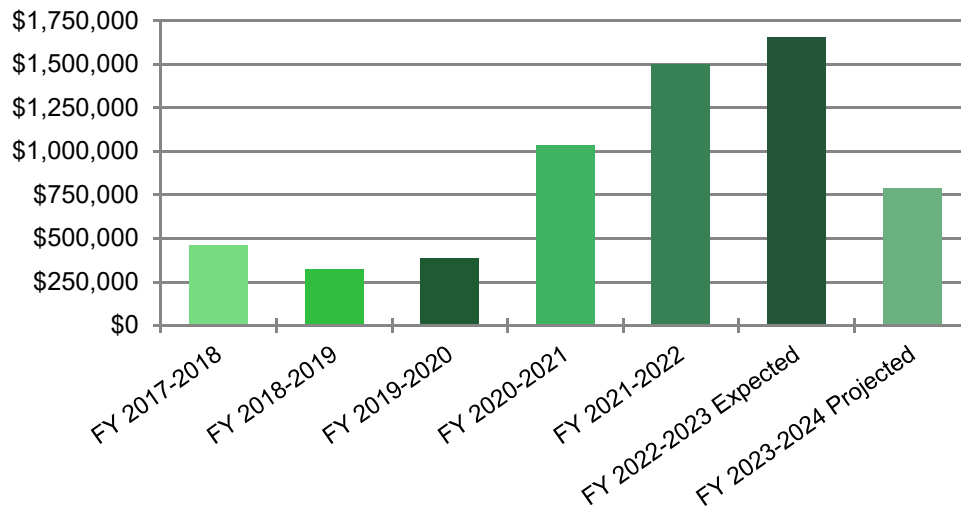
Department Benchmark

The Expo will maintain and operate the campus facilities, grounds, and programs in a fiscally sound manner.



EXPO

Non-Dedicated Fund Balance



Goals and Measures

Supporting the achievement of County Strategic Plan Goal 2: Provide fiscally sound social, cultural, recreational, agricultural, commercial, and educational opportunities for the citizens of Jackson County, and the region at large.

Performance Measure 1: Maintain rental calendar and contracting 365 days a year to allow for outside sources to schedule and host events.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Facility rental income	\$461,057	\$263,945	\$628,889	\$536,000	\$484,559

The Expo provides buildings, barns, and property to rental clients for their programs and events.

Performance Measure 2: Market facilities and events in order to attract visitors to the Expo and the region.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Annual marketing investment	\$128,018	\$7,105	\$68,880	\$353,600	\$382,000

The Expo annually uses trade marketing dollars, along with cash, to promote Expo events and rentals.



EXPO

Supporting the achievement of County Strategic Plan Goal 4: Provide a social, cultural, recreational, agricultural, commercial, and educational opportunity for the citizens of Jackson County, and the region at large.

Performance Measure 1: Successful participation by youth in the annual Spring Fair and County Fair.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Attendance	834	1,002	1,050	1,050	1,200

The annual Spring Fair and County Fair provide the opportunity for youth to showcase their agriculture, science, healthy living, and technology knowledge and related projects developed through involvement in local chapters of 4-H and Future Farmers of America (FFA).

Performance Measure 2: Success of annual rodeo, internally-produced concerts, and other special events.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Net income of sponsored Expo events	\$48,958	\$9,308	\$33,127	\$910,000	\$817,244

Success of the annually sponsored Expo events lies in the overall net income from these events. The Expo needs to diversify income streams versus relying heavily on the County Fair.

Performance Measure 3: Provide several venue options for rent to the public and for private events.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Per day rental rate – Event Center	\$1,600	\$1,600	\$1,600	\$1,750	\$1,840
Per day rental rate – Barker/Krouse Barns	\$360	\$360	\$360	\$400	\$420
Per weekday rental rate – Padgham/Mace	\$560	\$560	\$560	\$600	\$630
Per weekend rental rate – Padgham/Mace	\$850	\$850	\$850	\$920	\$960
Per day rental rate – Isola	\$620	\$620	\$620	\$680	\$715
Per day rental rate – Olsrud	\$620	\$620	\$650	\$700	\$735
Per day rental rate – amphitheater	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200



EXPO

<i>Outcome(s)</i>	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Per day rental rate – main parking lot	\$1,500	\$1,500	\$1,500	\$1,700	\$1,700
Per day rental rate – north gravel lot	\$1,000	\$1,000	\$1,000	\$1,100	\$1,150
Per day rental rate – reader/south lot	\$650	\$650	\$650	\$700	\$735

The Expo staff and Fair Board annually set rates and fees for rental of the facility and equipment. Adjustments are based on a market analysis of comparative event sites as well as the cost of operations of the facility.

Staffing Changes

Between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets, there is an increase of 1.00 FTE Expo Grounds Worker position to cover the increased activity at the Expo.

Financial Condition

The Expo Department is funded through attendance at the County Fair, facility rental income, sponsored event income, sponsorships, and concession revenue collected from the public. In fiscal years 2019-2020 and 2020-2021, all income streams became unpredictable as the first ever large-scale pandemic was experienced. However, the facility was able to shift operations toward COVID response and received revenue for those efforts.

In fiscal year 2023-2024, 40 percent of the Expo's funding is from sponsored events, 36 percent from the County Fair, and the remaining 24 percent from rental activities. The Department receives no financial support from the County's General Fund.

EXPO

Financial by Program

<i>Expo Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$218,866	\$1,198,828	\$248,848	\$125,000	\$147,500
Fees & Other Service Charges	\$132,817	\$260,780	\$103,183	\$162,500	\$180,000
All Other Resources	-\$285,301	\$2,938	-\$215,341	-\$292,500	-\$327,500
Interfund Transfers	\$9,286	\$0	\$8,380	\$5,000	\$0
Fund Balance	\$0	\$0	\$0	\$1,321,280	\$0
Total	\$75,668	\$1,462,546	\$145,070	\$1,321,280	\$0
EXPENDITURES					
Personnel Services	\$57,542	\$318,094	\$344,118	\$0	\$0
Materials & Services	\$18,794	\$875,907	\$51,910	\$0	\$0
Capital Outlay	\$53,625	\$10,829	\$4,410	\$0	\$0
Debt Service	\$46	\$0	\$0	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$1,048,855	\$0
Total	\$130,007	\$1,204,830	\$400,438	\$1,048,855	\$0
Full-Time Equivalent	6.00	6.00	4.00	7.00	8.00

<i>Facility Rentals</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$8,604	\$97,014	\$30,064	\$15,000	\$22,500
Fees & Other Service Charges	\$452,454	\$166,931	\$598,824	\$490,000	\$451,619
All Other Resources	\$262,540	\$28,479	\$58,769	\$258,041	\$28,856
Interfund Transfers	\$0	\$0	\$0	\$45,180	\$58,881
Fund Balance	\$0	\$0	\$0	\$0	\$250,000
Total	\$723,598	\$292,424	\$687,657	\$808,221	\$811,856
EXPENDITURES					
Personnel Services	\$309,677	\$258	\$34,801	\$413,273	\$69,238
Materials & Services	\$713,606	\$33,446	\$363,902	\$711,916	\$274,452
Contingency	\$0	\$0	\$0	\$50,500	\$56,000
Ending Balance and Reserves	\$0	\$0	\$0	\$0	\$412,166
Total	\$1,023,283	\$33,704	\$398,703	\$1,175,689	\$811,856
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



EXPO

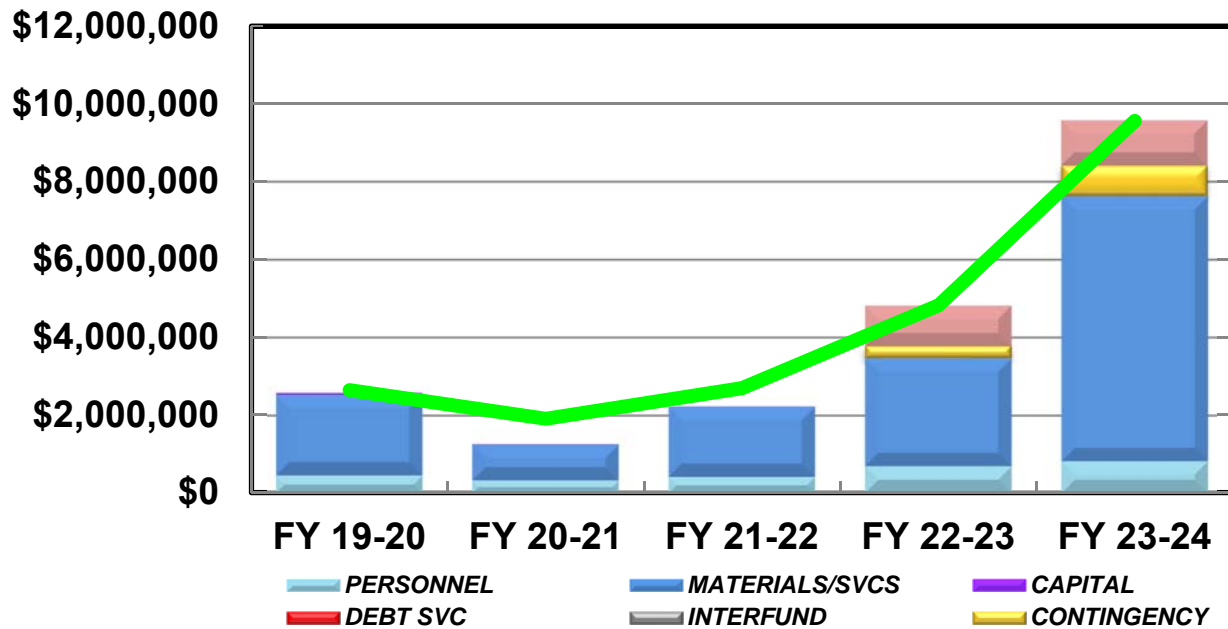
<i>Fair</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$178,514	\$112,918	\$179,966	\$301,314	\$241,167
Fees & Other Service Charges	\$1,015,165	\$22,119	\$896,532	\$1,120,500	\$1,143,000
All Other Resources	\$43,599	\$0	\$92,540	\$12,082	\$69,558
Interfund Transfers	\$0	\$0	\$120	\$0	\$3,300
Fund Balance	\$0	\$0	\$0	\$0	\$500,000
Total	\$1,237,278	\$135,037	\$1,169,158	\$1,433,896	\$1,957,025
EXPENDITURES					
Personnel Services	\$69,895	\$343	\$20,781	\$113,032	\$166,903
Materials & Services	\$798,843	\$15,778	\$746,595	\$899,514	\$1,086,117
Contingency	\$0	\$0	\$0	\$142,000	\$146,000
Ending Balance and Reserves	\$0	\$0	\$0	\$0	\$558,005
Total	\$868,738	\$16,121	\$767,376	\$1,154,546	\$1,957,025
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Sponsored Events</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$64,989	\$10,000	\$71,300	\$555,727	\$982,500
Fees & Other Service Charges	\$526,502	\$215	\$560,666	\$654,770	\$4,903,500
All Other Resources	\$6,297	\$0	\$55,414	\$44,876	\$241,586
Interfund Transfers	\$0	\$0	\$0	\$0	\$7,000
Fund Balance	\$0	\$0	\$0	\$0	\$660,000
Total	\$597,788	\$10,215	\$687,380	\$1,255,373	\$6,794,586
EXPENDITURES					
Personnel Services	\$10,095	\$0	\$11,303	\$162,483	\$579,679
Materials & Services	\$538,735	\$907	\$642,949	\$1,155,597	\$5,441,753
Contingency	\$0	\$0	\$0	\$121,600	\$582,000
Ending Balance and Reserves	\$0	\$0	\$0	\$0	\$191,154
Total	\$548,830	\$907	\$654,252	\$1,439,680	\$6,794,586
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



EXPO

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$470,973	\$1,418,760	\$530,179	\$997,041	\$1,393,667
FEES/SVC CHGS	\$2,126,938	\$450,044	\$2,159,204	\$2,427,770	\$6,678,119
ALL OTHER	\$27,134	\$31,417	-\$8,618	\$22,499	\$12,500
INTERFUND	\$9,286	\$0	\$8,500	\$50,180	\$69,181
FUND BALANCE	\$0	\$0	\$0	\$1,321,280	\$1,410,000
TOTAL REV	\$2,634,331	\$1,900,221	\$2,689,265	\$4,818,770	\$9,563,467
PERSONNEL	\$447,209	\$318,694	\$411,004	\$688,788	\$815,820
MATERIALS/SVCS	\$2,069,978	\$926,039	\$1,805,356	\$2,767,027	\$6,802,322
CAPITAL	\$53,625	\$10,829	\$4,410	\$0	\$0
DEBT SVC	\$46	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$314,100	\$784,000
END BAL & RSV	\$0	\$0	\$0	\$1,048,855	\$1,161,325
TOTAL EXP	\$2,570,858	\$1,255,562	\$2,220,770	\$4,818,770	\$9,563,467
FTEs	6.00	6.00	4.00	7.00	8.00

FIDUCIARY AND SPECIAL FUNDS

Fiduciary and Special Funds is comprised of 11 funds that are not specifically identifiable as part of a function of any other County department or program.

- ◆ **American Rescue Plan Act** of 2021, also called the COVID-19 Stimulus Package or the State and Local Fiscal Recovery Funds, was signed into Federal law on March 11, 2021. As allowed under the Act, funds received by Jackson County will be used to respond to the public health emergency, mitigate negative economic impacts, provide services to disproportionately impacted communities, premium pay, infrastructure, and revenue replacement.

- ◆ **Capital Projects Fund** provides budget location for special construction projects that affect multiple departments or are of such a size that identifying them as a capital project is appropriate. Jackson County has made significant advances to preserve the long-term use of its facilities. Capital improvement projects for fiscal year 2023-2024 are:

• Courthouse – Roof Replacement (Core Building)	\$	200,000
• Jail – Boiler #1 Replacement		100,000
• Justice Building – Replace Parking Lot		100,000
TOTAL	\$	<u>400,000</u>

- ◆ **Central Services Fund – Fiduciary** serves as the “bank account” for all programs operating within this Fund. For fiscal year 2023-2024, those revenues are:

Interest Income	\$	60,000
Beginning Fund Balance		<u>2,825,000</u>
TOTAL	\$	<u>2,885,000</u>

- ◆ **County Schools Fund** is a pass-through fund for distribution of special revenues to local school districts. The Fund is comprised of shared revenues from the Federal government and interest earnings. The Federal revenues are from shared revenue timber receipts from Federal forests. This Fund is not used for the distribution of current tax revenues; current tax revenues are distributed to the individual school districts.
- ◆ **Court Security Fund** was established as required by Oregon Revised Statute (ORS) 1.182. A portion of all fines that are collected by Courts in Jackson County are deposited into this fund to be used to provide Court security for the State, District, and Circuit Courts.
- ◆ **Emergency Communications of Southern Oregon (ECSO) Capital Project Fund** provides a recording mechanism through which bond proceeds will be used to upgrade and improve an outdated public safety emergency communications system. Capital costs are expected to include: modernized P25 (industry standard) digital radios with improved voice communications for public safety users (Fire, EMS, Police); new IP Dispatch Radio Consoles for communicating on the radio system, paging, fire station alerting, emergency calls, and alarms; updated microwave radios on tower sites throughout Jackson County by providing a communication link transmitting voice and data to public safety; mobile radios in emergency vehicles as well as hand-held radios for Fire, EMS, and Police; and tower acquisition, construction, and related land acquisition/site improvements providing improved radio coverage.
- ◆ **ECSO Debt Service Fund** repays the bond that was issued for upgrading and replacing an outdated public safety emergency communications system. The ECSO bond measure was passed by voters in November 2019. At the end of fiscal year 2019-2020, the County issued \$23,870,000 in bonds to finance the ECSO capital project. These bonds were issued at a premium with a coupon rate of 3.00 to 5.00 percent and an average

FIDUCIARY AND SPECIAL FUNDS

of 3.964 percent. Net interest cost to the County is 2.48 percent. Interest is payable on December 1 and June 1 of each year. Principal payments are payable on June 1 of each year. The bonds are on a level debt structure. *The projected Maturity and Payment Schedules can be found on page 179.*

- ◆ **General Fund – Fiduciary** serves as the County’s “bank,” provides transfers to other funds, and provides funding for community-wide programs. The General Fund’s revenues that are not directly attributable to a single program are included in the fiduciary budget. For fiscal year 2023-2024, those revenues are:

Bureau of Land Management Entitlement Payment in Lieu of Taxes	\$	1,500,000
O & C Timber Receipts Replacement Funds		3,714,000
State Shared Revenue		
Amusement Device Tax		47,800
Cigarette Tax		128,122
Liquor Tax		1,518,522
Marijuana Tax Share		883,000
Cable Franchise Fee		360,000
Solid Waste Fund		978,999
Current and Prior Year Property Taxes		47,791,435
Interest Income		2,000,000
Local Marijuana Tax		178,702
Beginning Fund Balance for Fiscal Year 2023-2024		114,548,541
Prior Year Carryover		<u>2,819,336</u>
TOTAL	\$	<u>177,390,912</u>

Expenditures in the fiduciary budget include special projects and expenditures not attributable to a single program, transfers to other programs that require General Fund support, the contingency account, reserves, and the unappropriated ending fund balance. For fiscal year 2023-2024, those expenditures are:

Contracted Services		
Communications Agreements	\$	135,000
RV Television		66,000
Special Projects		200,000
Operating Expenses		112,300
Transfers to Other Funds		
Board of Commissioners (General Fund Costs for Central Services)		58,357
IT/GIS (General Fund Costs for Central Services)		376,219
Accounting/Treasurer (General Fund Costs for Central Services)		101,375
Counsel (General Fund Costs for Central Services)		196,052
Administration (General Fund Costs for Central Services)		74,511
Internal Audit (General Fund Costs for Central Services)		42,030
Human Resources (General Fund Costs for Central Services)		98,727
Facility Maintenance (General Fund Costs for Central Services)		1,071,372
Mail Courier (General Fund Costs for Central Services)		19,638
Capital Projects		400,000



FIDUCIARY AND SPECIAL FUNDS

Non-Capital Major Projects	255,000
Health and Human Services	3,510,420
Parks	25,000
Contingency	10,000,000
Reserves	97,671,132
Ending Fund Balance – General Fund	<u>11,543,537</u>
TOTAL	\$ <u>126,151,640</u>

- ♦ **Solid Waste Management Fund** serves the citizens of Jackson County by planning, implementing, and administering solid waste and recycling-related programs, governed by Oregon Revised Statutes (ORS) Chapters 459 and 459A, to ensure discarded materials are managed in such a way that both public health and the environment are protected.
- ♦ **Title III Fund** is in place to fund projects that meet the criteria set by the reauthorization of the Secure Rural Schools and Community Self-Determination Act in Public Law (PL). The County currently has Federal Title III funds to support projects for community wildfire protection plans, Firewise communities, and Search and Rescue and other emergency services on specified Federal lands.
- ♦ **Video Lottery Fund** is a separate fund for video lottery revenues to be deposited and transferred to the appropriate fund for use. Oregon Revised Statute (ORS) 461.547 state “Distribution of certain video lottery revenues to counties for economic development. (1) The Oregon State Lottery Commission shall transfer an amount equal to 2.5 percent of the net receipts from video lottery games allocated to the Administrative Services Economic Development Fund to counties for economic development activities. Ninety percent of the moneys shall be distributed to each county in proportion to the gross receipts from video lottery games from each county. Ten percent of the moneys shall be distributed in equal amounts to each county.” The County transfers this money to support the County Jail and some travel and training expenses for the Board of Commissioners.
- ♦ **White City Capital Projects Fund** provides a fund location for special construction projects that may take place within the White City area. The revenue in the White City Capital Projects Program was transferred into the County’s budget upon termination of the Urban Renewal Agency of Jackson County (URA) at the end of fiscal year 2013-2014. It is intended that this money will be used for local improvements within the boundary of the old URA.

FIDUCIARY AND SPECIAL FUNDS

Financial by Fund

<i>American Rescue Plan Act</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$995,058	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$42,457,891	\$39,628,780
Total	\$0	\$0	\$995,058	\$42,457,891	\$39,628,780
EXPENDITURES					
Materials & Services	\$0	\$0	\$417,866	\$3,000,000	\$3,000,000
Capital Outlay	\$0	\$0	\$577,192	\$39,457,891	\$36,628,780
Total	\$0	\$0	\$995,058	\$42,457,891	\$39,628,780

<i>Capital Projects Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$218,389	\$88,881	\$0	\$60,000	\$0
All Other Resources	\$14,325	\$4,109	-\$3,999	\$0	\$0
Interfund Transfers	\$1,776,184	\$514,125	\$445,000	\$780,000	\$400,000
Total	\$2,008,898	\$607,115	\$441,001	\$840,000	\$400,000
EXPENDITURES					
Materials & Services	\$346,825	\$511,345	\$422,656	\$655,000	\$0
Capital Outlay	\$1,169,407	\$497,045	\$13,931	\$185,000	\$400,000
Total	\$1,516,232	\$1,008,390	\$436,587	\$840,000	\$400,000



FIDUCIARY AND SPECIAL FUNDS

<i>Central Services Fund – Fiduciary</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
All Other Resources	\$157,203	\$38,217	-\$57,173	\$28,747	\$60,000
Fund Balance	\$0	\$0	\$0	\$2,874,763	\$2,825,000
Total	\$157,203	\$38,217	-\$57,173	\$2,903,510	\$2,885,000
EXPENDITURES					
Personnel Services	\$1,949,360	\$0	\$0	\$0	\$0
Materials & Services	\$0	\$70,973	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$2,500,000	\$2,500,000
Ending Balance and Reserves	\$0	\$0	\$0	\$403,510	\$385,000
Total	\$1,949,360	\$70,973	\$0	\$2,903,510	\$2,885,000

<i>County Schools Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$326,987	\$297,159	\$363,716	\$370,000	\$360,000
All Other Resources	\$1,201	\$424	-\$286	\$4,000	\$4,000
Fund Balance	\$0	\$0	\$0	\$26,000	\$36,000
Total	\$328,188	\$297,583	\$363,430	\$400,000	\$400,000
EXPENDITURES					
Special Payments	\$326,610	\$297,159	\$363,476	\$400,000	\$400,000
Total	\$326,610	\$297,159	\$363,476	\$400,000	\$400,000

<i>Court Security Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$173,048	\$177,222	\$191,512	\$182,000	\$190,000
All Other Resources	\$13,725	\$2,525	-\$3,238	\$1,750	\$3,168
Fund Balance	\$0	\$0	\$0	\$135,000	\$118,000
Total	\$186,773	\$179,747	\$188,274	\$318,750	\$311,168
EXPENDITURES					
Materials & Services	\$234,250	\$265,680	\$283,880	\$318,750	\$311,168
Total	\$234,250	\$265,680	\$283,880	\$318,750	\$311,168



FIDUCIARY AND SPECIAL FUNDS

<i>ECISO Capital Project Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Revenue from Bonds & Other Debt	\$28,126,742	\$0	\$0	\$0	\$0
All Other Resources	\$178,070	\$163,717	-\$231,968	\$260,000	\$300,000
Fund Balance	\$0	\$0	\$0	\$25,846,769	\$24,803,163
Total	\$28,304,812	\$163,717	-\$231,968	\$26,106,769	\$25,103,163
EXPENDITURES					
Materials & Services	\$287,744	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$2,370,040	\$275,126	\$26,106,769	\$25,103,163
Total	\$287,744	\$2,370,040	\$275,126	\$26,106,769	\$25,103,163

<i>ECISO Debt Service Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$74,757	\$0	\$0
Property Tax Revenues	\$0	\$1,843,516	\$1,795,322	\$1,762,850	\$1,816,278
All Other Resources	\$0	\$15,624	\$22,614	\$25,500	\$33,000
Fund Balance	\$0	\$0	\$0	\$6,600	\$358,874
Total	\$0	\$1,859,140	\$1,892,693	\$1,794,950	\$2,208,152
EXPENDITURES					
Materials & Services	\$0	\$5,106	\$0	\$0	\$5,000
Debt Service	\$0	\$1,759,465	\$1,760,645	\$1,762,850	\$1,758,650
Ending Balance and Reserves	\$0	\$0	\$0	\$32,100	\$444,502
Total	\$0	\$1,764,571	\$1,760,645	\$1,794,950	\$2,208,152



FIDUCIARY AND SPECIAL FUNDS

Maturity Schedule – Series 2020

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
2024	\$885,000	4.00%	1.02%
2025	\$925,000	4.00%	1.09%
2026	\$960,000	4.00%	1.12%
2027	\$1,000,000	4.00%	1.14%
2028	\$1,040,000	4.00%	1.20%
2029	\$1,080,000	4.00%	1.25%
2030	\$1,120,000	4.00%	1.32%
2031	\$1,165,000	5.00%	1.41%
2032	\$1,225,000	5.00%	1.53%
2033	\$1,285,000	5.00%	1.63%
2034	\$1,350,000	5.00%	1.67%
2035	\$1,420,000	5.00%	1.72%
2036	\$1,490,000	4.00%	2.03%
2037	\$1,550,000	4.00%	2.09%
2038	\$1,610,000	3.00%	2.35%
2039	\$1,660,000	3.00%	2.39%
2040	\$1,710,000	3.00%	2.42%

Payment Schedule for Fiscal Year 2023-2024

Total Payment	Principal	Interest	Remaining Principal
\$1,758,650	\$885,000	\$873,650	\$20,475,000

FIDUCIARY AND SPECIAL FUNDS

<i>General Fund – Fiduciary</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$8,492,379	\$10,251,483	\$21,248,065	\$8,199,378	\$7,791,444
Fees & Other Service Charges	\$385,369	\$363,793	\$370,613	\$330,000	\$360,000
Property Tax Revenues	\$41,033,446	\$42,466,291	\$44,595,684	\$45,344,348	\$47,791,435
All Other Resources	\$3,662,788	\$3,546,545	-\$11,058,343	\$2,279,220	\$3,101,157
Interfund Transfers	\$786,847	\$754,283	\$784,454	\$815,832	\$978,999
Fund Balance	\$0	\$0	\$0	\$108,165,372	\$117,367,877
Total	\$54,360,829	\$57,382,395	\$55,940,473	\$165,134,150	\$177,390,912
EXPENDITURES					
Personnel Services	\$12,200,233	\$0	\$0	\$0	\$0
Materials & Services	\$363,064	\$2,234,498	\$183,357	\$697,200	\$708,300
Debt Service	\$3,280,590	\$1,640,296	\$0	\$0	\$0
Special Payments	\$0	\$0	\$11,633,801	\$0	\$0
Interfund Transfers	\$6,627,305	\$5,654,535	\$8,203,206	\$8,881,196	\$6,228,671
Contingency	\$0	\$0	\$0	\$10,000,000	\$10,000,000
Ending Balance and Reserves	\$0	\$0	\$0	\$97,629,274	\$109,214,669
Total	\$22,471,192	\$9,529,329	\$20,020,364	\$117,207,670	\$126,151,640

<i>Solid Waste Management Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$1,496,722	\$1,663,973	\$1,767,966	\$1,363,400	\$1,458,800
All Other Resources	\$106,953	\$25,656	-\$45,632	\$10,000	\$20,000
Fund Balance	\$0	\$0	\$0	\$5,077,200	\$5,964,300
Total	\$1,603,675	\$1,689,629	\$1,722,334	\$6,450,600	\$7,443,100
EXPENDITURES					
Materials & Services	\$21,014	\$18,586	\$18,636	\$140,382	\$144,832
Interfund Transfers	\$1,008,622	\$1,020,290	\$1,070,617	\$1,137,941	\$1,301,908
Ending Balance and Reserves	\$0	\$0	\$0	\$5,172,277	\$5,996,360
Total	\$1,029,636	\$1,038,876	\$1,089,253	\$6,450,600	\$7,443,100



FIDUCIARY AND SPECIAL FUNDS

<i>Title III/PL 114-10</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
All Other Resources	\$386	\$0	\$0	\$0	\$0
Total	\$386	\$0	\$0	\$0	\$0
EXPENDITURES					
Materials & Services	\$130,161	\$0	\$10,000	\$0	\$0
Total	\$130,161	\$0	\$10,000	\$0	\$0

<i>Title III/PL 115-141</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$382,049	\$347,164	\$425,518	\$0	\$0
All Other Resources	\$24,332	\$5,932	-\$10,892	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$466,536	\$305,000
Total	\$406,381	\$353,096	\$414,626	\$466,536	\$305,000
EXPENDITURES					
Materials & Services	\$100,785	\$112,812	\$168,460	\$466,536	\$305,000
Total	\$100,785	\$112,812	\$168,460	\$466,536	\$305,000

<i>Title III/PL 116-94</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$0	\$350,000	\$430,000
All Other Resources	\$0	\$0	\$0	\$0	\$23,098
Fund Balance	\$0	\$0	\$0	\$735,143	\$1,200,000
Total	\$0	\$0	\$0	\$1,085,143	\$1,653,098
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$1,085,143	\$1,653,098
Total	\$0	\$0	\$0	\$1,085,143	\$1,653,098



FIDUCIARY AND SPECIAL FUNDS

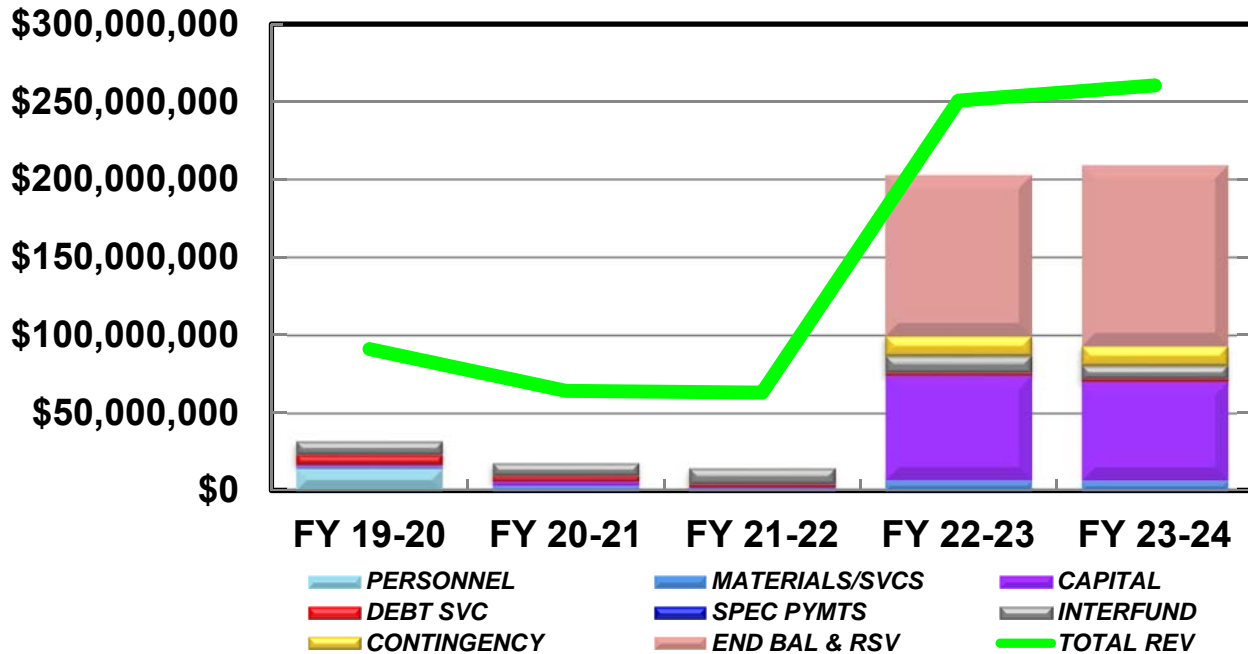
<i>Video Lottery Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,057,856	\$1,546,265	\$1,307,688	\$1,400,000	\$1,400,000
All Other Resources	\$14,702	\$3,980	-\$5,654	\$14,000	\$24,000
Total	\$1,072,558	\$1,550,245	\$1,302,034	\$1,414,000	\$1,424,000
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$370,719	\$380,719
Interfund Transfers	\$939,726	\$1,546,094	\$1,044,094	\$1,043,281	\$1,043,281
Total	\$939,726	\$1,546,094	\$1,044,094	\$1,414,000	\$1,424,000

<i>White City Capital Projects Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
All Other Resources	\$39,080	\$8,462	-\$12,845	\$14,300	\$20,000
Fund Balance	\$0	\$0	\$0	\$1,430,000	\$1,440,000
Total	\$39,080	\$8,462	-\$12,845	\$1,444,300	\$1,460,000
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$1,444,300	\$1,460,000
Total	\$0	\$0	\$0	\$1,444,300	\$1,460,000



FIDUCIARY AND SPECIAL FUNDS

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$10,650,707	\$12,708,174	\$24,606,313	\$10,561,378	\$10,171,444
FEES/SVC CHGS	\$1,882,091	\$2,027,766	\$2,138,579	\$1,693,400	\$1,818,800
PROPERTY TAX	\$43,407,453	\$44,309,807	\$46,391,006	\$47,107,198	\$49,607,713
BONDS/OTHER	\$28,126,742	\$0	\$0	\$0	\$0
ALL OTHER	\$4,302,412	\$3,815,191	-\$11,407,416	\$2,637,517	\$3,588,423
INTERFUND	\$2,563,031	\$1,268,408	\$1,229,454	\$1,595,832	\$1,378,999
FUND BALANCE	\$0	\$0	\$0	\$187,221,274	\$194,046,994
TOTAL REV	\$90,932,436	\$64,129,346	\$62,957,936	\$250,816,599	\$260,612,373
PERSONNEL	\$14,149,592	\$0	\$0	\$0	\$0
MATERIALS/SVCS	\$1,483,844	\$3,219,000	\$1,504,855	\$6,733,730	\$6,508,117
CAPITAL	\$1,169,407	\$2,867,085	\$866,248	\$67,193,960	\$63,591,943
DEBT SVC	\$6,312,614	\$3,399,761	\$1,760,645	\$1,762,850	\$1,758,650
SPEC PYMTS	\$326,610	\$297,159	\$11,997,277	\$400,000	\$400,000
INTERFUND	\$8,637,228	\$8,220,919	\$10,317,917	\$11,062,418	\$8,573,860
CONTINGENCY	\$0	\$0	\$0	\$12,500,000	\$12,500,000
END BAL & RSV	\$0	\$0	\$0	\$103,237,161	\$116,040,531
TOTAL EXP	\$32,079,295	\$18,003,924	\$26,446,942	\$202,890,119	\$209,373,101
FTEs	0.00	0.00	0.00	0.00	0.00

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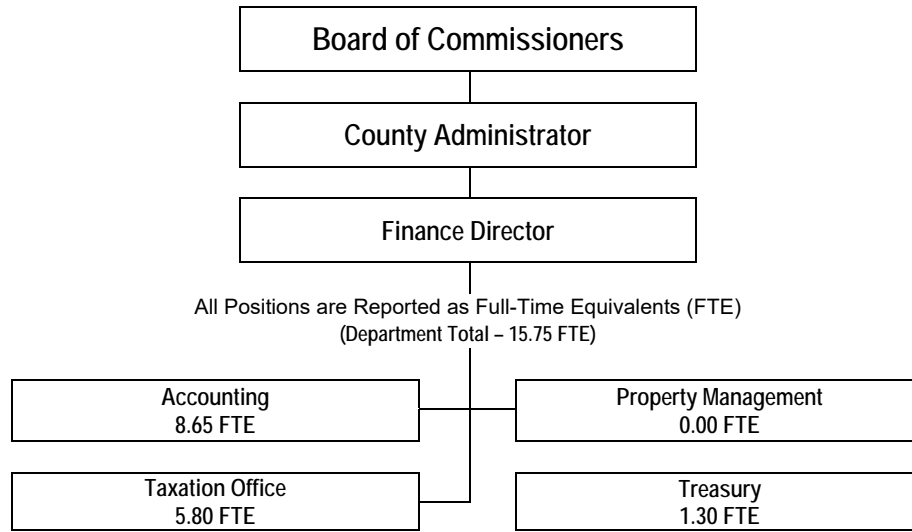
FINANCE



**Shannon Bell, Finance Director,
Treasurer, Tax Collector**
taxation@jacksoncounty.org
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10 South Oakdale Avenue
Medford OR 97501
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Organization Chart



Department Overview: The Finance Department provides support, control, and income generation (investment income) services to the organization. The Department also provides revenue collection services to all County taxing districts, and property tax assistance and support services to the public. The Department is comprised of three Programs:

- ◆ **Accounting** is responsible for providing a flexible, timely management information system that allows easy access to financial data critical to decision making, while maintaining necessary internal controls and encouraging competitive and effective procurement practices in a decentralized environment.
- ◆ **Property Management** is responsible for the County's real property assets, including the granting of easements, negotiation of leases, and auctioning properties deemed to be surplus. *During fiscal year 2022-2023, responsibility for this Program was transferred to County Administration, under the Facility Maintenance Program. Although no longer used for budgeting purposes, the revenue, expenditure, and FTE position history of this Program resides within the Finance Department.*
- ◆ **Taxation Office** is responsible for the timely and efficient collection of property taxes on behalf of the taxing districts and the citizens of Jackson County, as well as managing properties acquired as a result of foreclosure due to an owner's failure to pay property taxes.
- ◆ **Treasury** manages the County's funds for maximum return while meeting liquidity requirements, protecting investment principal, and adhering to statutory and policy restrictions and requirements. In addition, the Treasury Program receives County funds, disburses tax revenue to all taxing entities, provides debt service administration for the County, and maintains an investment pool for all funds.

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Department Objectives for Fiscal Year 2023-2024

- Process tax payments in a cost-effective manner by using best practices and technology.
- Improve collection processes and procedures for delinquent taxes.
- Formalize processes and procedures for foreclosed property management to enhance efficiency and transparency to the public.
- Transition the management of County-owned rental properties to the Facility Maintenance Program under County Administration.

Department Accomplishments for Prior Year

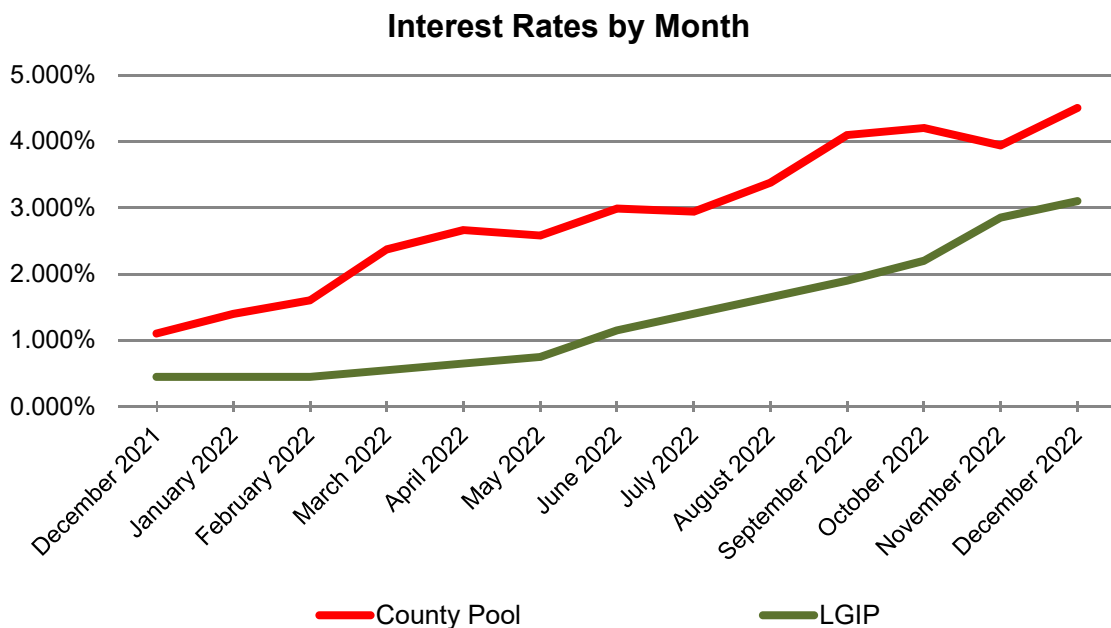
- Received the Government Finance Officers Association (GFOA) Triple Crown Award for reporting excellence for the Annual Comprehensive Financial Report and the Popular Annual Financial Report.
- Increased emphasis on electronic payments improved countywide accounts payable efficiency and associated cost-cutting program rebates.

Significant Issues in the Year Ahead

The overall emphasis for this year will be the continued focus on implementing best practices to maximize the efficiency and transparent reporting of the Department.

Department Benchmark

The Treasury benchmark is based on a range rather than a specific point or target. Realizing that any investment portfolio benchmark tends to be valid only over a complete market cycle, which runs for a number of years, the benchmark is shown over time. As shown in the line graph below, the Department's benchmark reflects investment portfolio performance as measured against the Local Government Investment Pool (LGIP).



FINANCE

Goals and Measures

Supporting the achievement of County Strategic Plan Goal 6: Ensure professional level, collection and accounting for property tax using the most efficient processes and procedures.

Performance Measure 1: Increase efficiencies of processing tax documents.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Total November tax documents scanned per FTE	41,659	53,040*	45,774*	37,660	35,000

*Klamath County was only processed during fiscal year 2020-2021 and fiscal year 2021-2022.

The Jackson County Taxation Office has leveraged its efficiencies in tax payment processing to other Oregon counties (Curry, Douglas, and Klamath). The Department must provide accurate and efficient service to these customers without any negative impacts to the taxpayers of Jackson County.

Performance Measure 2: Distribution of tax funds to the districts within five days of collection period.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average number of days between collection and distribution to the districts	8.3	4.5	4.0	4.0	4.0

By statute, funds collected in the unsegregated tax account are to be distributed within 10 days of the close of the collection period. Taxing districts rely on this revenue to provide services to the public, so it is beneficial to distribute these funds as timely as possible.

Performance Measure 3: Increase tax accounts paid through electronic technology.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Percentage of Jackson County tax payments processed using automation	90.16%	92.29%	93.00%	93.00%	94.00%

Processing tax payments through electronic technology such as check remittance software, credit card payments, EChecks, electronic BillPay, and wire payments increases accuracy and efficiency, allowing taxpayer accounts to be credited on the same day the payment is processed.

Staffing Changes

During fiscal year 2022-2023, a reorganization within the County Administration and Finance Departments resulted in the reclassification of certain positions; the Finance Director was reclassified as a Senior Deputy County Administrator and 0.50 FTE of this position was moved to the County Administration Department; and Board Order No. 196-22 authorized a 1.00 FTE Business Analyst position. For fiscal year 2023-2024, the 1.10 FTE positions in



FINANCE

the Property Management Program have been consolidated under the Taxation Office Program, and the Taxation Office Program has reduced its expected positions by a net of 0.30 FTE to match existing staffing levels. Overall, the Finance Department's budgeted FTE positions increased by 0.20 FTE between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.

Financial Condition

The Finance Department receives 47 percent of its funding from interfund charges to County departments, including those that receive General Fund support; 20 percent from fees and service charges; 5 percent from purchasing card rebates; 6 percent from the State's County Assessment Function Funding Assistance (CAFFA) grant; 1 percent from Taxation services provided to other counties; and the remaining 21 percent from the County's General Fund.

Financial by Program

<i>Accounting</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$131,054	\$150,412	\$164,058	\$115,000	\$115,120
Fees & Other Service Charges	\$5	\$6	\$0	\$0	\$0
All Other Resources	\$0	\$117	\$210	\$0	\$0
Interfund Transfers	\$697,377	\$715,631	\$714,593	\$817,681	\$984,609
Total	\$828,436	\$866,166	\$878,861	\$932,681	\$1,099,729
EXPENDITURES					
Personnel Services	\$708,398	\$769,329	\$814,003	\$865,455	\$1,016,926
Materials & Services	\$80,054	\$74,052	\$62,741	\$67,226	\$82,803
Total	\$788,452	\$843,381	\$876,744	\$932,681	\$1,099,729
Full-Time Equivalent	11.24	8.25	8.68	8.20	8.65

<i>Property Management</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$580,998	\$605,716	\$723,826	\$591,610	\$0
All Other Resources	\$0	\$248	\$0	\$0	\$0
Total	\$580,998	\$605,964	\$723,826	\$591,610	\$0
EXPENDITURES					
Personnel Services	\$106,809	\$121,761	\$123,440	\$132,490	\$0
Materials & Services	\$309,008	\$310,486	\$314,436	\$381,209	\$0
Total	\$415,817	\$432,247	\$437,876	\$513,699	\$0
Full-Time Equivalent	1.10	1.28	1.19	1.10	0.00



FINANCE

During fiscal year 2022-2023, responsibility for the Property Management Program was transferred to County Administration, under the Facility Maintenance Program. Although no longer used for budgeting purposes, the revenue, expenditure, and FTE position history of this Program resides within the Finance Department.

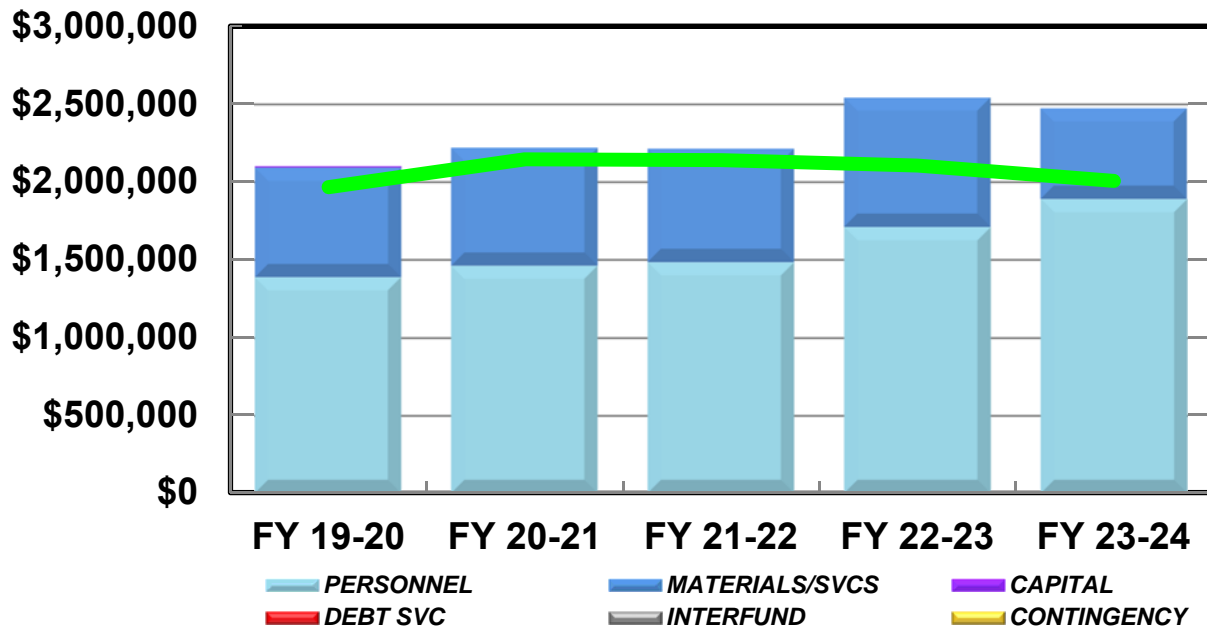
Taxation Office	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$145,621	\$174,484	\$152,174	\$143,400	\$147,900
Fees & Other Service Charges	\$198,400	\$238,382	\$159,911	\$199,825	\$482,378
All Other Resources	\$2,335	\$0	\$7,653	\$1,200	\$1,060
Interfund Transfers	\$1,880	\$0	\$0	\$0	\$0
Total	\$348,236	\$412,866	\$319,738	\$344,425	\$631,338
EXPENDITURES					
Personnel Services	\$415,915	\$384,223	\$376,139	\$536,237	\$684,436
Materials & Services	\$282,523	\$318,579	\$274,156	\$325,031	\$413,463
Capital Outlay	\$8,798	\$0	\$0	\$0	\$0
Total	\$707,236	\$702,802	\$650,295	\$861,268	\$1,097,899
Full-Time Equivalent	1.91	4.58	4.53	4.90	5.80

Treasury	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,949	\$76,068	\$47,636	\$4,400	\$3,170
Fees & Other Service Charges	\$3,144	\$994	\$4,283	\$5,000	\$4,000
All Other Resources	\$10,303	-\$78	\$0	\$0	\$0
Interfund Transfers	\$192,169	\$181,860	\$164,665	\$225,877	\$267,229
Total	\$207,565	\$258,844	\$216,584	\$235,277	\$274,399
EXPENDITURES					
Personnel Services	\$155,368	\$185,614	\$170,103	\$175,646	\$188,243
Materials & Services	\$33,659	\$54,984	\$78,442	\$59,631	\$86,156
Total	\$189,027	\$240,598	\$248,545	\$235,277	\$274,399
Full-Time Equivalent	2.25	1.44	1.16	1.35	1.30



FINANCE

REVENUE AND EXPENDITURE OVERVIEW

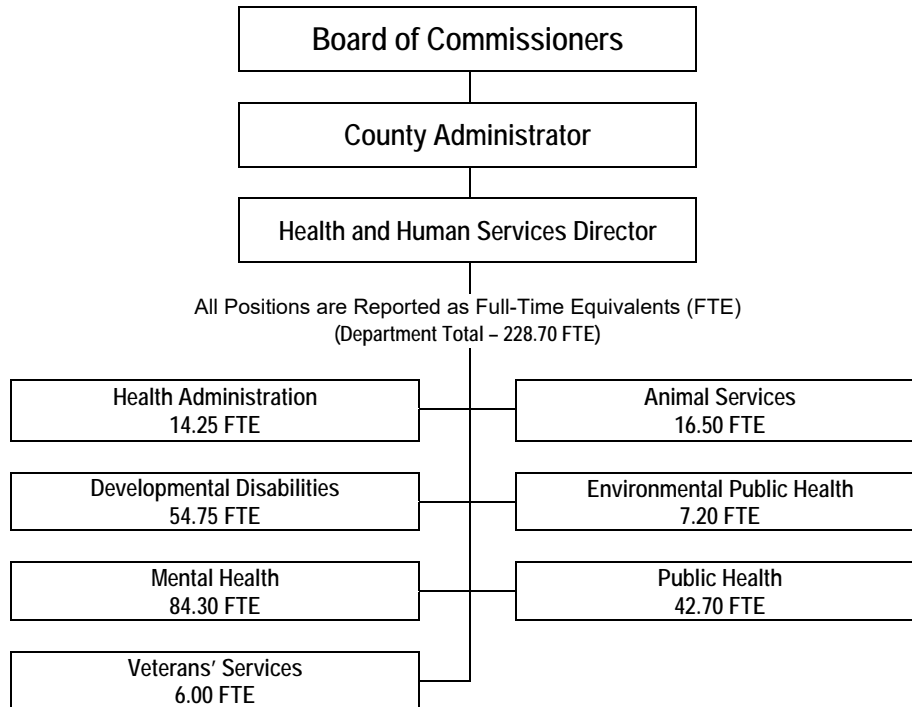


	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$278,624	\$400,965	\$363,868	\$262,800	\$266,190
FEES/SVC CHGS	\$782,547	\$845,098	\$888,020	\$796,435	\$486,378
ALL OTHER	\$12,638	\$287	\$7,863	\$1,200	\$1,060
INTERFUND	\$891,426	\$897,491	\$879,258	\$1,043,558	\$1,251,838
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,965,235	\$2,143,841	\$2,139,009	\$2,103,993	\$2,005,466
PERSONNEL	\$1,386,491	\$1,460,928	\$1,483,685	\$1,709,828	\$1,889,605
MATERIALS/SVCS	\$705,244	\$758,102	\$729,775	\$833,097	\$582,422
CAPITAL	\$8,798	\$0	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$2,100,533	\$2,219,030	\$2,213,460	\$2,542,925	\$2,472,027
FTEs	16.50	15.55	15.55	15.55	15.75

HEALTH AND HUMAN SERVICES



Organization Chart



Department Overview: Protect and promote the health of Jackson County citizens. The Department is comprised of seven Programs:

- ◆ **Health Administration** provides direction and administrative support, including budgeting, compliance, contracts, personnel, and planning for all Health and Human Services' programs while maintaining collaborative relationships with other agencies who serve the same population.
- ◆ **Animal Services** protects human and animal health and safety, increases responsible pet ownership, returns stray domestic animals to owners, or finds new homes for animals determined to be adoptable. The Program also strives to reduce the number of unwanted pets through education and enforcement of animal control ordinances and welfare standards.
- ◆ **Developmental Disabilities** provides specialized case management to eligible individuals who experience intellectual and developmental disabilities. Program responsibilities include the provision of child and adult eligibility; adult abuse investigations and protective services; licensing and monitoring of foster homes; child case management of family support, and Oregon K Plan services under the Affordable Care Act; and adult case management for individuals living independently with K Plan services or in foster/group homes.

HEALTH AND HUMAN SERVICES

- ◆ **Environmental Public Health** ensures the health and safety of the community through education and enforcement of public health regulations pertaining to food, pool, and lodging facilities; public drinking water systems; and wood stoves and open burning.
- ◆ **Mental Health Program** provides services and system coordination as mandated by the Local Mental Health Authority (LMHA), the Oregon Health Authority (OHA), and per Oregon Administrative Rules (OAR). The Program provides 24/7/365 crisis intervention and stabilization to all Jackson County residents. The Program also coordinates mental health services with the justice system and for those entering or transitioning from the Oregon State Hospital or residential care. In addition, the Program also provides specialized mental health treatment for eligible adults, youth, and children.
- ◆ **Public Health** carries out those programs as mandated by law and the OHA through an intergovernmental agreement. In addition to the mandated services, other services are also provided as resources allow. Per OAR 333-014-0550 “(1) The following are activities that Oregon law specifically requires a local public health authority to perform: (a) Accepting reports of reportable disease, disease outbreak or epidemics and investigating reportable diseases, disease outbreaks, or epidemics under ORS 433.004 and 433.006. (b) Issuing or petitioning for isolation and quarantine orders under ORS 433.121 to 433.142 as necessary to protect the public’s health. (c) Review of immunization records and issuing exclusion orders under ORS 433.267. (d) Making immunizations available under ORS 433.269. (e) Duties and activities related to enforcing the Indoor Clean Air Act under ORS 433.875, if delegated by the Authority. (f) Ensuring access to family planning and birth control services under ORS 435.205. (g) Licensure of tourist accommodations, including hostels, picnic parks, recreation parks and organizational camps under ORS 446.310 to 446.350, if delegated by the Authority. (h) Licensure of pools and spas under ORS 448.005 to 448.100, if delegated by the Authority. (i) Restaurant licensure, including commissaries, mobile units, vending machines and bed and breakfasts under ORS 624.310 to 624.430, if delegated by the Authority. (j) Regulation of public water systems under ORS 448.115 to 448.285, if delegated by the Authority. (k) Enforcement of public health laws under ORS 431.150. (l) The duties specified in ORS 431.413.” Note: duties under ORS 431.413 include modernization assessments and plans, coordinating with coordinated care organizations and Early Learning Hubs, and civil penalties and enforcement.
- ◆ **Veterans’ Services** assists veterans, their children, and surviving widows with obtaining benefits from the Federal government.

Department Objectives for Fiscal Year 2023-2024

- Provide timely access to developmental disabilities services for children and adults who are eligible.
- Ensure the health and safety of the community through education and enforcement of public health regulations pertaining to food, pool, and lodging facilities; public drinking water systems; and wood stoves and open burning.
- Return to 100 percent of inspections of all licensed public food service facilities in Jackson County after a decline in the three prior years due to the COVID pandemic.
- Provide 24/7 crisis services, including community based mobile response, for Jackson County residents who are experiencing a mental health crisis. In addition, coordinate mental health care for Jackson County residents in transition from acute and residential care, and medically necessary mental treatment services to eligible people with mental health challenges.
- Reduce and control communicable disease in Jackson County.
- Improve the health of the community through collaboration in community planning efforts.
- Educate, promote, and coordinate effective community-based prevention strategies, and collaborate with the community and stakeholders to prevent and to reduce the rate of chronic and acute health conditions and improve the overall health of individuals.
- Complete 80 percent of investigations of communicable diseases and outbreaks reported to Jackson County Local Public Health, pursuant to OAR, by interviewing cases that require an interview.
- Increase dog licenses sold by 10 percent by implementing new strategies for compliance.



HEALTH AND HUMAN SERVICES

- Complete 90 percent of eligibility determinations/re-determinations within 90 days in the Developmental Disabilities Program.
- Increase interviews conducted with veterans and their families by 5 percent.
- Screen all reports and conduct investigations of abuse of adults with mental illness 100 percent within statutory time requirements.

Department Accomplishments for Prior Year

- Developmental Disabilities was able to hire additional Case Managers. For the first time ever, the Program now has an average caseload size less than 50 served individuals per Case Manager. While the goal is to get an average well below 40, staff is now better situated to provide more time and attention to children and adults with developmental disabilities and maximize person-centered planning services.
- In June 2022, Jackson County was awarded \$954,800 in grant funds through Senate Bill 5561 to help Jackson County residents who experienced domestic well challenges resulting from the Governor's 2021 declared drought. Environmental Public Health (EPH) was tasked, in conjunction with the Watermaster's Office, to come up with a program to financial reimburse Jackson County residents with domestic well issues. Examples of assistance included, but not limited to, monies toward new well construction, deepening or reconstruction of domestic wells, installation of water holding tanks, and treatment systems for domestic wells. The program was very successful and received many applications; approximately 174 Jackson County residents with domestic well water issues received assistance through these dollars.
- Mental Health expanded the hours of a two-person Mobile Response Team by adapting staffing models and a pilot program paring a mental health professional with emergency medical personnel from the Mercy Flights Mobile Integrated Healthcare Program.
- Public Health has continued to interview COVID cases and investigate outbreaks while collaborating with community partners, including the medical community, schools, businesses, and congregate living settings.

Significant Issues in the Year Ahead

Workforce shortages across the Department will continue to be a challenge. There continues to be a number of vacancies in various positions throughout Health and Human Services (HHS). Although some positions have been somewhat difficult to fill historically, many more have become challenging to fill since the increase in need for services, and the burn out factor for health care providers in general. HHS will need to be strategic and creative in the ways in which employees are recruited, hired, and retained as the job market in other professions and other agencies in the community is great.

Recent events, have called the reputation of Jackson County Animal Services and the services it provides at the shelter into question. There have been concerted efforts to try and understand the financial need to sustain the cost of services at the Shelter, in anticipation of looking forward to the construction of a new facility. As these efforts have progressed, there have been challenges identified in relation to risk and liability, which has created some friction between the County and their longtime partnership with the Friends of the Animal Shelter (FOTAS). The shelter continues to be at high level of capacity, as has been the case since COVID and the wildfires that swept through the County in 2020. The majority of the animals at the Shelter are large breed animals, and the number of animals at the Shelter has remained around 100 for the past year. There is a decrease in availability among local veterinarians to provide spay and neutering services to the animals at the Shelter, which has contributed to the over population and ability to move animals towards adoption. Looking forward, Animal Services continues to face several challenges: 1) finding a more efficient way to deliver current services that is financially sustainable; 2) maintaining adequate staffing; 3) improving an aging Shelter facility; and 4) identifying labor options to address a decrease in the number of trustees provided by Community Justice. In addition, the Shelter faces a new challenge in identifying ways to expand the capability to obtain veterinary care and spay and neuter services in order to keep up with the increased interest in adoption, and to aid in controlling animal populations.



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The Oregon Office of Developmental Disabilities Services (ODDS) continued to see statewide growth due to the Oregon K Plan, a State Medicaid plan option authorized under the Affordable Care Act. It had been anticipated that this growth would level off in 2017 or 2018, but the growth continues. The K Plan's impact over eight years has resulted in the Developmental Disabilities Program growing from 16 employees in 2014 to 54 current employees. Competitiveness in human services case management systems will make it a challenge to fill the continued vacancies; it has been almost two years of having 8.00 to 10.00 full-time equivalent (FTE) unfilled Case Manager positions in the Program. The total number of Intellectual and Developmental Disabilities (I/DD) individuals receiving case management in Jackson County (including those in brokerage services) stands at 1,627. The Developmental Disabilities Program case management stands at 1,236 individuals, while 391 adults receive case management through the local brokerage. Eligibility of children continues to be the main driver in the Program's growth, but there has also been an increase in young adults (18 to 25 years old) over the past five years.

In 2022, the EPH Program was still short-staffed during most of the year. EPH was approved for an additional 1.00 FTE position in last 2022; it has been challenging to find a qualified candidate. In 2022, EPH stopped prioritizing certain sectors of the licensing inspection program, which was being done during the COVID pandemic, and the Program is back into all facilities required to be inspected. There were some facilities that had not been inspected since pre-pandemic. Staff are still working through some issues with new inspection software that was released over a year ago by OHA but, after the kinks are worked out, it should make office work and inspections much more efficient. EPH strives to be back to 100 percent facility inspection compliance numbers for 2023.

Jackson County Mental Health (JCMH) has adjusted service delivery to assure clients and community members are served in-person in the clinic or in the community or via telehealth, depending on their preference and clinical needs. Through contracts with the OHA and the local coordinated care organizations, JCMH will continue to offer these services, as those resources allow, for the populations identified in those contracts. Two areas of focus will be: 1) coordination of care and transitions from acute and residential care for individuals determined by the Court to be unable to aid and assist in their defense when charged with a crime; and 2) further expansion of the OHS defined two-person mobile response for community-based crisis intervention.

Jackson County continues to see a significant rise in overdose deaths, compared to other parts of the State and of the Country. As part of national and State settlements on opioids, Jackson County has received additional funding to use towards the mitigation of risk and the number of overdose deaths in the County. These dollars will be used to fund a much needed Substance Use Disorder (SUD) Program Coordinator position that will work within HHS to develop and distribute the dollars towards these efforts. In addition, the dollars will be used to fund various contracts and grants with community partners such as hospitals, local providers, and awareness campaigns.

The COVID pandemic is unpredictable and, while cases are waning, it is unknown what activities and responses will be required from Jackson County Public Health (JCPH). Nor is it known if additional COVID funding will be provided heading into the new fiscal year. As COVID subsides, JCPH will focus on resuming its core functions for the community. HHS has been dedicating significant resources to COVID since February 2020. This includes case investigation, contact tracing, coordinating vaccinations, and working with community-based organizations, community healthcare providers, and other partners to reduce the spread of COVID in Jackson County.

Public health in Oregon is on the path to modernization. In July 2015, the Oregon legislature passed House Bill 3100 which sets forth a plan to modernize Oregon's public health system so that it can more proactively meet the needs of Oregonians. In 2016, State and local public health authorities completed an assessment of the existing public health system, as required under House Bill 3100, to assess the gap between the existing public health system and the modern public health requirements. The assessment revealed gaps between the current public health system and a fully modernized system. At the end of 2017, JCPH was successful in getting Public Health Modernization grant funds from OHA to work with Klamath County, Southern Oregon Health Equity Coalition, and community partners to respond to and prevent sexually transmitted infections and Hepatitis C, while focusing on reducing health disparities. The work also involved promoting the human papillomavirus (HPV) vaccine as an asset in cancer prevention. Grant funds were also received in October 2019 for Public Health Modernization through July 2021. This funding and associated staffing was shifted to provide COVID response in February 2020.



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Modernization funding is being provided to local public health departments in fiscal year 2022-2023, and there is anticipation of additional Modernization funding in the 2023-2025 biennium.

The Veterans' Services Program intends to continue to grow its Veteran clients through the use of telephonic, in-home interviews, office appointments, and outreach. Staff is looking to progressively increase the outreach footprint and have a presence throughout the County to better support Veterans and their family members.

Department Benchmark

Provide comprehensive community systems planning, coupled with the provision of direct services, where contracts from Coordinated Care Organizations and/or the State of Oregon apply for residents of Jackson County.

Goals and Measures

Supporting the achievement of County Strategic Plan Goal 1: Protect and promote the health of Jackson County citizens.

***Performance Measure 1:** Complete an assessment of support needs and implement a plan for meeting those needs, for 90 percent of clients that are enrolled in case management, within 60 days of eligibility.*

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Medicaid-funded service plans started within 60 days of eligibility	84.21%	85.00%	86.36%	87.00%	90.00%

The Developmental Disabilities Program is the I/DD case management entity for children and the majority of adults in Jackson County. Per the OARs and the Centers for Medicare and Medicaid Services' (CMS) expectations, the Developmental Disabilities Program must "assess and plan" within the first 60 days of eligibility/assignment to case management. This is accomplished when a Case Manager prepares either a low service Annual Plan or the individual participates in an Oregon Needs Assessment (ONA), which is administered only by ONA trained assessors. The results of the ONA are then used to identify all disability-related supports for the Individual Support Plan. Once these two documents are complete, the child or adult can choose from a variety of daily service options: K Plan/in home supports, foster care, group home care, or supported living (adults only). These assessments and plans must be reviewed annually and altered as needed in order to assure continuation of any services.

***Performance Measure 2:** Complete 95 percent of initial eligibility determinations for services within State-mandated timelines. Ensure that 95 percent of all age-specific redeterminations of eligibility are completed as required.*

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Eligibility determinations/re-determinations completed within 90 days	91.35%	93.00%	76.00%	90.00%	90.00%

I/DD case management services are an entitlement for all children and adults who meet eligibility criteria. A final and complete application packet is required by OARs within 90 days of the intake, and a final determination is due within 10 days of a complete application. During fiscal year 2021-2022, the Developmental Disabilities Program lost over 20 years of Eligibility Specialist experience and, per the data, this led to a significant decrease in achieving



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the Program's Outcome. As all three new Eligibility Specialists have been hired within the past year, it is anticipated that the Program will see a return to 90 percent, plus, for this Outcome over the next year or two.

Performance Measure 3: Conduct inspections and provide consultations for public food service facilities, pools and spas, tourist facilities (hotels/motels, recreational vehicle parks, organizational camps), drinking water systems, and childcare centers.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Annual inspections completed	934	748	1,944	2,400	2,500

Note: data is based on calendar years 2020, 2021, 2022, 2023, and 2024.

The numbers for 2020 and 2021 reflect COVID pandemic effects. During these years, the numbers reflect restrictions that were in place preventing inspections from being done, and the loss of staff who were re-directed to support JCPH in their COVID response. The EPH Program was approved for an additional FTE position to improve inspection rates.

Performance Measure 4: Promptly investigate water system alerts.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Percentage of drinking water alerts responded to within timeframe	100%	100%	100%	100%	100%

All drinking water system alerts that came into EPH from OHA were responded to within the appropriate timeframe.

Performance Measure 5: As the Local Mental Health Authority, provide outreach, timely crisis response for both youth and adults, and provide mental health prevention and promotion activities to the citizens of Jackson County.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Outreach encounters	n/a	472	2,726	3,200	3,500
Outreach unduplicated individuals	n/a	19	1,015	1,200	1,200
Crisis encounters	6,239	4,891	4,058	4,200	4,200
Crisis unduplicated individuals	n/a	1,819	1,366	1,450	1,450
Youth crisis encounters	n/a	361	380	350	350



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Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Youth crisis unduplicated individuals	40	70	64	45	50
Individuals trained in suicide prevention	1,350	1,000	537	950	1,000

As the LMHA, JCMH is responsible for the 24/7 coverage and response for mental health emergencies and crisis. Working closely with other community partners, including law enforcement, JCMH tries to be respond to individuals at the right time, in the right place and with the right services needed to deescalate and stabilize the crisis. Formerly called Crisis and Transition Services (CATS), crisis services for youth are now encompassed in JCMH's broader crisis response services, including community-based mobile response.

Performance Measure 6: Investigate reportable communicable diseases, conduct screening and testing when appropriate, and provide information and resources to the health care community and the public.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Communicable disease reports (non-COVID)	1,734	1,528	1,380	1,450	1,500
Percent cases interviewed (non-COVID)*	83.6%	71.8%	67.0%	70.0%	80.0%
COVID cases	117	11,526	35,425	11,630	11,500
Number of communicable disease outbreaks (includes COVID)	26	506	455	225	225
Average number of days to outbreak investigation (excludes COVID)	0.1	2.3	0.1	<1.0	<1.0

*For those diseases that require an interview; excluding sexually transmitted infections (STIs), Human Immunodeficiency Virus (HIV), Hepatitis C, and tuberculosis (TB).

The JCPH Communicable Disease Program identifies and prevents the spread of infectious diseases and other reportable conditions, such as lead poisoning, in order to protect and promote the health and well-being of County residents. This work includes performing disease surveillance activities, collecting and investigating reports of disease, studying risk factors, responding to disease outbreaks in the community, and implementing control and mitigation measures.

Communicable disease investigations and outbreaks can take many days and may involve multiple counties, staff members, public health programs, the OHA, and community organizations/schools. Communication, coordination, and follow-up with local healthcare and community organizations has proven especially helpful in these critical situations. During the past year, the Communicable Disease Program has made great strides in strengthening relationships with these partners which has led to an increase in reporting of outbreaks as well as an increase in cooperation in outbreak response.



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COVID has continued to place an incredible strain on the communicable disease team to meet the demands associated with the large number of COVID cases and outbreaks. It is projected to continue to have a significant impact in the next fiscal year, particularly in the areas of data management and outbreak response.

Staffing Changes

During fiscal year 2022-2023, Board Order No. 108-22 authorized 4.00 FTE positions supported by Modernization funding; and Board Order No. 122-22 authorized 4.00 FTE positions to provide custodial services at the Shelter that has previously been provided by a Community Justice work crew. In addition, Board Order No. 183-22 authorized 14.50 FTE positions in support of the Health Administration, Animal Services, Environmental Public Health, Mental Health, and Public Health Programs. Overall, the Health and Human Services' Department's budgeted FTE positions increased by 22.80 FTE between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.

Financial Condition

The Animal Services Program continues to appreciate the financial donations from individuals and the FOTAS volunteer organization, but they make up only a small portion of the budget. The primary contribution that FOTAS provides to the Shelter is the recruitment and training of more than 400 volunteers and foster providers who support the work of the Shelter by assisting with animal enrichment, adoptions, publicity, outreach, and fundraising. However, it is unrealistic to expect that FOTAS will have the ability to contribute significantly more revenue to the Shelter in the near future. Going forward, multiple strategies will be needed to address the financial needs of the Program, which continues to receive support from outside funding and fees.

The Development Disabilities Program will be funded 100 percent by the State, of which approximately 70 percent is Federal Medicaid match dollars. The Oregon Department of Human Services' final 2021-2023 biennial budget resulted in the current annual contracted amount of \$6,716,698. The next biennial budget (2023-2025) for the State is unknown at this time.

Under EPH, the licensing and inspection program is funded through licensing, inspections, and food handler testing fees. The wood stove and open burning program is funded through a contract with the Oregon Department of Environmental Quality.

The Mental Health Program is primarily funded through fees, charges, and State and Federal funds. The legislature adjusts the State budget, from time to time, in response to revenue forecasts, which affects available State funding.

The majority of Public Health programs are funded with State and/or Federal grants, client fees, and reimbursements from third party payers. In addition, many critical health and safety services, like communicable disease investigation and immunizations, are not fully funded or billable to adequately protect the public.

The Health and Human Services budget receives 5.04 percent of its total funding from the County's General Fund.



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Financial by Program

<i>Health Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$86,443	\$64,001	\$1,224,211	\$207,590	\$730,520
Fees & Other Service Charges	\$688,108	\$2,575,673	\$532,781	\$523,000	\$524,500
All Other Resources	\$357,145	\$80,340	-\$199,666	\$200,000	\$142,990
Interfund Transfers	\$2,255,059	\$2,902,150	\$2,968,073	\$2,824,487	\$2,875,345
Fund Balance	\$0	\$0	\$0	\$25,000,000	\$30,000,000
Total	\$3,386,755	\$5,622,164	\$4,525,399	\$28,755,077	\$34,273,355
EXPENDITURES					
Personnel Services	\$3,676,538	\$791,095	\$643,178	\$659,414	\$792,393
Materials & Services	\$2,182,131	\$2,571,058	\$2,643,436	\$3,045,663	\$5,380,962
Capital Outlay	\$0	\$0	\$10,467	\$0	\$0
Contingency	\$0	\$0	\$0	\$4,000,000	\$4,100,000
Ending Balance and Reserves	\$0	\$0	\$0	\$21,050,000	\$24,000,000
Total	\$5,858,669	\$3,362,153	\$3,297,081	\$28,755,077	\$34,273,355
Full-Time Equivalent	13.38	14.84	16.25	10.30	14.25

<i>Animal Services</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$180,916	\$159,429	\$105,534	\$155,000	\$168,000
Fees & Other Service Charges	\$726,759	\$532,234	\$654,473	\$770,200	\$811,000
All Other Resources	\$9,957	\$5,189	\$8	\$0	\$279,665
Interfund Transfers	\$646,951	\$667,776	\$690,141	\$714,773	\$771,571
Fund Balance	\$0	\$0	\$0	\$0	\$199,263
Total	\$1,564,583	\$1,364,628	\$1,450,156	\$1,639,973	\$2,229,499
EXPENDITURES					
Personnel Services	\$860,754	\$810,585	\$760,921	\$993,660	\$1,486,649
Materials & Services	\$676,379	\$654,409	\$711,771	\$646,313	\$742,850
Capital Outlay	\$0	\$5,125	\$0	\$0	\$0
Total	\$1,537,133	\$1,470,119	\$1,472,692	\$1,639,973	\$2,229,499
Full-Time Equivalent	10.45	10.10	10.69	10.15	16.50



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<i>Developmental Disabilities</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$5,222,335	\$5,411,660	\$6,776,668	\$6,916,548	\$7,167,378
Fees & Other Service Charges	\$1,543	\$1,039	\$924	\$1,000	\$1,500
Total	\$5,223,878	\$5,412,699	\$6,777,592	\$6,917,548	\$7,168,878
EXPENDITURES					
Personnel Services	\$3,269,782	\$3,574,752	\$3,883,574	\$5,590,470	\$5,840,466
Materials & Services	\$917,600	\$1,072,091	\$1,231,906	\$1,327,078	\$1,328,412
Total	\$4,187,382	\$4,646,843	\$5,115,480	\$6,917,548	\$7,168,878
Full-Time Equivalent	41.00	39.79	52.08	53.25	54.75

<i>Environmental Public Health</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$182,636	\$157,536	\$601,533	\$1,059,397	\$224,453
Fees & Other Service Charges	\$1,050,963	\$1,040,609	\$1,133,431	\$1,070,950	\$1,140,550
Total	\$1,233,599	\$1,198,145	\$1,734,964	\$2,130,347	\$1,365,003
EXPENDITURES					
Personnel Services	\$590,060	\$442,774	\$668,439	\$875,775	\$934,734
Materials & Services	\$220,919	\$199,102	\$600,300	\$1,254,572	\$430,269
Total	\$810,979	\$641,876	\$1,268,739	\$2,130,347	\$1,365,003
Full-Time Equivalent	5.95	6.45	8.05	5.20	7.20

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<i>Mental Health</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$10,014,511	\$10,608,541	\$14,068,308	\$12,737,771	\$15,524,419
Fees & Other Service Charges	\$87,475	\$57,118	\$66,283	\$53,500	\$47,000
All Other Resources	\$4,422	\$0	\$24	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$364,797	\$364,797
Total	\$10,106,408	\$10,665,659	\$14,134,615	\$13,156,068	\$15,936,216
EXPENDITURES					
Personnel Services	\$6,648,813	\$6,750,383	\$6,804,169	\$9,339,480	\$10,876,010
Materials & Services	\$3,146,281	\$3,345,548	\$3,185,065	\$3,816,588	\$5,060,206
Capital Outlay	\$63,000	\$10,500	\$0	\$0	\$0
Total	\$9,858,094	\$10,106,431	\$9,989,234	\$13,156,068	\$15,936,216
Full-Time Equivalent	60.88	68.95	74.83	88.15	84.30

<i>Public Health</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$4,820,023	\$8,564,607	\$5,697,989	\$6,850,137	\$6,425,792
Fees & Other Service Charges	\$248,024	\$123,351	\$103,476	\$249,500	\$257,000
All Other Resources	\$10,522	\$0	\$0	\$0	\$0
Interfund Transfers	\$714,596	\$423,132	\$544,508	\$1,279,892	\$1,310,848
Total	\$5,793,165	\$9,111,090	\$6,345,973	\$8,379,529	\$7,993,640
EXPENDITURES					
Personnel Services	\$3,733,535	\$5,542,375	\$4,107,566	\$5,538,255	\$5,984,221
Materials & Services	\$2,059,624	\$3,544,619	\$2,221,335	\$2,841,274	\$2,009,419
Total	\$5,793,159	\$9,086,994	\$6,328,901	\$8,379,529	\$7,993,640
Full-Time Equivalent	33.10	34.72	38.69	32.81	45.70

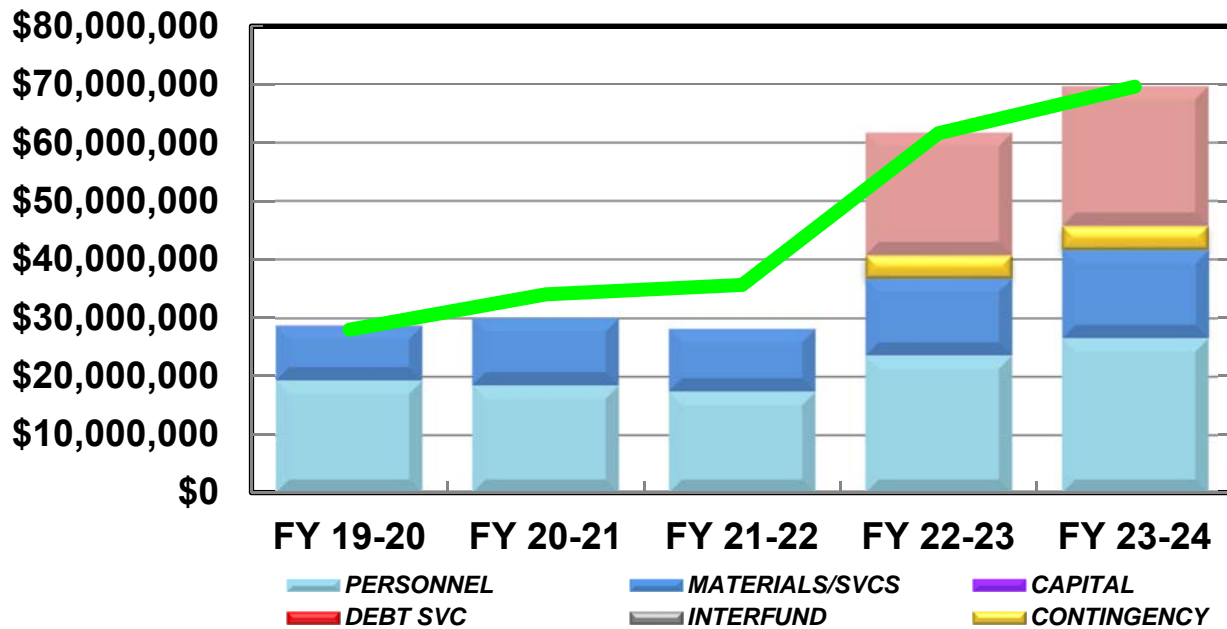


HEALTH AND HUMAN SERVICES

<i>Veterans' Services</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$207,351	\$189,994	\$212,508	\$208,508	\$210,000
Interfund Transfers	\$434,588	\$449,757	\$432,283	\$452,160	\$452,160
Total	\$641,939	\$639,751	\$644,791	\$660,668	\$662,160
EXPENDITURES					
Personnel Services	\$460,930	\$466,158	\$473,366	\$530,423	\$576,024
Materials & Services	\$180,979	\$173,592	\$171,425	\$130,245	\$86,136
Total	\$641,909	\$639,750	\$644,791	\$660,668	\$662,160
Full-Time Equivalent	5.80	5.75	6.21	6.05	6.00

HEALTH AND HUMAN SERVICES

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$20,714,216	\$25,155,769	\$28,686,751	\$28,134,951	\$30,450,562
FEES/SVC CHGS	\$2,802,872	\$4,330,023	\$2,491,368	\$2,668,150	\$2,781,550
ALL OTHER	\$382,046	\$85,528	-\$199,634	\$200,000	\$422,655
INTERFUND	\$4,051,194	\$4,442,814	\$4,635,005	\$5,271,312	\$5,409,924
FUND BALANCE	\$0	\$0	\$0	\$25,364,797	\$30,564,060
TOTAL REV	\$27,950,328	\$34,014,134	\$35,613,490	\$61,639,210	\$69,628,751
PERSONNEL	\$19,240,411	\$18,378,124	\$17,341,212	\$23,527,477	\$26,490,497
MATERIALS/SVCS	\$9,383,913	\$11,560,419	\$10,765,237	\$13,061,733	\$15,038,254
CAPITAL	\$63,000	\$15,625	\$10,467	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$4,000,000	\$4,100,000
END BAL & RSV	\$0	\$0	\$0	\$21,050,000	\$24,000,000
TOTAL EXP	\$28,687,324	\$29,954,168	\$28,116,916	\$61,639,210	\$69,628,751
FTEs	170.55	180.60	206.80	205.90	228.70

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INFORMATION TECHNOLOGY

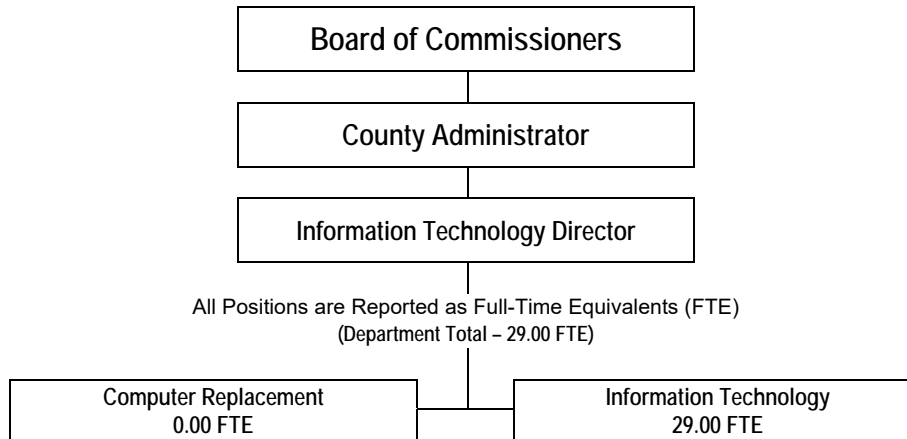


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www.jacksoncounty.org/Departments/Information-Technology/IT-Home

Organization Chart



Department Overview: The Information Technology (IT) Department develops and maintains the computer information systems and communications networks that County employees depend on to serve the community. IT is a partner to County departments, helping them to choose and use technology to meet their goals efficiently and effectively. The Department is comprised of two Programs:

- ◆ **Computer Replacement** maintains productivity through lifecycle management of computer hardware, software, and IT infrastructure assets.
- ◆ **Information Technology** provides computer information and communication systems that County employees depend on to serve the community.

Department Objectives for Fiscal Year 2023-2024

- Improve cybersecurity defenses.
- Optimize software licensing.
- Adopt team-oriented communications tools to enhance/replace current phone system.
- Automate manual processes.

Department Accomplishments for Prior Year

- Replaced core network switches and firewalls to improve speed and security.
- Replaced aging server hardware to maintain system performance.
- Redesigned and upgraded the County's public website to improve accessibility.
- Upgraded the County's financial and human resources system software to improve productivity.
- Implemented a service management system and client portal to streamline internal service delivery.



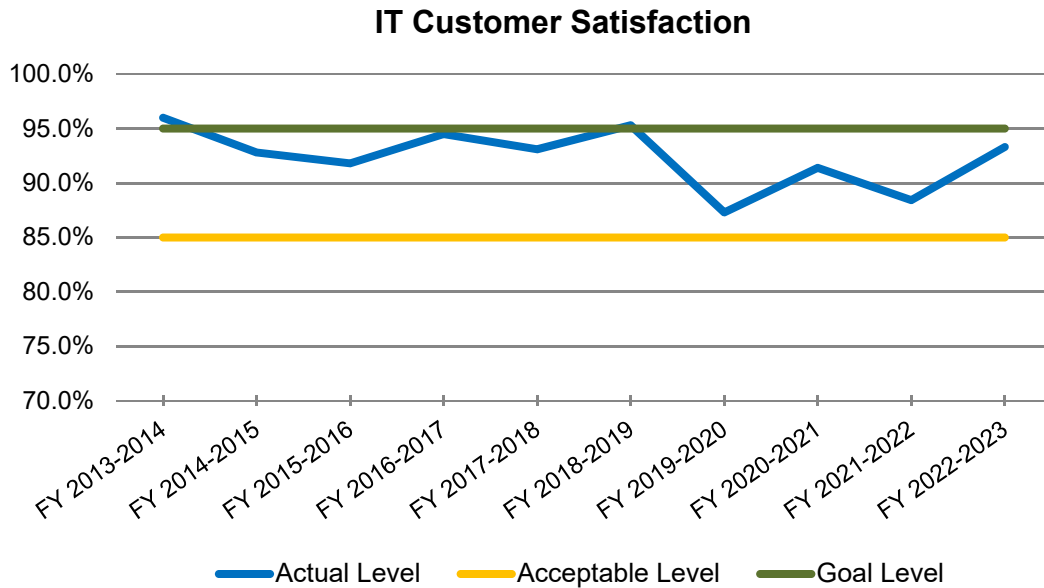
INFORMATION TECHNOLOGY

Significant Issues in the Year Ahead

Due to staff turnover in the current and previous fiscal year, staff training and retention will remain a key priority in fiscal year 2023-2024. In conjunction with a re-evaluation of the County's software licensing strategy, IT will re-imagine the phone system to leverage cloud-based telephony and collaboration tools. Cyber threats are an ever-growing concern and the Department will be investing in new tools to improve security, particularly in the area of access control and detection of threats and vulnerabilities.

Department Benchmark

IT customer satisfaction is measured annually via an online survey sent to all computer users. This benchmark reflects the results of respondents' level of agreement with two statements: "In general, IT does a good job meeting my business needs" and "In general, IT responds quickly to my requests." Customers who indicate they agree with these statements are considered to be satisfied. Those who are neutral or disagree with the statements are considered dissatisfied. Results from the two questions are averaged together to produce this graph.



Goals and Measures

Department Goal: Maintain stable technology expenditures for County programs by providing departments the support and structure for technological upgrades that occur every few years.

Performance Measure 1: Maintain stability in the annual contribution rate for personal computer (PC) hardware replacement costs.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average hardware contribution per PC	\$291	\$237	\$279	\$317	\$319

INFORMATION TECHNOLOGY

***Performance Measure 2:** Replace County computers before they become obsolete. Obsolescence is defined as being unable to operate efficiently in, or lacking capability with, the current County environment, thereby becoming an impediment to staff productivity.*

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Annual average age of installed PC	2.50	2.00	2.00	2.00	2.30

IT's PC hardware lifecycle management goal is to keep the average PC age between two and three years old. The measure is the age of the computers in service.

***Performance Measure 3:** Maintain stability in annual contribution rate for software replacement costs.*

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average software contribution per license	\$49	\$54	\$52	\$57	\$59

Software costs are governed by a State pricing agreement. The cost per license increased by 10 percent in 2021, by 9 percent in 2022, and by 4 percent in 2023.

Department Goal: Provide and maintain shared technology infrastructure, software, and communications to enable employees, partners, and the community to share and access information when and how they need it, while aligning spending with County priorities and industry trends.

***Performance Measure 1:** Align spending with County priorities and industry trends for core services. Core services include: support for the network servers, messaging, data storage and protection, and information security; front-line support for personal computers (PCs), desktop software, and printers; and Department administration.*

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average operations charge per PC	\$2,586	\$2,709	\$2,381	\$2,695	\$3,057

***Performance Measure 2:** Align spending with County priorities and industry trends for software applications used by County staff and the public. Develop, or integrate, and support the wide variety of software applications used by County staff and the public including EnterpriseOne (E1), the County's financial and human resources system.*

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average E1 charge per employee	\$504	\$568	\$522	\$635	\$684



INFORMATION TECHNOLOGY

The expense increased in fiscal year 2022-2023 due to a major system upgrade, and will remain at a higher level to enable an annual upgrade cycle and expanded use of automation tools.

Performance Measure 3: Align spending with County priorities and industry trends for telecommunications (voice systems) while providing efficient and effective telephone voice communications systems and mobile devices to meet each department's operational needs.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average telecom charge per phone port	\$287	\$343	\$504	\$427	\$458

The expense was higher in fiscal year 2021-2022 to set aside funds for a planned phone system upgrade/replacement.

Performance Measure 4: Align spending for web content management with County priorities and industry trends while assisting departments in managing web content to communicate effectively and efficiently with the public, and internally via web portals, social media, and related electronic communications tools. Align spending with County priorities and industry trends.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average web content management charge per PC	\$117	\$167	\$168	\$281	\$206

Web content management costs will decrease after the completion of the fiscal year 2022-2023 project to update the website.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.

Financial Condition

Direct charges recover costs for specialized systems that benefit specific County departments. For example, the document recording software used by the Clerk is not used by other departments, so the Clerk is charged directly for maintenance of that system. Core service charges recover costs for shared services which are used by all County departments such as phones, email, and internet access. Core service charges are allocated proportionately across all departments, based on their usage, on a per unit basis (such as per PC, per employee, or per phone), as appropriate. Because many systems have a minimum maintenance cost regardless of the number of system users, indirect charges tend to increase when the County eliminates staff positions and decrease when the County adds positions.

The Information Technology Department, through the Computer Replacement Program, maintains a balance sufficient to accommodate projected lifecycle replacement expenses for the upcoming year. Contributions toward future IT infrastructure replacements are included in Information Technology Program charges to County departments. These contributions are accumulated in the Computer Replacement Fund until they are needed.



INFORMATION TECHNOLOGY

Approximately 9 percent of the Department's funding is from outside revenue, mainly from the GIS fee charged on recorded land transactions which supports GIS, Property Data Online, and related projects. The remaining 91 percent is from interfund charges to County departments, including those that receive General Fund support.

Financial by Program

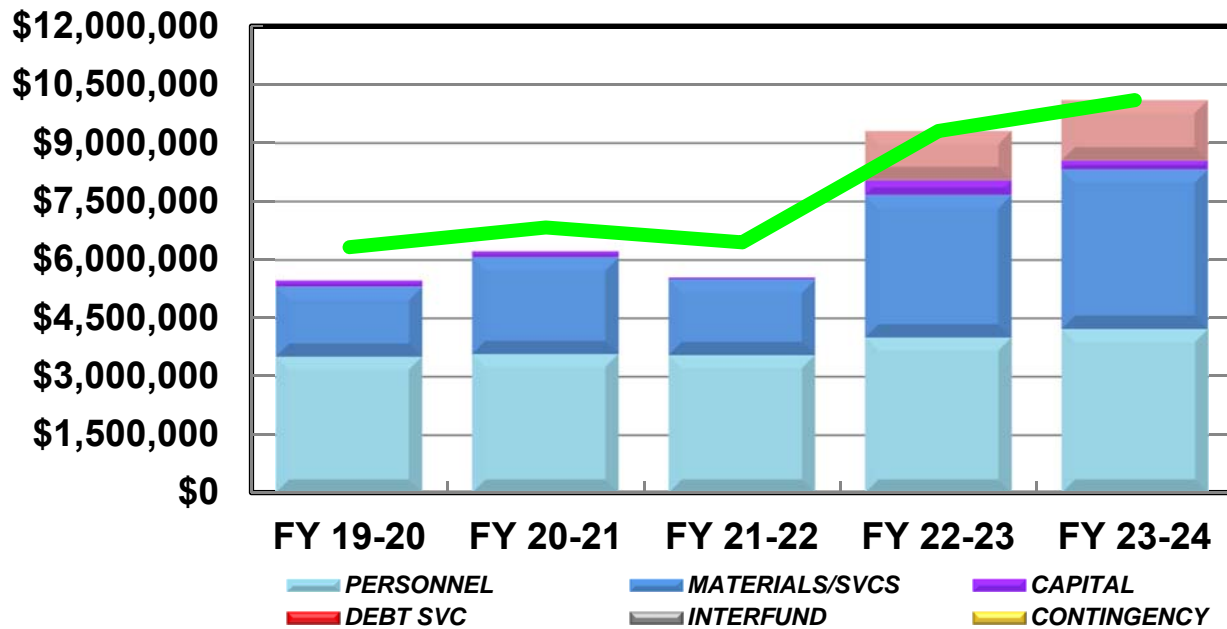
Computer Replacement	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$500	\$915	\$975	\$0	\$0
All Other Resources	\$22,123	\$8,979	-\$17,421	\$4,446	\$81,430
Interfund Transfers	\$817,131	\$1,350,086	\$1,167,192	\$672,596	\$667,241
Fund Balance	\$0	\$0	\$0	\$2,415,229	\$2,718,357
Total	\$839,754	\$1,359,980	\$1,150,746	\$3,092,271	\$3,467,028
EXPENDITURES					
Materials & Services	\$285,861	\$711,831	\$169,416	\$1,533,850	\$1,819,173
Capital Outlay	\$0	\$54,974	\$11,239	\$300,000	\$95,000
Ending Balance and Reserves	\$0	\$0	\$0	\$1,258,421	\$1,552,855
Total	\$285,861	\$766,805	\$180,655	\$3,092,271	\$3,467,028
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

Information Technology	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$224,820	\$146,265	\$30,259	\$20,000	\$30,000
Fees & Other Service Charges	\$459,188	\$600,122	\$477,234	\$477,251	\$517,883
All Other Resources	\$9,500	\$0	\$25	\$0	\$0
Interfund Transfers	\$4,781,009	\$4,717,367	\$4,782,470	\$5,715,716	\$6,084,602
Total	\$5,474,517	\$5,463,754	\$5,289,988	\$6,212,967	\$6,632,485
EXPENDITURES					
Personnel Services	\$3,508,260	\$3,578,589	\$3,547,188	\$4,003,441	\$4,221,071
Materials & Services	\$1,509,952	\$1,770,044	\$1,776,202	\$2,122,526	\$2,273,914
Capital Outlay	\$159,709	\$95,515	\$38,340	\$87,000	\$137,500
Total	\$5,177,921	\$5,444,148	\$5,361,730	\$6,212,967	\$6,632,485
Full-Time Equivalent	30.00	29.00	29.00	29.00	29.00



INFORMATION TECHNOLOGY

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$225,320	\$147,180	\$31,234	\$20,000	\$30,000
FEES/SVC CHGS	\$459,188	\$600,122	\$477,234	\$477,251	\$517,883
ALL OTHER REV	\$31,623	\$8,979	-\$17,396	\$4,446	\$81,430
INTERFUND	\$5,598,140	\$6,067,453	\$5,949,662	\$6,388,312	\$6,751,843
FUND BALANCE	\$0	\$0	\$0	\$2,415,229	\$2,718,357
TOTAL REV	\$6,314,271	\$6,823,734	\$6,440,734	\$9,305,238	\$10,099,513
PERSONNEL	\$3,508,259	\$3,578,589	\$3,547,187	\$4,003,441	\$4,221,071
MATERIALS/SVCS	\$1,795,814	\$2,481,875	\$1,945,618	\$3,656,376	\$4,093,087
CAPITAL	\$159,709	\$150,490	\$49,579	\$387,000	\$232,500
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$1,258,421	\$1,552,855
TOTAL EXP	\$5,463,782	\$6,210,954	\$5,542,384	\$9,305,238	\$10,099,513
FTEs	30.00	29.00	29.00	29.00	29.00

JUSTICE COURT DISTRICT



Damian Idiart, Judge

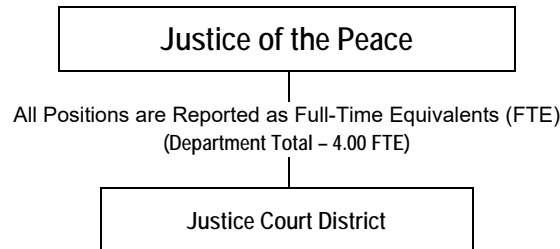
justicecourt@jacksoncounty.org

www.jacksoncountyor.org/Departments/Justice-Court/Home

4173 Hamrick Road
Central Point OR 97502

541-774-1286

Organization Chart



Department Overview: The Justice Court District provides the citizens of Jackson County with judicial services for State and County violations in accordance with Oregon Revised Statutes (ORS). Pursuant to ORS 51.210, the Justice of the Peace for this Court is an elected position. The Department is comprised of one Program:

- ♦ **Justice Court District** operates the Court's facilities to serve the public needs within jurisdictional limitations as authorized by ORS in a cost-effective manner; efficiently and fairly processes filings from all law enforcement agencies within Jackson County; and educates citizens regarding traffic, boating, and the Oregon Department of Transportation's trucking laws and regulations.

Department Objectives for Fiscal Year 2023-2024

- Ensure that all cases from citation to judgment are handled timely and correctly.
- Ensure that all interactions in and out of the courtroom are dignified and respectful.
- Effectively collect all fines and keep all citizens accountable to their obligations.

Department Accomplishments for Prior Year

- Managed and processed case filings from the County and local law enforcement agencies during the COVID pandemic, while maintaining safety for the public and staff.
- Implemented a paperless system; digitally storing all cases.

Significant Issues in the Year Ahead

Continue monitoring the financial impacts due to current and future legislation.

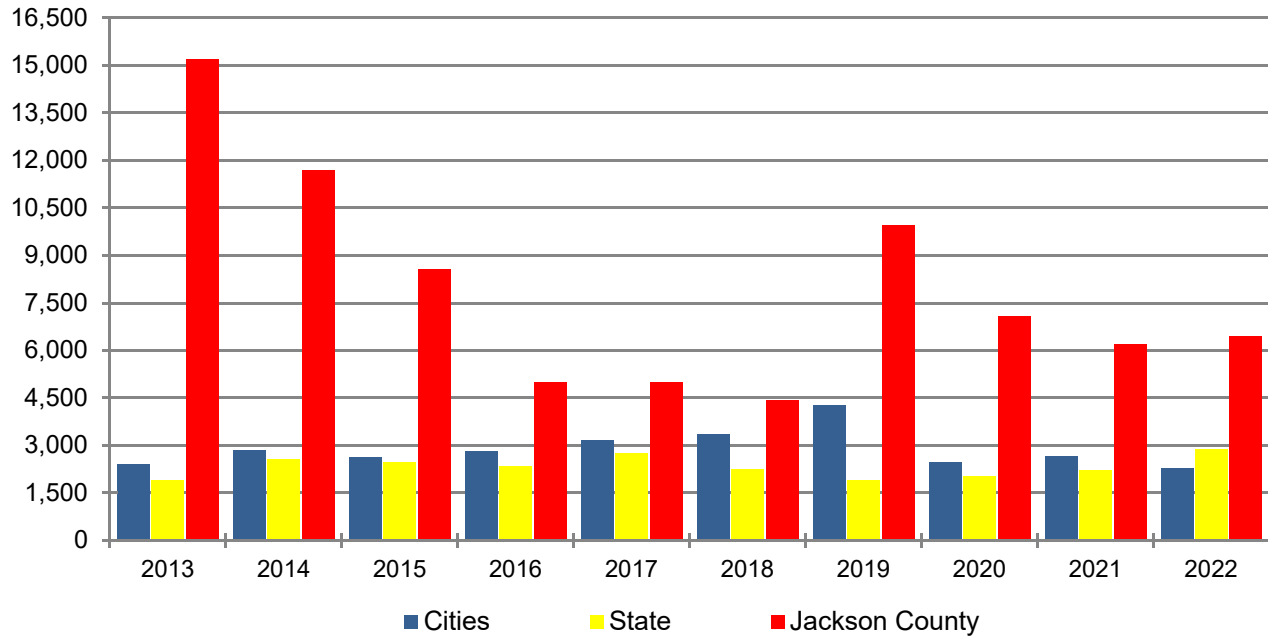
Department Benchmark

Case filings from City, State, and County agencies.



JUSTICE COURT DISTRICT

Justice Court Case Filings



Goals and Measures

Supporting the achievement of County Strategic Plan Goal 1: Protect the safety and well-being of all citizens by adjudicating all cases with impartiality, fairness, dignity, and respect.

Performance Measure 1: Keep the trial docket moving towards resolution within reasonable timeframes.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Days to adjudicate cases	60-90	45	30	30	30

This measure tracks the timeframe from the arraignment date to adjudication. Current Court procedures allow for telephonic or videoconference arraignments and trials which result in quicker, more efficient adjudication with minimal extensions.

Performance Measure 2: Use current Court procedures regarding failures to appear.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Days to process and mail failure to appear notices	21	21	14	14	14

Failure to appear cases will be processed according to current Court procedures, which is processing and sending out failure to appear notices at day 14 of delinquency.



JUSTICE COURT DISTRICT

Performance Measure 3: Assign all unpaid judgments to collections within 60 days of judgment.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Days to assign unpaid judgments to an outside collection agency	90	90	60	60	60

Current procedures place delinquent accounts with the collection agency on a bi-monthly basis.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets.

Financial Condition

The Justice Court District is self-supported through fines collected from traffic and other violations.

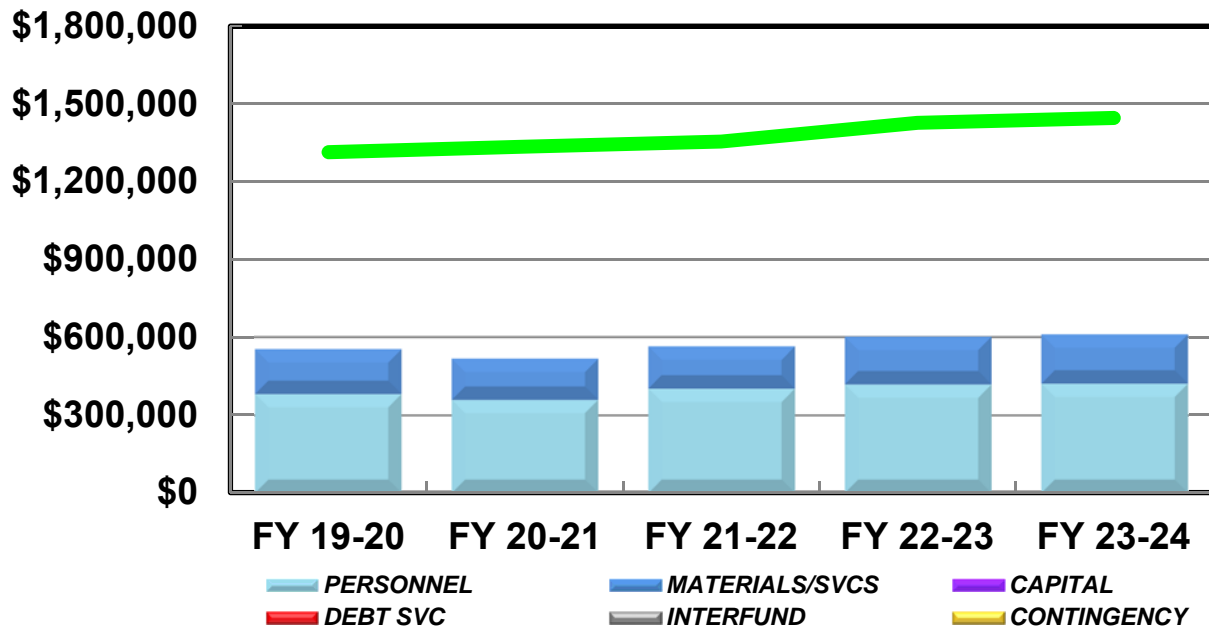
Financial by Program

Justice Court District	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$159	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$1,313,911	\$1,335,379	\$1,355,354	\$1,427,375	\$1,446,200
All Other Resources	\$0	\$0	-\$93	\$0	\$0
Total	\$1,314,070	\$1,335,379	\$1,355,261	\$1,427,375	\$1,446,200
EXPENDITURES					
Personnel Services	\$380,425	\$358,204	\$401,190	\$417,205	\$420,431
Materials & Services	\$172,093	\$158,144	\$162,129	\$183,192	\$189,364
Total	\$552,518	\$516,348	\$563,319	\$600,397	\$609,795
Full-Time Equivalent	4.00	4.00	4.00	4.00	4.00



JUSTICE COURT DISTRICT

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$159	\$0	\$0	\$0	\$0
FEES/SVC CHGS	\$1,313,911	\$1,335,379	\$1,355,354	\$1,427,375	\$1,446,200
ALL OTHER	\$0	\$0	-\$94	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,314,070	\$1,335,379	\$1,355,260	\$1,427,375	\$1,446,200
PERSONNEL	\$380,425	\$358,204	\$401,190	\$417,205	\$420,431
MATERIALS/SVCS	\$172,093	\$158,144	\$162,128	\$183,192	\$189,364
CAPITAL	\$0	\$0	\$0	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$552,518	\$516,348	\$563,318	\$600,397	\$609,795
FTEs	4.00	4.00	4.00	4.00	4.00

ROADS AND PARKS



**JACKSON
COUNTY**
Roads

Steve Lambert, Director

roadsinfo@jacksoncounty.org

parksinfo@jacksoncounty.org

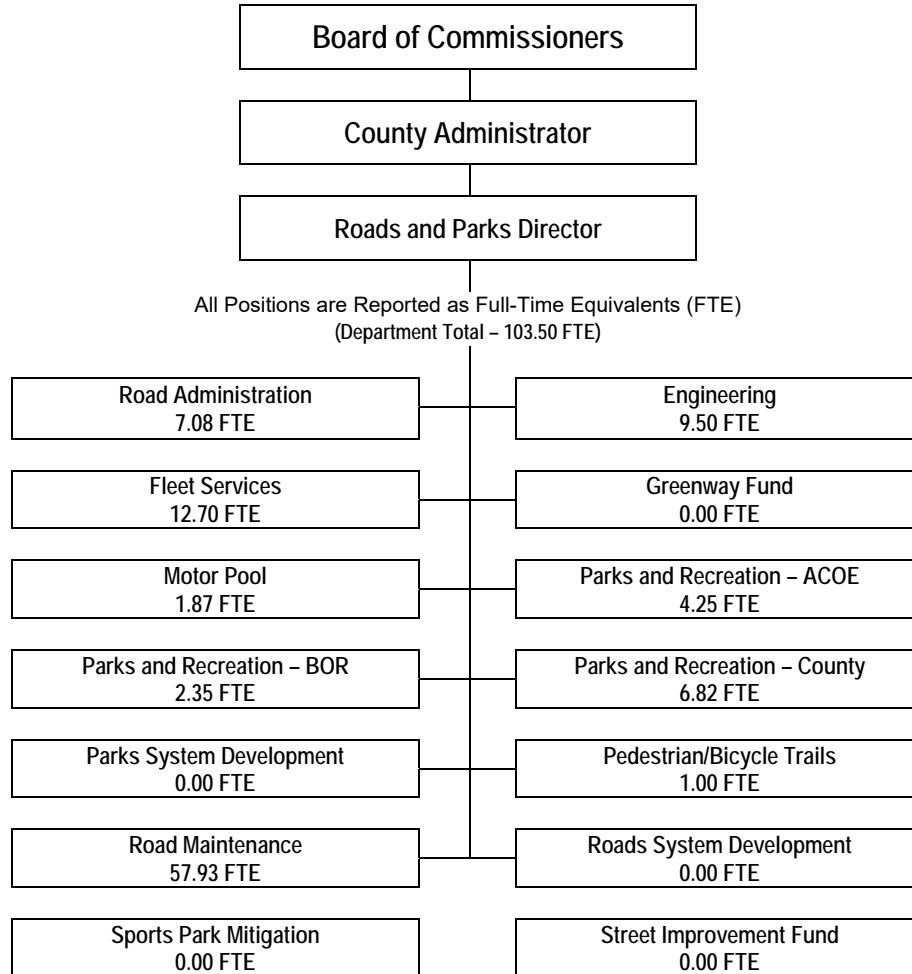
www.jacksoncountyor.org/roads or www.jacksoncountyor.org/parks

200 Antelope Road

White City OR 97503

541-774-8184

Organization Chart



Department Overview: The Roads and Parks Department serves two primary functions: to provide and maintain the Jackson County road system, and to provide and maintain a variety of quality recreational opportunities for the citizens and visitors of Jackson County. Through sound design and engineering of road improvements and efficient maintenance practices, the Department ensures that the traveling public is well-served while commuting on 923 miles of roads, with over 17,300 traffic signs and 333 bridges. A robust fleet of heavy equipment and vehicles are maintained to provide Department crews the tools necessary to accomplish these objectives. With 23 developed County parks and recreation sites, the Parks and Recreation Program provides high-quality outdoor recreation for County residents. The Department is comprised of 14 Programs.



ROADS AND PARKS

- ◆ **Roads Administration** oversees the general operations of the Roads and Parks Department and is responsible for issuing permits, processing payroll, tracking costs, budgeting, accounts payable, accounts receivable, personnel records, training, safety, and some information services.
- ◆ **Engineering** provides engineering services for Roads, Parks, and other County departments. The Program provides in-house engineering for the design of road improvement projects to ensure that projects are properly designed to provide the most efficient balance of service, life, and cost. The Program also provides construction surveying, project inspection, and contract administration for road improvement projects to ensure that improvements are properly constructed, and contractors are paid only when their work meets County specifications.
- ◆ **Fleet Services** ensures that the County's equipment and fleet maintenance needs are met, and efforts are made to replace County equipment when it is most cost effective to do so. Strategies employed utilize preventative maintenance programs consisting of vehicle inspections for safety, lubrication, and oil changes. Fewer breakdowns and lower costs result from a well-managed, preventative maintenance program and scheduled equipment replacements. The Program also provides services for outside entities such as the Oregon Department of Transportation, Jackson County Vector Control, and local cities and fire districts.
- ◆ **Greenway Fund** is used to complete construction of the Bear Creek Greenway and the Rogue River Greenway. The Bear Creek Greenway is a continuous trail between the City of Ashland and the Seven Oaks interchange located north of the City of Central Point. The Rogue River Greenway will generally follow the Rogue River and will extend from the northern terminus of the Bear Creek Greenway to the County line past the City of Rogue River. The Program provides funding for construction of new greenway trails on County-owned land and public rights-of-way within the greenway system.
- ◆ **Motor Pool** has responsibility for providing clean, safe, and functional vehicles to County departments. Vehicle life-cycles are managed using preventative maintenance, repair, and replacement methodologies to maximize usability and minimize maintenance costs. User department input is utilized to ensure that ongoing needs are being met.
- ◆ **Parks and Recreation – ACOE** consists of County parks managed through the terms of an Intergovernmental Agreement (IGA) with the Oregon Parks and Recreation Department (OPRD), and a lease with the US Army Corps of Engineers (ACOE) for Joseph Stewart Park. These parks include all recreational facilities at Joseph Stewart Park on Lost Creek Lake, Casey Recreational Area on the Rogue River, Prospect Scenic Wayside, and Tub Springs Wayside.
- ◆ **Parks and Recreation – BOR** consists of County parks managed through the terms of a long-term management agreement with the US Bureau of Reclamation (BOR). These parks include all recreational facilities around Howard Prairie Reservoir, Emigrant Lake, and Agate Lake, are managed collectively, and receive some minor assistance from an operational grant from the BOR.
- ◆ **Parks and Recreation – County** provides a variety of quality recreational opportunities for the citizens and visitors of Jackson County. There is a total of nine developed parks included in the Program (23 in the entire Parks and Recreation Program), as well as thousands of acres of undeveloped park land. Major parks in this Program include Willow Lake, the Southern Oregon Recreational Vehicle (RV) Park, Cantrall Buckley, and the many County parks along the Rogue River, as well as the Jackson County Sports Park. The Jackson County Parks and Recreation Advisory Committee assists Program management by providing input on the strategic direction of the Program and helping to develop Program priorities.
- ◆ **Parks System Development** provides funding for a capital improvement plan, which focuses on acquiring additional park lands and funding capital improvement projects to accommodate increased capacity at existing and future parks. The Program provides capital improvement funds as allowed under Chapter 1025 of the Codified Ordinances of Jackson County. The System Development Charges (SDC) are fees assessed on new

ROADS AND PARKS

residential developments within the County, outside cities' urban growth boundaries, to be used for land acquisition and capacity-increasing park improvement projects.

- ◆ **Pedestrian/Bicycle Trails** develops and maintains trails and paths, including the Bear Creek Greenway. This Program provides planning, development, administration, and maintenance functions for the County trails system.
- ◆ **Road Maintenance** provides maintenance services on the County road system to preserve an investment in infrastructure and ensure safe roads. The Program is comprised of road surface maintenance, roadside drainage, vegetation management, traffic control, bridge and guardrail maintenance, snow removal, and miscellaneous activities.
- ◆ **Roads System Development** assists in funding the portion of projects related to increased capacity under the Capital Improvements Plan. The Program provides capital improvement funds as allowed under Chapter 1025 of the Codified Ordinances of Jackson County. System Development Charges (SDC) are fees on new development to be used for capacity-increasing arterial and collector road improvement projects.
- ◆ **Sports Park Mitigation** provides funding for long-term maintenance and monitoring associated with the vernal pool mitigation site at the Jackson County Sports Park. The vernal pool restoration area was identified as a key component in the 2011 Sports Park Master Plan, as adopted by the Jackson County Board of Commissioners.
- ◆ **Street Improvement Fund** provides financing options to property owners along local access roads who wish to improve the condition of a road to County road standards. The County then accepts jurisdictional ownership of the road and provides future road maintenance. Additionally, this Program can provide financing options for improving County-maintained facilities where residents wish to improve the condition of an existing County road.

Department Objectives for Fiscal Year 2023-2024

- Provide multiple County-operated parks for the enjoyment of many types of recreational activities, including a variety of camping opportunities.
- Perform adequate pavement maintenance work including overlays, grind/inlays, chip seals, and other appropriate treatments to maintain or improve paved road surface conditions.
- Coordinate the construction and maintenance of the Bear Creek Greenway and the Rogue River Greenway multi-use trails that will ultimately connect the City of Ashland north to the City of Rogue River.
- Continue the program to select and pave gravel road(s). During fiscal year 2023-2024, Shiloh Road will be improved and paved to County standards.
- Continue construction of the Foothill Road (Delta Waters Road to Dry Creek Road) improvement project. This partially Federally-funded project will straighten numerous curves, add dedicated turn lanes at intersections, provide wider shoulders, and make additional safety improvements to this narrow, high-speed roadway. Construction is expected to be completed in 2024.
- Complete design of the Foothill Road (East Vilas Road to Corey Road phase) improvement project. The project will straighten numerous curves, add dedicated turn lanes at intersections, provide wider shoulders, and make additional safety improvements to this narrow, high-speed roadway.
- In an effort to maintain overall County pavement condition, continue investing in pavement maintenance and complete approximately 70 miles of chip seals. This process, and the associated pavement repairs completed before chip sealing, will assist in ensuring the pavement condition index remains at an acceptable level.
- Begin preliminary engineering services for the replacement of Trail Creek Bridge #545 on Swingle Road, and Galls Creek Bridge #807 on Lampman Road. Both bridge replacements are partially funded through grant funds received as part of the Federal Infrastructure Investment and Jobs Act. The bridges are expected to be replaced in fiscal year 2025-2026.



ROADS AND PARKS

- Continue to replace and acquire the very expensive heavy equipment used in road maintenance with the additional funding provided in House Bill 2017. Significant purchases planned for this fiscal year will be to replace a four-axle dump truck and an oil distributor. These units are integral in the delivery of key programs. Replacement costs for the two units will be approximately \$680,000. Due to ongoing supply chain issues, additional funds are budgeted for equipment that has been ordered in previous fiscal years, yet to be received.
- Complete a much-needed renovation of the Emigrant Lake Oak Slope campground that includes a pavement overlay on roads and camping spurs, replacement of an existing and outdated and difficult to access restroom, and replacement of campsite amenities including picnic tables and firepits. The project will largely be funded through grants received from the BOR and Oregon State Parks.
- Begin work on an update of the Park System Master Plan. The Plan is a guiding document for the Parks and Recreation Program and will set strategic goals and initiatives for the Program to achieve, aligned with public expectations.
- Water levels at Emigrant and Howard Prairie Lakes are expected to continue to remain at very low levels. A major focus of the Department is to still provide quality recreational opportunities to County residents, despite these challenging conditions, in the most efficient manner possible.
- An emphasis this fiscal year will continue to be furthering efforts to restore the Bear Creek Greenway following the Almeda Fire. A large, multi-jurisdictional cooperative effort between all agencies managing the Greenway will continue to address natural resources restoration needs and invasive species control. The work is largely funded through assistance received by the Federal Highway Administration.
- The Parks and Recreation Program will continue to address a backlog of deferred maintenance projects with funding that was made available with the payoff of the Southern Oregon RV Park loan.

Department Accomplishments for Prior Year

- Completed construction of intersection improvements at Pine Street and Hamrick Road. The project resulted in less traffic congestion and addressed safety concerns.
- Completed a large capital improvement project to improve East Vilas Road (Crater Lake Avenue to Foothill Road). The project widened and improved East Vilas Road to include two travel lanes, wider shoulders, and turn lanes at intersections.
- Completed the design of Foothill Road corridor improvements between Delta Waters Road and Dry Creek Road.
- Completed 72 miles of chip seals. These projects, and the associated pavement repairs completed before chip sealing, assist in ensuring the pavement condition index remains at an acceptable level.
- Completed construction of the Howard Prairie Marina Project. The new marina facility will be accessible during typical low water years for public use and will enhance revenues for the Parks and Recreation Program. The project was funded through grants received by the Oregon State Marine Board, Oregon Department of Fish and Wildlife, and the BOR, as well as from the County's General Fund.
- Completed multiple deferred maintenance projects in the Parks and Recreation Program including: the completion of day use parking area paving overlays, completion of phase three of the stair replacement project at Emigrant Lake to ensure safe walkways and steps, replacement of aging sewer lift station pumps at Willow Lake, exterior renovation of two restrooms at Joseph Stewart Park, and roof replacement of two restrooms at Emigrant Lake.

Significant Issues in the Year Ahead

The Department will face several challenges in fiscal year 2023-2024. Many of the challenges permeate across multiple programs and some are specific to a single program.

The Road Maintenance Program division was largely successful in filling a significant amount of vacancies in the previous year, while faced with historic hiring challenges. The large number of new employees in the Program will require a deliberate and focused effort on training to ensure staff are aware of service level targets, safety



ROADS AND PARKS

expectations, and the processes and procedures of the work the Program accomplishes. An increase in the Department training budget reflects this emphasis.

Drought conditions are expected to continue across much of the region. While winter rain and snow may have improved reservoir levels in some areas, in other areas such as Howard Prairie and Emigrant Lake, historically low levels are expected to persist. This will continue to impact recreational services, specifically water-based activities that are offered at these lakes. As in recent years, revenues are expected to be abnormally low at the parks around the two reservoirs as a result.

As is the case nationwide, the Department is faced with exceptional long wait times when ordering equipment and materials. This issue is mainly affecting the capital equipment replacement program, with two year plus wait times for dump trucks and other vehicles. The issue can be mitigated by increased maintenance in some cases but, in others, the Department is faced with not having some equipment available for use while waiting on orders to be filled.

Inflationary impacts have been experienced across all Programs. Utilities, parts, equipment, capital expenses, fuel, and nearly all other expenses have increased substantially in the past year. While some have stabilized, others appear to be continuing to rise.

The Department will continue to seek funding available as part of the Federal Infrastructure Investment and Jobs Act. Grant opportunities will continue to be aggressively sought to help share the load of necessary capital improvement projects, leveraging local dollars against Federal funds.

Department Benchmark

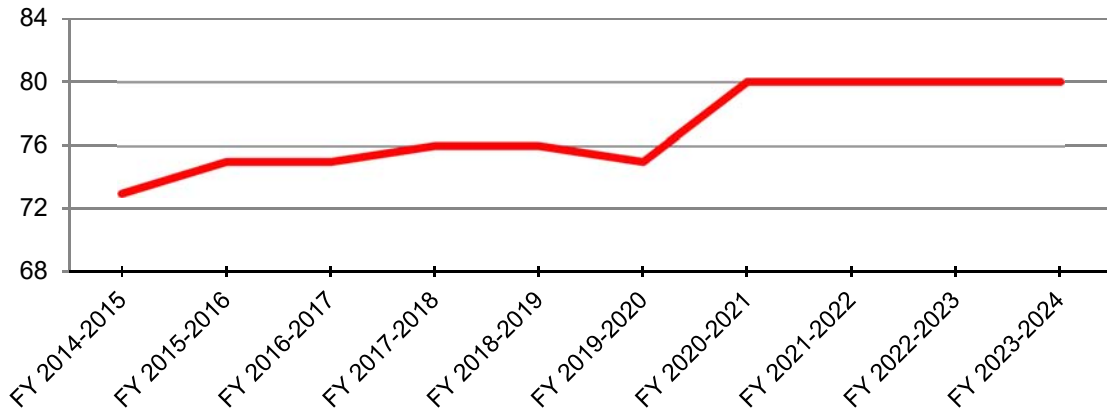
Pavement Condition: Several Oregon counties utilize the Metropolitan Transportation Commission (MTC) Pavement Management System to guide management decisions regarding their paved road systems. The MTC system uses a universal Pavement Condition Index (PCI) rating of between 0 PCI, indicating a non-existent surface, and 100, indicating a new road with paved surface. Asphalt pavements are evaluated and then scheduled to be maintained utilizing proven strategies and techniques to ensure that maintenance dollars are spent appropriately. A long-term view is best when viewing the system ratings. As systems age and as work is performed, some fluctuation in the PCI numbers is expected.

Roads in the Jackson County system have been maintained utilizing input from the MTC pavement management system since the late 1980s. The modeled pavement condition rating has improved from a low PCI of 69 in November 2011 to a PCI of 80 in the last inspection cycle during the 2022-2023 fiscal year. The budget for fiscal year 2023-2024 continues funding for asphalt maintenance at an increased level to ensure that pavement condition remains at acceptable levels. This includes a chip seal application this fiscal year of 70 miles; approximately 10 percent of County paved roads.

A pavement condition rating of 80 meets the Department's desired system-wide condition rating of 70 or better and is considered a "very good" rating on a system wide basis. An overall rating too high may indicate higher than necessary maintenance has been performed. An overall system rating too far below 70 PCI could indicate less than necessary maintenance is being performed and deterioration may be getting ahead of maintenance.

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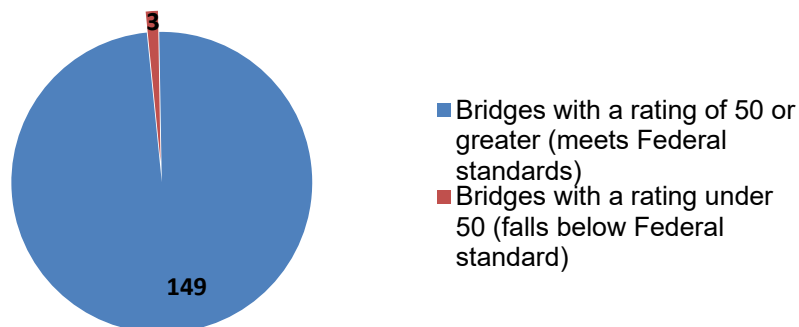
Pavement Condition Rating



Bridge Condition: Sufficiency Rating is a nationally standardized score developed by the Federal Highway Administration and is used by all government agency bridge owners in the country (local, State and Federal). The maximum score is 100 and the minimum score is 0. Bridges with a score under 50 are considered deficient and are eligible for receipt of Federal bridge replacement funding. Within the 100 possible points are 50 points for structural integrity and 50 points for functionality (generally width, vertical clearance, horizontal and vertical alignment of bridge and bridge approaches, and adequacy of bike/pedestrian facilities). Bridges that score below 50 are either structurally deficient, functionally obsolete, or both.

Jackson County manages a total of 333 bridges with 152 of these being 20 feet or over in length. The bridges longer than 20 feet in length are part of the National Bridge Inventory (NBI) and are thoroughly inspected every two years and given a rating for their structural and functional sufficiency as described above. During fiscal year 2022-2023, all Jackson County bridges were found safe to drive over and, of the NBI structures, only three fall under NBI Federal standards. One of these bridges, Cobleigh Road, falls under Federal standards due to its narrowness, vertical clearance, and a sharp curve on one approach end, yet is structurally sound. Another bridge, Swingle Road, has been weight limited at eight tons and is being monitored for its structural deficiencies. Lastly, Lampman Road bridge falls under Federal standards and is weight limited at 10 tons. Grant funds were received in fiscal year 2022-2023 for replacement of the Swingle Road and Lampman Road bridges, leaving only one deficient bridge out of 333 once replacements are completed.

Bridge Condition Rating



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Goals and Measures

Supporting the achievement of County Strategic Plan Goal 4: Increase use of County parks and recreation facilities such as camping, day use, and group facilities as shown by increasing the amount of revenue earned per campsite.

Performance Measure 1. Revenue earned per campsite on an annual basis.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Revenue per campsite	\$1,706	\$1,452	\$1,614	\$2,041	\$2,307

Providing multiple County-operated parks for the enjoyment of many types of recreational activities, including a variety of camping opportunities, is a major focus of the Parks and Recreation Program. This measure is highly dependent upon external factors such as weather and lake water levels. However, it provides a quality measurement of how the Program is accomplishing marketing goals and the quality of service provided. The overall goal is to increase revenue earned per site, as camping revenues comprise a major portion of the Program's operating budget. The Southern Oregon RV Park continues to perform well. This income provides stable funding to rely on during drought years, along with Joseph Stewart Park. Fiscal years 2019-2020 through 2021-2022 are lower on average for multiple factors; during these years, survivors from the Almeda and South Obenchain Fires were housed at the Emigrant Lake RV Park and the Southern Oregon RV Park. As such, the campsites were not open to the public. While revenues were realized for this service, the revenues are not reflected in the outcome listed above. Additionally, during fiscal year 2020-2021 Joseph Stewart Park was added to the campsite inventory in the amount of 200 additional campsites, but revenue was only realized between the months of April and June 2021 as this is when the Parks and Recreation Program assumed operations. Camping fees were increased in January 2023, resulting in higher projections for fiscal year 2022-2023 and fiscal year 2023-2024.

Supporting the achievement of County Strategic Plan Goal 5: Provide safe roadways for public transportation.

Performance Measure 1. Utilize inspection data gathered by a third-party consultant and input into an industry-standard pavement management system to provide annual overall PCI rating of 70 or better.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average PCI rating for the County road system	75 PCI	80 PCI	80 PCI	80 PCI	80 PCI

Keeping the PCI at an adequate level will be accomplished through continued increased funding in pavement maintenance activities, improved work procedures, and upgraded equipment. The pavement condition rating has improved from a low PCI of 69 in November 2011 to a PCI of 80 for the last inspection cycle in 2022. The budget request for fiscal year 2023-2024 continues funding for asphalt maintenance at an increased level to ensure the pavement condition remains at acceptable levels. This includes retaining chip seal applications at more than 70 miles.

Supporting the achievement of County Strategic Plan Goal 5: Maintain, improve, and extend two primary multi-use trails through the County known as the Bear Creek Greenway and the Rogue River Greenway.



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Performance Measure 1. Increase functional trail segments on the Bear Creek and Rogue River Greenways.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Miles of new trail completed	2.50	0.00	0.00	0.94	0.00

Revenues in the Greenway Fund will be placed in reserves for future construction projects. Fiscal year 2019-2020 saw the construction of a 2.5-mile segment of trail along North River Road between Valley of the Rogue State Park and Rock Point Bridge toward Gold Hill. Fiscal year 2022-2023 saw the completion of upgrades to a 0.94-mile section of pathway that is a part of Dean Creek Road north of Central Point. Planning for future segments of the trail both in the Ashland area and between the Cities of Central Point and Gold Hill continue to be explored and funding mechanisms identified.

Department Goal: Ensure that County roads and bridges are safe for the traveling public.

Performance Measure 1: Manage the County's bridges to ensure safety and accessibility by keeping rating cores above 50. Use County, State, and Federal funding provide inspection, maintenance, and replacement of County bridges.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Bridges with a sufficiency rating of 50 or more	98%	98%	98%	98%	98%

Sufficiency Rating is a nationally standardized score developed by the Federal Highway Administration and is used by all government agency bridge owners in the country (local, State, and Federal). The maximum score is 100 and the minimum score is 0. Bridges with a score under 50 are considered deficient and are eligible for receipt of Federal bridge replacement funding. Within the 100 possible points are 50 points for structural integrity and 50 points for functionality (generally width, vertical clearance, horizontal and vertical alignment of bridge and bridge approaches, and adequacy of bike/pedestrian facilities). Bridges that score below 50 are either structurally deficient, functionally obsolete, or both.

Department Goal: Encourage the use of trails to strengthen cooperation between public agencies and make recreational learning and cultural opportunities accessible and available.

Performance Measure 1: Collaborate with other agencies to provide a concerted effort and a consistent message to the public regarding increased use of trail systems.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Daily trips on Bear Creek Greenway*	269	413	168	400	450

*Data captured at a count station near Talent at the Suncrest Road crossing.



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Trail counters located at numerous locations on the Bear Creek Greenway continue to show a steady use on this 21-mile trail facility. Jackson County continues to work with the cities located along the Greenway along with the Oregon Department of Transportation (ODOT) and the Rogue Valley Transportation District (RVTD) to expand support for, and use of, the Bear Creek and Rogue River Greenways and other non-motorized transportation options. Use in fiscal year 2020-2021 is likely increased due to health recommendations to congregate outdoors during the COVID pandemic. Nationally, recreational use has seen a significant increase. The trail counter was inoperable for a portion of fiscal year 2021-2022 and, as such, the average daily trips were representative of a portion of the year, not the entire year, resulting in an abnormally low number.

Department Goal: Provide light fleet vehicles and vehicle repair services to County departments.

Performance Measure 1: Maintain vehicles using an aggressive preventative maintenance program to minimize down time due to repair.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Work orders written as preventative maintenance	43%	36%	38%	31%	35%

Maintaining fleet vehicles using preventative maintenance techniques which are scheduled ahead of time, as opposed to repairs is preferred. Repair costs are kept low by identifying and addressing maintenance issues either ahead of time or by using a planned approach in contrast to waiting until repairs are needed due to a breakdown. The overall goal is to increase the work done on a preventative basis. If significant repair issues are identified during a preventative inspection, then a separate repair order is written to track those costs and resources. Additionally, vehicles are scheduled for replacement when mileage and years of service indicate their average useful life has been reached. Most vehicles in Jackson County's fleet will travel more than 120,000 miles before being replaced. Replacement is planned when maintenance and servicing costs begin to increase significantly, which benefits this performance measure.

Staffing Changes

Between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets, there is a decrease of 1.00 full-time equivalent (FTE) position. This decrease is a result of the Parks and Recreation Program reducing 1.00 FTE vacant position due to low lake levels and reduced use at Howard Prairie and Emigrant Lakes. As lake levels increase, along with associated use in future years, it is anticipated the position will need to be added back to the Parks and Recreation Program budget.

Financial Condition

The Roads and Parks Department continues to see sound financial conditions across all Programs. Inflation is having a unilateral impact across the Department, but funds are currently adequate to absorb the impact without reductions in service levels. This impact is most evidenced in the capital program, with construction and equipment prices rising exponentially. The Motor Pool Program has increased chargeback rates significantly to offset rising costs of equipment, materials, and services. If inflation continues to rise at current rates, service level impacts may be realized in various Programs within the Department.

Gas tax revenues continue to gradually recover from decreases seen during the COVID pandemic as a result of less driving by Oregonians. Revenue is estimated to be \$19,250,000 in fiscal year 2023-2024, a slight increase from fiscal year 2022-2023. An increase in gas tax revenue as a result of further implementation of House Bill 1017 is expected in fiscal year 2025-2026.



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Drought conditions and low reservoir levels in southern Jackson County will continue to impact operational revenues for the Parks and Recreation Program. However, with the recent acquisition of Joseph Stewart Park and operations on Lost Creek reservoir, personnel and resources will be directed there as the lake is expected to be full and well-used by the public. With the implementation of recent revenue diversification efforts, the Program is expected to continue in sound financial condition.

The Roads and Parks Department will receive 4.9 percent of its revenue from the County's General Fund.

Financial by Program

<i>Roads Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$25,277,761	\$22,258,307	\$24,361,431	\$21,822,200	\$21,425,000
Fees & Other Service Charges	\$686,868	\$1,145,952	\$1,393,217	\$558,450	\$582,850
All Other Resources	\$660,031	\$139,927	-\$244,759	\$150,000	\$100,000
Interfund Transfers	\$1,838,579	\$43,667	\$1,702,624	\$2,389,200	\$205,000
Fund Balance	\$0	\$0	\$0	\$23,700,000	\$24,200,000
Total	\$28,463,239	\$23,587,853	\$27,212,513	\$48,619,850	\$46,512,850
EXPENDITURES					
Personnel Services	\$2,564,388	\$904,080	\$804,550	\$1,213,736	\$930,106
Materials & Services	\$1,955,282	\$2,791,986	\$1,993,302	\$2,230,729	\$2,693,776
Capital Outlay	\$12,525	\$216,934	\$191,868	\$0	\$0
Contingency	\$0	\$0	\$0	\$2,500,000	\$2,500,000
Ending Balance and Reserves	\$0	\$0	\$0	\$4,407,767	\$11,093,464
Total	\$4,532,195	\$3,913,000	\$2,989,720	\$10,352,232	\$17,217,346
Full-Time Equivalent	8.20	8.16	8.23	7.18	7.08

<i>Engineering</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$1,140,691	\$1,170,056	\$1,154,210	\$1,416,036	\$1,489,991
Materials & Services	\$255,982	\$200,175	\$130,813	\$393,370	\$358,729
Capital Outlay	\$6,103,104	\$3,778,795	\$3,872,818	\$18,682,000	\$10,186,590
Total	\$7,499,777	\$5,149,026	\$5,157,841	\$20,491,406	\$12,035,310
Full-Time Equivalent	9.00	9.00	8.50	9.50	9.50



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<i>Fleet Services</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$164,114	\$142,177	\$241,791	\$140,000	\$230,000
Fees & Other Service Charges	\$59,820	\$42,081	\$52,652	\$40,000	\$45,000
Interfund Transfers	\$524,873	\$1,059,156	\$1,278,726	\$950,000	\$1,100,000
Total	\$748,807	\$1,243,414	\$1,573,169	\$1,130,000	\$1,375,000
EXPENDITURES					
Personnel Services	\$933,440	\$1,121,673	\$1,206,528	\$1,292,535	\$1,441,690
Materials & Services	\$1,892,229	\$2,190,706	\$2,503,768	\$3,504,535	\$3,055,769
Capital Outlay	\$0	\$18,275	\$6,476	\$0	\$0
Total	\$2,825,669	\$3,330,654	\$3,716,772	\$4,797,070	\$4,497,459
Full-Time Equivalent	11.60	10.60	12.70	12.70	12.70

<i>Greenway Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
All Other Resources	\$13,959	\$3,019	-\$4,593	\$5,000	\$5,000
Fund Balance	\$0	\$0	\$0	\$515,000	\$462,341
Total	\$13,959	\$3,019	-\$4,593	\$520,000	\$467,341
EXPENDITURES					
Materials & Services	\$0	\$0	\$43,000	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$520,000	\$467,341
Total	\$0	\$0	\$43,000	\$520,000	\$467,341
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

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<i>Motor Pool</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$37,045	\$62,246	\$134,866	\$30,000	\$50,000
Fees & Other Service Charges	\$29,669	\$124,028	\$109,526	\$50,000	\$75,000
All Other Resources	\$29,147	\$6,589	-\$11,030	\$9,000	\$5,000
Interfund Transfers	\$2,400,221	\$2,463,938	\$2,661,963	\$3,125,316	\$4,389,175
Fund Balance	\$0	\$0	\$0	\$1,100,000	\$150,000
Total	\$2,496,082	\$2,656,801	\$2,895,325	\$4,314,316	\$4,669,175
EXPENDITURES					
Personnel Services	\$354,640	\$228,504	\$235,419	\$252,847	\$291,170
Materials & Services	\$1,108,361	\$1,135,059	\$1,489,317	\$1,285,684	\$1,730,578
Capital Outlay	\$1,154,853	\$985,010	\$1,024,163	\$1,477,000	\$1,808,000
Interfund Transfers	\$7,000	\$37,916	\$141,811	\$0	\$0
Contingency	\$0	\$0	\$0	\$373,785	\$185,427
Ending Balance and Reserves	\$0	\$0	\$0	\$925,000	\$654,000
Total	\$2,624,854	\$2,386,489	\$2,890,710	\$4,314,316	\$4,669,175
Full-Time Equivalent	1.86	1.87	1.77	1.77	1.87

<i>Parks and Recreation – ACOE</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$7,337	\$10,237	\$3,500	\$10,170
Fees & Other Service Charges	\$0	\$424,540	\$863,041	\$1,012,900	\$1,024,500
Interfund Transfers	\$0	\$2,149	\$31,631	\$35,875	\$43,375
Total	\$0	\$434,026	\$904,909	\$1,052,275	\$1,078,045
EXPENDITURES					
Personnel Services	\$0	\$197,389	\$400,282	\$579,543	\$592,198
Materials & Services	\$0	\$379,719	\$390,783	\$425,625	\$459,283
Capital Outlay	\$0	\$89,356	\$62,088	\$0	\$0
Total	\$0	\$666,464	\$853,153	\$1,005,168	\$1,051,481
Full-Time Equivalent	0.00	0.00	3.50	3.55	4.25



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<i>Parks and Recreation – BOR</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$591,139	\$550,842	\$1,114,388	\$2,687,370	\$775,490
Fees & Other Service Charges	\$726,491	\$649,203	\$613,622	\$461,600	\$395,850
All Other Resources	\$318	\$1,919	\$0	\$0	\$0
Interfund Transfers	\$36,802	\$33,654	\$649,269	\$2,500,000	\$0
Total	\$1,354,750	\$1,235,618	\$2,377,279	\$5,648,970	\$1,171,340
EXPENDITURES					
Personnel Services	\$385,939	\$269,180	\$286,238	\$438,344	\$359,335
Materials & Services	\$437,739	\$356,616	\$486,969	\$404,700	\$382,272
Capital Outlay	\$174,841	\$1,650	\$1,757,889	\$5,150,000	\$730,000
Total	\$998,519	\$627,446	\$2,531,096	\$5,993,044	\$1,471,607
Full-Time Equivalent	0.00	0.00	2.95	3.10	2.35

<i>Parks and Recreation – County</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$533,926	\$436,471	\$899,773	\$877,700	\$982,200
Fees & Other Service Charges	\$1,144,288	\$2,073,051	\$2,151,340	\$1,846,800	\$1,822,050
All Other Resources	\$29,999	\$8,657	-\$12,430	\$10,000	\$10,000
Interfund Transfers	\$338,815	\$415,554	\$2,098,625	\$696,000	\$307,000
Fund Balance	\$0	\$0	\$0	\$1,300,000	\$1,750,000
Total	\$2,047,028	\$2,933,733	\$5,137,308	\$4,730,500	\$4,871,250
EXPENDITURES					
Personnel Services	\$1,260,204	\$1,004,983	\$1,008,565	\$1,080,788	\$1,032,044
Materials & Services	\$1,041,778	\$1,141,631	\$1,588,975	\$1,697,684	\$1,789,552
Capital Outlay	\$6,812	\$7,705	\$166,580	\$150,000	\$175,000
Debt Service	\$42,968	\$42,968	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0	\$45,180	\$58,881
Contingency	\$0	\$0	\$0	\$600,000	\$450,000
Ending Balance and Reserves	\$0	\$0	\$0	\$859,881	\$1,092,070
Total	\$2,351,762	\$2,197,287	\$2,764,120	\$4,433,533	\$4,597,547
Full-Time Equivalent	13.34	13.32	7.92	7.12	6.82



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<i>Parks System Development</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$50,092	\$62,906	\$59,978	\$75,000	\$30,000
All Other Resources	\$955	\$210	-\$428	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$75,000	\$79,213
Total	\$51,047	\$63,116	\$59,550	\$150,000	\$109,213
EXPENDITURES					
Interfund Transfers	\$50,000	\$50,000	\$0	\$100,000	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$50,000	\$109,213
Total	\$50,000	\$50,000	\$0	\$150,000	\$109,213
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Pedestrian/Bicycle Trails</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$418,317	\$316,345	\$407,969	\$314,537	\$317,037
Fees & Other Service Charges	\$290	\$11	\$0	\$0	\$8,700
All Other Resources	\$14,019	\$9,912	-\$4,725	\$4,000	\$4,000
Interfund Transfers	\$15,000	\$6,210	\$15,000	\$25,000	\$20,000
Fund Balance	\$0	\$0	\$0	\$400,000	\$625,000
Total	\$447,626	\$332,478	\$418,244	\$743,537	\$974,737
EXPENDITURES					
Personnel Services	\$108,226	\$98,522	\$50,440	\$113,449	\$112,132
Materials & Services	\$227,864	\$256,040	\$242,809	\$395,436	\$509,417
Contingency	\$0	\$0	\$0	\$65,000	\$90,000
Ending Balance and Reserves	\$0	\$0	\$0	\$169,652	\$263,188
Total	\$336,090	\$354,562	\$293,249	\$743,537	\$974,737
Full-Time Equivalent	0.50	1.05	1.00	1.65	1.00



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<i>Road Maintenance</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$4,804,766	\$4,878,826	\$4,785,838	\$6,208,190	\$6,664,252
Materials & Services	\$5,412,056	\$5,503,291	\$5,197,230	\$6,123,952	\$5,883,483
Capital Outlay	\$275,903	\$1,300,742	\$404,234	\$1,597,000	\$1,365,000
Interfund Transfers	\$58,038	\$0	\$136,094	\$180,000	\$225,000
Total	\$10,550,763	\$11,682,859	\$10,523,396	\$14,109,142	\$14,137,735
Full-Time Equivalent	56.00	55.00	57.93	57.93	57.93

<i>Roads System Development</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Fees & Other Service Charges	\$513,505	\$757,174	\$808,875	\$700,000	\$625,000
All Other Resources	\$59,461	\$10,262	-\$21,659	\$12,000	\$12,000
Fund Balance	\$0	\$0	\$0	\$1,500,000	\$179,000
Total	\$572,966	\$767,436	\$787,216	\$2,212,000	\$816,000
EXPENDITURES					
Materials & Services	\$56,672	\$60,450	\$65,375	\$71,000	\$75,000
Interfund Transfers	\$1,750,000	\$0	\$1,400,000	\$2,141,000	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$0	\$741,000
Total	\$1,806,672	\$60,450	\$1,465,375	\$2,212,000	\$816,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00



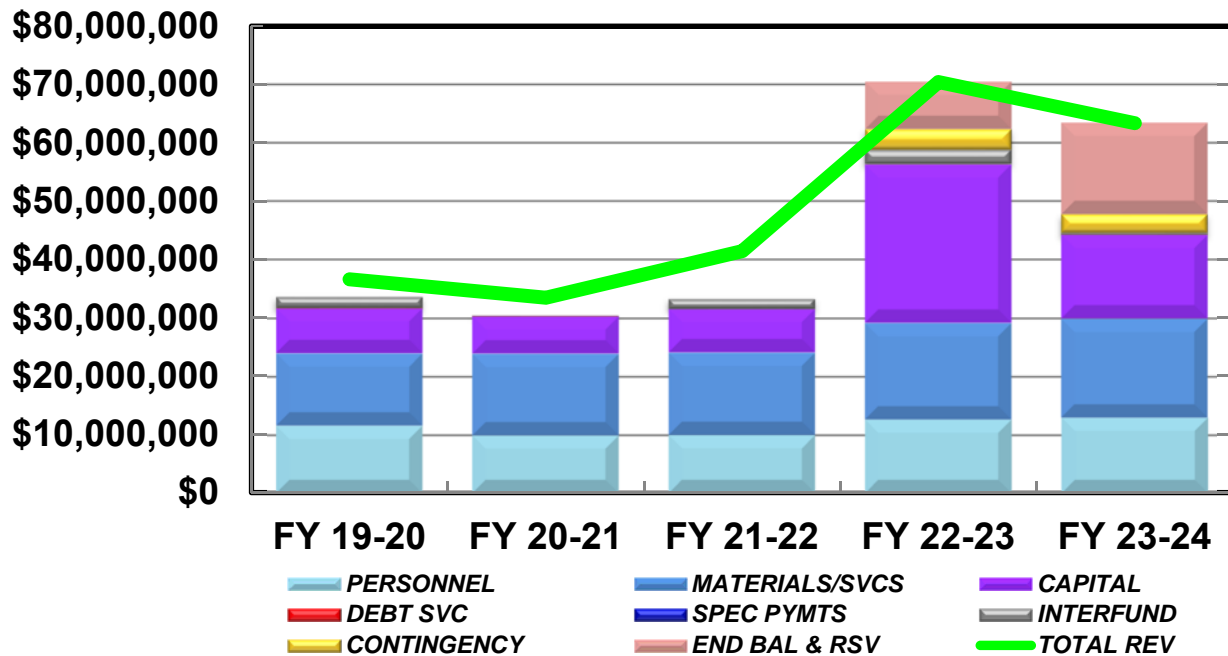
ROADS AND PARKS

<i>Sports Park Mitigation</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
All Other Resources	\$834	\$181	-\$274	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$30,750	\$30,209
Total	\$834	\$181	-\$274	\$30,750	\$30,209
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$30,750	\$30,209
Total	\$0	\$0	\$0	\$30,750	\$30,209
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Street Improvement Fund</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$380,755	\$164,983	\$60,099	\$40,000	\$40,000
All Other Resources	\$22,425	\$6,818	-\$10,901	\$10,000	\$10,000
Fund Balance	\$0	\$0	\$0	\$1,234,000	\$1,267,000
Total	\$403,180	\$171,801	\$49,198	\$1,284,000	\$1,317,000
EXPENDITURES					
Debt Service	\$37,320	\$17,977	\$24,440	\$54,000	\$54,000
Ending Balance and Reserves	\$0	\$0	\$0	\$1,230,000	\$1,263,000
Total	\$37,320	\$17,977	\$24,440	\$1,284,000	\$1,317,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

ROADS AND PARKS

REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$27,403,056	\$23,938,708	\$27,230,555	\$25,915,307	\$23,829,897
FEES/SVC CHGS	\$3,211,022	\$5,278,946	\$6,052,252	\$4,744,750	\$4,608,950
ALL OTHER	\$831,148	\$187,494	-\$310,799	\$200,000	\$146,000
INTERFUND	\$5,154,290	\$4,024,329	\$8,437,839	\$9,721,391	\$6,064,550
FUND BALANCE	\$0	\$0	\$0	\$29,854,750	\$28,742,763
TOTAL REV	\$36,599,516	\$33,429,477	\$41,409,847	\$70,436,198	\$63,392,160
PERSONNEL	\$11,552,295	\$9,873,214	\$9,932,070	\$12,595,468	\$12,912,918
MATERIALS/SVCS	\$12,387,963	\$14,015,672	\$14,132,342	\$16,563,465	\$16,968,068
CAPITAL	\$7,728,038	\$6,398,467	\$7,486,116	\$27,056,000	\$14,264,590
DEBT SVC	\$80,287	\$60,945	\$24,441	\$54,000	\$54,000
INTERFUND	\$1,865,038	\$87,916	\$1,677,905	\$2,466,180	\$283,881
CONTINGENCY	\$0	\$0	\$0	\$3,538,785	\$3,225,427
END BAL & RSV	\$0	\$0	\$0	\$8,162,300	\$15,683,276
TOTAL EXP	\$33,613,621	\$30,436,214	\$33,252,874	\$70,436,198	\$63,392,160
FTEs	100.50	99.00	104.50	104.50	103.50

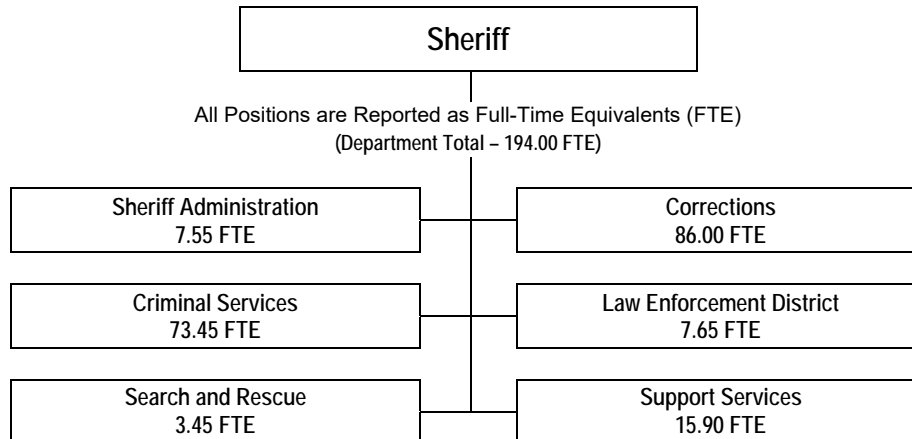
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SHERIFF



Organization Chart



Department Overview: The Sheriff's Office is dedicated to providing the people of Jackson County with a professional public safety team committed to serve ethically, respectfully, and equally.

Under the Home Rule Charter of Jackson County, the Sheriff is an elective administrator officer. The Department is comprised of six Programs.

- ◆ **Sheriff Administration** provides managerial direction for the Sheriff's Office as a whole. The Program incorporates five sections: Command, Staff Support, Training, Public Information, and Financial Services. These sections include support of personnel services, recruitment and training, budget coordination and oversight, planning and policy development, procurement and maintenance of equipment and supplies, and system planning.
- ◆ **Corrections** provides for community safety and meets the Department's legal mandates, while minimizing the County's civil liability. The Program provides safe, secure, and clean housing for all pretrial and convicted adults in the custody of the criminal justice system. Additionally, this Program provides Court security for all Courts and judges in the County as well as transports adults-in-custody (AIC) to and from all Courts, prisons, and any other facility directed by the Courts.
- ◆ **Criminal Services** is responsible for protecting the public through education, impartial investigations, and enforcement laws.
- ◆ **Law Enforcement District** promotes, delivers, and preserves an assurance of security, safety, and quality law enforcement to all citizens of the White City Enhanced Law Enforcement District. Staff assigned to this area strive to provide services for protecting the public. This is accomplished through establishing a partnership with citizens and businesses in efforts to create a safe and secure community.
- ◆ **Search and Rescue** provides service to the community during times of individual or collective need, such as floods, fire, or other catastrophes in addition to responding to citizens lost or missing on public lands. To better

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prepare the community for emergency situations, Search and Rescue offers educational programs to the public through various means.

- ◆ **Support Services** is the central support for operations and corrections.

Department Objectives for Fiscal Year 2023-2024

- Protect the public by effectively using available resources to proactively patrol the community, respond to calls for service, and to conduct thorough and timely investigations into criminal activity.
- To operate a safe and effective correctional facility that assists the criminal justice system in keeping the community safe.
- To effectively retain and recruit qualified employees so that service to the public is maintained at a high level.
- Continue to emphasize employee wellness and building relationships within the community, with emphasis in the Black, Indigenous, and People of Color (BIPOC) community.
- Continue to recruit and maintain the current staff levels and improve efficiencies.
- Maintain effective emergency response 24 hours a day, seven days a week.
- Reduce crime and improve livability by partnering with the community, businesses, and local government.
- Evaluate every portion of the Jail Population Management Plan to ensure that the appropriate AIC remain incarcerated; look for opportunities to increase jail population to pre-pandemic operational capacity and beyond; and research plans for additional jail bed space.

Department Accomplishments for Prior Year

- Awarded \$7,495,191 from the Oregon Criminal Justice Commission to enhance investigations into human trafficking and illegal marijuana.
- Finished the accreditation process and will be accredited in April 2023.
- Maintained effective emergency response 24 hours a day, seven days a week.
- Continued an ethics, leadership, and cultural agility program that helps staff succeed in the law enforcement profession.
- Supported health and wellness priorities by fostering a safe working environment to include several wellness programs.
- Improved customer service with the implementation of a new concealed handgun license process.
- Worked with the County Roads and Parks Department to beautify County and city areas (trash/graffiti/pathways).

Significant Issues in the Year Ahead

Continue to enhance communications throughout the County and with community organizations, other law enforcement agencies, and the public.

The passage of Measure 114 places an unfunded mandate on law enforcement requiring the Sheriff's Office to issue a permit to purchase a gun in the State of Oregon.

Evaluate every portion of the Jail Population Management Plan to ensure that appropriate AIC remain incarcerated. This includes release decisions at time of intake, on-going evaluations while remaining in custody, and adaptation of practices to ensure maximum safety for AIC and staff during COVID.

Reduce crime and improve livability by partnering with the community, businesses, and local government during this national health crisis, and beyond.

Promote community collaboration using crisis intervention to assist people living with mental illness and/or addiction and who are in crisis.



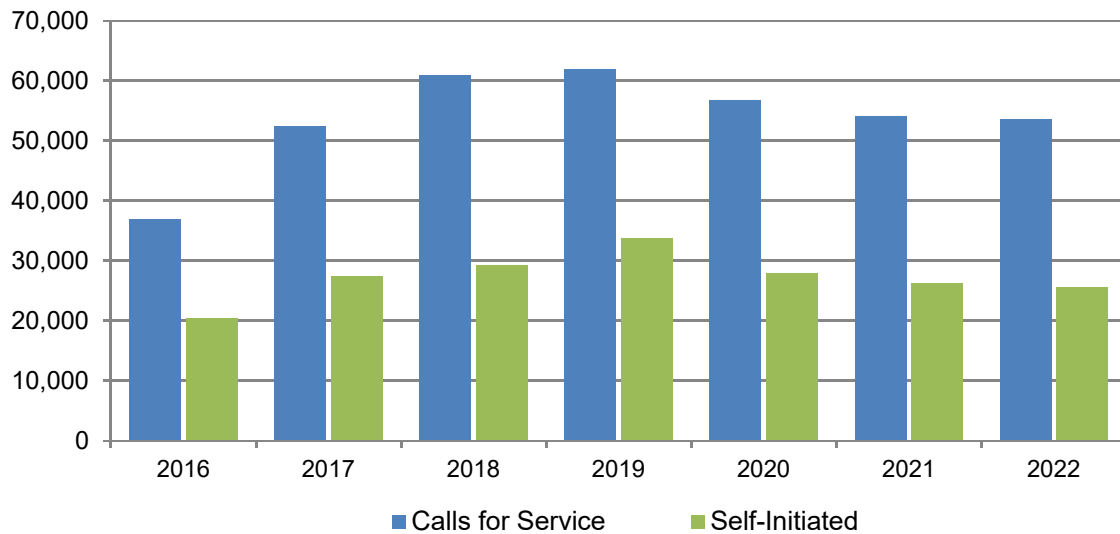
SHERIFF

Continue to train volunteers in search and rescue techniques including land navigation, tracking, rescue and recovery, and first aid.

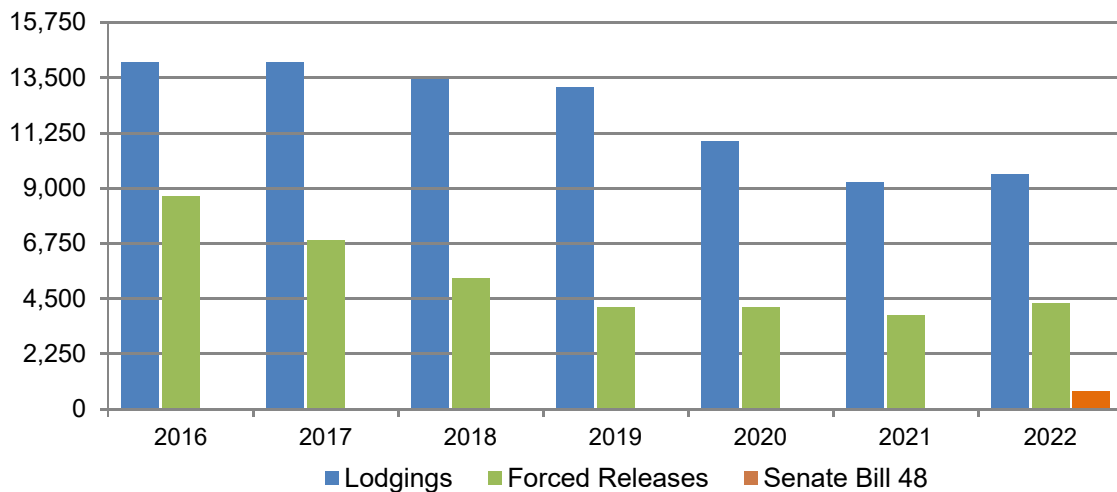
Department Benchmark

These graphs provide an annual comparison of workload factors for the Jackson County Sheriff's Office. The 911 data shows all calls for service to include any out of the jurisdiction of this Office. The jail indicators show the number of inmate lodgings, forced releases, and Senate Bill 48. Senate Bill 48 reforms Oregon's pretrial detention system.

Calls for Service – Criminal Division



Jail Indicators – Corrections Division



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Goals and Measures

Supporting the achievement of County Strategic Plan Goal 1: Provide the people of Jackson County with a professional public safety team committed to serve the public with character, competence, courage and compassion.

Performance Measure 1: Reduce crime and increase livability by adjusting to challenges created by Measure 110, the pandemic, and other legislative mandates.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Self-initiated calls for service per 1,000 citizens	358	382	392	400	400

These calls for service reflect each time a Deputy makes a self-initiated contact with the public to proactively address a community issue.

Performance Measure 2: Reduce the number of forced releases from the jail by effectively using the bed space to help reduce recidivism.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Average monthly number of forced and risk releases in the County jail	346	318	419	425	500

There are not enough beds to hold all AIC who require lodging. When jail beds are full, and no other release options are available, the jail is forced to release AIC. Jail staff strives to release those in custody who pose the lowest risk to public safety.

Performance Measure 3: Reduce the number of vacancies, and the time to fill vacancies, by partnering with County government to streamline processes and offer competitive compensation packages.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Annual recruitment and hiring efforts	7	3	10	17	5

Multiple recruitment and hiring efforts are made to reduce the number of sworn vacancies which impact levels of service. One of the greatest challenges in law enforcement today is the recruitment and retention of officers. The Sheriff's Office constantly looks into ways to retain more officers through professional development and skill building programs, greater attention to work-life balance issues (wellness programs), and by offering competitive compensation packages.



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Staffing Changes

During fiscal year 2022-2023, Board Order No. 109-22 authorized 6.00 full-time equivalent (FTE) positions classified as Criminal Deputies, 1.00 FTE position classified as a Sergeant II, and 1.00 FTE position classified as an Administrative Assistant I; these positions are funded through a grant to enhance investigations into human trafficking and illegal marijuana. Overall, between the fiscal year 2022-2023 and the fiscal year 2023-2024 adopted budgets, there is an increase of 8.00 FTE positions.

Financial Condition

The Sheriff's Office budget is 31 percent funded by fees and services, and 69 percent funded by the County's General Fund.

Financial by Program

<i>Sheriff Administration</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$196,851	\$451,298	\$87,982	\$79,500	\$84,267
Fees & Other Service Charges	\$0	\$1,005	\$81	\$0	\$0
All Other Resources	\$0	\$0	\$92	\$0	\$0
Total	\$196,851	\$452,303	\$88,155	\$79,500	\$84,267
EXPENDITURES					
Personnel Services	\$2,153,649	\$1,132,117	\$1,264,735	\$1,319,757	\$1,400,990
Materials & Services	\$710,163	\$673,373	\$775,398	\$834,442	\$789,905
Capital Outlay	\$0	\$50,165	\$0	\$0	\$0
Total	\$2,863,812	\$1,855,655	\$2,040,133	\$2,154,199	\$2,190,895
Full-Time Equivalent	8.75	10.23	7.40	7.90	7.55

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<i>Corrections</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$3,575,490	\$3,661,042	\$3,756,570	\$3,555,244	\$3,583,078
Fees & Other Service Charges	\$108,714	\$111,369	\$17,562	\$125,000	\$125,000
All Other Resources	\$0	\$0	\$1,044	\$0	\$0
Interfund Transfers	\$900,000	\$1,502,000	\$1,001,000	\$1,022,500	\$1,022,500
Total	\$4,584,204	\$5,274,411	\$4,776,176	\$4,702,744	\$4,730,578
EXPENDITURES					
Personnel Services	\$9,939,195	\$10,369,818	\$10,762,180	\$11,536,031	\$11,312,836
Materials & Services	\$3,179,448	\$3,582,907	\$3,873,441	\$4,376,634	\$4,656,003
Capital Outlay	\$531,044	\$83,846	\$0	\$0	\$0
Total	\$13,649,687	\$14,036,571	\$14,635,621	\$15,912,665	\$15,968,839
Full-Time Equivalent	79.75	81.33	84.50	86.00	86.00

<i>Criminal Services</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$2,000,387	\$1,714,915	\$2,898,736	\$2,644,039	\$4,299,477
Fees & Other Service Charges	\$124,082	\$113,525	\$88,493	\$149,000	\$164,000
Interfund Transfers	\$120,266	\$88,018	\$102,900	\$145,120	\$145,120
Total	\$2,244,735	\$1,916,458	\$3,090,129	\$2,938,159	\$4,608,597
EXPENDITURES					
Personnel Services	\$8,539,468	\$8,410,266	\$9,390,713	\$10,116,053	\$11,780,833
Materials & Services	\$3,788,412	\$4,022,479	\$4,454,726	\$4,515,949	\$5,368,794
Capital Outlay	\$30,000	\$154,528	\$93,607	\$0	\$0
Special Payments	\$176,032	\$180,041	\$389,925	\$375,599	\$473,599
Interfund Transfers	\$0	\$4,787	\$0	\$0	\$0
Total	\$12,533,912	\$12,772,101	\$14,328,971	\$15,007,601	\$17,623,226
Full-Time Equivalent	62.42	60.92	65.73	65.10	73.45



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<i>Law Enforcement District</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,595,140	\$1,765,964	\$1,739,881	\$1,753,920	\$1,911,137
Property Tax Revenues	\$1,921	-\$17,574	\$8,150	\$0	\$0
All Other Resources	\$31,319	\$6,254	-\$13,508	\$6,255	\$35,000
Interfund Transfers	\$0	\$16,232	\$19,632	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$1,116,426	\$1,716,426
Total	\$1,628,380	\$1,770,876	\$1,754,155	\$2,876,601	\$3,662,563
EXPENDITURES					
Personnel Services	\$1,163,616	\$946,536	\$826,603	\$1,094,574	\$1,101,222
Materials & Services	\$575,654	\$626,373	\$632,877	\$713,342	\$779,777
Contingency	\$0	\$0	\$0	\$100,000	\$100,000
Ending Balance and Reserves	\$0	\$0	\$0	\$968,685	\$1,681,564
Total	\$1,739,270	\$1,572,909	\$1,459,480	\$2,876,601	\$3,662,563
Full-Time Equivalent	7.61	7.61	7.82	7.65	7.65

<i>Search and Rescue</i>	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$12,038	\$20,055	\$14,427	\$6,500	\$6,500
Fees & Other Service Charges	\$128,601	\$80,224	\$88,013	\$100,000	\$100,000
Total	\$140,639	\$100,279	\$102,440	\$106,500	\$106,500
EXPENDITURES					
Personnel Services	\$488,069	\$531,420	\$579,502	\$583,348	\$598,605
Materials & Services	\$289,360	\$371,119	\$334,032	\$300,096	\$312,975
Capital Outlay	\$14,775	\$6,710	\$0	\$0	\$0
Total	\$792,204	\$909,249	\$913,534	\$883,444	\$911,580
Full-Time Equivalent	3.16	2.97	3.54	3.45	3.45

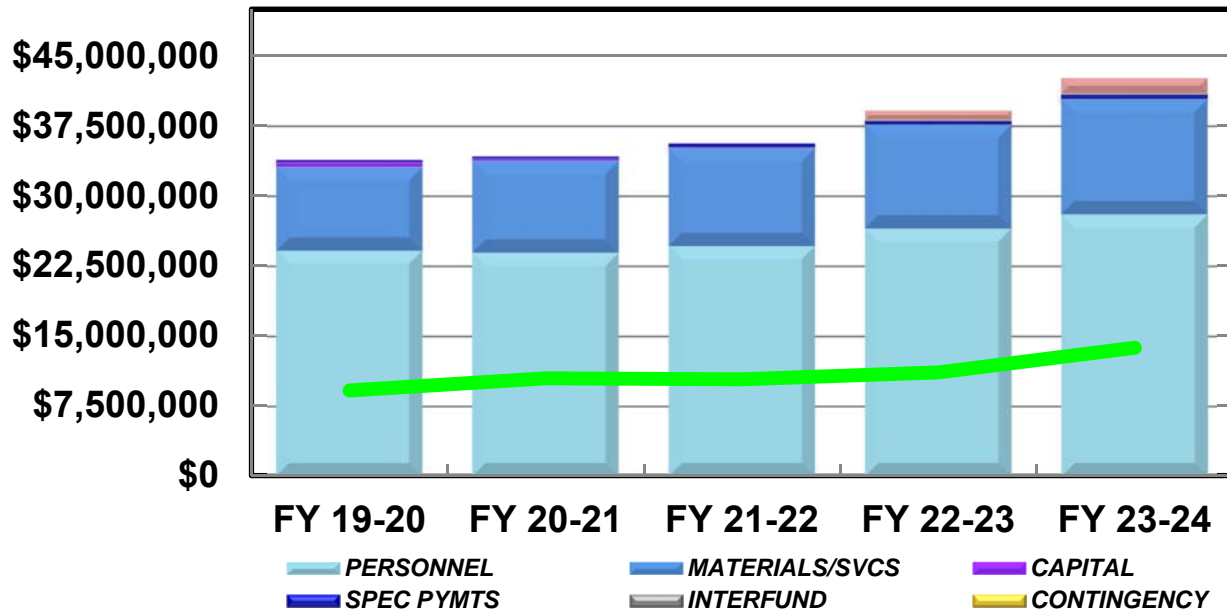


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Support Services	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$446,343	\$1	\$0	\$0
Fees & Other Service Charges	\$323,964	\$468,228	\$509,451	\$364,500	\$509,000
All Other Resources	\$0	\$0	-\$50	\$0	\$0
Total	\$323,964	\$914,571	\$509,402	\$364,500	\$509,000
EXPENDITURES					
Personnel Services	\$1,873,807	\$2,546,581	\$1,829,940	\$1,870,897	\$1,847,748
Materials & Services	\$390,991	\$544,877	\$410,736	\$402,318	\$433,646
Total	\$2,264,798	\$3,091,458	\$2,240,676	\$2,273,215	\$2,281,394
Full-Time Equivalent	18.81	17.94	17.01	15.90	15.90

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REVENUE AND EXPENDITURE OVERVIEW



	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$7,379,905	\$8,059,618	\$8,497,598	\$8,039,203	\$9,884,459
FEES/SVC CHGS	\$685,361	\$774,350	\$703,600	\$738,500	\$898,000
PROPERTY TAX	\$1,921	-\$17,574	\$8,150	\$0	\$0
ALL OTHER	\$31,319	\$6,254	-\$12,422	\$6,255	\$35,000
INTERFUND	\$1,020,266	\$1,606,250	\$1,123,532	\$1,167,620	\$1,167,620
FUND BAL	\$0	\$0	\$0	\$1,116,426	\$1,716,426
TOTAL REV	\$9,118,772	\$10,428,898	\$10,320,458	\$11,068,004	\$13,701,505
PERSONNEL	\$24,157,804	\$23,936,739	\$24,653,674	\$26,520,660	\$28,042,234
MATERIALS/SVCS	\$8,934,028	\$9,821,127	\$10,481,209	\$11,142,781	\$12,341,100
CAPITAL	\$575,819	\$295,249	\$93,607	\$0	\$0
SPEC PYMTS	\$176,032	\$180,041	\$389,925	\$375,599	\$473,599
INTERFUND	\$0	\$4,787	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$100,000	\$100,000
END BAL & RSV	\$0	\$0	\$0	\$968,685	\$1,681,594
TOTAL EXP	\$33,843,683	\$34,237,943	\$35,618,415	\$39,107,725	\$42,638,497
FTEs	180.50	181.00	186.00	186.00	194.00

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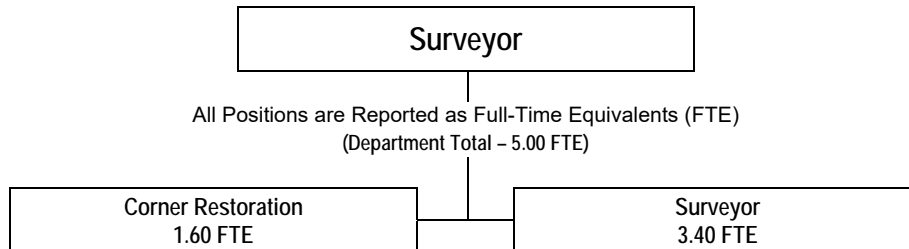


Scott Fein, County Surveyor

surveyor@jacksoncounty.org
www.jacksoncounty.org/surveyor/

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Medford OR 97501
541-774-6191

Organization Chart



Department Overview: The County Surveyor is responsible for compliance with all Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR) which regulate the practice of surveying in Oregon. Primary functions of the County Surveyor are as follows: establish or re-establish and maintain all public land survey corners which are the foundation of real property ownership in Oregon; review of all survey documents prior to filing for compliance with all laws and regulations related to the practice of surveying; and serve as the steward and guardian of all survey and land records which the County Surveyor is responsible for, and making them publicly available in accordance with Oregon's public records laws. This summary of duties is essential and required by ORS in order to safeguard the health, property, welfare, and safety of the citizens Jackson County as they relate to the location and division of real property.

Under the Home Rule Charter of Jackson County, the Surveyor is an elective administrator officer. The Department is comprised of two Programs.

- ♦ **Corner Restoration** monitors and maintains all public land survey corners in Jackson County. The U.S. Public Land Survey System, which is required to be maintained by the County Surveyor's Office through Oregon Revised Statute, is one of the most valuable assets managed on behalf of all citizens as the basis for locating and describing real property and is wholly dependent upon the physical marks and associated records of Government Corners of this system first implemented in Jackson County in 1851.
- ♦ **Surveyor** ensures that all survey maps, property line adjustments, subdivisions, partitions, and condominiums meet State and local law requirements and are evaluated quickly and efficiently. Through this Program, the property lines of all citizens are protected by assuring compliance with surveying laws prior to the filing of any records and by securing all surveys and land records and making them publicly available.

Department Objectives for Fiscal Year 2023-2024

- Visit, maintain, and restore public land survey corners that are in danger of being destroyed, or have been destroyed by logging, fire, construction, mal-intent, and exposure to the elements.
- Comply with Oregon Revised Statutes (ORS) by storing, archiving, and indexing countless survey records and make them publicly available in perpetuity.
- Obtain geodetic survey positions on all public land survey corners, and legally and efficiently document corner restorations to effectively perpetuate their location and history.



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- Safeguard the health, property, welfare, and safety of the public by ensuring that all survey maps, property line adjustments, subdivisions, partitions, and condominiums meet State and local law requirements and are evaluated quickly and efficiently.
- Continue the migration of all survey and land records from a paper-based environment to secure digital storage. Digitally preserve and archive irreplaceable survey and land records. The sheer volume of records makes for a seemingly endless workload.
- Update, maintain, and improve the Surveyor's Office Geographic Information System (GIS) geo-database for the indexing and search of all survey, land, and corner restoration records to facilitate the public's access, increase compliance with public records laws, and decrease operating costs.
- Continue the County Surveyor's corner restoration activities with public works departments, construction contractors, and the timber industry to prevent the destruction of survey monuments.
- Ability to respond to the increased demand of complex corner restorations in rural areas being developed which have historically been void of development.
- Ability to respond to the substantially increased demand for pre-construction corner restoration work directly attributed to increased transportation system and utility system improvements.
- Continue to foster collaboration with Development Services in the overlap between planning and surveying as it relates to land division, lot legality, easements, property line setbacks, and floodplain mapping.

Department Accomplishments for Prior Year

- Improved and maintained an online survey records index map system.
- Provided continuous access to survey records online.
- Maintained spatial databases to effectively track, index, and convey records to the public.
- Responded to record number of damaged public land survey corners in densely populated areas as a result of the Alameda and South Obenchain Fires.
- Staff has been able to maintain a high level of efficiency in re-establishing public land survey corners.
- Established geodetic transformation parameters to enable the conversion of prior survey control data from superseded datum's to the current National Spatial Reference System.
- The Surveyor's Office has become an integral part of all surveying and mapping on Jackson County property. The Office has established excellent working relationships with multiple departments through providing exceptional service. The work performed by the Surveyor's Office is consistently relied upon in enabling Jackson County to achieve land and resource management objectives.
- Reviewed land division plats in a timely manner to meet the needs of the land development community.
- Record numbers of public land survey corners damaged by fires and farm operations have been restored in a timely manner.
- Secured partial reimbursements from the Federal Emergency Management Agency as a result of fire-related disaster declarations.

Significant Issues in the Year Ahead

The vast number of public land survey corners throughout the County, combined with difficult terrain and increasingly restricted access through private property, has created a "reactive" program rather than a general maintenance operation. Fires in the urban and rural areas of the County in the fall of 2020, the majority of which occurred on small-sized private lands, damaged or destroyed an estimated 450 public land survey corners in Jackson County. These corners require the utmost precision in perpetuation of their original position to maintain the integrity of the land title system in these fire ravaged areas. It is estimated that it will take up to four years to address these damaged corners, and funding and staffing levels, relative to demand, has become an instantaneous issue as a result of the 2020 fires. Additionally, substantial increases in transportation and infrastructure funding has resulted in a seemingly exponential effect on public land survey corners via severe damage or outright destruction. Oregon's recent transportation bill failed to account for these unintended costs and has placed a significant unfunded burden on this essential program. A systematic problem in the funding mechanism of this

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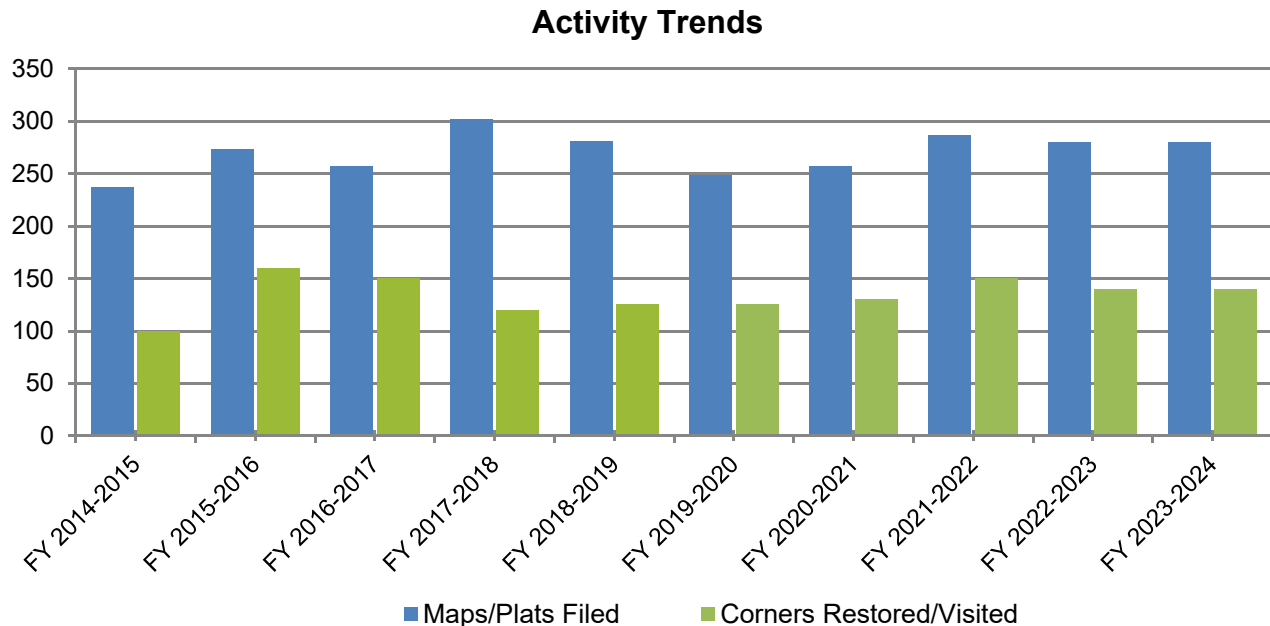
Program is that the recording fee per document not been increased since 1986 and is at its current statutory maximum.

Within rural and sub-rural areas of the County, substantial development of real property has occurred since 2014 with the passage of Ballot Measure 91, which legalized the production, sale, and use of recreational marijuana in Oregon. The explosion of industrial hemp cultivation has exacerbated the loss of corners due to agricultural land development. Extensive grading, deforestation, and countless fence installations have destroyed and disturbed many corners and associated accessories. Access has become a substantial obstacle to corner restoration due to countless new gates in rural areas combined with out of state property owners who have failed to respond to requests for access. The need to maintain corners in these areas is essential as the development has led to frequent boundary disputes and private land surveys which rely on government corners.

Review and filing of survey documents within the timeframe set out by the County Surveyor, which is 50 percent less than what is required under ORS. The difficulty in achieving these goals is an inconsistent stream of submittals; volume fluctuates greatly from week to week throughout the fiscal year. Staff has developed an online map and plat tracking system enabling the public to know where their project is in the review and filing process. It is the objective of the Surveyor's Office to review and file all survey documents as quickly and efficiently as possible. Substantially increased workload due to infrastructure projects, land divisions, and fire-related property line location surveys.

Department Benchmark

Chart displays trends in maps and plats filed, and corners restored and visited annually.



Goals and Measures

Supporting the achievement of County Strategic Plan Goal 3: Work to ensure responsible development by confirming that all survey maps, property line adjustments, subdivisions, partitions, and condominiums meet State and local law requirements and that they are evaluated quickly and efficiently, and then filed in



SURVEYOR

the official County records; and, in addition, monitor and maintain the nearly 20,000 public land survey corners in Jackson County.

Performance Measure 1: Review survey documents within 15 business days of submission.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Review survey documents within 15 days	60%	60%	60%	60%	50%

In accordance with Oregon Revised Statute (ORS) Chapter 209, County Surveyors shall review all surveys, property line adjustments, land division plats, and condominium surveys for technical and statutory compliance within 30 days. The goal is to review and return submitted survey documents within 15 days or less.

Performance Measure 2: File survey documents and make them available to the public within three business days of review and approval.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Upon approving surveys, approve and index them within three business days.	100%	100%	100%	100%	100%

In accordance with ORS Chapter 209, County Surveyors shall index and make publicly available all survey documents within 30 days of approving them. The goal is to file and index approved surveys within three business days.

Performance Measure 3: Complete survey document review and filing 50 percent faster than is required by State law.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Review of survey documents completed 50 percent faster than State law	100%	100%	100%	100%	100%

In accordance with ORS Chapter 209, County Surveyors shall review and return all submitted survey documents within 30 days. The goal is to complete this review 50 percent faster than is required by Chapter 209.

Supporting the achievement of County Strategic Plan Goal 6: Procure, maintain, archive, and make publicly available all survey records since Statehood. Continue to accurately index and safely archive survey and plat records to State archive standards in physical and digital forms. Accurately and precisely restore and maintain corners of the public land survey system which upholds the system of land ownership and location in Jackson County.

Performance Measure 1: Perform large scale geodetic control surveys to national geodetic survey standards in the location, positioning, and preservation of public land survey corners.



SURVEYOR

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Corners with geodetic survey positions*	6.0%	6.0%	6.0%	6.5%	7.0%

*Listed in current National Spatial Reference System.

The Surveyor's Office will visit and restore public land survey corners that are in danger of being destroyed, or have been destroyed, by logging, fire, construction, mal-intent, and exposure to the elements; obtain geodetic survey positions on all public land survey corners; and legally and efficiently document corner restorations to effectively perpetuate their location and history.

Performance Measure 2: Document the restoration and maintenance of corners of the public land survey system in the most prudent and professional manner possible in support of the statutory duties of the County Surveyor.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Corners reestablished or visited and reported on	125	130	150	140	140
Corner reestablishment records available online	75%	75%	75%	75%	75%
Trainings hosted to educate the public on corners	3	2	3	3	3

The objective of the Corner Restoration Program in the past has been to visit as many corners as possible in the fiscal year, regardless of location. Since mid-fiscal year 2012-2013, the priority has been to focus on reestablishing those corners which affect the largest population. These corners typically require substantially more complex surveying than corners in the more rural areas of the County. The result is a great effect on a large population and fewer corners being maintained due to substantially increased complexity in the work.

Department Goal: To obtain technical training for staff in the use of equipment, software, and recognized professional procedures; this will, in turn, enhance the accuracy and efficiency in restoring public land survey corners.

Performance Measure 1: Well-trained, efficient, and qualified staff to support compliance with County Surveyor duties pursuant to ORS Chapter 209.

Outcome(s)	Fiscal Year 2019-2020 Actual	Fiscal Year 2020-2021 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Expected	Fiscal Year 2023-2024 Projected
Technical training hours per FTE	15	15	15	15	15

Track industry and technology trends, and seek out local training opportunities through Oregon State University College of Engineering in conjunction with online training options through the Bureau of Land Management Cadastral Survey. Utilize expertise of senior staff to train junior staff in-house.



SURVEYOR

Department Goal: To provide professional surveying services, mapping services, land title analysis, and document review to other County departments.

Performance Measure 1: To supply efficient, cost-effective, accurate professional services to other County departments as needed for facility development, easements, property line adjustments, property line location, land title analysis, floodplain mapping, geodetic survey control, etc.

Actively seek out this interdepartmental work and build relationships in which the expertise of the Surveyor's Office can assist County departments in achieving their goals. Administer contracts for professional surveying services on behalf of County departments as necessary.

Staffing Changes

There are no staffing changes between the fiscal year 2022-2023 and the fiscal year 2022-2023 adopted budgets.

Financial Condition

To meet the real world demands and adequately protect the boundaries of real property, maintaining stable funding sources is essential. The Surveyor Fund currently has a reserve to cover shortfalls in the associated monthly revenue source and to make one-time materials or services purchases to improve operational efficiency. Responsible fiscal management of the Surveyor Fund is essential to ensure long term sustainability of the Corner Restoration Program. It is very apparent that the ability to remain staffed at the current level requires a Fund balance necessary to sustain unexpected declines in revenue.

The Surveyor Program has volatile funding sources as they are directly tied to real property and land development. Given the current economic conditions and fluctuations in monthly revenue, the use of conservative estimates is most practical. A biannual review of the County Surveyor's fees for services ensures that State and local law is being complied with while protecting the interest of the public and offering the best possible service at the lowest cost.

The Surveyor's Office is supported by fees assessed to documents recorded in the County Clerk's Office, fully expenses all revenue received annually, and relies on interest income generated from the Surveyor Fund balance. The Surveyor's Office receives no support from the County's General Fund.

SURVEYOR

Financial by Program

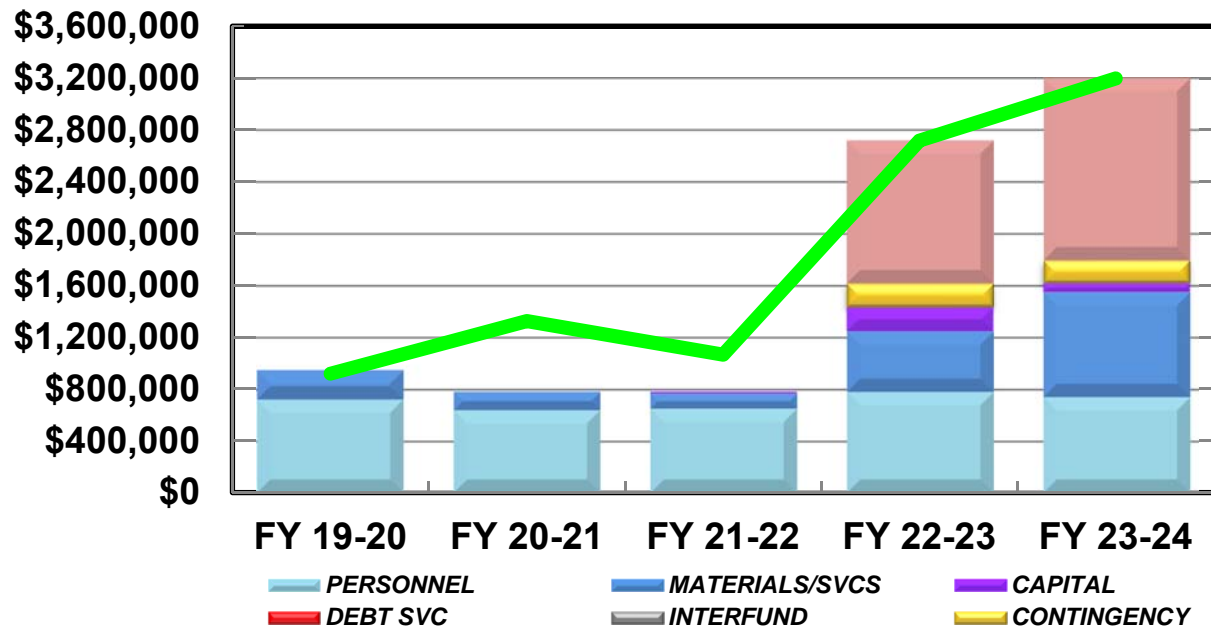
Corner Restoration	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$0	\$0	\$400,000
Fees & Other Service Charges	\$413,920	\$528,628	\$419,434	\$393,750	\$240,000
All Other Resources	\$17,900	\$0	\$0	\$15,004	\$22,000
Fund Balance	\$0	\$0	\$0	\$935,000	\$1,000,205
Total	\$431,820	\$528,628	\$419,434	\$1,343,754	\$1,662,205
EXPENDITURES					
Personnel Services	\$384,719	\$365,737	\$326,712	\$288,390	\$254,550
Materials & Services	\$129,322	\$93,514	\$51,157	\$234,184	\$626,319
Capital Outlay	\$0	\$0	\$0	\$92,700	\$50,000
Contingency	\$0	\$0	\$0	\$133,900	\$75,000
Ending Balance and Reserves	\$0	\$0	\$0	\$594,580	\$656,336
Total	\$514,041	\$459,251	\$377,869	\$1,343,754	\$1,662,205
Full-Time Equivalent	2.70	2.29	1.95	1.75	1.60

Surveyor	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$6,247	\$1,130	\$20,973	\$0	\$0
Fees & Other Service Charges	\$439,855	\$782,117	\$642,729	\$569,540	\$412,334
All Other Resources	\$24,727	\$10,156	-\$20,157	\$1,625	\$22,000
Interfund Transfers	\$15,298	\$1,679	\$1,443	\$2,319	\$0
Fund Balance	\$0	\$0	\$0	\$800,000	\$1,100,650
Total	\$486,127	\$795,082	\$644,988	\$1,373,484	\$1,534,984
EXPENDITURES					
Personnel Services	\$336,056	\$272,974	\$324,129	\$489,758	\$485,491
Materials & Services	\$97,935	\$48,659	\$65,029	\$234,231	\$180,732
Capital Outlay	\$0	\$0	\$14,858	\$93,000	\$20,000
Contingency	\$0	\$0	\$0	\$47,740	\$100,000
Ending Balance and Reserves	\$0	\$0	\$0	\$508,755	\$748,761
Total	\$433,991	\$321,633	\$404,016	\$1,373,484	\$1,534,984
Full-Time Equivalent	2.30	2.71	3.05	3.25	3.40



SURVEYOR

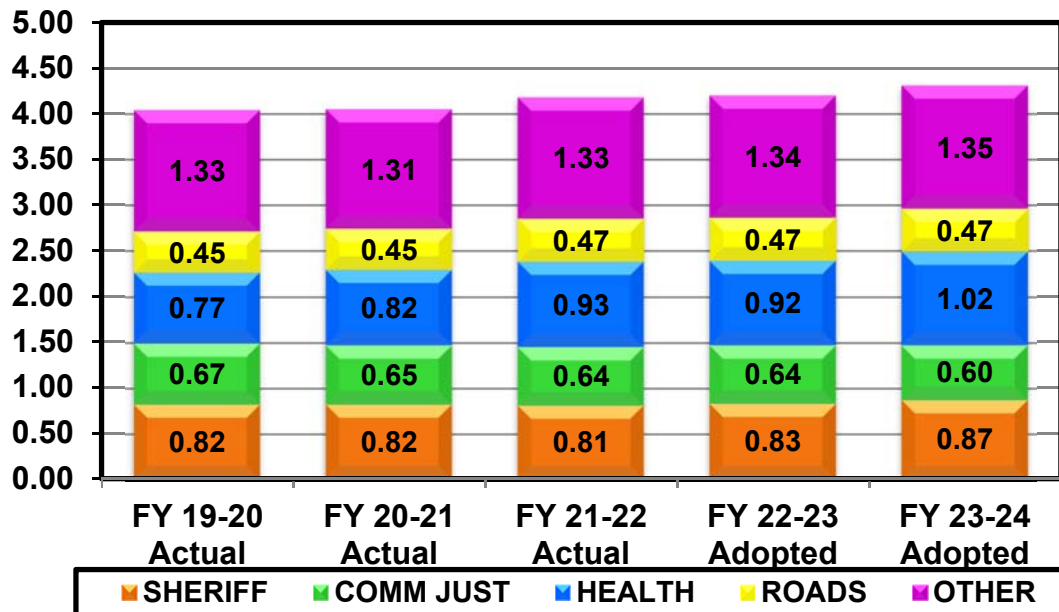
REVENUE AND EXPENDITURE OVERVIEW



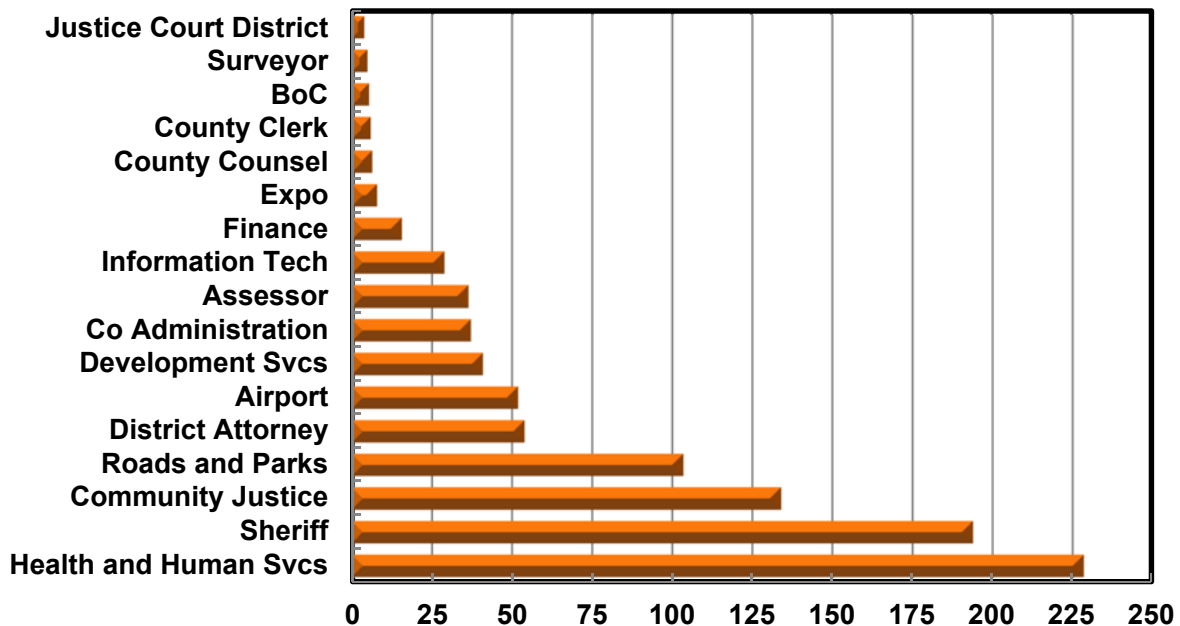
	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Adopted
GRANTS/GIFTS/ETC	\$6,247	\$1,130	\$20,973	\$0	\$400,000
FEES/SVC CHGS	\$853,775	\$1,310,745	\$1,062,164	\$963,290	\$652,334
ALL OTHER	\$42,627	\$10,157	-\$20,157	\$16,629	\$44,000
INTERFUND	\$15,297	\$1,679	\$1,443	\$2,319	\$0
FUND BALANCE	\$0	\$0	\$0	\$1,735,000	\$2,100,855
TOTAL REV	\$917,946	\$1,323,711	\$1,064,423	\$2,717,238	\$3,197,189
PERSONNEL	\$720,774	\$638,711	\$650,841	\$778,148	\$740,041
MATERIALS/SVCS	\$227,257	\$142,173	\$116,187	\$468,415	\$807,051
CAPITAL	\$0	\$0	\$14,858	\$185,700	\$70,000
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$181,640	\$175,000
END BAL & RSV	\$0	\$0	\$0	\$1,103,335	\$1,405,097
TOTAL EXP	\$948,031	\$780,884	\$781,886	\$2,717,238	\$3,197,189
FTEs	5.00	5.00	5.00	5.00	5.00

PERSONNEL

FTEs PER THOUSAND POPULATION



FTEs BY DEPARTMENT FOR FISCAL YEAR 2023-2024



FTEs BY DEPARTMENT – FIVE-YEAR COMPARISON

DEPARTMENT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
AIRPORT	51.25	49.00	52.00	52.00	52.00
ASSESSOR	33.50	33.50	33.50	33.50	36.50
BOARD OF COMMISSIONERS	5.50	5.50	5.50	5.50	5.50
COMMUNITY JUSTICE	148.50	144.50	141.50	143.00	134.00
COUNTY ADMINISTRATION	35.75	35.25	37.25	37.25	37.25
COUNTY CLERK	8.00	8.00	8.00	8.00	6.00
COUNTY COUNSEL	7.00	7.00	7.00	7.00	6.50
DEVELOPMENT SERVICES	37.00	37.00	41.00	41.00	41.00
DISTRICT ATTORNEY	54.00	54.00	54.00	54.00	54.00
EXPO	6.00	6.00	4.00	7.00	8.00
FINANCE	16.50	15.55	15.55	15.55	15.75
HEALTH AND HUMAN SERVICES	170.55	180.60	206.80	205.90	228.70
INFORMATION TECHNOLOGY	30.00	29.00	29.00	29.00	29.00
JUSTICE COURT DISTRICT	4.00	4.00	4.00	4.00	4.00
ROADS AND PARKS	100.50	99.00	104.50	104.50	103.50
SHERIFF	180.50	181.00	186.00	186.00	194.00
SURVEYOR	5.00	5.00	5.00	5.00	5.00
TOTAL	893.56	893.90	934.60	938.20	960.70

FTEs BY DEPARTMENT AND POSITION

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
AIRPORT							
AIRPORT	Accountant I	M0002	1.00	1.00	0.00	1.00	0.00
	Administrative Assistant II	M0002	1.00	1.00	1.00	1.00	1.00
	Accountant II	M0003	0.00	0.00	1.00	0.00	1.00
	Maintenance Supervisor	M0006	1.00	1.00	1.00	1.00	0.00
	Project/Program Coordinator III	M0006	2.00	2.00	2.00	2.00	2.00
	Maintenance Manager	M0007	0.00	0.00	0.00	0.00	1.00
	Program Manager V	M0012	2.00	0.00	2.00	2.00	2.00
	Program Manager VI	M0013	1.00	0.00	1.00	1.00	1.00
	Airport Director	M0019	1.00	1.00	1.00	1.00	1.00
	Custodian-Airport	S0002	6.00	6.00	6.00	6.00	6.00
	Lead Custodian - Airport	S0004	1.00	1.00	1.00	1.00	1.00
	Landscape Technician	S0006	1.00	1.00	1.00	1.00	1.00
	Maintenance Worker I	S0006	3.00	3.00	3.00	3.00	2.00
	Airport Enforcement Officer	S0007	10.05	10.00	10.00	10.00	5.00
	Office Specialist	S0007	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist I	S0009	2.00	2.00	2.00	2.00	2.00
	Airport Compliance Coordinator	S0010	2.00	2.00	2.00	2.00	2.00
	Lead Airport Enforce Officer	S0010	4.00	4.00	4.00	4.00	4.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
AIRPORT	Accounting Specialist II	S0011	1.60	2.00	2.00	2.00	2.00
	Administrative Specialist II	S0011	0.60	1.00	1.00	1.00	1.00
	Maintenance Worker II	S0012	0.00	0.00	0.00	0.00	1.00
	Airport Op & Maint Spec	S0014	7.00	7.00	7.00	7.00	12.00
	Equipment Mechanic II	S0014	1.00	1.00	1.00	1.00	1.00
	Airport Elect/Op Maint Spec	S0015	2.00	2.00	2.00	2.00	2.00
	TOTAL DEPARTMENT		51.25	49.00	52.00	52.00	52.00

ASSESSOR

ASSESSOR	County Assessor	C0091	1.00	1.00	1.00	1.00	1.00
	Project/Program Coordinator II	M0005	1.00	1.00	1.00	1.00	1.00
	Supervisor IV	M0006	1.00	1.00	1.00	1.00	1.00
	Program Manager II	M0009	1.00	1.00	1.00	1.00	1.00
	Data Gatherer	S0006	1.00	2.00	2.00	2.00	3.00
	Office Specialist	S0007	7.50	7.50	6.50	6.50	6.00
	Administrative Specialist I	S0009	2.00	3.00	4.00	4.00	4.00
	Cartographer I	S0011	3.00	3.00	2.00	2.00	2.00
	Property Appraiser I	S0012	3.00	0.00	2.00	2.00	3.00
	Cartographer II	S0013	1.00	1.00	1.00	1.00	1.00
	Data/Property Analyst I	S0014	2.00	2.00	1.00	2.00	0.00
	Property Appraiser II	S0014	4.00	6.00	5.00	5.00	6.50
	Commercial Appraiser	S0015	2.00	2.00	2.00	2.00	2.00
	Data/Property Analyst II	S0015	1.00	0.00	1.00	0.00	2.00
	Lead Appraiser/Appraiser Spec	S0016	3.00	3.00	3.00	3.00	3.00
	TOTAL DEPARTMENT		33.50	33.50	33.50	33.50	36.50

BOARD OF COMMISSIONERS

BOARD OF COMMISSIONERS	County Commissioner	C0098	3.00	3.00	3.00	3.00	3.00
	Administrative Assistant II	M0002	2.25	2.25	2.25	2.25	2.25
	Project/Program Coordinator III	M0006	0.25	0.25	0.25	0.25	0.25
	TOTAL DEPARTMENT		5.50	5.50	5.50	5.50	5.50

COMMUNITY JUSTICE

COMMUNITY JUSTICE	Supervisor I	M0003	4.00	4.00	4.00	4.00	4.00
	Project/Program Coordinator I	M0004	1.00	0.00	0.00	0.00	0.00
	Supervisor II	M0004	3.00	3.00	3.00	3.00	2.00
	Project/Program Coordinator II	M0005	1.00	2.00	2.00	2.00	3.00
	Supervisor III	M0005	2.00	1.00	1.00	1.00	1.00
	Program Manager II	M0009	0.00	0.00	1.00	1.00	1.00
	Program Manager III	M0010	7.00	7.00	7.00	7.00	7.00
	Program Manager VIII	M0015	3.00	3.00	3.00	3.00	3.00
	Community Justice Director	M0019	1.00	1.00	1.00	1.00	1.00
	Sr Deputy Probation	P0201	31.00	31.00	31.00	31.00	31.00
	Com Svc Crew Coord	S0007	10.00	10.00	7.00	7.00	0.00
	Office Specialist	S0007	12.00	12.00	13.00	13.00	12.00
	Transition Center Coordinator	S0007	21.00	21.00	21.00	21.00	0.00
	Accounting Specialist I	S0009	2.00	1.00	1.00	1.00	1.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
COMMUNITY JUSTICE	Com Svc Crew Coord	S0009	0.00	0.00	0.00	0.00	6.00
	Juvenile Justice Specialist I	S0009	18.50	18.50	17.50	19.00	18.00
	Transition Center Coordinator	S0009	0.00	0.00	0.00	0.00	17.00
	Program Specialist - CJ	S0010	3.00	3.00	3.00	3.00	3.00
	Community Justice Officer	S0012	8.00	8.00	7.00	7.00	6.00
	Juvenile Justice Specialist II	S0012	8.00	6.00	6.00	6.00	5.00
	Alcohol and Drug Specialist	S0013	2.00	2.00	2.00	2.00	2.00
	Juvenile Justice Spec III	S0015	0.00	0.00	0.00	0.00	1.00
	Juvenile Probation Officer	S0015	10.00	10.00	10.00	10.00	10.00
	Program/Services Coord II	S0016	1.00	1.00	1.00	1.00	0.00
	TOTAL DEPARTMENT		148.50	144.50	141.50	143.00	134.00

COUNTY ADMINISTRATION

COUNTY ADMINISTRATION	County Administrator	A0100	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant II	M0002	4.25	4.25	1.25	4.25	1.25
	Administrative Assistant III	M0003	0.00	0.00	2.00	0.00	2.00
	Project/Program Coordinator I	M0004	0.00	0.00	1.00	0.00	1.00
	Project/Program Coordinator II	M0005	1.50	2.00	2.00	2.00	1.00
	Project/Program Coordinator III	M0006	0.75	0.75	0.75	0.75	1.75
	Maintenance Manager	M0007	2.00	2.00	2.00	2.00	2.00
	Budget Analyst	M0008	1.00	1.00	1.00	1.00	1.00
	Human Resources Consultant	M0008	0.75	0.75	0.75	0.75	0.75
	Sr Auditor	M0008	2.00	2.00	2.00	2.00	2.00
	Program Manager II	M0009	0.00	0.00	1.00	1.00	1.00
	Sr Human Resources Consultant	M0010	2.00	2.00	2.00	2.00	2.00
	Program Manager VI	M0013	1.00	1.00	0.00	1.00	0.00
	Emergency Manager	M0014	1.00	1.00	1.00	1.00	1.00
	Program Manager VIII	M0015	0.00	0.00	1.00	0.00	1.00
	County Auditor	M0018	1.00	1.00	1.00	1.00	1.00
	HR Director	M0019	1.00	1.00	1.00	1.00	1.00
	Sr Deputy County Administrator	M0020	1.00	1.00	1.00	1.00	0.00
	Sr Deputy County Administrator	M0021	0.00	0.00	0.00	0.00	1.00
	Mail Courier	S0003	1.50	1.50	1.50	1.50	1.50
	Accounting Specialist I	S0009	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist I	S0009	1.00	1.00	1.00	1.00	1.00
	Assistant Watermaster I	S0009	2.00	1.00	1.00	1.00	1.00
	Maintenance Worker II	S0012	10.00	10.00	7.00	10.00	8.00
	Assistant Watermaster II	S0013	0.00	0.00	1.00	1.00	1.00
	Maintenance Worker III	S0013	0.00	0.00	3.00	0.00	2.00
	TOTAL DEPARTMENT		35.75	35.25	37.25	37.25	37.25

COUNTY CLERK

COUNTY CLERK	County Clerk	C0092	1.00	1.00	1.00	1.00	1.00
	Supervisor I	M0003	1.00	1.00	1.00	1.00	1.00
	Program Manager II	M0009	1.00	1.00	1.00	1.00	1.00
	Office Specialist	S0007	4.00	4.00	4.00	4.00	2.00
	Administrative Specialist I	S0009	1.00	1.00	1.00	1.00	1.00
TOTAL DEPARTMENT			8.00	8.00	8.00	8.00	6.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
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COUNTY COUNSEL

COUNTY COUNSEL							
	Administrative Assistant II	M0002	1.00	0.00	0.00	0.00	0.00
	Administrative Assistant III	M0003	0.00	1.00	1.00	1.00	1.00
	Project/Program Coordinator II	M0005	1.00	1.00	1.00	1.00	1.00
	Assistant County Counsel	M0010	1.00	1.00	1.00	1.00	0.00
	Sr Assistant County Counsel	M0013	3.00	3.00	3.00	3.00	4.00
	County Counsel	M0020	1.00	1.00	1.00	1.00	0.00
	Sr Deputy County Administrator	M0021	0.00	0.00	0.00	0.00	0.50
	TOTAL DEPARTMENT		7.00	7.00	7.00	7.00	6.50

DEVELOPMENT SERVICES

DEVELOPMENT SERVICES							
	Supervisor III	M0005	1.00	1.00	0.00	0.00	0.00
	Project/Program Coordinator III	M0006	1.00	1.00	1.00	1.00	1.00
	Program Manager I	M0008	0.00	0.00	1.00	1.00	1.00
	Program Manager IV	M0011	1.00	1.00	1.00	1.00	1.00
	Development Services Director	M0018	1.00	1.00	1.00	1.00	1.00
	Office Specialist	S0007	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist I	S0009	4.00	4.00	5.00	5.00	5.00
	Building Technician	S0009	3.00	3.00	3.00	3.00	3.00
	Administrative Specialist II	S0011	2.00	2.00	2.00	2.00	2.00
	Building Services Specialist	S0011	1.00	1.00	1.00	1.00	1.00
	Planner I	S0013	3.00	3.00	3.00	3.00	3.00
	Code Enforcement Officer	S0014	3.00	3.00	6.00	6.00	6.00
	Construction Inspector	S0016	8.00	8.00	8.00	8.00	8.00
	Planner II	S0016	4.00	4.00	4.00	4.00	4.00
	Planner III	S0018	4.00	4.00	4.00	4.00	4.00
	TOTAL DEPARTMENT		37.00	37.00	41.00	41.00	41.00

DISTRICT ATTORNEY

DISTRICT ATTORNEY							
	District Attorney	C0078	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant II	M0002	1.00	1.00	1.00	1.00	1.00
	Deputy District Attorney I	M0005	7.00	7.00	7.00	7.00	5.00
	Supervisor III	M0005	1.00	1.00	1.00	1.00	1.00
	Supervisor IV	M0006	2.00	2.00	2.00	2.00	2.00
	Deputy District Attorney II	M0010	11.00	11.00	11.00	11.00	12.00
	Sr Deputy District Attorney	M0013	3.00	3.00	3.00	3.00	4.00
	Chief Deputy District Attorney	M0015	1.00	1.00	1.00	1.00	1.00
	Legal Assistant I	S0006	3.00	3.00	3.00	3.00	3.00
	Office Specialist	S0007	2.00	0.00	0.00	0.00	0.00
	Administrative Specialist I	S0009	4.00	3.00	3.00	3.00	3.00
	Administrative Specialist II	S0011	4.00	7.00	7.00	7.00	7.00
	Legal Assistant II	S0011	12.00	12.00	12.00	12.00	12.00
	Legal Assistant III	S0013	1.00	1.00	1.00	1.00	1.00
	Victim/Witness Spec	S0014	1.00	1.00	1.00	1.00	1.00
	TOTAL DEPARTMENT		54.00	54.00	54.00	54.00	54.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
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EXPO

EXPO	Supervisor III	M0005	0.00	0.00	0.00	1.00	1.00
	Exposition Park Director	M0017	1.00	1.00	1.00	1.00	1.00
	Expo Grounds Worker	S0005	0.00	0.00	0.00	1.00	2.00
	Lead Expo Grounds Worker	S0006	2.00	2.00	1.00	1.00	1.00
	Office Specialist	S0007	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist I	S0009	1.00	1.00	0.00	1.00	1.00
	Program/Services Coord I	S0014	1.00	1.00	1.00	1.00	1.00
TOTAL DEPARTMENT			6.00	6.00	4.00	7.00	8.00

FINANCE

FINANCE	Supervisor III	M0005	1.00	1.00	1.00	1.00	0.00
	Supervisor IV	M0006	0.00	0.00	0.00	0.00	1.00
	Project/Program Coordinator IV	M0007	2.00	2.00	2.00	2.00	0.00
	Business Analyst II	M0008	0.00	0.00	0.00	0.00	1.00
	Program Manager I	M0008	0.00	0.00	0.00	0.00	1.00
	Program Manager II	M0009	0.00	0.00	0.00	0.00	1.00
	Finance Director/Treasurer	M0019	1.00	1.00	1.00	1.00	0.00
	Sr Deputy County Administrator	M0021	0.00	0.00	0.00	0.00	0.50
	Accounting Specialist II	S0011	10.50	9.55	8.55	8.55	8.25
	Personal Prop Field Dep	S0012	1.00	1.00	1.00	1.00	1.00
	Accounting Analyst	S0012	1.00	1.00	2.00	2.00	0.00
	Accounting Analyst	S0013	0.00	0.00	0.00	0.00	2.00
TOTAL DEPARTMENT			16.50	15.55	15.55	15.55	15.75

HEALTH AND HUMAN SERVICES

HEALTH AND HUMAN SERVICES	Administrative Assistant I	M0001	0.00	1.00	1.00	1.00	1.00
	Administrative Assistant II	M0002	2.00	2.00	2.00	2.00	2.00
	Supervisor I	M0003	2.00	2.00	2.00	2.00	2.00
	Supervisor II	M0004	3.00	3.00	4.00	4.00	5.00
	System Administrator III	M0005	1.00	1.00	1.00	0.00	0.00
	Supervisor IV	M0006	3.00	3.00	4.00	4.00	4.00
	Supervisor V	M0007	0.00	0.00	0.00	0.00	1.00
	Program Manager I	M0008	3.00	5.00	6.00	5.00	2.00
	Veterinarian	M0008	0.00	0.00	0.00	0.00	0.50
	Program Manager II	M0009	1.00	1.00	1.00	1.00	4.00
	Program Manager III	M0010	6.00	6.00	5.00	5.00	5.00
	Program Manager IV	M0011	1.00	1.00	1.00	1.00	1.00
	Program Manager V	M0012	1.00	1.00	1.00	1.00	1.00
	Program Manager VII	M0014	1.00	1.00	0.00	0.00	0.00
	Program Manager VIII	M0015	2.00	2.00	3.00	3.00	3.00
	Program Manager IX	M0016	1.00	1.00	1.00	1.00	1.00
	Medical Director	M00MD	0.00	0.00	1.00	0.50	0.00
	Chief Medical Officer	M0CMO	0.00	0.00	0.00	0.00	1.00
	Psychiatric Medical Director	M0PMD	1.00	1.00	1.00	1.00	0.00
	Psych Nurse Prac Mgr	M0PNPM	1.00	1.00	1.00	1.00	1.00
	Health and Human Services Dir	M0019	1.00	1.00	1.00	1.00	1.00
	Custodial Maint Worker AS	S0004	0.00	0.00	0.00	0.00	4.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
HEALTH AND HUMAN SERVICES	Peer Support Specialist	S0004	0.00	1.00	4.50	4.50	5.50
	Animal Shelter Technician	S0006	3.00	3.00	3.00	3.00	3.00
	Lead Peer Support Specialist	S0006	0.00	1.00	1.00	1.00	1.00
	Health Assistant I	S0007	0.00	0.00	0.00	0.00	7.50
	Medical Office Specialist I	S0007	7.45	7.50	7.50	7.50	0.00
	Office Specialist	S0007	18.80	19.30	21.30	21.30	22.80
	Veterans Services Officer I	S0008	0.00	0.00	1.00	0.00	1.00
	Administrative Specialist I	S0009	6.00	6.00	7.00	7.00	9.00
	Medical Office Specialist II	S0009	1.00	0.50	0.50	0.50	0.00
	QMHA I	S0009	3.00	2.00	0.00	0.00	0.00
	Animal Control Deputy	S0010	2.00	2.00	2.00	2.00	2.00
	Veterans Services Officer II	S0010	2.80	3.00	2.00	3.00	2.00
	Accounting Specialist II	S0011	4.00	2.00	3.00	3.00	2.50
	Administrative Specialist II	S0011	1.00	1.00	1.00	1.00	1.00
	Dev Disability Case Manager	S0012	27.00	26.00	34.00	36.00	36.00
	Disease Intervention Spec	S0012	1.00	1.00	1.00	1.00	0.00
	Envir Health Spec I	S0012	0.00	0.00	0.00	0.00	1.00
	QMHA II	S0012	13.00	17.00	15.00	15.00	22.00
	Communicable Dis Investigator	S0013	0.00	0.00	2.00	0.00	3.00
	WRAP Coach	S0013	0.00	0.00	1.00	1.00	0.00
	Dev Disability Specialist	S0014	3.00	3.00	4.00	4.00	4.00
	HHS Investigator	S0014	2.00	2.00	4.00	3.00	4.00
	Program/Services Coord I	S0014	1.00	0.80	1.00	1.00	3.00
	Envir Health Spec II	S0016	4.00	4.00	5.00	5.00	5.00
	Program/Services Coord II	S0016	5.00	5.00	8.00	12.00	11.00
	QMHP I	S0016	18.00	21.00	20.00	20.00	21.00
	Registered Dietitian	S0016	1.00	1.00	1.00	1.00	1.00
	QMHP II	S0018	3.00	3.00	6.00	6.00	6.00
	Com Health Nurse I	S0019	2.00	0.50	0.50	0.50	0.00
	Com Health Nurse II	S0021	8.50	10.00	9.75	8.50	9.10
	Epidemiologist	S0021	2.00	3.00	3.00	3.00	4.00
	Mental Health Nurse	S0023	1.00	2.00	1.75	1.60	1.80
TOTAL DEPARTMENT			170.55	180.60	206.80	205.90	228.70

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY	Administrative Assistant II	M0002	1.00	1.00	1.00	1.00	0.00
	IT Support Specialist II	M0003	1.00	1.00	1.00	2.00	2.00
	IT Support Specialist III	M0004	6.00	6.00	6.00	5.00	5.00
	Programmer Analyst II	M0004	1.00	2.00	4.00	4.00	4.00
	Project/Program Coordinator I	M0004	0.00	0.00	0.00	0.00	1.00
	System Administrator II	M0004	2.00	2.00	1.00	1.00	0.00
	Programmer Analyst III	M0005	3.00	2.00	2.00	2.00	2.00
	System Administrator III	M0005	4.00	3.00	4.00	4.00	5.00
	Programmer Analyst IV	M0007	2.00	1.00	1.00	1.00	1.00
	Project/Program Coordinator IV	M0007	1.00	1.00	1.00	1.00	1.00
	Programmer Analyst V	M0008	2.00	3.00	2.00	2.00	2.00
	System Administrator IV	M0008	3.00	3.00	2.00	2.00	2.00
	Program Manager II	M0009	1.00	1.00	1.00	1.00	1.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
INFORMATION TECHNOLOGY	Program Manager V	M0012	1.00	1.00	1.00	1.00	1.00
	Program Manager VI	M0013	1.00	1.00	1.00	1.00	1.00
	Technology Director	M0019	1.00	1.00	1.00	1.00	1.00
	TOTAL DEPARTMENT		30.00	29.00	29.00	29.00	29.00

JUSTICE COURT DISTRICT

JUSTICE COURT DISTRICT	Justice of the Peace	C0087	1.00	1.00	1.00	1.00	1.00
	Supervisor I	M0003	1.00	1.00	1.00	1.00	1.00
	Office Specialist	S0007	2.00	2.00	2.00	2.00	2.00
	TOTAL DEPARTMENT		4.00	4.00	4.00	4.00	4.00

ROADS AND PARKS

ROADS AND PARKS	Administrative Assistant III	M0003	1.00	1.00	1.00	1.00	0.00
	Supervisor I	M0003	0.00	0.00	0.00	0.00	1.00
	Project/Program Coordinator I	M0004	3.00	3.00	3.00	3.00	2.00
	Supervisor II	M0004	0.00	0.00	0.00	0.00	1.00
	Supervisor III	M0005	2.00	0.00	2.00	2.00	3.00
	Parks Operations Supervisor	M0006	2.00	2.00	2.00	2.00	2.00
	Project/Program Coordinator III	M0006	1.00	1.00	1.00	1.00	1.00
	Maintenance Manager	M0007	4.00	4.00	5.00	5.00	5.00
	Construction Engineer	M0011	1.00	1.00	1.00	1.00	1.00
	Program Manager V	M0012	2.00	2.00	2.00	2.00	2.00
	Project Engineer	M0013	1.00	1.00	1.00	1.00	1.00
	Program Manager VII	M0014	1.00	1.00	1.00	1.00	1.00
	Program Manager VIII	M0015	1.00	1.00	1.00	1.00	1.00
	Program Manager IX	M0016	1.00	1.00	1.00	1.00	1.00
	Roads and Parks Director	M0019	1.00	1.00	1.00	1.00	1.00
	Traffic Control Coordinator	S0000	1.00	0.00	0.00	0.00	0.00
	Landscape Technician	S0006	1.00	1.00	1.00	1.00	1.00
	Equipment Services Worker I	S0007	1.00	2.00	2.00	2.00	1.00
	Office Specialist	S0007	2.00	2.00	2.00	2.00	3.00
	Road Maintenance Worker	S0007	14.00	14.00	14.00	14.00	14.00
	Administrative Specialist I	S0009	2.50	3.00	3.00	3.00	2.00
	Bridge Carpenter	S0009	0.00	0.00	1.00	1.00	0.00
	Vegetation Management Tech	S0009	2.00	2.00	2.00	2.00	0.00
	Engineering Technician I	S0010	0.00	0.00	0.00	1.00	1.00
	Equipment Operator	S0010	20.00	21.00	21.00	21.00	21.00
	Equipment Services Worker II	S0010	3.00	3.00	3.00	3.00	3.00
	Park Ranger	S0010	5.00	5.00	6.00	6.00	5.00
	Accounting Specialist II	S0011	1.00	1.00	1.00	1.00	1.00
	Bridge Carpenter	S0011	0.00	0.00	0.00	0.00	1.00
	Equipment Mechanic I	S0011	3.00	2.00	2.00	2.00	2.00
	Vegetation Management Tech	S0011	0.00	0.00	0.00	0.00	2.00
	Weighmaster	S0011	0.00	0.00	1.00	1.00	0.00
	Engineering Technician II	S0012	2.00	2.00	1.00	1.00	1.00
	Lead Equipment Operator I	S0013	13.00	12.00	12.00	12.00	12.00
	Weighmaster	S0013	0.00	0.00	0.00	0.00	1.00
	Engineering Technician III	S0014	0.00	0.00	1.00	0.00	1.00
	Equipment Mechanic II	S0014	3.00	4.00	4.00	4.00	4.00



MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 ADOPTED
ROADS AND PARKS	Lead Equipment Operator II	S0014	1.00	1.00	1.00	0.00	0.00
	Safety Technician	S0014	1.00	1.00	1.00	1.00	1.00
	Engineering Associate I	S0017	2.00	2.00	1.00	1.00	1.00
	Engineering Associate II	S0020	1.00	1.00	1.50	3.00	2.00
	Lead Surveyor - Roads	S0020	1.00	1.00	1.00	0.50	0.50
	TOTAL DEPARTMENT		100.50	99.00	104.50	104.50	103.50

SHERIFF

SHERIFF	County Sheriff	C0096	1.00	1.00	1.00	1.00	1.00
	Security Officer	F0510	1.50	2.00	2.00	2.00	2.00
	Records Clerk	F0520	31.00	31.00	31.00	31.00	31.00
	Criminal Data Tech	F0542	2.00	2.00	2.00	2.00	2.00
	Search and Rescue Assistant	F0542	1.00	1.00	1.00	1.00	1.00
	Community Services Officer	F0545	4.00	3.00	4.00	4.00	4.00
	Property Evidence Clerk	F0550	2.00	2.00	3.00	3.00	3.00
	Corrections Deputy	F0571	55.00	55.00	56.00	57.00	57.00
	Criminal Deputy	F0581	57.00	56.00	59.00	57.00	63.00
	Administrative Assistant I	M0001	2.00	0.00	0.00	0.00	1.00
	Administrative Assistant II	M0002	2.00	4.00	3.00	3.00	3.00
	Project/Program Coordinator I	M0004	1.00	2.00	2.00	2.00	1.00
	Project/Program Coordinator II	M0005	1.00	1.00	1.00	1.00	2.00
	Project/Program Coordinator III	M0006	0.00	0.00	0.00	1.00	1.00
	Supervisor IV	M0006	2.00	2.00	0.00	0.00	0.00
	Program Manager I	M0008	0.00	0.00	2.00	2.00	2.00
	Sergeant I	M0009	5.00	5.00	5.00	5.00	5.00
	Sergeant II	M0010	8.00	8.00	8.00	8.00	8.00
	Lieutenant	M0013	3.00	4.00	4.00	4.00	4.00
	Captain	M0016	2.00	2.00	2.00	2.00	2.00
TOTAL DEPARTMENT			180.50	181.00	186.00	186.00	194.00

SURVEYOR

SURVEYOR	County Surveyor	C0095	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist II	S0011	1.00	1.00	1.00	1.00	1.00
	GIS/Surveying Tech Spec	S0013	1.00	1.00	1.00	1.00	1.00
	Land Surveyor	S0020	2.00	2.00	2.00	2.00	2.00
	TOTAL DEPARTMENT		5.00	5.00	5.00	5.00	5.00

GRAND TOTAL 893.56 893.90 934.60 938.20 960.70

Salary range codes are as follows: C = Elected Officials, F = Jackson County Sheriff's Association Employees,
M = Non-Represented Management and Confidential Employees, P = Federation of Oregon Parole and Probation Officers,
S = Service Employees International Union (see next page)



The Collective Bargaining Agreement Between Jackson County and Jackson County Employees Association SEIU Local 503, OPEU (effective July 1, 2022, through June 30, 2025) included implementation of the December 2021 Classification and Compensation Study. In addition to a new compensation plan (identified under Salary Schedules in this document) and salary range code change (from E to S), certain job classification titles were also changed. Below is the list of job classification titles that changed effective July 4, 2022, for the 2022-2023 fiscal year; prior year history for those positions with title changes have been rolled into the new title.

Current Classification Title	Previous Classification Title
Accounting Analyst	Accounting Associate
Accounting Specialist I	Accounting Clerk II
Accounting Specialist II	Accounting Clerk III
Administrative Specialist I	Office Assistant IV
Administrative Specialist I	Project Specialist
Administrative Specialist II	Office Assistant V
Airport Elect/Op Maint Spec	Airport Elect/On & Maint Spec
Building Services Specialist	Planning/Building Specialist
Cartographer I	Cartographer
Cartographer II	Sr Cartographer
Com Health Nurse I	Com Health Nurse II
Com Health Nurse II	Com Health Nurse III
Engineering Associate I	Engineering Associate
Engineering Associate II	Lead Design Engineer
Equipment Mechanic I	Equipment Mechanic
Equipment Mechanic II	Sr Equipment Mechanic
Equipment Operator	Equipment Operator II
GIS/Surveying Tech Spec	GIS/Surveying Technical Specia
Lead Airport Enforce Officer	Airport Protection Specialist
Lead Equipment Operator I	Lead Equipment Operator
Lead Equipment Operator II	Sr Road Maintenance Lead
Legal Assistant III	Senior Legal Assistant
Licensed Practical MH Nurse	LPN
Maintenance Worker I	Maintenance Worker
Maintenance Worker II	Sr Maintenance Worker
Medical Office Specialist I	Health Assistant II
Medical Office Specialist II	Health Assistant III
Office Specialist	Office Assistant II
Office Specialist	Office Assistant III
Program Specialist – CJ	Program Specialist – Comm Just
Program/Services Coord I	Community Progr Coordinator
Program/Services Coord II	Comm Outreach Ed
Program/Services Coord II	Project/Services Coordinator
Program/Services Coord II	Sr Project/Svcs Coordinator
QMHA II	Mental Health Spec II
Transition Center Coordinator	Transition Center Technician
<i>No Longer Used</i>	Customer Service Specialist
<i>No Longer Used</i>	Sr Com Program Coordinator
<i>No Longer Used</i>	Sr Library Asst
<i>No Longer Used</i>	Traffic Control Coordinator

SALARY SCHEDULES

Jackson County Service Employees International Union Effective July 3, 2023

Range	Step 1 (1 Year)	Step 2 (1 Year)	Step 3 (1 Year)	Step 4 (1 Year)	Step 5 (1 Year)	Step 6 (1 Year)	Step 7 (1 Year)	Step 8 (1 Year)	Step 9 (1 Year)	Step 10 (1 Year)	Step 11
1	14.09	14.54	15.00	15.46	15.92	16.38	16.87	17.37	17.85	18.34	18.83
2	14.77	15.25	15.73	16.22	16.70	17.18	17.69	18.21	18.72	19.24	19.75
3	15.49	16.00	16.50	17.00	17.50	18.02	18.55	19.10	19.64	20.18	20.72
4	16.24	16.77	17.29	17.83	18.35	18.89	19.45	20.02	20.58	21.15	21.72
5	17.03	17.59	18.13	18.70	19.25	19.80	20.40	20.99	21.59	22.19	22.77
6	17.86	18.45	19.02	19.60	20.19	20.77	21.39	22.02	22.64	23.27	23.88
7	18.73	19.34	19.94	20.55	21.17	21.78	22.43	23.09	23.74	24.39	25.04
8	19.64	20.28	20.92	21.56	22.20	22.84	23.52	24.20	24.89	25.58	26.26
9	20.59	21.25	21.92	22.61	23.28	23.95	24.66	25.38	26.09	26.82	27.53
10	21.59	22.29	23.00	23.71	24.41	25.11	25.86	26.62	27.36	28.13	28.88
11	22.65	23.38	24.11	24.85	25.59	26.32	27.12	27.91	28.70	29.49	30.27
12	23.75	24.52	25.29	26.06	26.84	27.60	28.43	29.26	30.10	30.92	31.75
13	24.90	25.71	26.51	27.33	28.14	28.95	29.82	30.68	31.55	32.42	33.30
14	26.10	26.95	27.80	28.65	29.51	30.37	31.27	32.18	33.09	34.00	34.91
15	27.37	28.27	29.16	30.05	30.94	31.83	32.79	33.75	34.69	35.66	36.60
16	28.71	29.64	30.58	31.51	32.45	33.38	34.39	35.37	36.38	37.39	38.39
17	30.10	31.08	32.06	33.04	34.02	35.01	36.06	37.10	38.16	39.21	40.26
18	31.56	32.59	33.63	34.65	35.68	36.70	37.80	38.90	40.01	41.11	42.21
19	33.10	34.18	35.26	36.34	37.41	38.49	39.65	40.79	41.95	43.11	44.27
20	34.70	35.85	36.97	38.10	39.23	40.36	41.58	42.78	44.00	45.20	46.42
21	36.39	37.58	38.77	39.95	41.14	42.33	43.60	44.86	46.13	47.40	48.67
22	38.17	39.41	40.65	41.90	43.14	44.37	45.71	47.04	48.37	49.70	51.03
23	40.03	41.32	42.62	43.93	45.23	46.54	47.93	49.33	50.73	52.11	53.52
24	41.96	43.33	44.70	46.06	47.43	48.79	50.26	51.73	53.18	54.65	56.12
25	44.01	45.43	46.87	48.30	49.74	51.17	52.70	54.24	55.78	57.31	58.84
26	46.15	47.65	49.15	50.65	52.16	53.66	55.27	56.88	58.49	60.10	61.71
27	48.38	49.97	51.54	53.12	54.69	56.26	57.96	59.65	61.33	63.02	64.70

*Should minimum wage exceed in any Step, those Steps will be adjusted to minimum wage.

10/21/2022



Jackson County Sheriff's Employees' Association (JCSEA)
Effective July 4, 2022

Position	Class Code	Range	Step 1 (1 Year)	Step 2 (6 Mos.)	Step 3 (6 Mos.)	Step 4 (1 Year)	Step 5 (1 Year)	Step 6
Security Officer	102	510	16.54	17.37	18.24	19.15	20.10	21.11
Airport Security Officer	104	515	17.99	18.89	19.83	20.83	21.87	22.96
Records Clerk	100	520		19.53	20.51	21.53	22.61	23.74
Criminal Data Technician	101	542	20.27	21.28	22.35	23.47	24.64	25.87
Search and Rescue Assistant	112	542	20.27	21.28	22.35	23.47	24.64	25.87
Community Services Officer	130	545	21.85	22.94	24.09	25.29	26.56	27.89
Property/Evidence Clerk	190	550	23.71	24.90	26.14	27.45	28.82	30.26
Civil Deputy	115	561	25.93	27.23	28.59	30.02	31.52	33.09
Corrections Specialist	103A	566A	23.71	24.90	26.14	27.45	28.82	30.26
	103B	566B	24.29	25.50	26.78	28.12	29.52	31.00
	103C	566C	24.86	26.10	27.41	28.78	30.22	31.73
	103D	566D	25.46	26.73	28.07	29.47	30.95	32.49
	103E	566E	26.06	27.36	28.73	30.17	31.68	33.26
Corrections Deputy	113A	571	26.78	28.12	29.52	31.00	32.55	34.18
	113B	572	27.47	28.84	30.29	31.80	33.39	35.06
	113C	573	28.14	29.55	31.02	32.58	34.20	35.91
	113D	574	28.81	30.25	31.76	33.35	35.02	36.77
	113E	575	29.45	30.92	32.47	34.09	35.80	37.59
Criminal Deputy	120A-E	581	27.33	28.70	30.13	31.64	33.22	34.88
		582	27.98	29.38	30.85	32.39	34.01	35.71
		583	28.71	30.15	31.65	32.24	34.90	36.64
		584	29.40	30.87	32.41	34.03	35.74	37.52
		585	30.06	31.56	33.14	34.80	36.54	38.37

11/17/2021

Currently in union negotiations.

Federation of Oregon Parole and Probation Officers (FOPPO)
Effective July 3, 2023

Title	Class Code	Step 1 (1 Year)	Step 2 (1 Year)	Step 3 (1 Year)	Step 4 (1 Year)	Step 5 (1 Year)	Step 6 (1 Year)	Step 7 (1 Year)	Step 8 (1 Year)	Step 9
Senior Deputy Parole and Probation Officer	201	29.64	31.03	32.47	33.97	35.56	37.21	39.08	40.65	42.26

10/19/2022



Non-Represented Management and Confidential Employees Effective July 3, 2023

Band	Step 1 (1 Year)	Step 2 (1 Year)	Step 3 (1 Year)	Step 4 (1 Year)	Step 5 (1 Year)	Step 6
1	23.56	24.72	25.96	27.24	28.61	30.06
2	25.14	26.41	27.73	29.10	30.56	32.10
3	27.81	29.16	30.62	32.17	33.80	35.46
4	29.12	30.59	32.12	33.69	35.39	37.16
5	32.50	34.10	35.81	37.60	39.47	41.44
6	34.45	36.18	38.01	39.89	41.88	44.00
7	36.13	37.95	39.86	41.84	43.94	46.11
8	37.80	39.71	41.67	43.76	45.97	48.27
9	39.20	41.16	43.23	45.38	47.66	50.03
10	40.07	42.07	44.19	46.40	48.71	51.15
11	41.72	43.81	46.00	48.30	50.73	53.26
12	43.35	45.53	47.81	50.19	52.71	55.34
13	45.55	47.83	50.21	52.73	55.39	58.15
14	47.76	50.14	52.67	55.29	58.07	60.97
15	48.67	51.08	53.66	56.36	59.15	62.11
16	50.80	53.33	56.01	58.79	61.73	64.84
17	54.03	56.74	59.56	62.54	65.69	68.95
18	58.12	61.01	64.06	67.26	70.63	74.15
19	63.22	66.39	69.68	73.19	76.83	80.69
20	69.54	73.01	76.67	80.51	84.53	88.75
21	82.06	86.15	90.47	95.00	99.74	104.72
PNPM	58.31	61.20	64.28	67.49	70.90	74.42
MD	100.90	108.06	113.41	119.10	125.06	131.30
PSY	109.71	115.21	120.96	126.98	133.33	140.04
PMD	120.69	126.71	133.06	139.67	146.66	154.05
CMO	132.75	139.39	146.36	153.64	161.33	169.45

01/09/2023

Elected Officials Salary Schedule*

Title	Class Code	07/03/23 Salary	01/01/24 Salary
County Assessor	C0091	62.54	62.54
County Clerk	C0092	55.34	55.34
County Commissioner, Position 1	C0098	68.95	68.95
County Commissioner, Position 2	C0098	59.56	62.54
County Commissioner, Position 3	C0098	68.95	68.95
County Sheriff	C0096	80.69	80.69
County Surveyor	C0095	58.15	55.15
District Attorney (County Portion)	C0078	19.05	19.05
Justice of the Peace	C0087	37.80	39.71

*Per Order No. 74-23; newly elected, or appointed, person(s) will take office at a lower salary.



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FIVE-YEAR PROJECTIONS

COMPREHENSIVE LONG-TERM FINANCIAL FORECAST

In this forecast, Jackson County projects expected revenues and expenditures for its major funds to help anticipate financial requirements. This tool is central to Jackson County's financial management strategy and budget planning process. This financial planning process can help shape decisions, and permits necessary and corrective action to be taken before problems become more severe.

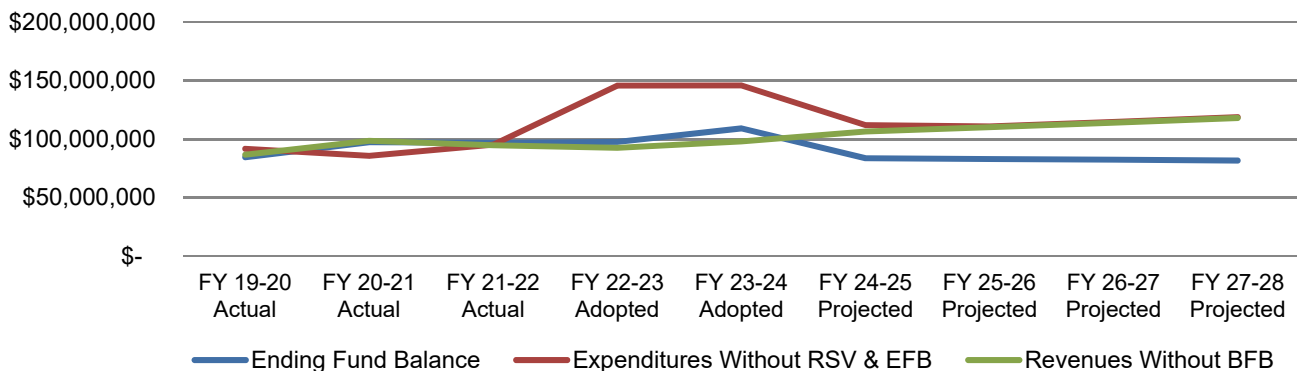
The County forecasts revenues and expenditures for its major funds over a five-year period. The forecast is adjusted as each year's final results are known and as new years are budgeted. As a result of these forecasting efforts, the County is in good financial condition. While there are services that would be expanded if reliable funding amounts increased, the current services provided are balanced to meet the needs of the citizens with the funding levels available. The projections, below, include the information available at the time the projections were made. County staff will continue to look for efficiencies in providing services through advances in technology, while keeping costs within budgetary limitations. Staff also continues to revise current fees and charges based on cost recovery methodologies.

The County forecasted its major funds based on the fiscal year 2023-2024 budget: the General Fund (\$255,086,172), the Road Fund (\$47,887,850), the Health and Human Services Fund (\$69,628,751), and the Airport Fund (\$105,143,687). Due to the influx of funding from the American Rescue Plan Act, the ECSO Capital Project Fund does meet the criteria and is not a budget classification for a major fund for fiscal year 2023-2024. To provide consistency between budget years, the ECSO Capital Project Fund forecast is included in this section. Information on each fund, along with any significant issues, are noted below.

The General Fund (010)

The General Fund is the largest fund within the Jackson County budget and is appropriately titled because most of the general operations of Jackson County are included in it. The General Fund is helping to meet three of the County Strategic Plan Goals: (1) Protect the health, safety, and well-being of all citizens; (3) Work to assure responsible development that both enhances and maintains the natural attractiveness of the area; and (6) Utilize current and future technology to enhance transparency in a cost-effective manner to provide essential services to County residents. The General Fund supports law enforcement activities, elections, land use planning, and tax collection, among other services. Receipts from the County's tax base are included in the General Fund in addition to revenues from other sources like grants, charges for services, licenses and permits, fines and forfeitures, and interest earnings. Below is a forecast of General Fund revenues and expenditures.

General Fund Forecast Based on the Adopted Fiscal Year 2023-2024 Budget



Looking to the future, the County can anticipate changes in three significant sources of General Fund revenue: property taxes, Oregon and California Railroad (O&C) Lands, and State-supported public safety programs. Property taxes are assessed based on the lesser of RMV or the Maximum Assessed Value (MAV). Ballot Measure 50 established a permanent rate limit for Jackson County of \$2.0099 of assessed valuation per \$1,000 of assessed value, and set limits for any new property being placed on the tax roll. The MAV on all parcels is calculated as if it existed in fiscal year 1995-1996 as 1995 RMV, less 10 percent, with the possibility of a 3 percent increase annually. If the RMV of the parcel dips below the assessed value, the rate is applied to the lower of the two values in keeping with Oregon law. A review of the last seven years' records reflects a 4.25 percent average annual increase in taxable assessed value, though the fiscal year 2022-2023 value of 5.01 percent was higher due to the rebuilding of structures that were lost in the Alameda and South Obenchain Fire in 2020. Additionally, while the average may be a good place to start when making predictions, it is known that there are material and labor issues that will likely affect the ability of property owners to complete hoped-for projects. With these local market issues, and increased building occurring due to the wildfires, this budget is forecasting a 5.40 percent projected increase in property taxes.

During fiscal year 1991-1992, the County received its last actual O&C Lands payment from timber harvest shared revenue. Environmental issues, including the listing of the spotted owl as an endangered species, significantly reduced timber harvests and revenues. As a result, the Federal government provided a series of revenue guarantees. O&C payments were legislated under the Secure Rural Schools (SRS) and Community Self-Determination Act. The SRS Act was reauthorized under Public Law (PL) 110-343, PL 112-14, PL 114-10, PL 115-114, and PL 116-94; each new reauthorization has been reduced to 95 percent of the previous reauthorization amount. In 2021, the Federal government passed the Infrastructure Investment and Jobs Act (IIJA) PL 117-58, which reauthorized SRS Act funding. The IIJA removed the 5 percent reduction in funding for each new reauthorization and established a set annual payment amount for the duration of the three-year authorization. On November 25, 2019, the United States District Court for the District of Columbia ruled that the 2016 Resource Management Plan (RMP) violates the O&C Act. The issue is that the O&C Act requires all 2,100,000 acres of O&C timberlands to be managed for sustainable yield timber production, which was not done. With this judgment, the RMP must be revised so logging can continue, but at this point there is no timeframe on when the revised RMP will be written or approved. The revenue is forecasted conservatively based upon the estimated known revenues at the time the budget was prepared.

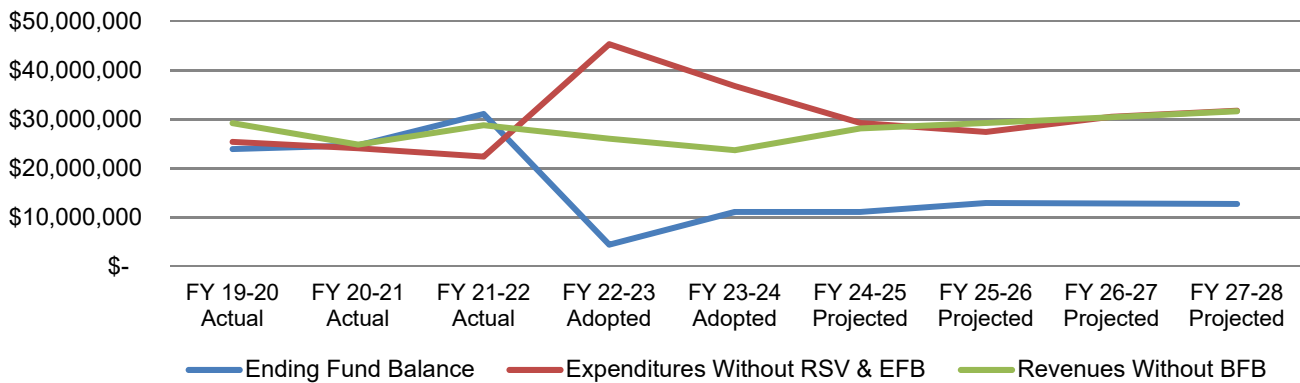
Jackson County's jail has been at capacity for many years now and is too small for the current population. The citizens are not getting the services they need and it is impacting the health and safety of the communities. All of the city police departments, the County Sheriff patrols, the District Attorney's Office, the State court system, Community Justice, and mental health and addiction service agencies are experiencing significant workload impacts as a result. While the County has acquired land for a new jail, the ballot measure to create a service district to build a new jail and provide additional funding for the increase in jail operating costs failed to pass. The County has set aside up to \$60,000,000 of the fund balance to use as a match to build the new jail if a future ballot measure passes. Ongoing operations of the proposed new jail are based on the same level of continued General Fund support. A new taxing district, much like the White City Enhanced Law Enforcement District, would be set up for the jail to support additional costs of jail operations.

The Road Fund (020)

The Road Fund is a Special Revenue Fund used to operate, maintain, and improve Jackson County roadways. The Road Fund is helping to meet County Strategic Plan Goal (5) Provide and maintain multiple transportation systems. The Road Fund receives the majority of its revenues from the State gas tax and vehicle registration fees. Additionally, the Fund receives some revenue from Federal forest timber payments as well as grant funds to assist with large capital improvements.



Road Fund Forecast Based on the Adopted Fiscal Year 2023-2024 Budget

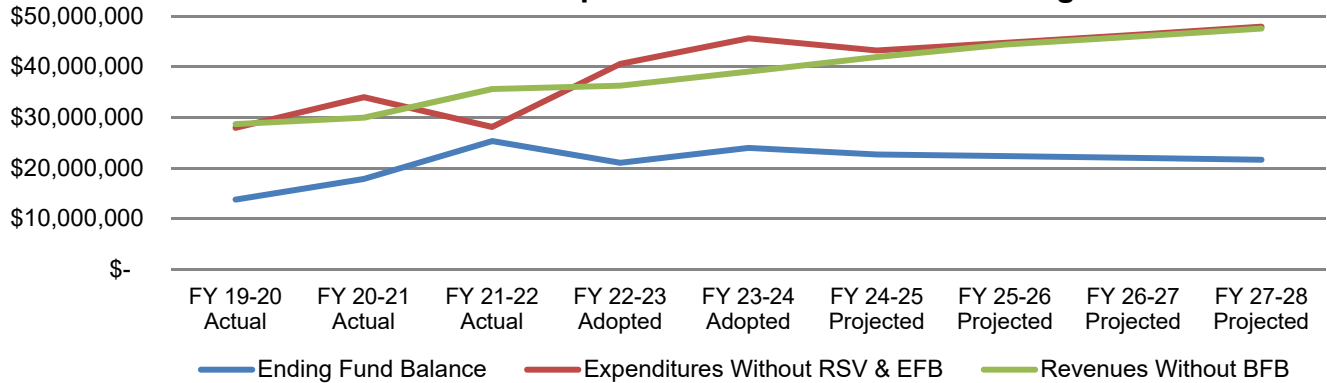


Starting in 2007, significant decreases in Federal timber revenue, a major source of Road Fund revenue, began. The Oregon State Legislature passed House Bill (HB) 2001, in 2009, increased vehicle registration and titling fees and added six cents per gallon to the State gas tax, offsetting some of the lost timber revenues. Over the next decade, due to reduced revenues, new road construction decreased and the Department changed service levels to maintain existing roadways. In 2017, the Oregon State Legislature passed HB 2017 which included increases for 2018 as well as additional incremental increases over the following ten years through 2028. This additional revenue has provided a mechanism to advance the scheduling of major projects included in the Transportation System Plan. Major investments continue to be made in capital projects to improve safety and efficiency on the County's road network. Deferred equipment replacements are now occurring to ensure a reliable fleet of equipment to perform critical pavement maintenance work as well as emergency storm response. Current inflationary pressures have notably increased the cost of equipment and materials, which are causing bid prices to advance rapidly. Additionally, gas tax revenues are projected to be impacted negatively due to an increase in vehicle efficiencies as well as the increased movement toward electric vehicles. The State of Oregon is working toward developing alternative methods of collecting adequate funding for road maintenance due to these impacts. The Roads and Parks Department will continue to closely monitor State revenues and adjust expenditures for road improvement projects accordingly.

The Health and Human Services Fund (033)

The Health and Human Services (HHS) Fund is a Special Revenue Fund used to protect and promote the health of Jackson County citizens. The Health and Human Services Fund is helping to meet County Strategic Plan Goal (1) Protect the health, safety, and well-being of all citizens. The primary revenue sources are State and Federal grants that are earmarked for specific activities.

Health and Human Services Fund Forecast Based on the Adopted Fiscal Year 2023-2024 Budget

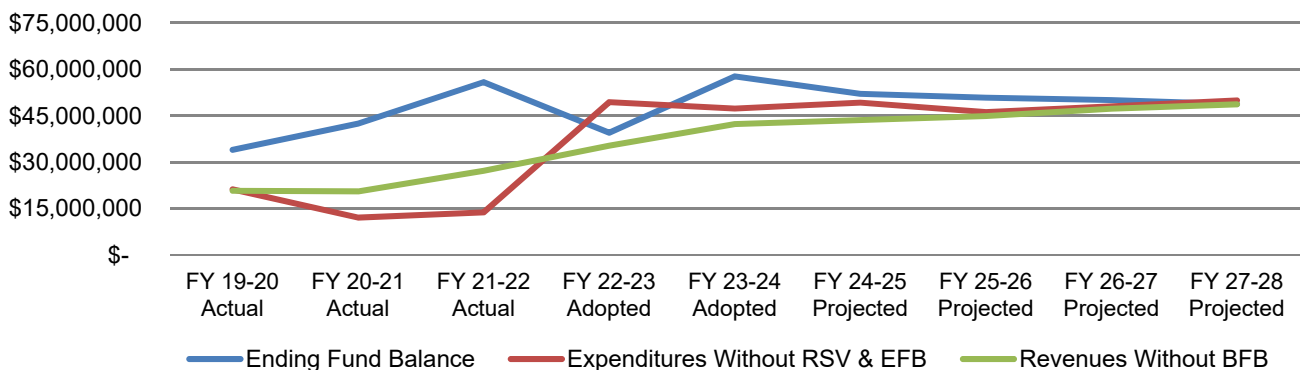


HHS serves as the public information provider for communicable disease-related issues within Jackson County, such as COVID. The past several years has seen huge changes in service levels and funding for HHS. The Department continually evaluates the services it provides directly, and those that are available in the community through other organizations. In addition, there have been many efforts, both at the local and Federal levels, regarding funding for various programs, such as mobile crisis for behavioral health, and efforts are focused on social determinants of health, such as food, housing, and equity. These efforts make it challenging to project the funding that will be available in the next five years. Therefore, the Department will adjust service levels accordingly as information regarding future funding becomes available.

The Airport Fund (500)

The Airport Fund is the County's largest Enterprise Fund and provides air transportation facilities and economic development opportunities for the benefit of the local community. The Airport Fund is helping to meeting County Strategic Plan Goals: (2) Serve all citizens fairly and ensure access to County government, and (5) Provide and maintain multiple transportation systems. The Airport Fund receives revenues from Airport rates and charges, Oregon Department of Aviation and Transportation grants, and Federal Aviation Administration (FAA) grants. The fluctuation in the forecast below is due to the completion of several capital projects. These projects are completed as State and Federal grants are received and, therefore, vary from year to year.

Airport Fund Forecast Based on the Adopted Fiscal Year 2023-2024 Budget



The Airport maintains a 10-year Capital Improvement Program on file with the FAA to take advantage of discretionary funds that the FAA has available for planned capital projects. While still recovering from the COVID pandemic, the Airport saw the second highest total number of passengers in its history in 2022, even as it has seen a decrease in scheduled daily flights. The Airport received coronavirus relief assistance from the Federal government to help offset the loss of revenue. This grant assistance has helped maintain a stable financial condition



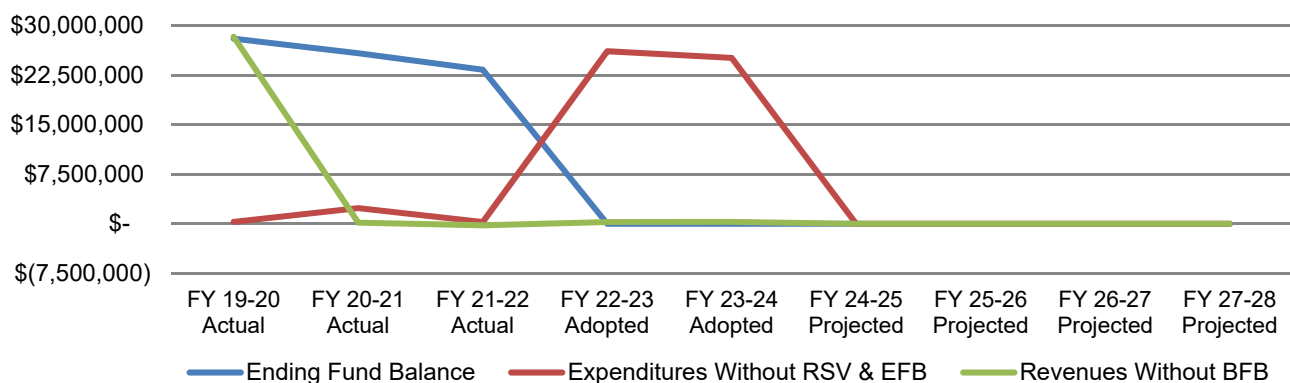
for the Airport Fund. Revenues and expenditures have been projected to increase due to a combination of grant funding and increased passenger travel, but will fluctuate based on the expected FAA funding for future capital projects; most capital projects take several years to complete. The most significant projects on the horizon are the general aviation apron expansion and utilities, east apron expansion, airport traffic control tower (ATCT) remodel, and the northwest (NW) taxiway development area.

At the time the fiscal year 2023-2024 budget and financial forecast were prepared, the Airport was generating new revenues through its fees and charges. Airport Administration manages over 938 acres, which includes over 200 acres located outside of the fenced security zone for non-aviation related revenue activities. The travel industry has been severely impacted by the COVID pandemic. As the travel industry continues to deal with the impacts of the COVID pandemic and the nationwide pilot shortages, the Airport plans to spread the remaining grant funds available from the FAA for coronavirus relief over the next two to three years to ensure that a good financial condition is retained for the Airport Fund.

The ECSO Capital Project Fund (630)

The ECSO (Emergency Communications of Southern Oregon) Capital Project Fund will utilize bond proceeds to upgrade and improve an outdated public safety emergency communications system in Jackson County. The ECSO bond measure was passed by voters in November 2019 and received revenue from the sale of general obligation bonds.

**ECSO Capital Project Fund Forecast
Based on the Adopted Fiscal Year 2023-2024 Budget**



At the end of fiscal year 2019-2020, the County issued \$23,870,000 in general obligation bonds to finance the ECSO capital project. These bonds were issued at a premium with a coupon rate of 3.00 to 5.00 percent and an average 3.964 percent. Net interest cost to the County is 2.48 percent. The capital costs will include: land acquisition, tower acquisition and construction, and related improvements to upgrade emergency communications. This includes modernized P25 (industry standard) digital radios with improved voice communications for public safety users (fire, law enforcement, emergency medical services, and dispatch services); new IP Dispatch Radio Consoles for communicating on the radio system, paging, fire station alerting, emergency calls, and alarms; updated microwave radios on tower sites throughout Jackson County. While it is anticipated that the project may take several years to complete due to new tower locations and Federal permitting requirements, the County budgets the entire Capital Outlay amount each year due to the possibility that the funds may be completely expended during the fiscal year.

FIVE-YEAR BUDGET PROJECTIONS

This section of the budget is presented in accordance with Jackson County's Home Rule Charter Chapter 4, Section 16, which requires that "The Board of County Commissioners shall be responsible for the preparation and presentation of a five-year projection of the operating budget and capital program to accompany the proposed annual budget and its presentation to the County Budget Committee. This projection and the proposed budget shall be presented in a form which compares them to such projections made in the five years immediately preceding the year of submission. The projections shall be considered as informational and not binding upon the future actions of the Board." Projections for this report were made independently by the various departments and were consolidated with minimal editing by the budget staff; it highlights certain projects and events that have a significant impact on the County operating budget. With a few exceptions, fiscal years 2023 through 2028 were projected between 2 and 5 percent increases from the fiscal year 2023-2024 adopted budget. Not all Capital Outlay has been detailed in this projection; a full report of Capital Outlay for fiscal year 2023-2024 can be found on page 47 of this document.

COUNTY ADMINISTRATION/FIDUCIARY AND CAPITAL PROJECTS

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$156,711,294				
	2020-2021	\$160,693,550	\$167,121,292			
	2021-2022	\$192,867,634	\$198,653,663	\$204,613,273		
	2022-2023	\$187,674,606	\$193,304,844	\$199,103,990	\$205,077,110	
	2023-2024	\$255,755,396	\$199,138,561	\$203,121,332	\$207,183,759	\$211,327,434

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

AMERICAN RESCUE PLAN ACT: EMERG MULTI-PURPOSE FAC	\$36,628,780					
ECSO: COMMUNICATIONS INFRASTRUCTURE UPGRADE	\$25,103,163					
COURTHOUSE ROOF REPLACEMENT	\$200,000					
JAIL: BOILER #1 REPLACEMENT	\$100,000					
JUSTICE BLDG: PARKING LOT REPLACEMENT	\$100,000					
WHITE CITY: LAND IMPROVEMENTS	\$1,460,000					
JUSTICE BLDG: COOLING TOWER REPLACEMENT			\$125,000			
JAIL: GENERATOR FUEL TANK UPGRADE			\$300,000			
ROADS: LUBE BUILDING ROOF REPLACEMENT			\$60,000			
COMM JUSTICE/ELECTIONS: HVAC REPLACEMENT				\$175,000		
JUVENILE BLDG: LED INTERIOR UPGRADE				\$250,000		
TRANSITION CTR: HVAC UNIT ROOFTOP REPLACEMENT				\$175,000		
TRANSITION CTR: HVAC UNIT SOUTH SIDE REPLACEMENT				\$150,000		
COURTHOUSE: IT HVAC REPLACEMENT					\$200,000	
JUVENILE: HVAC UNIT INTELIPAK REPLACEMENT					\$200,000	
ROGUE FAMILY CTR: PARKING LOT REPLACEMENT					\$65,000	
ROGUE FAMILY CTR: FIRE ALARM SYSTEM REPLACEMENT						\$70,000
JAIL: GENERATOR REPLACEMENT						\$125,000

AIRPORT

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$59,040,349				
	2020-2021	\$68,019,972	\$70,060,571			
	2021-2022	\$68,961,634	\$71,030,483	\$73,161,397		
	2022-2023	\$91,688,834	\$94,439,499	\$97,272,684	\$100,190,864	
	2023-2024	\$105,143,687	\$108,297,998	\$111,546,938	\$114,893,346	\$118,340,146

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

ACQUIRE AIRPORT FIREFIGHTING TRUCK	\$1,500,000
ATCT TOWER ELEVATOR/LIGHTING SYSTEM/ETC	\$1,550,000



BAGGAGE HANDLING SYSTEM PARTS	\$150,000					
EAST APRON EXPANSION – PHASE 1 AND 2	\$8,700,000					
ELECTRIC VEHICLE GATES	\$30,000					
EXPAND GENERAL AVIATION (GA) APRON – PHASE 1	\$6,185,815					
FUEL FARM GENERATOR	\$35,000					
LACTATION POD	\$50,000					
LIQUID DEICING UNIT	\$50,000					
MAINTENANCE TRUCKS (2)	\$110,000					
NEBULA WAY UTILITIES – GA APRON EXPANSION	\$1,500,000					
NORTHWEST DEVELOPMENT	\$4,100,000					
OVERFLOW PARKING FACILITY – LAWNSDALE	\$3,000,000					
PAVEMENT CONDITION INDEX STUDY	\$112,000					
PERIMETER ROAD IMPROVEMENTS	\$350,000					
SECURITY PROJECTS	\$200,000					
SERVER	\$23,000					
NETWORK SWITCHES	\$30,000					
TERMINAL GENERATOR	\$90,000					
TERMINAL SEATING	\$40,000					
TERRAZO FLOORING	\$150,000					
UPGRADE ACCESS CONTROL	\$1,000,000					
UTILITY BEDS FOR MAINTENANCE TRUCKS (2)	\$24,000					
UTILITY VEHICLE (4 WD SIDE-BY-SIDE)	\$25,000					
ACQUIRE SRE EQUIPMENT		\$800,000				
EAST SIDE CIRCULATION APRON – DESIGN ONLY		\$640,000				
EXPAND GA APRON – PHASE 2		\$6,870,000				
TAXIWAYS B AND C, AND CARGO APRON SEALCOAT		\$900,000				
TERMINAL EXPANSION – DESIGN ONLY		\$6,010,000				
UTILITIES AND SITE DEVELOPMENT – EDUCATION FACILITY		\$1,750,000				
CORPORATE APRON REHABILITATION – DESIGN ONLY				\$670,000		
EAST SIDE CIRCULATION APRON – CONSTRUCTION				\$8,900,000		
ENVIRONMENTAL ASSESSMENT – CONSTRUCT TAXIWAY D				\$666,667		
CORPORATE APRON REHABILITATION – CONSTRUCTION					\$7,830,000	
PAVEMENT CONDITION INDEX STUDY					\$117,333	
TAXIWAY D AND REMOVAL OF TAXIWAY A3 EAST – DESIGN					\$1,450,000	
TERMINAL EXPANSION – PHASE 1 – CONSTRUCTION					\$114,219,000	
TAXIWAY A SEALCOAT						\$1,500,000
TAXIWAY D AND REMOVAL OF TAXIWAY A3 EAST–CONSTRUCTION						\$17,380,000

ASSESSOR

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$4,754,941				
	2020-2021	\$4,969,395	\$5,093,630			
	2021-2022	\$5,054,615	\$5,180,980	\$5,310,505		
	2022-2023	\$5,089,608	\$5,216,848	\$5,347,269	\$5,480,951	
	2023-2024	\$5,620,200	\$5,732,604	\$5,875,919	\$6,022,817	\$6,173,388

BOARD OF COMMISSIONERS

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$1,054,016				
	2020-2021	\$1,082,089	\$1,114,552			
	2021-2022	\$1,012,924	\$1,043,312	\$1,074,611		
	2022-2023	\$1,033,211	\$1,064,207	\$1,096,133	\$1,129,017	
	2023-2024	\$983,530	\$1,003,201	\$1,033,297	\$1,064,296	\$1,096,224



COMMUNITY JUSTICE

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$23,574,650				
	2020-2021	\$24,259,706	\$24,987,498			
	2021-2022	\$23,122,726	\$23,816,408	\$24,530,900		
	2022-2023	\$23,673,586	\$24,383,793	\$25,115,307	\$25,868,767	
	2023-2024	\$23,399,614	\$24,101,602	\$24,824,650	\$25,569,390	\$26,336,472

COUNTY CLERK

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$1,917,778				
	2020-2021	\$1,917,640	\$1,975,169			
	2021-2022	\$1,956,603	\$2,015,301	\$2,075,760		
	2022-2023	\$2,034,318	\$2,095,348	\$2,158,208	\$2,222,954	
	2023-2024	\$2,851,688	\$1,848,385	\$1,903,836	\$1,960,951	\$2,019,780

COUNTY COUNSEL

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$1,498,204				
	2020-2021	\$1,475,620	\$1,549,401			
	2021-2022	\$1,437,710	\$1,509,595	\$1,585,075		
	2022-2023	\$1,506,952	\$1,582,299	\$1,661,414	\$1,744,485	
	2023-2024	\$1,366,186	\$1,434,495	\$1,506,220	\$1,581,531	\$1,660,608

DEVELOPMENT SERVICES

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$5,109,962				
	2020-2021	\$5,840,365	\$6,073,979			
	2021-2022	\$5,785,195	\$6,016,603	\$6,257,267		
	2022-2023	\$6,195,393	\$6,381,255	\$6,636,505	\$6,901,966	
	2023-2024	\$6,543,873	\$6,740,189	\$7,009,797	\$7,290,189	\$7,581,796

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

COMPREHENSIVE PLAN IMPLEMENTATION	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
KEEP COMPREHENSIVE PLAN CURRENT	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000

DISTRICT ATTORNEY

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$7,692,786				
	2020-2021	\$7,935,376	\$8,173,437			
	2021-2022	\$7,933,153	\$8,171,148	\$8,416,283		
	2022-2023	\$8,049,734	\$8,291,226	\$8,539,963	\$8,796,162	
	2023-2024	\$8,308,879	\$8,558,145	\$8,814,890	\$9,079,336	\$9,215,526

EXPO

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$4,097,356				
	2020-2021	\$3,991,391	\$4,151,047			
	2021-2022	\$2,896,836	\$3,012,710	\$3,133,218		
	2022-2023	\$5,059,709	\$5,312,694	\$5,578,329	\$5,857,245	
	2023-2024	\$9,563,467	\$9,754,736	\$9,949,831	\$10,148,828	\$10,351,804



FINANCE

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$2,678,225				
	2020-2021	\$2,673,427	\$2,766,997			
	2021-2022	\$2,657,129	\$2,750,128	\$2,846,383		
	2022-2023	\$2,631,927	\$2,724,045	\$2,819,386	\$2,918,065	
	2023-2024	\$2,472,027	\$2,558,548	\$2,648,097	\$2,740,781	\$2,836,708

HEALTH AND HUMAN SERVICES

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$43,613,774				
	2020-2021	\$46,698,422	\$49,033,343			
	2021-2022	\$48,268,281	\$49,716,329	\$51,207,819		
	2022-2023	\$63,488,386	\$65,393,038	\$67,354,829	\$69,375,474	
	2023-2024	\$69,628,751	\$70,325,039	\$71,028,289	\$71,738,572	\$72,455,958

INFORMATION TECHNOLOGY

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$7,287,226				
	2020-2021	\$7,237,336	\$7,382,082			
	2021-2022	\$8,333,661	\$8,500,334	\$8,670,341		
	2022-2023	\$9,661,968	\$10,045,646	\$10,447,472	\$10,860,411	
	2023-2024	\$10,099,513	\$10,261,694	\$10,672,161	\$10,958,648	\$11,396,994

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

ADAPTIVE SECURITY APPLIANCES	\$12,500					
IDENTITY SERVICES ENGINE APPLIANCES	\$50,000					
DATABASE SERVERS	\$40,000				\$40,000	
EMAIL SERVERS	\$55,000				\$55,000	
SERVER HARDWARE – VIRTUAL MACHINE	\$75,000					
PROXY SERVERS REPLACEMENT				\$40,000		
SAN FILERS AND SHELVES				\$95,000	\$400,000	
CORE SWITCH REPLACEMENT						\$990,000
WIFI CONTROLLER AND AP REPLACEMENTS						\$78,000

JUSTICE COURT DISTRICT

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$632,735				
	2020-2021	\$634,573	\$653,610			
	2021-2022	\$597,836	\$615,771	\$634,244		
	2022-2023	\$618,409	\$636,961	\$656,070	\$675,752	
	2023-2024	\$609,795	\$628,089	\$646,932	\$666,339	\$686,330

ROADS AND PARKS

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$66,504,424				
	2020-2021	\$67,578,834	\$70,281,987			
	2021-2022	\$62,667,706	\$65,174,414	\$67,781,391		
	2022-2023	\$73,253,646	\$76,183,792	\$79,231,143	\$82,400,389	
	2023-2024	\$63,392,160	\$65,927,846	\$68,564,960	\$71,307,559	\$74,159,861



FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE – PARKS AND RECREATION

IMPROVEMENT PROJECTS

CANTRALL BUCKLEY PARK:

CAMPGROUND UPGRADES/YURTS	\$100,000				
PARK IRRIGATION SYSTEM		\$50,000			

EMIGRANT LAKE:

OAK SLOPE CAMPGROUND RENOVATION	\$450,000				
OAK SLOPE CAMPGROUND RESTROOM REPLACEMENT	\$210,000				

HOWARD PRAIRIE RESORT:

ACCESSIBILITY UPGRADES		\$225,000			
GRIZZLY CAMPGROUND RESTROOM REPLACEMENT		\$50,000			
KLUM LANDING CAMPGROUND IMPROVEMENTS				\$250,000	\$250,000
RESORT LODGE ROOF REPLACEMENT	\$70,000				
YURT VILLAGE CONSTRUCTION			\$250,000	\$280,000	

JOSEPH STEWART: YURTS

\$250,000 \$250,000

ROGUE ELK: RESTROOM REPLACEMENT

\$300,000

SPORTS PARK: RESTROOM REPLACEMENT

\$200,000

UPPER ROGUE REGIONAL PARK: BOAT RAMP REPLACEMENT

\$2,000,000

WILLOW LAKE: CAMPGROUND RENOVATION

\$75,000 \$500,000 \$500,000

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE – ROADS

MOTOR POOL VEHICLE REPLACEMENTS	\$1,808,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
RIGHT-OF-WAY ACQUISITIONS COST	\$250,000	\$450,000	\$250,000	\$250,000	\$250,000
ROADS EQUIPMENT REPLACEMENT	\$1,237,000	\$1,275,000	\$1,190,000	\$1,190,000	\$1,190,000
ROAD IMPROVEMENT PROJECTS					
ASPHALT OVERLAYS: VARIOUS LOCATIONS	\$2,800,000				\$300,000
CLAY STREET RECONSTRUCTION (SISKIYOU-ASHLAND)			\$550,000		
EAST EVANS CREEK ROAD:					
CURVE IMPROVEMENTS NORTH OF MINTHORNE ROAD	\$700,000				
MINTHORNE ROAD LEFT TURN LANE	\$700,000				
FOOTHILL ROAD:					
DELTA WATERS TO DRY CREEK RECONSTRUCTION	\$3,000,000	\$1,500,000			
DRY CREEK TO VILAS CULVERT WORK	\$100,000	\$1,500,000	\$2,000,000		
DRY CREEK TO VILAS RECONSTRUCTION	\$1,500,000				
VILAS TO COREY RECONSTRUCTION	\$50,000			\$3,100,000	
LAMPMAN ROAD BRIDGE #807 REPLACEMENT	\$102,700		\$280,710		
SAFETY IMPROVEMENT PROJECT – TO BE DETERMINED	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
SURFACE GRAVEL ROAD – VARIOUS LOCATIONS	\$250,000				
SWINGLE ROAD BRIDGE #545 REPLACEMENT	\$71,890		\$233,951		
TABLE ROCK SCALES REPLACEMENT	\$140,000				
VILAS AT TABLE ROCK INTERSECTION IMPROVEMENTS			\$200,000		\$1,500,000
WILSON RD: TABLE ROCK TO UPTON RECONSTRUCTION	\$600,000				\$2,700,000

SHERIFF

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$38,150,656				
	2020-2021	\$39,361,561	\$40,936,023			
	2021-2022	\$39,956,965	\$41,555,243	\$43,217,453		
	2022-2023	\$40,672,034	\$42,298,915	\$43,990,872	\$45,750,507	
	2023-2024	\$41,852,420	\$43,526,517	\$45,267,577	\$47,078,281	\$48,961,412



SURVEYOR

FISCAL YEAR		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
YEAR PROJECTED	2019-2020	\$2,571,934				
	2020-2021	\$2,362,132	\$2,456,618			
	2021-2022	\$2,476,562	\$2,575,625	\$2,678,650		
	2022-2023	\$2,825,928	\$2,938,965	\$3,056,523	\$3,178,784	
	2023-2024	\$3,197,189	\$3,325,077	\$3,458,080	\$3,596,403	\$3,740,259

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

CORS GPS AND ROBOTIC TOTAL STATION \$70,000



This Page Reserved for Notes



APPROPRIATIONS

Below is a copy of the Order whereby the Board of Commissioners, after approval by the Jackson County Budget Committee, adopted this budget. Following the Order is a table with information by fund and department. All expenses and revenues are listed out as object totals. This will be useful if you want to find the total revenues for a department for a specific revenue source, such as fees and contracts with local governments.

Several changes have taken place with regard to functions and services provided by funds and departments. In order to provide a basis of comparison for prior years when a move has taken place, the history of revenues and expenditures have been moved with the function or service. The action will result in discrepancies between the budget tables and the County's Annual Comprehensive Financial Report (ACFR).

BEFORE THE BOARD OF COUNTY COMMISSIONERS

STATE OF OREGON, COUNTY OF JACKSON

IN THE MATTER OF ADOPTING THE FISCAL) ORDER NO. 117-23
YEAR 2023-2024 BUDGET FOR JACKSON)
COUNTY, OREGON)

WHEREAS, on April 4, 11, and 13, 2023, the Jackson County Budget Committee held public meetings, public hearings, and deliberations on the fiscal year 2023-2024 budget; and

WHEREAS, the Budget Committee approved the budget for fiscal year 2023-2024 in the amount of \$610,788,375 by Order No. 75-23; and

WHEREAS, in accordance with Oregon Revised Statute (ORS) 294.438, a summary of the budget approved by the Budget Committee and the hearing notice were published in the *Rogue River Press* on May 31, 2023; and

WHEREAS, subsequent to budget approval by the Budget Committee, an error was found in the Unappropriated Ending Fund Balance for the Law Enforcement District Fund; and

WHEREAS, under Order No. 75-23, the Total Unappropriated Ending Fund Balance and Reserves – All Funds is in the amount of \$227,452,354 and it should be \$228,238,431, which is an increase of \$786,077; and

WHEREAS, with the correction identified above, the Total Adopted Budget should be \$611,574,452, which is within the 10 percent modification limit set by ORS 294.456 from the budget approved by Order No. 75-23; and

WHEREAS, the Board of Commissioners held a public hearing on June 7, 2023, to receive public comment on the budget approved by the Budget Committee and may make modifications within the 10 percent limit set by ORS 294.456.

Now, therefore,

The Board of County Commissioners of Jackson County ORDERS:

1. The Jackson County budget in the amount of \$611,574,452 and full-time equivalent (FTE) positions in the amount of 960.70 for the fiscal year beginning July 1, 2023, through June 30, 2024, are hereby adopted.
2. The fund amounts for the fiscal year beginning July 1, 2023, for the purposes shown, are identified on Exhibit A, attached hereto and incorporated herein.



3. The amounts for the fiscal year beginning July 1, 2023, for the purposes shown below, are hereby appropriated as follows:

TOTAL APPROPRIATIONS – ALL FUNDS (from Exhibit A)	\$383,336,201
TOTAL UNAPPROPRIATED ENDING FUND BALANCE AND RESERVES – ALL FUNDS	228,238,431

TOTAL ADOPTED BUDGET	<u>\$611,574,452</u>
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4. Ad valorem property taxes are hereby imposed for tax year 2023-2024 upon the assessed value of all taxable property within Jackson County:

- a. At the rate of \$2.0099 per \$1,000 of assessed value for permanent rate tax; and
- b. In the amount of \$1,758,650 for ECSO debt service for general obligation bonds.

5. The taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Permanent Rate Tax	General Government Limitation \$2.0099/\$1,000
General Obligation Debt Service/ECSO	Excluded from Limitation \$1,758,650

6. The pay scale for non-represented management and confidential employees, as reflected herein, is hereby adopted.

7. The County Administrator shall certify to the County Assessor the tax levy made by this Order and file the appropriate documents in accordance with ORS 294.458.

DATED this 7th day of June, 2023, at Medford, Oregon.

JACKSON COUNTY BOARD OF COMMISSIONERS

/s/ Colleen Roberts
Colleen Roberts, Chair

/s/ Rick Dyer
Rick Dyer, Commissioner

/s/ Dave Dotterer
Dave Dotterer, Commissioner



BOARD OF COUNTY COMMISSIONERS
State of Oregon, County of Jackson
Adopted Budget Appropriations
Fiscal Year 2023-2024

Fund/Type	Organizational Unit/Program	Operating Expenses	Debt Service	Special Payments	Transfers	Contingency	Total
General Fund							
	Assessment	5,620,200	0	0	0	0	5,620,200
	Finance	1,097,899	0	0	0	0	1,097,899
	County Administration	1,587,870	0	310,000	0	0	1,897,870
	County Clerk	2,851,688	0	0	0	0	2,851,688
	District Attorney	8,308,879	0	0	0	0	8,308,879
	Justice Court District	609,795	0	0	0	0	609,795
	Development Services	6,543,873	0	0	0	0	6,543,873
	Sheriff	38,502,335	0	473,599	0	0	38,975,934
	Community Justice	23,399,614	0	0	0	0	23,399,614
	Not Allocated to Org Unit	40,337,080	0	0	6,228,671	10,000,000	56,565,751
	Total General Fund =	128,859,233	0	783,599	6,228,671	10,000,000	145,871,503
Special Revenue Funds							
General Road	Roads and Parks	34,069,386	0	0	225,000	2,500,000	36,794,386
County Schools	Fiduciary	0	0	400,000	0	0	400,000
Law Library	County Administration	203,600	0	0	0	0	203,600
Surveyor	Surveyor	1,617,092	0	0	0	175,000	1,792,092
County Trails	Roads and Parks	621,549	0	0	0	90,000	711,549
Title III	Fiduciary	1,958,098	0	0	0	0	1,958,098
Health and Human Services	Health and Human Services	41,528,751	0	0	0	4,100,000	45,628,751
Video Lottery	Fiduciary	380,719	0	0	1,043,281	0	1,424,000
Solid Waste Management	Fiduciary	144,832	0	0	1,301,908	0	1,446,740
Court Security	Fiduciary	311,168	0	0	0	0	311,168
Law Enforcement District	Sheriff	1,880,999	0	0	0	100,000	1,980,999
Sports Park Mitigation	Roads and Parks	30,209	0	0	0	0	30,209
Enterprise Funds							
Airport Enterprise	Airport	42,857,084	959,552	0	1,269,645	2,292,640	47,378,921
Exposition Park	Expo	7,618,142	0	0	0	784,000	8,402,142
Recreation Enterprise	Roads and Parks	5,519,684	0	0	58,881	450,000	6,028,565
Internal Service Funds							
Motor Pool	Roads and Parks	3,829,748	0	0	0	185,427	4,015,175
Computer Replacement	Information Technology	1,914,173	0	0	0	0	1,914,173
Risk Mgmt General and Auto Liability	County Administration	3,813,707	0	0	0	0	3,813,707
Self Insurance Health Plan	County Administration	21,894,862	0	0	0	0	21,894,862
Workers' Compensation	County Administration	1,729,172	0	0	0	0	1,729,172
Central Services							
	Board of Commissioners	983,530	0	0	0	0	983,530
	Information Technology	6,632,485	0	0	0	0	6,632,485
	Finance	1,374,128	0	0	0	0	1,374,128
	County Counsel	1,366,186	0	0	0	0	1,366,186
	County Administration	7,894,067	0	0	0	0	7,894,067
	Not Allocated to Org Unit	0	0	0	0	2,500,000	2,500,000
	Total Central Services =	18,250,396	0	0	0	2,500,000	20,750,396
Capital Project Funds							
Capital Projects	Fiduciary	400,000	0	0	0	0	400,000
Street Improvement	Roads and Parks	0	54,000	0	0	0	54,000
Roads System Development	Roads and Parks	75,000	0	0	0	0	75,000
Parks System Development	Roads and Parks	0	0	0	0	0	0
White City Capital Projects	Fiduciary	1,460,000	0	0	0	0	1,460,000
ECISO Capital Project	Fiduciary	25,103,163	0	0	0	0	25,103,163
Debt Service Funds							
ECISO Debt Service	Fiduciary	5,000	1,758,650	0	0	0	1,763,650
Total All Funds =		346,075,767	2,772,202	1,183,599	10,127,386	23,177,067	383,336,021

The Budget is adopted by Fund and Organizational Unit/Program. If no organizational unit exists in the fund it is appropriated by expenditure category. Operating expenses are the total of Personnel Services, Materials and Services, and Capital Outlay as per ORS 294.456(3)(a). Non-Departmental expenditures are those that cannot be attributed to a single organizational unit, but are associated with the fund as a whole. Since Unappropriated Ending Fund Balances and Reserves are not appropriated, they are not included in these totals.

SUMMARY OF REVENUES AND EXPENDITURES

Comparison to Prior Years

Any Differences Found Between These Schedules and Departmental Schedules are Due to Immaterial Rounding

FUND 010 – GENERAL FUND

Dept 05 – Assessment

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	769	5,576	0	0	0
42100 State Sources	770,562	771,011	715,361	723,853	758,727
43100 Local Government Sources	0	10	0	0	0
Subtotal:	771,331	776,597	715,361	723,853	758,727
Fees & Other Service Charges					
45100 Fees	99,673	133,453	97,295	77,645	78,445
45200 Fines	308,130	324,647	336,034	321,596	394,124
45500 Sales	247	46	2,121	475	475
Subtotal:	408,050	458,146	435,450	399,716	473,044
All Other Resources					
52900 Miscellaneous Revenue	870	362	138	400	200
Subtotal:	870	362	138	400	200
Subtotal of Revenues:	1,180,251	1,235,105	1,150,949	1,123,969	1,231,971
Expenditures:					
Personnel Services					
62100 Salaries & Wages	1,571,751	1,607,650	1,585,950	1,929,441	2,277,535
62200 Payroll Taxes & Benefits	1,039,891	1,127,372	1,088,333	1,346,284	1,503,531
Subtotal:	2,611,642	2,735,022	2,674,283	3,275,725	3,781,066
Materials & Services					
64100 Contracted Services	661,723	672,794	555,127	904,642	934,726
64200 Operation Expenses	110,331	90,035	103,645	112,433	123,210
64300 Minor Equipment	1,255	138	399	17,640	23,863
64400 Equip Repair/Maint/Lease	6,397	3,905	5,899	6,650	6,600
64600 Travel & Training	9,467	2,012	2,877	26,634	32,022
64700 Software Expense	210,608	415,202	324,904	621,747	718,713
Subtotal:	999,781	1,184,086	992,851	1,689,746	1,839,134
Capital Outlay					
68400 CO-Equipment/Machinery	0	5,576	0	0	0
Subtotal:	0	5,576	0	0	0
Subtotal of Expenditures:	3,611,423	3,924,684	3,667,134	4,965,471	5,620,200



FUND 010 – GENERAL FUND**Dept 06 – Finance**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	6,122	22,554	535	0	0
42100 State Sources	127,973	136,419	136,498	125,000	135,000
43100 Local Government Sources	11,527	15,511	15,141	18,400	12,900
Subtotal:	145,622	174,484	152,174	143,400	147,900
Fees & Other Service Charges					
45100 Fees	564,058	563,491	519,547	517,185	195,379
45200 Fines	3,654	3,822	5,911	4,000	5,120
45500 Sales	211,685	276,785	358,280	270,250	281,879
Subtotal:	779,397	844,098	883,738	791,435	482,378
All Other Resources					
52900 Miscellaneous Revenue	2,336	248	7,653	1,200	1,060
Subtotal:	2,336	248	7,653	1,200	1,060
Interfund Transfers					
54500 Interdepartmental Charges	1,880	0	0	0	0
Subtotal:	1,880	0	0	0	0
Subtotal of Revenues:	929,235	1,018,830	1,043,565	936,035	631,338
Expenditures:					
Personnel Services					
62100 Salaries & Wages	297,143	324,130	328,308	412,043	424,776
62200 Payroll Taxes & Benefits	167,741	181,855	171,272	256,684	259,660
62300 Labor Adjustments	57,840	0	0	0	0
Subtotal:	522,724	505,985	499,580	668,727	684,436
Materials & Services					
64100 Contracted Services	216,665	239,872	207,435	285,623	188,176
64200 Operation Expenses	149,194	135,781	143,472	189,185	195,547
64300 Minor Equipment	2,357	35,219	2,972	6,600	0
64400 Equip Repair/Maint/Lease	14,223	4,231	6,079	5,235	5,671
64500 Property Maintenance/ Utilities	200,602	208,137	212,174	199,449	1,827
64600 Travel & Training	4,151	400	3,153	11,430	9,524
64700 Software Expense	4,339	5,424	13,306	8,718	12,718
Subtotal:	591,531	629,064	588,591	706,240	413,463
Capital Outlay					
68400 CO-Equipment/Machinery	8,798	0	0	0	0
Subtotal:	8,798	0	0	0	0
Subtotal of Expenditures:	1,123,053	1,135,049	1,088,171	1,374,967	1,097,899



FUND 010 – GENERAL FUND**Dept 08 – County Administration**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	163,256	4,055,591	239,012	145,511	152,146
42100 State Sources	56,711	394,995	178,897	477,699	645,485
43100 Local Government Sources	38,841	30,750	53,240	77,343	79,360
44100 Private/NonProfit Sources	0	0	0	10,000	10,000
Subtotal:	258,808	4,481,336	471,149	710,553	886,991
Fees & Other Service Charges					
45100 Fees	3,285	2,116	31,238	61,824	81,872
45500 Sales	14	0	13	10	10
Subtotal:	3,299	2,116	31,251	61,834	81,882
Subtotal of Revenues:	262,107	4,483,452	502,400	772,387	968,873
Expenditures:					
Personnel Services					
62100 Salaries & Wages	193,639	406,184	317,522	426,859	469,165
62200 Payroll Taxes & Benefits	119,901	174,290	156,677	267,107	271,994
Subtotal:	313,540	580,474	474,199	693,966	741,159
Materials & Services					
64100 Contracted Services	287,865	4,567,528	488,649	520,488	668,710
64200 Operation Expenses	30,151	43,673	24,980	59,809	65,163
64300 Minor Equipment	7,494	37,939	7,742	28,029	60,047
64400 Equip Repair/Maint/Lease	2,041	8,430	4,314	2,690	5,100
64500 Property Maintenance/ Utilities	0	30,313	139,740	23,891	24,791
64600 Travel & Training	2,018	4,620	396	25,936	21,900
64700 Software Expense	990	0	159	0	1,000
Subtotal:	330,559	4,692,503	665,980	660,843	846,711
Capital Outlay					
68400 CO-Equipment/Machinery	9,270	0	4,836	0	0
Subtotal:	9,270	0	4,836	0	0
Special Payments					
73100 Special Payments	0	0	0	310,000	310,000
Subtotal:	0	0	0	310,000	310,000
Subtotal of Expenditures:	653,369	5,272,977	1,145,015	1,664,809	1,897,870



FUND 010 – GENERAL FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	4,864,224	6,566,218	5,421,240	5,690,000	5,214,000
42100 State Sources	3,628,155	3,685,265	15,826,825	2,509,378	2,577,444
Subtotal:	8,492,379	10,251,483	21,248,065	8,199,378	7,791,444
Fees & Other Service Charges					
45100 Fees	385,369	363,793	370,613	330,000	360,000
Subtotal:	385,369	363,793	370,613	330,000	360,000
Property Tax Revenues					
46100 Current Property Tax Revenue	41,033,446	42,466,291	44,595,684	45,344,348	47,791,435
Subtotal:	41,033,446	42,466,291	44,595,684	45,344,348	47,791,435
All Other Resources					
52100 Interest Revenue	2,727,595	883,239	-11,814,506	1,280,518	2,181,157
52500 Prior Year Property Tax Revenue	818,901	2,509,751	653,035	820,000	820,000
52800 Privilege & Severance Taxes	116,292	153,555	103,128	178,702	100,000
Subtotal:	3,662,788	3,546,545	-11,058,343	2,279,220	3,101,157
Interfund Transfers					
54100 Interfund Transfers	786,847	754,283	784,454	815,832	978,999
Subtotal:	786,847	754,283	784,454	815,832	978,999
Fund Balance					
58100 Fund Balance	0	0	0	108,165,372	117,367,877
Subtotal:	0	0	0	108,165,372	117,367,877
Subtotal of Revenues:	54,360,829	57,382,395	55,940,473	165,134,150	177,390,912
Expenditures:					
Personnel Services					
62100 Salaries & Wages	485,654	0	0	0	0
62200 Payroll Taxes & Benefits	11,714,579	0	0	0	0
Subtotal:	12,200,233	0	0	0	0
Materials & Services					
64100 Contracted Services	259,516	2,135,834	-74,432	585,000	596,000
64200 Operation Expenses	103,548	98,664	257,789	112,200	112,300
Subtotal:	363,064	2,234,498	183,357	697,200	708,300
Debt Service					
72100 Debt Service	3,280,591	1,640,296	0	0	0
Subtotal:	3,280,591	1,640,296	0	0	0



FUND 010 – GENERAL FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Special Payments					
73100 Special Payments	0	0	11,633,801	0	0
Subtotal:	0	0	11,633,801	0	0
Transfers to Other Funds					
74100 Transfers To Other Funds	6,627,305	5,654,535	8,203,206	8,881,196	6,228,671
Subtotal:	6,627,305	5,654,535	8,203,206	8,881,196	6,228,671
Contingency					
75005 Contingency	0	0	0	10,000,000	10,000,000
Subtotal:	0	0	0	10,000,000	10,000,000
Ending Balance and Reserves					
78100 Reserves	0	0	0	86,085,737	97,671,132
78500 Unapprop Ending Fund Bal	0	0	0	11,543,537	11,543,537
Subtotal:	0	0	0	97,629,274	109,214,669
Subtotal of Expenditures:	22,471,193	9,529,329	20,020,364	117,207,670	126,151,640

FUND 010 – GENERAL FUND**Dept 15 – County Clerk**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	17,103	16,764	0	0	0
42100 State Sources	39,788	39,338	33,695	32,000	10,000
43100 Local Government Sources	187,741	199,370	163,144	190,000	260,000
44100 Private/NonProfit Sources	0	111,846	0	0	0
Subtotal:	244,632	367,318	196,839	222,000	270,000
Fees & Other Service Charges					
45100 Fees	1,600,712	2,202,576	1,724,057	1,594,035	1,327,883
45200 Fines	88	31	0	0	0
45400 Licenses	37,050	38,040	39,780	39,600	39,225
45500 Sales	73,759	101,759	87,370	78,550	84,845
Subtotal:	1,711,609	2,342,406	1,851,207	1,712,185	1,451,953
All Other Resources					
52900 Miscellaneous Revenue	50	30,000	5,057	0	0
Subtotal:	50	30,000	5,057	0	0



FUND 010 – GENERAL FUND**Dept 15 – County Clerk**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Interfund Transfers					
54100 Interfund Transfers	585	540	685	1,200	1,200
Subtotal:	585	540	685	1,200	1,200
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Subtotal of Revenues:	1,956,876	2,740,264	2,053,788	1,935,385	1,723,153
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Expenditures:					
Personnel Services					
62100 Salaries & Wages	443,831	439,676	450,076	483,239	452,527
62200 Payroll Taxes & Benefits	294,296	293,180	303,028	336,545	278,550
Subtotal:	738,127	732,856	753,104	819,784	731,077
Materials & Services					
64100 Contracted Services	521,197	661,460	514,991	701,250	1,752,842
64200 Operation Expenses	279,027	297,543	258,790	396,474	315,742
64300 Minor Equipment	16,707	34,003	17,204	13,000	7,000
64400 Equip Repair/Maint/Lease	0	0	0	2,030	2,025
64500 Property Maintenance/ Utilities	18,231	20,923	18,611	17,977	18,539
64600 Travel & Training	27,561	4,491	29,232	24,551	24,463
64700 Software Expense	0	0	408	0	0
Subtotal:	862,723	1,018,420	839,236	1,155,282	2,120,611
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Subtotal of Expenditures:	1,600,850	1,751,276	1,592,340	1,975,066	2,851,688

FUND 010 – GENERAL FUND**Dept 17 – District Attorney**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	820,393	883,484	919,554	986,421	954,384
42100 State Sources	294,914	281,520	295,487	299,931	501,076
43100 Local Government Sources	278,190	281,916	315,049	323,092	292,806
44100 Private/NonProfit Sources	1,271	1,748	2,041	0	0
Subtotal:	1,394,768	1,448,668	1,532,131	1,609,444	1,748,266
Fees & Other Service Charges					
45100 Fees	288,604	278,743	330,609	232,000	288,000
45300 Forfeitures	20,369	7,006	10,993	0	0
45500 Sales	4	1	1	0	0
Subtotal:	308,977	285,750	341,603	232,000	288,000
All Other Resources					
52900 Miscellaneous Revenue	0	0	62	0	0
Subtotal:	0	0	62	0	0



FUND 010 – GENERAL FUND**Dept 17 – District Attorney**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Interfund Transfers					
54100 Interfund Transfers	3,600	3,600	3,600	5,500	6,000
Subtotal:	3,600	3,600	3,600	5,500	6,000
Subtotal of Revenues:	1,707,345	1,738,018	1,877,396	1,846,944	2,042,266
Expenditures:					
Personnel Services					
62100 Salaries & Wages	3,247,761	3,461,247	3,474,037	4,122,708	4,458,359
62200 Payroll Taxes & Benefits	1,891,618	2,050,923	2,131,167	2,485,211	2,570,755
Subtotal:	5,139,379	5,512,170	5,605,204	6,607,919	7,029,114
Materials & Services					
64100 Contracted Services	548,363	526,405	563,022	614,824	610,798
64200 Operation Expenses	185,411	162,572	187,505	277,982	420,344
64300 Minor Equipment	1,222	6,009	4,768	32,828	20,540
64400 Equip Repair/Maint/Lease	2,924	2,991	3,089	6,730	5,100
64500 Property Maintenance/ Utilities	111,510	115,858	116,793	134,843	143,933
64600 Travel & Training	34,798	8,087	15,726	43,400	35,800
64700 Software Expense	25,550	24,674	37,738	51,750	43,250
Subtotal:	909,778	846,596	928,641	1,162,357	1,279,765
Special Payments					
73100 Special Payments	34,853	37,301	43,669	45,000	0
Subtotal:	34,853	37,301	43,669	45,000	0
Subtotal of Expenditures:	6,084,010	6,396,067	6,577,514	7,815,276	8,308,879

FUND 010 – GENERAL FUND**Dept 28 – Justice Court District**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	159	0	0	0	0
Subtotal:	159	0	0	0	0
Fees & Other Service Charges					
45200 Fines	1,313,911	1,335,379	1,355,354	1,427,375	1,446,200
Subtotal:	1,313,911	1,335,379	1,355,354	1,427,375	1,446,200



FUND 010 – GENERAL FUND**Dept 28 – Justice Court District**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
All Other Resources					
52900 Miscellaneous Revenue	0	0	-93	0	0
Subtotal:	0	0	-93	0	0
<hr/>					
Subtotal of Revenues:	1,314,070	1,335,379	1,355,261	1,427,375	1,446,200
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Expenditures:					
Personnel Services					
62100 Salaries & Wages	230,702	223,614	236,519	247,683	251,875
62200 Payroll Taxes & Benefits	149,723	134,590	164,592	169,522	168,556
62300 Labor Adjustments	0	0	79	0	0
Subtotal:	380,425	358,204	401,190	417,205	420,431
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Materials & Services					
64100 Contracted Services	107,089	99,691	111,059	128,397	131,741
64200 Operation Expenses	29,239	24,160	20,545	26,971	29,013
64300 Minor Equipment	80	798	774	500	500
64400 Equip Repair/Maint/Lease	300	159	0	250	250
64500 Property Maintenance/ Utilities	28,314	26,395	23,484	19,635	20,185
64600 Travel & Training	1,142	800	125	1,175	1,175
64700 Software Expense	5,928	6,141	6,141	6,264	6,500
Subtotal:	172,092	158,144	162,128	183,192	189,364
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Subtotal of Expenditures:	552,517	516,348	563,318	600,397	609,795

FUND 010 – GENERAL FUND**Dept 37 – Development Services**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	63,537	35,586	21,398	0	0
42100 State Sources	0	0	1,054,666	0	416,099
43100 Local Government Sources	220	125	271	0	0
Subtotal:	63,757	35,711	1,076,335	0	416,099
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Fees & Other Service Charges					
45100 Fees	3,901,776	5,844,386	5,494,878	4,806,700	4,912,479
45200 Fines	132,428	182,544	591,283	41,026	41,026
45500 Sales	13,059	16,541	10,576	8,058	8,144
Subtotal:	4,047,263	6,043,471	6,096,737	4,855,784	4,961,649
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All Other Resources					
52900 Miscellaneous Revenue	0	0	72	0	0
Subtotal:	0	0	72	0	0



FUND 010 – GENERAL FUND**Dept 37 – Development Services**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Interfund Transfers					
54500 Interdepartmental Charges	170,121	177,902	158,937	175,513	198,698
Subtotal:	170,121	177,902	158,937	175,513	198,698
Subtotal of Revenues:	4,281,141	6,257,084	7,332,081	5,031,297	5,576,446
Expenditures:					
Personnel Services					
62100 Salaries & Wages	2,024,119	2,163,848	2,249,734	2,712,936	2,997,144
62200 Payroll Taxes & Benefits	1,221,967	1,367,153	1,450,342	1,766,478	1,830,980
Subtotal:	3,246,086	3,531,001	3,700,076	4,479,414	4,828,124
Materials & Services					
64100 Contracted Services	739,766	827,072	1,467,527	1,240,427	1,348,726
64200 Operation Expenses	201,828	254,880	758,961	223,759	250,014
64300 Minor Equipment	7,255	4,751	46,293	6,547	13,350
64400 Equip Repair/Maint/Lease	15,412	14,164	16,306	14,660	17,003
64600 Travel & Training	45,368	10,002	29,262	50,138	86,656
64700 Software Expense	0	495	0	0	0
Subtotal:	1,009,629	1,111,364	2,318,349	1,535,531	1,715,749
Capital Outlay					
68400 CO-Equipment/Machinery	0	6,000	0	0	0
Subtotal:	0	6,000	0	0	0
Transfers to Other Funds					
74100 Transfers To Other Funds	0	32,232	66,139	0	0
Subtotal:	0	32,232	66,139	0	0
Subtotal of Expenditures:	4,255,715	4,680,597	6,084,564	6,014,945	6,543,873

FUND 010 – GENERAL FUND**Dept 41 – Sheriff**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-23 Adopted	FY 23-24 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	1,641,524	2,595,024	1,800,690	1,540,267	1,574,517
42100 State Sources	2,678,341	2,536,188	3,262,432	3,570,206	5,222,895
43100 Local Government Sources	1,272,976	975,098	1,402,852	1,060,310	1,053,410
44100 Private/NonProfit Sources	165,387	149,089	255,165	108,000	116,000
44400 Donations/Sponsorships	26,538	38,255	36,577	6,500	6,500
Subtotal:	5,784,766	6,293,654	6,757,716	6,285,283	7,973,322



FUND 010 – GENERAL FUND**Dept 41 – Sheriff**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-23 Adopted	FY 23-24 Adopted
Fees & Other Service Charges					
45100 Fees	393,117	292,869	293,996	386,500	478,000
45200 Fines	25,022	27,951	18,768	30,000	40,000
45400 Licenses	177,425	337,690	369,565	220,000	275,000
45500 Sales	89,797	115,841	21,272	102,000	105,000
Subtotal:	685,361	774,351	703,601	738,500	898,000
All Other Resources					
52900 Miscellaneous Revenue	0	0	1,086	0	0
Subtotal:	0	0	1,086	0	0
Interfund Transfers					
54100 Interfund Transfers	900,000	1,523,684	1,001,000	1,022,500	1,022,500
54500 Interdepartmental Charges	120,266	66,334	102,900	145,120	145,120
Subtotal:	1,020,266	1,590,018	1,103,900	1,167,620	1,167,620
Subtotal of Revenues:	7,490,393	8,658,023	8,566,303	8,191,403	10,038,942
Expenditures:					
Personnel Services					
62100 Salaries & Wages	13,126,073	13,743,160	14,048,888	14,545,724	15,345,493
62200 Payroll Taxes & Benefits	8,831,221	9,247,045	9,778,182	10,779,754	11,595,519
62300 Labor Adjustments	1,036,893	0	0	100,608	0
Subtotal:	22,994,187	22,990,205	23,827,070	25,426,086	26,941,012
Materials & Services					
64100 Contracted Services	4,449,244	4,999,752	4,939,128	6,020,272	6,804,180
64200 Operation Expenses	2,949,829	3,151,439	3,512,826	3,349,101	3,710,275
64300 Minor Equipment	138,708	213,005	445,397	167,100	153,100
64400 Equip Repair/Maint/Lease	106,565	115,955	90,470	87,800	86,800
64500 Property Maintenance/ Utilities	573,385	581,869	585,818	594,866	604,768
64600 Travel & Training	119,479	112,127	250,054	194,200	186,100
64700 Software Expense	21,164	20,610	24,640	16,100	16,100
Subtotal:	8,358,374	9,194,757	9,848,333	10,429,439	11,561,323
Capital Outlay					
68400 CO-Equipment/Machinery	459,851	211,403	93,607	0	0
68500 Capital Outlay-Software	115,967	83,846	0	0	0
Subtotal:	575,818	295,249	93,607	0	0
Special Payments					
73100 Special Payments	176,032	180,041	389,925	375,599	473,599
Subtotal:	176,032	180,041	389,925	375,599	473,599



FUND 010 – GENERAL FUND**Dept 41 – Sheriff**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-23 Adopted	FY 23-24 Adopted
Transfers to Other Funds					
74100 Transfers To Other Funds	0	4,787	0	0	0
Subtotal:	0	4,787	0	0	0
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Subtotal of Expenditures:	32,104,411	32,665,039	34,158,935	36,231,124	38,975,934

FUND 010 – GENERAL FUND**Dept 48 – Community Justice**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	555,669	705,054	652,190	350,000	357,000
42100 State Sources	10,624,135	11,081,605	11,747,094	12,889,994	12,845,091
43100 Local Government Sources	193,229	164,147	219,537	165,000	175,000
44100 Private/NonProfit Sources	20,514	71,283	177,407	15,000	15,000
44400 Donations/Sponsorships	1,465	1,480	1,490	1,200	2,000
Subtotal:	11,395,012	12,023,569	12,797,718	13,421,194	13,394,091
Fees & Other Service Charges					
45100 Fees	1,524,177	1,459,114	866,737	689,600	688,650
45200 Fines	20	0	0	0	0
45500 Sales	3,733	2,666	2,327	3,000	3,250
Subtotal:	1,527,930	1,461,780	869,064	692,600	691,900
All Other Resources					
52900 Miscellaneous Revenue	281	1,893	450	1,250	1,500
Subtotal:	281	1,893	450	1,250	1,500
Interfund Transfers					
54100 Interfund Transfers	19,800	19,800	91,476	19,800	19,800
54500 Interdepartmental Charges	330,070	290,216	305,756	300,000	300,000
Subtotal:	349,870	310,016	397,232	319,800	319,800
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Subtotal of Revenues:	13,273,093	13,797,258	14,064,464	14,434,844	14,407,291
Expenditures:					
Personnel Services					
62100 Salaries & Wages	7,987,759	8,312,674	7,818,397	9,454,983	9,856,228
62200 Payroll Taxes & Benefits	5,195,332	5,525,540	5,335,305	6,453,135	6,354,008
Subtotal:	13,183,091	13,838,214	13,153,702	15,908,118	16,210,236



FUND 010 – GENERAL FUND**Dept 48 – Community Justice**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Materials & Services					
64100 Contracted Services	4,127,676	4,094,550	4,281,449	5,270,513	5,097,520
64200 Operation Expenses	1,049,024	917,027	963,763	954,463	1,035,971
64300 Minor Equipment	67,552	127,681	159,154	70,000	122,000
64400 Equip Repair/Maint/Lease	126,566	148,536	166,546	105,500	99,500
64500 Property Maintenance/ Utilities	486,009	457,349	504,816	470,282	492,816
64600 Travel & Training	122,760	85,755	138,655	197,200	336,571
64700 Software Expense	122,595	9,943	5,363	7,988	5,000
Subtotal:	6,102,182	5,840,841	6,219,746	7,075,946	7,189,378
Capital Outlay					
68400 CO-Equipment/Machinery	42,990	0	0	0	0
68500 Capital Outlay-Software	0	168,250	0	0	0
Subtotal:	42,990	168,250	0	0	0
Transfers to Other Funds					
74100 Transfers To Other Funds	79,975	29,772	40,794	0	0
Subtotal:	79,975	29,772	40,794	0	0
Subtotal of Expenditures:	19,408,238	19,877,077	19,414,242	22,984,064	23,399,614



FUND 010 – GENERAL FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	28,551,234	35,852,820	44,947,488	31,315,105	33,386,840
Fees & Other Service Charges	11,171,166	13,911,290	12,938,618	11,241,429	11,135,006
Property Tax	41,033,446	42,466,291	44,595,684	45,344,348	47,791,435
Bonds & Other Debt	0	0	0	0	0
All Other Resources	3,666,325	3,579,048	-11,043,918	2,282,070	3,103,917
Interfund Transfers	2,333,169	2,836,359	2,448,808	2,485,465	2,672,317
Fund Balance	0	0	0	108,165,372	117,367,877
Total Fund Revenues:	86,755,340	98,645,808	93,886,680	200,833,789	215,457,392
Expenditures:					
Personnel Services	61,329,434	50,784,131	51,088,408	58,296,944	61,366,655
Materials & Services	19,699,713	26,910,273	22,747,212	25,295,776	27,863,798
Capital Outlay	636,876	475,075	98,443	0	0
Debt Service	3,280,591	1,640,296	0	0	0
Special Payments	210,885	217,342	12,067,395	730,599	783,599
Interfund Transfers	6,707,280	5,721,326	8,310,139	8,881,196	6,228,671
Contingency	0	0	0	10,000,000	10,000,000
Ending Balance & Reserves	0	0	0	97,629,274	109,214,669
Total Fund Expenditures:	91,864,779	85,748,443	94,311,597	200,833,789	215,457,392



FUND 020 – GENERAL ROAD FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	1,037,102	1,057,954	1,155,674	1,100,000	1,100,000
42100 State Sources	23,371,512	20,635,342	22,863,171	20,322,200	20,000,000
43100 Local Government Sources	720,181	405,866	349,673	390,000	345,000
44100 Private/NonProfit Sources	313,081	301,322	234,704	150,000	210,000
Subtotal:	25,441,876	22,400,484	24,603,222	21,962,200	21,655,000
Fees & Other Service Charges					
45100 Fees	715,611	1,149,513	1,308,999	561,400	590,900
45200 Fines	75	56	0	0	0
45500 Sales	31,001	38,464	136,869	37,050	36,950
Subtotal:	746,687	1,188,033	1,445,868	598,450	627,850
All Other Resources					
52100 Interest Revenue	660,031	139,883	-245,296	150,000	100,000
52900 Miscellaneous Revenue	0	44	537	0	0
Subtotal:	660,031	139,927	-244,759	150,000	100,000
Interfund Transfers					
54100 Interfund Transfers	1,757,000	0	1,400,000	2,141,000	0
54500 Interdepartmental Charges	606,452	1,102,823	1,581,351	1,198,200	1,305,000
Subtotal:	2,363,452	1,102,823	2,981,351	3,339,200	1,305,000
Fund Balance					
58100 Fund Balance	0	0	0	23,700,000	24,200,000
Subtotal:	0	0	0	23,700,000	24,200,000
Subtotal of Revenues:	29,212,046	24,831,267	28,785,682	49,749,850	47,887,850
Expenditures:					
Personnel Services					
62100 Salaries & Wages	4,997,242	4,887,500	4,755,557	6,236,981	6,528,907
62200 Payroll Taxes & Benefits	4,446,020	3,187,136	3,195,569	3,893,516	3,997,132
62300 Labor Adjustments	23	0	0	0	0
Subtotal:	9,443,285	8,074,636	7,951,126	10,130,497	10,526,039
Materials & Services					
64100 Contracted Services	1,699,160	2,540,081	1,668,010	2,900,455	2,349,918
64200 Operation Expenses	5,392,252	5,087,150	4,849,265	5,825,104	5,766,898
64300 Minor Equipment	69,797	65,130	87,527	101,500	103,100
64400 Equip Repair/Maint/Lease	1,871,711	2,014,125	2,474,171	2,734,800	2,974,500
64500 Property Maintenance/ Utilities	445,254	957,453	708,551	646,377	696,341
64600 Travel & Training	35,284	21,327	37,588	42,350	98,500
64700 Software Expense	2,089	890	0	2,000	2,500
Subtotal:	9,515,547	10,686,156	9,825,112	12,252,586	11,991,757



FUND 020 – GENERAL ROAD FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Capital Outlay					
68100 Capital Outlay-Land	42,168	321,411	281,949	500,000	250,000
68200 Capital Outlay-Buildings	169,399	0	0	0	140,000
68300 CO-Land Improvements	6,044,043	3,457,384	3,590,868	18,170,000	9,924,590
68400 CO-Equipment/Machinery	135,921	1,535,951	602,578	1,609,000	1,237,000
Subtotal:	6,391,531	5,314,746	4,475,395	20,279,000	11,551,590
Transfers to Other Funds					
74100 Transfers To Other Funds	58,038	0	136,094	180,000	225,000
Subtotal:	58,038	0	136,094	180,000	225,000
Contingency					
75005 Contingency	0	0	0	2,500,000	2,500,000
Subtotal:	0	0	0	2,500,000	2,500,000
Ending Balance and Reserves					
78500 Unapprop Ending Fund Bal	0	0	0	4,407,767	11,093,464
Subtotal:	0	0	0	4,407,767	11,093,464
Subtotal of Expenditures:	25,408,401	24,075,538	22,387,727	49,749,850	47,887,850

FUND 020 – GENERAL ROAD FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	25,441,876	22,400,484	24,603,222	21,962,200	21,655,000
Fees & Other Service Charges	746,687	1,188,033	1,445,868	598,450	627,850
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	660,031	139,927	-244,759	150,000	100,000
Interfund Transfers	2,363,452	1,102,823	2,981,351	3,339,200	1,305,000
Fund Balance	0	0	0	23,700,000	24,200,000
Total Fund Revenues:	29,212,046	24,831,267	28,785,682	49,749,850	47,887,850
Expenditures:					
Personnel Services	9,443,285	8,074,636	7,951,126	10,130,497	10,526,039
Materials & Services	9,515,547	10,686,156	9,825,112	12,252,586	11,991,757
Capital Outlay	6,391,531	5,314,746	4,475,395	20,279,000	11,551,590
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	58,038	0	136,094	180,000	225,000
Contingency	0	0	0	2,500,000	2,500,000
Ending Balance & Reserves	0	0	0	4,407,767	11,093,464
Total Fund Expenditures:	25,408,401	24,075,538	22,387,727	49,749,850	47,887,850



FUND 024 – COUNTY SCHOOLS FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	326,987	297,159	363,716	370,000	360,000
Subtotal:	326,987	297,159	363,716	370,000	360,000
All Other Resources					
52100 Interest Revenue	1,201	424	-286	4,000	4,000
Subtotal:	1,201	424	-286	4,000	4,000
Fund Balance					
58100 Fund Balance	0	0	0	26,000	36,000
Subtotal:	0	0	0	26,000	36,000
Subtotal of Revenues:	328,188	297,583	363,430	400,000	400,000
Expenditures:					
Special Payments					
73100 Special Payments	326,610	297,159	363,476	400,000	400,000
Subtotal:	326,610	297,159	363,476	400,000	400,000
Subtotal of Expenditures:	326,610	297,159	363,476	400,000	400,000

FUND 024 – COUNTY SCHOOLS FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	326,987	297,159	363,716	370,000	360,000
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	1,201	424	-286	4,000	4,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	26,000	36,000
Total Fund Revenues:	328,188	297,583	363,430	400,000	400,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	326,610	297,159	363,476	400,000	400,000
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	326,610	297,159	363,476	400,000	400,000

FUND 025 – LAW LIBRARY FUND**Dept 08 – County Administration**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Fees & Other Service Charges					
45100 Fees	202,196	151,529	222,780	200,000	222,780
Subtotal:	202,196	151,529	222,780	200,000	222,780
 All Other Resources					
52100 Interest Revenue	6,457	775	-2,049	500	1,000
Subtotal:	6,457	775	-2,049	500	1,000
 Fund Balance					
58100 Fund Balance	0	0	0	93,570	165,000
Subtotal:	0	0	0	93,570	165,000
Subtotal of Revenues:	208,653	152,304	220,731	294,070	388,780
 Expenditures:					
Materials & Services					
64100 Contracted Services	122,874	80,230	103,658	114,100	126,000
64200 Operation Expenses	121,151	95,956	36,456	60,100	66,600
64300 Minor Equipment	0	0	0	5,000	10,000
64400 Equip Repair/Maint/Lease	7	15	8	100	1,000
Subtotal:	244,032	176,201	140,122	179,300	203,600
 Ending Balance and Reserves					
78100 Reserves	0	0	0	0	185,180
78500 Unapprop Ending Fund Bal	0	0	0	114,770	0
Subtotal:	0	0	0	114,770	185,180
Subtotal of Expenditures:	244,032	176,201	140,122	294,070	388,780



FUND 025 – LAW LIBRARY FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	202,196	151,529	222,780	200,000	222,780
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	6,457	775	-2,049	500	1,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	93,570	165,000
Total Fund Revenues:	208,653	152,304	220,731	294,070	388,780
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	244,032	176,201	140,122	179,300	203,600
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	114,770	185,180
Total Fund Expenditures:	244,032	176,201	140,122	294,070	388,780

FUND 026 – SURVEYOR FUND**Dept 43 – Surveyor**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	6,247	1,130	20,973	0	400,000
Subtotal:	6,247	1,130	20,973	0	400,000
Fees & Other Service Charges					
45100 Fees	853,249	1,310,438	1,061,689	963,185	652,225
45500 Sales	526	308	475	105	109
Subtotal:	853,775	1,310,746	1,062,164	963,290	652,334
All Other Resources					
52100 Interest Revenue	42,627	10,156	-20,157	16,629	44,000
Subtotal:	42,627	10,156	-20,157	16,629	44,000
Interfund Transfers					
54500 Interdepartmental Charges	15,298	1,679	1,443	2,319	0
Subtotal:	15,298	1,679	1,443	2,319	0
Fund Balance					
58100 Fund Balance	0	0	0	1,735,000	2,100,855
Subtotal:	0	0	0	1,735,000	2,100,855
Subtotal of Revenues:	917,947	1,323,711	1,064,423	2,717,238	3,197,189
Expenditures:					
Personnel Services					
62100 Salaries & Wages	418,605	412,219	415,053	532,284	487,767
62200 Payroll Taxes & Benefits	302,170	226,492	235,787	245,864	252,274
Subtotal:	720,775	638,711	650,840	778,148	740,041
Materials & Services					
64100 Contracted Services	178,413	113,417	90,102	298,595	606,328
64200 Operation Expenses	17,973	14,962	15,741	71,263	81,476
64300 Minor Equipment	6,123	0	0	0	0
64400 Equip Repair/Maint/Lease	4,857	4,921	4,772	17,751	18,286
64600 Travel & Training	6,869	551	1,279	32,728	51,434
64700 Software Expense	13,022	8,322	4,294	48,078	49,527
Subtotal:	227,257	142,173	116,188	468,415	807,051
Capital Outlay					
68400 CO-Equipment/Machinery	0	0	14,858	185,700	70,000
Subtotal:	0	0	14,858	185,700	70,000
Contingency					
75005 Contingency	0	0	0	181,640	175,000
Subtotal:	0	0	0	181,640	175,000



FUND 026 – SURVEYOR FUND**Dept 43 – Surveyor**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Ending Balance and Reserves					
78100 Reserves	0	0	0	0	1,405,097
78500 Unapprop Ending Fund Bal	0	0	0	1,103,335	0
Subtotal:	0	0	0	1,103,335	1,405,097
<hr/>					
Subtotal of Expenditures:	948,032	780,884	781,886	2,717,238	3,197,189

FUND 026 – SURVEYOR FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	6,247	1,130	20,973	0	400,000
Fees & Other Service Charges	853,775	1,310,746	1,062,164	963,290	652,334
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	42,627	10,156	-20,157	16,629	44,000
Interfund Transfers	15,298	1,679	1,443	2,319	0
Fund Balance	0	0	0	1,735,000	2,100,855
Total Fund Revenues:	917,947	1,323,711	1,064,423	2,717,238	3,197,189
Expenditures:					
Personnel Services	720,775	638,711	650,840	778,148	740,041
Materials & Services	227,257	142,173	116,188	468,415	807,051
Capital Outlay	0	0	14,858	185,700	70,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	181,640	175,000
Ending Balance & Reserves	0	0	0	1,103,335	1,405,097
Total Fund Expenditures:	948,032	780,884	781,886	2,717,238	3,197,189



FUND 028 – COUNTY TRAILS FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	26,163	7,630	0	0	0
42100 State Sources	176,514	181,475	272,840	190,000	192,500
43100 Local Government Sources	124,537	124,537	124,537	124,537	124,537
44100 Private/NonProfit Sources	30,802	0	0	0	0
44400 Donations/Sponsorships	60,300	2,703	10,592	0	0
Subtotal:	418,316	316,345	407,969	314,537	317,037
Fees & Other Service Charges					
45100 Fees	270	0	0	0	8,700
45500 Sales	20	11	0	0	0
Subtotal:	290	11	0	0	8,700
All Other Resources					
52100 Interest Revenue	14,019	2,643	-4,725	4,000	4,000
52900 Miscellaneous Revenue	0	7,269	0	0	0
Subtotal:	14,019	9,912	-4,725	4,000	4,000
Interfund Transfers					
54100 Interfund Transfers	15,000	6,210	15,000	25,000	20,000
Subtotal:	15,000	6,210	15,000	25,000	20,000
Fund Balance					
58100 Fund Balance	0	0	0	400,000	625,000
Subtotal:	0	0	0	400,000	625,000
Subtotal of Revenues:	447,625	332,478	418,244	743,537	974,737
Expenditures:					
Personnel Services					
62100 Salaries & Wages	65,978	57,922	28,048	67,517	68,810
62200 Payroll Taxes & Benefits	42,250	40,600	22,392	45,932	43,322
Subtotal:	108,228	98,522	50,440	113,449	112,132
Materials & Services					
64100 Contracted Services	50,934	73,443	56,005	70,389	65,061
64200 Operation Expenses	9,905	46,403	7,439	17,897	19,206
64300 Minor Equipment	1,215	6,464	3,469	5,000	4,000
64400 Equip Repair/Maint/Lease	5,877	7,649	91	8,500	2,000
64500 Property Maintenance/ Utilities	131,374	115,672	175,457	292,600	418,100
64600 Travel & Training	28,168	6,409	347	1,050	1,050
64700 Software Expense	392	0	0	0	0
Subtotal:	227,865	256,040	242,808	395,436	509,417



FUND 028 – COUNTY TRAILS FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Contingency					
75005 Contingency	0	0	0	65,000	90,000
Subtotal:	0	0	0	65,000	90,000
Ending Balance and Reserves					
78500 Unapprop Ending Fund Bal	0	0	0	169,652	263,188
Subtotal:	0	0	0	169,652	263,188
Subtotal of Expenditures:	336,093	354,562	293,248	743,537	974,737

FUND 028 – COUNTY TRAILS FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	418,316	316,345	407,969	314,537	317,037
Fees & Other Service Charges	290	11	0	0	8,700
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	14,019	9,912	-4,725	4,000	4,000
Interfund Transfers	15,000	6,210	15,000	25,000	20,000
Fund Balance	0	0	0	400,000	625,000
Total Fund Revenues:	447,625	332,478	418,244	743,537	974,737
Expenditures:					
Personnel Services	108,228	98,522	50,440	113,449	112,132
Materials & Services	227,865	256,040	242,808	395,436	509,417
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	65,000	90,000
Ending Balance & Reserves	0	0	0	169,652	263,188
Total Fund Expenditures:	336,093	354,562	293,248	743,537	974,737



FUND 030 – TITLE III FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	382,049	347,164	425,518	350,000	430,000
Subtotal:	382,049	347,164	425,518	350,000	430,000
All Other Resources					
52100 Interest Revenue	24,718	5,932	-10,892	0	23,098
Subtotal:	24,718	5,932	-10,892	0	23,098
Fund Balance					
58100 Fund Balance	0	0	0	1,201,679	1,505,000
Subtotal:	0	0	0	1,201,679	1,505,000
Subtotal of Revenues:	406,767	353,096	414,626	1,551,679	1,958,098
Expenditures:					
Materials & Services					
64100 Contracted Services	230,694	112,812	178,459	1,551,679	1,958,098
64200 Operation Expenses	142	1	1	0	0
64400 Equip Repair/Maint/Lease	110	0	0	0	0
Subtotal:	230,946	112,813	178,460	1,551,679	1,958,098
Subtotal of Expenditures:	230,946	112,813	178,460	1,551,679	1,958,098



FUND 030 – TITLE III FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	382,049	347,164	425,518	350,000	430,000
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	24,718	5,932	-10,892	0	23,098
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,201,679	1,505,000
Total Fund Revenues:	406,767	353,096	414,626	1,551,679	1,958,098
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	230,946	112,813	178,460	1,551,679	1,958,098
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	230,946	112,813	178,460	1,551,679	1,958,098



FUND 033 – HEALTH AND HUMAN SERVICES FUND Dept 24 – Health and Human Services

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	2,254,761	3,082,127	1,421,226	1,501,314	1,664,330
42100 State Sources	18,142,219	21,827,889	26,154,522	26,407,532	27,886,884
43100 Local Government Sources	133,028	99,434	100,592	96,105	124,271
44100 Private/NonProfit Sources	100,434	86,301	960,284	50,000	725,077
44400 Donations/Sponsorships	83,778	60,024	50,126	80,000	50,000
Subtotal:	20,714,220	25,155,775	28,686,750	28,134,951	30,450,562
Fees & Other Service Charges					
45100 Fees	1,012,272	2,972,491	869,762	1,026,700	993,500
45200 Fines	14,553	11,754	22,181	19,500	12,000
45300 Forfeitures	13,582	9,917	8,885	10,500	10,000
45400 Licenses	1,511,341	1,335,345	1,589,735	1,610,950	1,765,550
45500 Sales	251,126	515	807	500	500
Subtotal:	2,802,874	4,330,022	2,491,370	2,668,150	2,781,550
All Other Resources					
52100 Interest Revenue	364,522	83,276	-199,666	200,000	142,990
52900 Miscellaneous Revenue	17,524	2,253	32	0	279,665
Subtotal:	382,046	85,529	-199,634	200,000	422,655
Interfund Transfers					
54100 Interfund Transfers	3,234,440	3,348,879	3,512,930	3,567,900	3,655,654
54500 Interdepartmental Charges	816,755	1,093,935	1,122,075	1,703,412	1,754,270
Subtotal:	4,051,195	4,442,814	4,635,005	5,271,312	5,409,924
Fund Balance					
58100 Fund Balance	0	0	0	25,364,797	30,564,060
Subtotal:	0	0	0	25,364,797	30,564,060
Subtotal of Revenues:	27,950,335	34,014,140	35,613,491	61,639,210	69,628,751
Expenditures:					
Personnel Services					
62100 Salaries & Wages	10,509,105	11,823,002	10,866,430	13,817,155	16,002,200
62200 Payroll Taxes & Benefits	8,731,308	6,555,124	6,474,786	8,869,585	9,969,865
62300 Labor Adjustments	2	0	0	840,737	518,432
Subtotal:	19,240,415	18,378,126	17,341,216	23,527,477	26,490,497



FUND 033 – HEALTH AND HUMAN SERVICES FUND Dept 24 – Health and Human Services

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Materials & Services					
64100 Contracted Services	7,284,776	9,189,235	7,966,558	9,921,633	10,300,343
64200 Operation Expenses	1,262,112	1,165,215	1,406,024	2,167,548	1,415,915
64300 Minor Equipment	5,252	51,933	25,753	5,500	6,000
64400 Equip Repair/Maint/Lease	21,888	33,676	19,103	25,500	20,000
64500 Property Maintenance/ Utilities	620,737	993,309	1,142,062	607,782	2,751,927
64600 Travel & Training	149,713	37,654	146,706	230,770	492,069
64700 Software Expense	39,435	89,399	59,032	103,000	52,000
Subtotal:	9,383,913	11,560,421	10,765,238	13,061,733	15,038,254
Capital Outlay					
68400 CO-Equipment/Machinery	0	5,125	10,467	0	0
68500 Capital Outlay-Software	63,000	10,500	0	0	0
Subtotal:	63,000	15,625	10,467	0	0
Contingency					
75005 Contingency	0	0	0	4,000,000	4,100,000
Subtotal:	0	0	0	4,000,000	4,100,000
Ending Balance and Reserves					
78100 Reserves	0	0	0	21,050,000	24,000,000
Subtotal:	0	0	0	21,050,000	24,000,000
Subtotal of Expenditures:	28,687,328	29,954,172	28,116,921	61,639,210	69,628,751



FUND 033 – HEALTH AND HUMAN SERVICES FUND SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	20,714,220	25,155,775	28,686,750	28,134,951	30,450,562
Fees & Other Service Charges	2,802,874	4,330,022	2,491,370	2,668,150	2,781,550
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	382,046	85,529	-199,634	200,000	422,655
Interfund Transfers	4,051,195	4,442,814	4,635,005	5,271,312	5,409,924
Fund Balance	0	0	0	25,364,797	30,564,060
Total Fund Revenues:	27,950,335	34,014,140	35,613,491	61,639,210	69,628,751
Expenditures:					
Personnel Services	19,240,415	18,378,126	17,341,216	23,527,477	26,490,497
Materials & Services	9,383,913	11,560,421	10,765,238	13,061,733	15,038,254
Capital Outlay	63,000	15,625	10,467	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	4,000,000	4,100,000
Ending Balance & Reserves	0	0	0	21,050,000	24,000,000
Total Fund Expenditures:	28,687,328	29,954,172	28,116,921	61,639,210	69,628,751



FUND 035 – VIDEO LOTTERY FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
42100 State Sources	1,057,856	1,546,265	1,307,688	1,400,000	1,400,000
Subtotal:	1,057,856	1,546,265	1,307,688	1,400,000	1,400,000
All Other Resources					
52100 Interest Revenue	14,702	3,980	-5,654	14,000	24,000
Subtotal:	14,702	3,980	-5,654	14,000	24,000
Subtotal of Revenues:	1,072,558	1,550,245	1,302,034	1,414,000	1,424,000
Expenditures:					
Materials & Services					
64200 Operation Expenses	0	0	0	370,719	380,719
Subtotal:	0	0	0	370,719	380,719
Transfers to Other Funds					
74100 Transfers To Other Funds	939,726	1,546,094	1,044,094	1,043,281	1,043,281
Subtotal:	939,726	1,546,094	1,044,094	1,043,281	1,043,281
Subtotal of Expenditures:	939,726	1,546,094	1,044,094	1,414,000	1,424,000

FUND 035 – VIDEO LOTTERY FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	1,057,856	1,546,265	1,307,688	1,400,000	1,400,000
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	14,702	3,980	-5,654	14,000	24,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	0	0
Total Fund Revenues:	1,072,558	1,550,245	1,302,034	1,414,000	1,424,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	370,719	380,719
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	939,726	1,546,094	1,044,094	1,043,281	1,043,281
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	939,726	1,546,094	1,044,094	1,414,000	1,424,000



FUND 037 – SOLID WASTE MANAGEMENT FUND Dept 09 – Fiduciary

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Fees & Other Service Charges					
45100 Fees	1,496,722	1,663,973	1,767,966	1,363,400	1,458,800
Subtotal:	1,496,722	1,663,973	1,767,966	1,363,400	1,458,800
All Other Resources					
52100 Interest Revenue	106,953	25,656	-45,632	10,000	20,000
Subtotal:	106,953	25,656	-45,632	10,000	20,000
Fund Balance					
58100 Fund Balance	0	0	0	5,077,200	5,964,300
Subtotal:	0	0	0	5,077,200	5,964,300
Subtotal of Revenues:	1,603,675	1,689,629	1,722,334	6,450,600	7,443,100
Expenditures:					
Materials & Services					
64100 Contracted Services	19,623	17,759	17,575	84,532	88,982
64200 Operation Expenses	1,360	712	1,054	49,700	49,700
64400 Equip Repair/Maint/Lease	31	115	6	400	400
64600 Travel & Training	0	0	0	5,750	5,750
Subtotal:	21,014	18,586	18,635	140,382	144,832
Transfers to Other Funds					
74100 Transfers To Other Funds	1,008,622	1,020,290	1,070,617	1,137,941	1,301,908
Subtotal:	1,008,622	1,020,290	1,070,617	1,137,941	1,301,908
Ending Balance and Reserves					
78100 Reserves	0	0	0	5,172,277	5,996,360
Subtotal:	0	0	0	5,172,277	5,996,360
Subtotal of Expenditures:	1,029,636	1,038,876	1,089,252	6,450,600	7,443,100

FUND 037 – SOLID WASTE MANAGEMENT FUND SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	1,496,722	1,663,973	1,767,966	1,363,400	1,458,800
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	106,953	25,656	-45,632	10,000	20,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	5,077,200	5,964,300
Total Fund Revenues:	1,603,675	1,689,629	1,722,334	6,450,600	7,443,100
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	21,014	18,586	18,635	140,382	144,832
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	1,008,622	1,020,290	1,070,617	1,137,941	1,301,908
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	5,172,277	5,996,360
Total Fund Expenditures:	1,029,636	1,038,876	1,089,252	6,450,600	7,443,100

FUND 038 – COURT SECURITY FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
42100 State Sources	54,216	47,622	47,850	50,000	50,000
43100 Local Government Sources	118,832	129,600	143,662	132,000	140,000
Subtotal:	173,048	177,222	191,512	182,000	190,000
All Other Resources					
52100 Interest Revenue	13,725	2,525	-3,238	1,750	3,168
Subtotal:	13,725	2,525	-3,238	1,750	3,168
Fund Balance					
58100 Fund Balance	0	0	0	135,000	118,000
Subtotal:	0	0	0	135,000	118,000
Subtotal of Revenues:	186,773	179,747	188,274	318,750	311,168
Expenditures:					
Materials & Services					
64100 Contracted Services	234,214	265,680	283,880	318,750	311,168
64500 Property Maintenance/ Utilities	36	0	0	0	0
Subtotal:	234,250	265,680	283,880	318,750	311,168
Subtotal of Expenditures:	234,250	265,680	283,880	318,750	311,168

FUND 038 – COURT SECURITY FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	173,048	177,222	191,512	182,000	190,000
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	13,725	2,525	-3,238	1,750	3,168
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	135,000	118,000
Total Fund Revenues:	186,773	179,747	188,274	318,750	311,168
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	234,250	265,680	283,880	318,750	311,168
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	234,250	265,680	283,880	318,750	311,168



FUND 039 – LAW ENFORCEMENT DISTRICT**Dept 41 – Sheriff**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
42100 State Sources	0	0	11,318	0	0
43100 Local Government Sources	1,595,140	1,765,964	1,728,564	1,753,920	1,911,137
Subtotal:	1,595,140	1,765,964	1,739,882	1,753,920	1,911,137
Property Tax Revenues					
46100 Current Property Tax Revenue	1,921	-17,574	8,150	0	0
Subtotal:	1,921	-17,574	8,150	0	0
All Other Resources					
52100 Interest Revenue	31,319	6,254	-13,508	6,255	35,000
Subtotal:	31,319	6,254	-13,508	6,255	35,000
Interfund Transfers					
54100 Interfund Transfers	0	16,232	19,632	0	0
Subtotal:	0	16,232	19,632	0	0
Fund Balance					
58100 Fund Balance	0	0	0	1,116,426	1,716,426
Subtotal:	0	0	0	1,116,426	1,716,426
Subtotal of Revenues:	1,628,380	1,770,876	1,754,156	2,876,601	3,662,563
Expenditures:					
Personnel Services					
62100 Salaries & Wages	569,673	562,678	478,747	625,903	619,718
62200 Payroll Taxes & Benefits	593,943	383,858	347,856	468,671	481,504
Subtotal:	1,163,616	946,536	826,603	1,094,574	1,101,222
Materials & Services					
64100 Contracted Services	278,258	318,719	324,171	361,541	410,555
64200 Operation Expenses	275,514	279,112	282,596	309,101	326,522
64300 Minor Equipment	3,298	8,023	6,605	13,000	13,000
64400 Equip Repair/Maint/Lease	3,585	4,819	3,796	8,000	8,000
64500 Property Maintenance/ Utilities	11,000	13,645	15,708	15,700	15,700
64600 Travel & Training	3,999	2,056	0	6,000	6,000
Subtotal:	575,654	626,374	632,876	713,342	779,777
Contingency					
75005 Contingency	0	0	0	100,000	100,000
Subtotal:	0	0	0	100,000	100,000



FUND 039 – LAW ENFORCEMENT DISTRICT**Dept 41 – Sheriff**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Ending Balance and Reserves					
78100 Reserves	0	0	0	0	1,681,564
78500 Unapprop Ending Fund Bal	0	0	0	968,685	0
Subtotal:	0	0	0	968,685	1,681,564
<hr/>					
Subtotal of Expenditures:	1,739,270	1,572,910	1,459,479	2,876,601	3,662,563

FUND 039 – LAW ENFORCEMENT DISTRICT**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	1,595,140	1,765,964	1,739,882	1,753,920	1,911,137
Fees & Other Service Charges	0	0	0	0	0
Property Tax	1,921	-17,574	8,150	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	31,319	6,254	-13,508	6,255	35,000
Interfund Transfers	0	16,232	19,632	0	0
Fund Balance	0	0	0	1,116,426	1,716,426
Total Fund Revenues:	1,628,380	1,770,876	1,754,156	2,876,601	3,662,563
Expenditures:					
Personnel Services	1,163,616	946,536	826,603	1,094,574	1,101,222
Materials & Services	575,654	626,374	632,876	713,342	779,777
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	100,000	100,000
Ending Balance & Reserves	0	0	0	968,685	1,681,564
Total Fund Expenditures:	1,739,270	1,572,910	1,459,479	2,876,601	3,662,563



FUND 040 – SPORTS PARK MITIGATION FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
All Other Resources					
52100 Interest Revenue	834	181	-274	0	0
Subtotal:	834	181	-274	0	0
Fund Balance					
58100 Fund Balance	0	0	0	30,750	30,209
Subtotal:	0	0	0	30,750	30,209
Subtotal of Revenues:	834	181	-274	30,750	30,209
Expenditures:					
Materials & Services					
64100 Contracted Services	0	0	0	30,750	30,209
Subtotal:	0	0	0	30,750	30,209
Subtotal of Expenditures:	0	0	0	30,750	30,209

FUND 040 – SPORTS PARK MITIGATION FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	834	181	-274	0	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	30,750	30,209
Total Fund Revenues:	834	181	-274	30,750	30,209
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	30,750	30,209
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	0	0	0	30,750	30,209



FUND 042 – AMERICAN RESCUE PLAN ACT**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	0	0	995,058	0	0
Subtotal:	0	0	995,058	0	0
Fund Balance					
58100 Fund Balance	0	0	0	42,457,891	39,628,780
Subtotal:	0	0	0	42,457,891	39,628,780
Subtotal of Revenues:	0	0	995,058	42,457,891	39,628,780
Expenditures:					
Materials & Services					
64100 Contracted Services	0	0	188,324	3,000,000	3,000,000
64300 Minor Equipment	0	0	93,521	0	0
64500 Property Maintenance/ Utilities	0	0	136,011	0	0
64700 Software Expense	0	0	10	0	0
Subtotal:	0	0	417,866	3,000,000	3,000,000
Capital Outlay					
68200 Capital Outlay-Buildings	0	0	0	39,457,891	36,628,780
68300 CO-Land Improvements	0	0	37,147	0	0
68400 CO-Equipment/Machinery	0	0	540,044	0	0
Subtotal:	0	0	577,191	39,457,891	36,628,780
Subtotal of Expenditures:	0	0	995,057	42,457,891	39,628,780

FUND 042 – AMERICAN RESCUE PLAN ACT**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	995,058	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	42,457,891	39,628,780
Total Fund Revenues:	0	0	995,058	42,457,891	39,628,780
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	417,866	3,000,000	3,000,000
Capital Outlay	0	0	577,191	39,457,891	36,628,780
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	0	0	995,057	42,457,891	39,628,780



FUND 500 – AIRPORT ENTERPRISE FUND**Dept 01 – Airport**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	4,749,930	6,625,872	8,917,207	13,277,996	21,158,572
42100 State Sources	122,165	43,436	16,327	4,400,000	2,650,000
43100 Local Government Sources	0	63,492	31,757	0	0
44100 Private/NonProfit Sources	4,588,513	4,444,614	5,329,708	5,190,186	5,414,164
44400 Donations/Sponsorships	0	0	5,200	0	0
Subtotal:	9,460,608	11,177,414	14,300,199	22,868,182	29,222,736
Fees & Other Service Charges					
45100 Fees	7,329,219	7,022,951	9,953,361	7,969,065	9,298,322
45200 Fines	13,978	6,919	10,341	2,000	2,000
45400 Licenses	17,148	18,931	19,225	19,125	20,796
45500 Sales	238,024	189,468	271,130	200,000	250,000
Subtotal:	7,598,369	7,238,269	10,254,057	8,190,190	9,571,118
All Other Resources					
52100 Interest Revenue	857,043	176,367	-355,325	300,000	300,000
52900 Miscellaneous Revenue	741	22,682	1,223	300	350
Subtotal:	857,784	199,049	-354,102	300,300	300,350
Interfund Transfers					
54100 Interfund Transfers	0	0	0	1,156,471	310,093
Subtotal:	0	0	0	1,156,471	310,093
Fund Balance					
58100 Fund Balance	0	0	0	46,467,841	54,485,750
Subtotal:	0	0	0	46,467,841	54,485,750
Subtotal of Revenues:	17,916,761	18,614,732	24,200,154	78,982,984	93,890,047
Expenditures:					
Personnel Services					
62100 Salaries & Wages	2,186,249	2,022,382	1,853,977	2,912,345	3,479,937
62200 Payroll Taxes & Benefits	1,947,270	1,411,893	1,258,721	2,019,049	2,155,282
62300 Labor Adjustments	-4,655	-4,480	-5,485	0	0
Subtotal:	4,128,864	3,429,795	3,107,213	4,931,394	5,635,219



FUND 500 – AIRPORT ENTERPRISE FUND**Dept 01 – Airport**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Materials & Services					
64100 Contracted Services	2,128,511	2,221,927	2,025,930	2,777,890	3,649,352
64200 Operation Expenses	417,814	476,956	648,095	1,009,181	1,081,108
64300 Minor Equipment	94,027	26,099	54,997	165,374	187,500
64400 Equip Repair/Maint/Lease	346,940	255,973	261,502	517,500	520,000
64500 Property Maintenance/ Utilities	1,004,786	1,958,972	1,049,822	4,186,900	1,878,400
64600 Travel & Training	47,319	7,562	37,645	127,601	139,150
64700 Software Expense	0	0	7,200	11,540	11,540
Subtotal:	4,039,397	4,947,489	4,085,191	8,795,986	7,467,050
Capital Outlay					
68300 CO-Land Improvements	10,869,146	1,917,399	4,641,436	27,127,996	25,527,815
68400 CO-Equipment/Machinery	481,725	104,271	243,928	3,182,000	1,977,000
Subtotal:	11,350,871	2,021,670	4,885,364	30,309,996	27,504,815
Transfers to Other Funds					
74100 Transfers To Other Funds	304,037	282,921	311,817	282,003	303,792
Subtotal:	304,037	282,921	311,817	282,003	303,792
Contingency					
75005 Contingency	0	0	0	2,378,907	2,292,640
Subtotal:	0	0	0	2,378,907	2,292,640
Ending Balance and Reserves					
78100 Reserves	0	0	0	27,225,000	30,000,000
78500 Unapprop Ending Fund Bal	0	0	0	5,059,698	20,686,531
Subtotal:	0	0	0	32,284,698	50,686,531
Subtotal of Expenditures:	19,823,169	10,681,875	12,389,585	78,982,984	93,890,047

FUND 500 – AIRPORT ENTERPRISE FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	9,460,608	11,177,414	14,300,199	22,868,182	29,222,736
Fees & Other Service Charges	7,598,369	7,238,269	10,254,057	8,190,190	9,571,118
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	857,784	199,049	-354,102	300,300	300,350
Interfund Transfers	0	0	0	1,156,471	310,093
Fund Balance	0	0	0	46,467,841	54,485,750
Total Fund Revenues:	17,916,761	18,614,732	24,200,154	78,982,984	93,890,047
Expenditures:					
Personnel Services	4,128,864	3,429,795	3,107,213	4,931,394	5,635,219
Materials & Services	4,039,397	4,947,489	4,085,191	8,795,986	7,467,050
Capital Outlay	11,350,871	2,021,670	4,885,364	30,309,996	27,504,815
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	304,037	282,921	311,817	282,003	303,792
Contingency	0	0	0	2,378,907	2,292,640
Ending Balance & Reserves	0	0	0	32,284,698	50,686,531
Total Fund Expenditures:	19,823,169	10,681,875	12,389,585	78,982,984	93,890,047



FUND 501 – AIRPORT DEBT SERVICE FUND**Dept 01 – Airport**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Interfund Transfers					
54100 Interfund Transfers	890,669	890,673	890,307	890,728	959,552
Subtotal:	890,669	890,673	890,307	890,728	959,552
Fund Balance					
58100 Fund Balance	0	0	0	450,117	447,161
Subtotal:	0	0	0	450,117	447,161
Subtotal of Revenues:	890,669	890,673	890,307	1,340,845	1,406,713
Expenditures:					
Materials & Services					
64100 Contracted Services	1,500	0	0	0	0
Subtotal:	1,500	0	0	0	0
Debt Service					
72100 Debt Service	890,669	893,630	890,306	890,728	959,552
Subtotal:	890,669	893,630	890,306	890,728	959,552
Ending Balance and Reserves					
78500 Unapprop Ending Fund Bal	0	0	0	450,117	447,161
Subtotal:	0	0	0	450,117	447,161
Subtotal of Expenditures:	892,169	893,630	890,306	1,340,845	1,406,713



FUND 501 – AIRPORT DEBT SERVICE FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	0	0	0	0	0
Interfund Transfers	890,669	890,673	890,307	890,728	959,552
Fund Balance	0	0	0	450,117	447,161
Total Fund Revenues:	890,669	890,673	890,307	1,340,845	1,406,713
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	1,500	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	890,669	893,630	890,306	890,728	959,552
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	450,117	447,161
Total Fund Expenditures:	892,169	893,630	890,306	1,340,845	1,406,713



FUND 503 – PASSENGER FACILITY CHARGE FUND Dept 01 – Airport

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Fees & Other Service Charges					
45100 Fees	1,885,232	1,106,986	2,246,076	1,975,500	1,975,500
Subtotal:	1,885,232	1,106,986	2,246,076	1,975,500	1,975,500
All Other Resources					
52100 Interest Revenue	122,709	31,478	-54,911	40,000	50,000
Subtotal:	122,709	31,478	-54,911	40,000	50,000
Fund Balance					
58100 Fund Balance	0	0	0	6,678,956	7,821,427
Subtotal:	0	0	0	6,678,956	7,821,427
Subtotal of Revenues:	2,007,941	1,138,464	2,191,165	8,694,456	9,846,927
Expenditures:					
Materials & Services					
64100 Contracted Services	0	0	0	75,000	750,000
Subtotal:	0	0	0	75,000	750,000
Capital Outlay					
68400 CO-Equipment/Machinery	0	0	0	0	1,500,000
Subtotal:	0	0	0	0	1,500,000
Transfers to Other Funds					
74100 Transfers To Other Funds	608,685	607,752	608,438	1,765,196	965,853
Subtotal:	608,685	607,752	608,438	1,765,196	965,853
Ending Balance and Reserves					
78100 Reserves	0	0	0	6,854,260	6,631,074
Subtotal:	0	0	0	6,854,260	6,631,074
Subtotal of Expenditures:	608,685	607,752	608,438	8,694,456	9,846,927



FUND 503 – PASSENGER FACILITY CHARGE FUND SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	1,885,232	1,106,986	2,246,076	1,975,500	1,975,500
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	122,709	31,478	-54,911	40,000	50,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	6,678,956	7,821,427
Total Fund Revenues:	2,007,941	1,138,464	2,191,165	8,694,456	9,846,927
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	75,000	750,000
Capital Outlay	0	0	0	0	1,500,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	608,685	607,752	608,438	1,765,196	965,853
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	6,854,260	6,631,074
Total Fund Expenditures:	608,685	607,752	608,438	8,694,456	9,846,927

FUND 523 – EXPOSITION PARK FUND**Dept 21 – Expo**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	75,668	1,055,611	142,486	0	0
42100 State Sources	53,167	53,167	53,167	53,167	53,167
44100 Private/NonProfit Sources	13,544	125,952	37,277	15,000	22,500
44400 Donations/Sponsorships	328,594	184,030	297,250	928,874	1,318,000
Subtotal:	470,973	1,418,760	530,180	997,041	1,393,667
Fees & Other Service Charges					
45100 Fees	2,126,939	450,047	2,159,207	2,427,770	6,678,119
Subtotal:	2,126,939	450,047	2,159,207	2,427,770	6,678,119
All Other Resources					
52100 Interest Revenue	23,111	2,358	-13,195	15,000	12,500
52900 Miscellaneous Revenue	4,024	29,059	4,577	7,499	0
Subtotal:	27,135	31,417	-8,618	22,499	12,500
Interfund Transfers					
54100 Interfund Transfers	9,286	0	8,500	50,180	69,181
Subtotal:	9,286	0	8,500	50,180	69,181
Fund Balance					
58100 Fund Balance	0	0	0	1,321,280	1,410,000
Subtotal:	0	0	0	1,321,280	1,410,000
Subtotal of Revenues:	2,634,333	1,900,224	2,689,269	4,818,770	9,563,467
Expenditures:					
Personnel Services					
62100 Salaries & Wages	240,277	202,321	262,998	406,296	489,199
62200 Payroll Taxes & Benefits	206,932	116,373	148,006	282,492	326,621
62300 Labor Adjustments	0	0	0	0	0
Subtotal:	447,209	318,694	411,004	688,788	815,820
Materials & Services					
64100 Contracted Services	598,295	504,724	477,932	665,504	1,394,494
64200 Operation Expenses	1,081,022	101,116	897,447	1,652,573	4,242,828
64300 Minor Equipment	11,654	26,665	44,242	0	15,000
64400 Equip Repair/Maint/Lease	57,505	62,377	52,415	61,600	418,500
64500 Property Maintenance/ Utilities	313,575	224,687	325,310	375,750	721,500
64600 Travel & Training	7,930	6,470	8,017	11,600	10,000
Subtotal:	2,069,981	926,039	1,805,363	2,767,027	6,802,322
Capital Outlay					
68400 CO-Equipment/Machinery	53,625	10,829	4,410	0	0
Subtotal:	53,625	10,829	4,410	0	0



FUND 523 – EXPOSITION PARK FUND**Dept 21 – Expo**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Debt Service					
72100 Debt Service	46	0	0	0	0
Subtotal:	46	0	0	0	0
Contingency					
75005 Contingency	0	0	0	314,100	784,000
Subtotal:	0	0	0	314,100	784,000
Ending Balance and Reserves					
78100 Reserves	0	0	0	0	412,166
78500 Unapprop Ending Fund Bal	0	0	0	1,048,855	749,159
Subtotal:	0	0	0	1,048,855	1,161,325
Subtotal of Expenditures:	2,570,861	1,255,562	2,220,777	4,818,770	9,563,467

FUND 523 – EXPOSITION PARK FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	470,973	1,418,760	530,180	997,041	1,393,667
Fees & Other Service Charges	2,126,939	450,047	2,159,207	2,427,770	6,678,119
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	27,135	31,417	-8,618	22,499	12,500
Interfund Transfers	9,286	0	8,500	50,180	69,181
Fund Balance	0	0	0	1,321,280	1,410,000
Total Fund Revenues:	2,634,333	1,900,224	2,689,269	4,818,770	9,563,467
Expenditures:					
Personnel Services	447,209	318,694	411,004	688,788	815,820
Materials & Services	2,069,981	926,039	1,805,363	2,767,027	6,802,322
Capital Outlay	53,625	10,829	4,410	0	0
Debt Service	46	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	314,100	784,000
Ending Balance & Reserves	0	0	0	1,048,855	1,161,325
Total Fund Expenditures:	2,570,861	1,255,562	2,220,777	4,818,770	9,563,467



FUND 535 – RECREATION ENTERPRISE FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	239,752	158,240	971,747	1,930,000	482,000
42100 State Sources	766,570	816,763	1,012,861	1,599,070	1,141,860
43100 Local Government Sources	8,050	5,620	1,212	5,500	2,000
44100 Private/NonProfit Sources	50,695	14,026	35,012	34,000	142,000
44400 Donations/Sponsorships	60,000	0	3,567	0	0
Subtotal:	1,125,067	994,649	2,024,399	3,568,570	1,767,860
Fees & Other Service Charges					
45100 Fees	1,754,662	3,079,557	3,526,483	3,076,800	3,102,400
45500 Sales	116,121	67,241	101,521	244,500	140,000
Subtotal:	1,870,783	3,146,798	3,628,004	3,321,300	3,242,400
All Other Resources					
52100 Interest Revenue	26,335	8,282	-12,882	10,000	10,000
52900 Miscellaneous Revenue	3,982	2,294	452	0	0
Subtotal:	30,317	10,576	-12,430	10,000	10,000
Interfund Transfers					
54100 Interfund Transfers	122,387	222,875	2,573,203	2,922,875	97,875
54500 Interdepartmental Charges	253,228	228,482	206,322	309,000	252,500
Subtotal:	375,615	451,357	2,779,525	3,231,875	350,375
Fund Balance					
58100 Fund Balance	0	0	0	1,300,000	1,750,000
Subtotal:	0	0	0	1,300,000	1,750,000
Subtotal of Revenues:	3,401,782	4,603,380	8,419,498	11,431,745	7,120,635
Expenditures:					
Personnel Services					
62100 Salaries & Wages	967,754	983,722	1,113,077	1,454,258	1,361,425
62200 Payroll Taxes & Benefits	678,393	487,831	584,535	644,417	622,152
62300 Labor Adjustments	0	0	-2,525	0	0
Subtotal:	1,646,147	1,471,553	1,695,087	2,098,675	1,983,577
Materials & Services					
64100 Contracted Services	461,017	476,322	854,086	1,006,295	1,036,442
64200 Operation Expenses	246,646	330,179	269,542	425,774	428,264
64300 Minor Equipment	49,483	95,704	36,594	47,500	41,750
64400 Equip Repair/Maint/Lease	51,619	69,600	95,578	103,750	133,250
64500 Property Maintenance/ Utilities	657,897	903,494	1,203,948	933,690	982,551
64600 Travel & Training	12,861	2,377	6,981	11,000	8,850
64700 Software Expense	0	295	0	0	0
Subtotal:	1,479,523	1,877,971	2,466,729	2,528,009	2,631,107



FUND 535 – RECREATION ENTERPRISE FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Capital Outlay					
68200 Capital Outlay-Buildings	0	0	0	300,000	380,000
68300 CO-Land Improvements	167,586	809	1,790,269	4,900,000	525,000
68400 CO-Equipment/Machinery	14,067	97,902	196,289	100,000	0
Subtotal:	181,653	98,711	1,986,558	5,300,000	905,000
Debt Service					
72100 Debt Service	42,968	42,968	0	0	0
Subtotal:	42,968	42,968	0	0	0
Transfers to Other Funds					
74100 Transfers To Other Funds	0	0	0	45,180	58,881
Subtotal:	0	0	0	45,180	58,881
Contingency					
75005 Contingency	0	0	0	600,000	450,000
Subtotal:	0	0	0	600,000	450,000
Ending Balance and Reserves					
78500 Unapprop Ending Fund Bal	0	0	0	859,881	1,092,070
Subtotal:	0	0	0	859,881	1,092,070
Subtotal of Expenditures:	3,350,291	3,491,203	6,148,374	11,431,745	7,120,635

FUND 535 – RECREATION ENTERPRISE FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	1,125,067	994,649	2,024,399	3,568,570	1,767,860
Fees & Other Service Charges	1,870,783	3,146,798	3,628,004	3,321,300	3,242,400
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	30,317	10,576	-12,430	10,000	10,000
Interfund Transfers	375,615	451,357	2,779,525	3,231,875	350,375
Fund Balance	0	0	0	1,300,000	1,750,000
Total Fund Revenues:	3,401,782	4,603,380	8,419,498	11,431,745	7,120,635
Expenditures:					
Personnel Services	1,646,147	1,471,553	1,695,087	2,098,675	1,983,577
Materials & Services	1,479,523	1,877,971	2,466,729	2,528,009	2,631,107
Capital Outlay	181,653	98,711	1,986,558	5,300,000	905,000
Debt Service	42,968	42,968	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	45,180	58,881
Contingency	0	0	0	600,000	450,000
Ending Balance & Reserves	0	0	0	859,881	1,092,070
Total Fund Expenditures:	3,350,291	3,491,203	6,148,374	11,431,745	7,120,635



FUND 559 – MOTOR POOL FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
43100 Local Government Sources	0	360	136	0	0
44100 Private/NonProfit Sources	37,045	61,886	134,731	30,000	50,000
Subtotal:	37,045	62,246	134,867	30,000	50,000
Fees & Other Service Charges					
45100 Fees	1,769	0	84	0	0
45500 Sales	27,900	124,028	109,442	50,000	75,000
Subtotal:	29,669	124,028	109,526	50,000	75,000
All Other Resources					
52100 Interest Revenue	29,147	6,589	-11,030	9,000	5,000
Subtotal:	29,147	6,589	-11,030	9,000	5,000
Interfund Transfers					
54100 Interfund Transfers	160,066	66,791	272,975	180,000	225,000
54500 Interdepartmental Charges	2,240,155	2,397,147	2,388,987	2,945,316	4,164,175
Subtotal:	2,400,221	2,463,938	2,661,962	3,125,316	4,389,175
Fund Balance					
58100 Fund Balance	0	0	0	1,100,000	150,000
Subtotal:	0	0	0	1,100,000	150,000
Subtotal of Revenues:	2,496,082	2,656,801	2,895,325	4,314,316	4,669,175
Expenditures:					
Personnel Services					
62100 Salaries & Wages	187,159	146,360	148,447	161,844	192,266
62200 Payroll Taxes & Benefits	167,481	82,144	86,972	91,003	98,904
Subtotal:	354,640	228,504	235,419	252,847	291,170
Materials & Services					
64100 Contracted Services	76,339	479,818	646,529	461,436	460,728
64200 Operation Expenses	13,064	20,851	9,972	14,599	4,000
64300 Minor Equipment	868	-240	464	0	0
64400 Equip Repair/Maint/Lease	997,155	619,715	816,442	787,950	1,244,950
64500 Property Maintenance/ Utilities	20,935	14,795	15,909	21,699	20,900
64600 Travel & Training	0	120	0	0	0
Subtotal:	1,108,361	1,135,059	1,489,316	1,285,684	1,730,578
Capital Outlay					
68400 CO-Equipment/Machinery	1,154,853	985,010	1,024,163	1,477,000	1,808,000
Subtotal:	1,154,853	985,010	1,024,163	1,477,000	1,808,000



FUND 559 – MOTOR POOL FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Transfers to Other Funds					
74100 Transfers To Other Funds	7,000	37,916	141,811	0	0
Subtotal:	7,000	37,916	141,811	0	0
Contingency					
75005 Contingency	0	0	0	373,785	185,427
Subtotal:	0	0	0	373,785	185,427
Ending Balance and Reserves					
78100 Reserves	0	0	0	250,000	404,000
78500 Unapprop Ending Fund Bal	0	0	0	675,000	250,000
Subtotal:	0	0	0	925,000	654,000
Subtotal of Expenditures:	2,624,854	2,386,489	2,890,709	4,314,316	4,669,175

FUND 559 – MOTOR POOL FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	37,045	62,246	134,867	30,000	50,000
Fees & Other Service Charges	29,669	124,028	109,526	50,000	75,000
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	29,147	6,589	-11,030	9,000	5,000
Interfund Transfers	2,400,221	2,463,938	2,661,962	3,125,316	4,389,175
Fund Balance	0	0	0	1,100,000	150,000
Total Fund Revenues:	2,496,082	2,656,801	2,895,325	4,314,316	4,669,175
Expenditures:					
Personnel Services	354,640	228,504	235,419	252,847	291,170
Materials & Services	1,108,361	1,135,059	1,489,316	1,285,684	1,730,578
Capital Outlay	1,154,853	985,010	1,024,163	1,477,000	1,808,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	7,000	37,916	141,811	0	0
Contingency	0	0	0	373,785	185,427
Ending Balance & Reserves	0	0	0	925,000	654,000
Total Fund Expenditures:	2,624,854	2,386,489	2,890,709	4,314,316	4,669,175



FUND 560 – COMPUTER REPLACEMENT FUND**Dept 03 – Information Technology**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
44100 Private/NonProfit Sources	500	915	975	0	0
Subtotal:	500	915	975	0	0
All Other Resources					
52100 Interest Revenue	22,123	8,979	-17,421	4,446	81,430
Subtotal:	22,123	8,979	-17,421	4,446	81,430
Interfund Transfers					
54500 Interdepartmental Charges	817,130	1,350,086	1,167,192	672,596	667,241
Subtotal:	817,130	1,350,086	1,167,192	672,596	667,241
Fund Balance					
58100 Fund Balance	0	0	0	2,415,229	2,718,357
Subtotal:	0	0	0	2,415,229	2,718,357
Subtotal of Revenues:	839,753	1,359,980	1,150,746	3,092,271	3,467,028
Expenditures:					
Materials & Services					
64100 Contracted Services	563	0	0	0	0
64200 Operation Expenses	0	0	0	200,000	90,000
64300 Minor Equipment	207,830	695,582	164,629	1,333,850	1,029,173
64600 Travel & Training	2,781	0	0	0	0
64700 Software Expense	74,688	16,249	4,788	0	700,000
Subtotal:	285,862	711,831	169,417	1,533,850	1,819,173
Capital Outlay					
68400 CO-Equipment/Machinery	0	54,974	11,239	300,000	95,000
Subtotal:	0	54,974	11,239	300,000	95,000
Ending Balance and Reserves					
78100 Reserves	0	0	0	1,258,421	1,552,855
Subtotal:	0	0	0	1,258,421	1,552,855
Subtotal of Expenditures:	285,862	766,805	180,656	3,092,271	3,467,028



FUND 560 – COMPUTER REPLACEMENT FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	500	915	975	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	22,123	8,979	-17,421	4,446	81,430
Interfund Transfers	817,130	1,350,086	1,167,192	672,596	667,241
Fund Balance	0	0	0	2,415,229	2,718,357
Total Fund Revenues:	839,753	1,359,980	1,150,746	3,092,271	3,467,028
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	285,862	711,831	169,417	1,533,850	1,819,173
Capital Outlay	0	54,974	11,239	300,000	95,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	1,258,421	1,552,855
Total Fund Expenditures:	285,862	766,805	180,656	3,092,271	3,467,028

FUND 561 – RISK MGMT-GEN AUTO LIAB FUND**Dept 08 – County Administration**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	0	63,460	0	0	0
44100 Private/NonProfit Sources	4,140	6,569	-4,299	0	0
Subtotal:	4,140	70,029	-4,299	0	0
All Other Resources					
52100 Interest Revenue	266,763	58,455	-84,475	80,000	221,303
Subtotal:	266,763	58,455	-84,475	80,000	221,303
Interfund Transfers					
54500 Interdepartmental Charges	1,909,353	1,663,792	1,919,219	2,133,312	2,721,404
Subtotal:	1,909,353	1,663,792	1,919,219	2,133,312	2,721,404
Fund Balance					
58100 Fund Balance	0	0	0	8,121,308	7,376,767
Subtotal:	0	0	0	8,121,308	7,376,767
Subtotal of Revenues:	2,180,256	1,792,276	1,830,445	10,334,620	10,319,474
Expenditures:					
Personnel Services					
62100 Salaries & Wages	75,117	77,270	77,681	83,066	93,831
62200 Payroll Taxes & Benefits	45,624	41,941	45,402	45,959	47,815
Subtotal:	120,741	119,211	123,083	129,025	141,646
Materials & Services					
64100 Contracted Services	431,227	410,494	789,678	668,694	815,514
64200 Operation Expenses	1,015,231	546,835	1,241,120	2,273,343	2,849,297
64300 Minor Equipment	0	50	0	750	750
64400 Equip Repair/Maint/Lease	239	71	345	500	500
64600 Travel & Training	706	0	0	6,000	6,000
Subtotal:	1,447,403	957,450	2,031,143	2,949,287	3,672,061
Ending Balance and Reserves					
78100 Reserves	0	0	0	7,256,308	6,505,767
Subtotal:	0	0	0	7,256,308	6,505,767
Subtotal of Expenditures:	1,568,144	1,076,661	2,154,226	10,334,620	10,319,474



FUND 561 – RISK MGMT-GEN AUTO LIAB FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	4,140	70,029	-4,299	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	266,763	58,455	-84,475	80,000	221,303
Interfund Transfers	1,909,353	1,663,792	1,919,219	2,133,312	2,721,404
Fund Balance	0	0	0	8,121,308	7,376,767
Total Fund Revenues:	2,180,256	1,792,276	1,830,445	10,334,620	10,319,474
Expenditures:					
Personnel Services	120,741	119,211	123,083	129,025	141,646
Materials & Services	1,447,403	957,450	2,031,143	2,949,287	3,672,061
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	7,256,308	6,505,767
Total Fund Expenditures:	1,568,144	1,076,661	2,154,226	10,334,620	10,319,474



FUND 562 – SELF-INSURANCE HEALTH PLN FUND Dept 08 – County Administration

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Fees & Other Service Charges					
45100 Fees	0	0	4,014	3,517	4,004
45500 Sales	208	0	0	0	0
Subtotal:	208	0	4,014	3,517	4,004
All Other Resources					
52100 Interest Revenue	59,409	24,653	-53,830	50,000	100,000
Subtotal:	59,409	24,653	-53,830	50,000	100,000
Interfund Transfers					
54500 Interdepartmental Charges	5,612,537	14,543,236	14,261,050	15,307,724	14,899,358
Subtotal:	5,612,537	14,543,236	14,261,050	15,307,724	14,899,358
Fund Balance					
58100 Fund Balance	0	0	0	5,018,500	6,891,500
Subtotal:	0	0	0	5,018,500	6,891,500
Subtotal of Revenues:	5,672,154	14,567,889	14,211,234	20,379,741	21,894,862
Expenditures:					
Materials & Services					
64100 Contracted Services	647,914	1,501,746	1,454,546	1,622,423	1,747,519
64200 Operation Expenses	3,792,449	11,394,440	10,895,619	18,744,859	20,133,105
64500 Property Maintenance/ Utilities	5,511	6,854	7,122	12,459	14,238
Subtotal:	4,445,874	12,903,040	12,357,287	20,379,741	21,894,862
Subtotal of Expenditures:	4,445,874	12,903,040	12,357,287	20,379,741	21,894,862

FUND 562 – SELF-INSURANCE HEALTH PLN FUND SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	208	0	4,014	3,517	4,004
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	59,409	24,653	-53,830	50,000	100,000
Interfund Transfers	5,612,537	14,543,236	14,261,050	15,307,724	14,899,358
Fund Balance	0	0	0	5,018,500	6,891,500
Total Fund Revenues:	5,672,154	14,567,889	14,211,234	20,379,741	21,894,862
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	4,445,874	12,903,040	12,357,287	20,379,741	21,894,862
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	4,445,874	12,903,040	12,357,287	20,379,741	21,894,862

FUND 563 – WORKERS' COMPENSATION FUND**Dept 08 – County Administration**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
42100 State Sources	50,950	36,273	27,773	0	0
Subtotal:	50,950	36,273	27,773	0	0
All Other Resources					
52100 Interest Revenue	125,415	26,814	-43,060	26,000	94,382
Subtotal:	125,415	26,814	-43,060	26,000	94,382
Interfund Transfers					
54500 Interdepartmental Charges	609,209	647,263	705,036	780,049	746,790
Subtotal:	609,209	647,263	705,036	780,049	746,790
Fund Balance					
58100 Fund Balance	0	0	0	3,126,228	3,146,070
Subtotal:	0	0	0	3,126,228	3,146,070
Subtotal of Revenues:	785,574	710,350	689,749	3,932,277	3,987,242
Expenditures:					
Personnel Services					
62100 Salaries & Wages	47,636	54,356	67,159	74,124	79,585
62200 Payroll Taxes & Benefits	26,518	29,285	34,557	39,191	39,773
Subtotal:	74,154	83,641	101,716	113,315	119,358
Materials & Services					
64100 Contracted Services	43,204	73,147	53,736	88,434	89,514
64200 Operation Expenses	610,199	771,372	822,226	1,400,800	1,515,800
64600 Travel & Training	480	525	0	4,500	4,500
Subtotal:	653,883	845,044	875,962	1,493,734	1,609,814
Ending Balance and Reserves					
78100 Reserves	0	0	0	2,325,228	2,258,070
Subtotal:	0	0	0	2,325,228	2,258,070
Subtotal of Expenditures:	728,037	928,685	977,678	3,932,277	3,987,242



FUND 563 – WORKERS' COMPENSATION FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	50,950	36,273	27,773	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	125,415	26,814	-43,060	26,000	94,382
Interfund Transfers	609,209	647,263	705,036	780,049	746,790
Fund Balance	0	0	0	3,126,228	3,146,070
Total Fund Revenues:	785,574	710,350	689,749	3,932,277	3,987,242
Expenditures:					
Personnel Services	74,154	83,641	101,716	113,315	119,358
Materials & Services	653,883	845,044	875,962	1,493,734	1,609,814
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	2,325,228	2,258,070
Total Fund Expenditures:	728,037	928,685	977,678	3,932,277	3,987,242



FUND 565 – CENTRAL SERVICES FUND**Dept 02 – Board of Commissioners**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-24 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	26,000	16,352	6,209	0	0
Subtotal:	26,000	16,352	6,209	0	0
Fees & Other Service Charges					
45500 Sales	14	4	9	100	100
Subtotal:	14	4	9	100	100
Interfund Transfers					
54100 Interfund Transfers	106,889	113,957	110,703	112,642	101,638
54500 Interdepartmental Charges	698,217	807,608	660,581	890,375	881,792
Subtotal:	805,106	921,565	771,284	1,003,017	983,430
Subtotal of Revenues:	831,120	937,921	777,502	1,003,117	983,530
Expenditures:					
Personnel Services					
62100 Salaries & Wages	479,983	468,371	470,306	541,817	569,315
62200 Payroll Taxes & Benefits	271,762	239,291	248,461	314,069	322,864
Subtotal:	751,745	707,662	718,767	855,886	892,179
Materials & Services					
64100 Contracted Services	9,033	5,071	12,259	11,800	12,298
64200 Operation Expenses	113,188	101,204	47,868	86,900	32,944
64300 Minor Equipment	980	1,887	799	1,000	1,000
64400 Equip Repair/Maint/Lease	2,443	2,309	2,072	3,250	3,250
64600 Travel & Training	15,181	4,748	7,091	43,281	40,359
64700 Software Expense	1,223	245	102	1,000	1,500
Subtotal:	142,048	115,464	70,191	147,231	91,351
Subtotal of Expenditures:	893,793	823,126	788,958	1,003,117	983,530

FUND 565 – CENTRAL SERVICES FUND**Dept 03 – Information Technology**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	224,820	146,265	9,974	0	10,000
42100 State Sources	0	0	20,285	20,000	20,000
Subtotal:	224,820	146,265	30,259	20,000	30,000



FUND 565 – CENTRAL SERVICES FUND**Dept 03 – Information Technology**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Fees & Other Service Charges					
45100 Fees	458,879	600,122	477,108	477,251	517,883
45500 Sales	308	0	125	0	0
Subtotal:	459,187	600,122	477,233	477,251	517,883
All Other Resources					
52900 Miscellaneous Revenue	9,500	0	25	0	0
Subtotal:	9,500	0	25	0	0
Interfund Transfers					
54100 Interfund Transfers	323,112	336,027	350,642	364,622	376,219
54500 Interdepartmental Charges	4,457,897	4,381,340	4,431,828	5,351,094	5,708,383
Subtotal:	4,781,009	4,717,367	4,782,470	5,715,716	6,084,602
Subtotal of Revenues:	5,474,516	5,463,754	5,289,987	6,212,967	6,632,485
Expenditures:					
Personnel Services					
62100 Salaries & Wages	2,257,230	2,306,333	2,243,052	2,545,465	2,715,478
62200 Payroll Taxes & Benefits	1,251,029	1,272,257	1,304,135	1,457,976	1,505,593
Subtotal:	3,508,259	3,578,590	3,547,187	4,003,441	4,221,071
Materials & Services					
64100 Contracted Services	999,629	1,215,243	1,286,038	1,456,368	1,542,852
64200 Operation Expenses	342,710	368,699	345,822	475,874	541,091
64300 Minor Equipment	75,991	124,869	65,385	56,700	70,020
64500 Property Maintenance/ Utilities	0	134	0	0	0
64600 Travel & Training	26,783	20,720	29,308	89,064	63,941
64700 Software Expense	64,843	40,383	49,649	44,520	56,010
Subtotal:	1,509,956	1,770,048	1,776,202	2,122,526	2,273,914
Capital Outlay					
68400 CO-Equipment/Machinery	159,709	95,516	38,340	87,000	137,500
Subtotal:	159,709	95,516	38,340	87,000	137,500
Subtotal of Expenditures:	5,177,924	5,444,154	5,361,729	6,212,967	6,632,485



FUND 565 – CENTRAL SERVICES FUND**Dept 06 – Finance**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	10,196	1,955	0	0	0
42100 State Sources	1,949	2,085	2,086	1,650	2,000
43100 Local Government Sources	0	107,590	70,642	2,750	1,170
44100 Private/NonProfit Sources	120,858	114,850	138,967	115,000	115,120
Subtotal:	133,003	226,480	211,695	119,400	118,290
Fees & Other Service Charges					
45100 Fees	3,144	994	4,283	5,000	4,000
45500 Sales	5	6	0	0	0
Subtotal:	3,149	1,000	4,283	5,000	4,000
All Other Resources					
52900 Miscellaneous Revenue	10,303	39	210	0	0
Subtotal:	10,303	39	210	0	0
Interfund Transfers					
54100 Interfund Transfers	84,353	94,923	82,526	98,232	101,375
54500 Interdepartmental Charges	805,193	802,568	796,732	945,326	1,150,463
Subtotal:	889,546	897,491	879,258	1,043,558	1,251,838
Subtotal of Revenues:	1,036,001	1,125,010	1,095,446	1,167,958	1,374,128
Expenditures:					
Personnel Services					
62100 Salaries & Wages	571,077	583,592	592,539	632,926	753,308
62200 Payroll Taxes & Benefits	350,529	371,351	391,566	408,175	451,861
62300 Labor Adjustments	-57,841	0	0	0	0
Subtotal:	863,765	954,943	984,105	1,041,101	1,205,169
Materials & Services					
64100 Contracted Services	25,666	73,408	82,740	66,300	69,485
64200 Operation Expenses	52,144	40,070	36,681	39,569	43,441
64300 Minor Equipment	14,907	6,481	9,292	5,461	7,436
64400 Equip Repair/Maint/Lease	690	1,106	2,805	910	1,175
64600 Travel & Training	11,575	1,274	9,662	14,617	47,422
64700 Software Expense	8,731	6,698	0	0	0
Subtotal:	113,713	129,037	141,180	126,857	168,959
Subtotal of Expenditures:	977,478	1,083,980	1,125,285	1,167,958	1,374,128



FUND 565 – CENTRAL SERVICES FUND**Dept 07 – County Counsel**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	36,903	26,810	12,802	0	0
Subtotal:	36,903	26,810	12,802	0	0
Fees & Other Service Charges					
45100 Fees	302	304	1,239	200	200
45500 Sales	0	1,224	4	0	0
Subtotal:	302	1,528	1,243	200	200
All Other Resources					
52900 Miscellaneous Revenue	0	0	26	0	0
Subtotal:	0	0	26	0	0
Interfund Transfers					
54100 Interfund Transfers	187,548	194,889	203,566	211,698	196,052
54500 Interdepartmental Charges	859,738	880,594	994,786	1,223,294	1,169,934
Subtotal:	1,047,286	1,075,483	1,198,352	1,434,992	1,365,986
Subtotal of Revenues:	1,084,491	1,103,821	1,212,423	1,435,192	1,366,186
Expenditures:					
Personnel Services					
62100 Salaries & Wages	647,824	746,225	798,101	882,791	830,911
62200 Payroll Taxes & Benefits	316,518	361,610	400,672	423,266	402,886
Subtotal:	964,342	1,107,835	1,198,773	1,306,057	1,233,797
Materials & Services					
64100 Contracted Services	8,190	8,327	11,653	20,326	20,365
64200 Operation Expenses	53,261	45,388	55,873	75,181	77,197
64300 Minor Equipment	429	180	0	3,150	3,150
64400 Equip Repair/Maint/Lease	1,855	4,678	4,254	5,700	5,760
64500 Property Maintenance/ Utilities	0	0	0	1,500	1,500
64600 Travel & Training	5,586	4,122	3,485	23,278	24,417
Subtotal:	69,321	62,695	75,265	129,135	132,389
Subtotal of Expenditures:	1,033,663	1,170,530	1,274,038	1,435,192	1,366,186



FUND 565 – CENTRAL SERVICES FUND**Dept 08 – County Administration**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
41100 Federal Sources	206,894	240,610	42,347	0	0
43100 Local Government Sources	584,059	782,752	1,056,990	616,681	680,562
44100 Private/NonProfit Sources	2,470	27,692	10,884	0	0
Subtotal:	793,423	1,051,054	1,110,221	616,681	680,562
Fees & Other Service Charges					
45100 Fees	2,093	1,648	3,326	750	308,747
45300 Forfeitures	0	0	26,513	0	0
45400 Licenses	500	500	0	1,000	500
45500 Sales	1,235	1,160	24	50	50
Subtotal:	3,828	3,308	29,863	1,800	309,297
All Other Resources					
52900 Miscellaneous Revenue	0	0	668	0	0
Subtotal:	0	0	668	0	0
Interfund Transfers					
54100 Interfund Transfers	1,213,447	1,242,936	1,256,810	1,309,617	1,586,248
54500 Interdepartmental Charges	4,428,724	4,547,651	4,486,887	6,021,476	5,317,960
Subtotal:	5,642,171	5,790,587	5,743,697	7,331,093	6,904,208
Subtotal of Revenues:	6,439,422	6,844,949	6,884,449	7,949,574	7,894,067
Expenditures:					
Personnel Services					
62100 Salaries & Wages	2,311,200	2,447,646	2,412,702	2,670,229	2,864,574
62200 Payroll Taxes & Benefits	1,416,226	1,349,892	1,365,464	1,569,533	1,638,438
62300 Labor Adjustments	-1	0	0	-19	-18
Subtotal:	3,727,425	3,797,538	3,778,166	4,239,743	4,502,994
Materials & Services					
64100 Contracted Services	233,357	285,339	262,425	320,829	340,635
64200 Operation Expenses	222,622	160,890	170,209	223,284	262,407
64300 Minor Equipment	21,345	22,847	5,341	26,500	33,500
64400 Equip Repair/Maint/Lease	11,129	11,163	19,378	17,893	17,946
64500 Property Maintenance/ Utilities	1,901,971	2,354,086	2,744,828	3,032,234	2,648,330
64600 Travel & Training	15,446	18,860	12,512	54,972	67,170
64700 Software Expense	14,196	15,547	19,402	24,419	21,085
Subtotal:	2,420,066	2,868,732	3,234,095	3,700,131	3,391,073



FUND 565 – CENTRAL SERVICES FUND**Dept 08 – County Administration**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Capital Outlay					
68400 CO-Equipment/Machinery	0	0	0	9,700	0
Subtotal:	0	0	0	9,700	0
<hr/>					
Subtotal of Expenditures:	6,147,491	6,666,270	7,012,261	7,949,574	7,894,067

FUND 565 – CENTRAL SERVICES FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
All Other Resources					
52100 Interest Revenue	157,203	38,217	-57,173	28,747	60,000
Subtotal:	157,203	38,217	-57,173	28,747	60,000
Fund Balance					
58100 Fund Balance	0	0	0	2,874,763	2,825,000
Subtotal:	0	0	0	2,874,763	2,825,000
<hr/>					
Subtotal of Revenues:	157,203	38,217	-57,173	2,903,510	2,885,000
Expenditures:					
Personnel Services					
62100 Salaries & Wages	50,395	0	0	0	0
62200 Payroll Taxes & Benefits	1,898,964	0	0	0	0
Subtotal:	1,949,359	0	0	0	0
Materials & Services					
64100 Contracted Services	0	70,973	0	0	0
Subtotal:	0	70,973	0	0	0
Contingency					
75005 Contingency	0	0	0	2,500,000	2,500,000
Subtotal:	0	0	0	2,500,000	2,500,000
Ending Balance and Reserves					
78100 Reserves	0	0	0	403,510	385,000
Subtotal:	0	0	0	403,510	385,000
<hr/>					
Subtotal of Expenditures:	1,949,359	70,973	0	2,903,510	2,885,000



FUND 565 – CENTRAL SERVICES FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	1,214,149	1,466,961	1,371,186	756,081	828,852
Fees & Other Service Charges	466,480	605,962	512,631	484,351	831,480
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	177,006	38,256	-56,244	28,747	60,000
Interfund Transfers	13,165,118	13,402,493	13,375,061	16,528,376	16,590,064
Fund Balance	0	0	0	2,874,763	2,825,000
Total Fund Revenues:	15,022,753	15,513,672	15,202,634	20,672,318	21,135,396
Expenditures:					
Personnel Services	11,764,895	10,146,568	10,226,998	11,446,228	12,055,210
Materials & Services	4,255,104	5,016,949	5,296,933	6,225,880	6,057,686
Capital Outlay	159,709	95,516	38,340	96,700	137,500
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	2,500,000	2,500,000
Ending Balance & Reserves	0	0	0	403,510	385,000
Total Fund Expenditures:	16,179,708	15,259,033	15,562,271	20,672,318	21,135,396



FUND 600 – CAPITAL PROJECTS FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
43100 Local Government Sources	203,070	88,881	0	60,000	0
44100 Private/NonProfit Sources	15,319	0	0	0	0
Subtotal:	218,389	88,881	0	60,000	0
All Other Resources					
52100 Interest Revenue	14,325	4,109	-3,999	0	0
Subtotal:	14,325	4,109	-3,999	0	0
Interfund Transfers					
54100 Interfund Transfers	1,679,934	430,000	445,000	680,000	400,000
54500 Interdepartmental Charges	96,250	84,125	0	100,000	0
Subtotal:	1,776,184	514,125	445,000	780,000	400,000
Subtotal of Revenues:	2,008,898	607,115	441,001	840,000	400,000
Expenditures:					
Materials & Services					
Property					
64500 Maintenance/Utilities	346,825	511,345	422,656	655,000	0
Subtotal:	346,825	511,345	422,656	655,000	0
Capital Outlay					
68200 Capital Outlay-Buildings	1,169,407	497,045	13,931	185,000	400,000
Subtotal:	1,169,407	497,045	13,931	185,000	400,000
Subtotal of Expenditures:	1,516,232	1,008,390	436,587	840,000	400,000



FUND 600 – CAPITAL PROJECTS FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	218,389	88,881	0	60,000	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	14,325	4,109	-3,999	0	0
Interfund Transfers	1,776,184	514,125	445,000	780,000	400,000
Fund Balance	0	0	0	0	0
Total Fund Revenues:	2,008,898	607,115	441,001	840,000	400,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	346,825	511,345	422,656	655,000	0
Capital Outlay	1,169,407	497,045	13,931	185,000	400,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	1,516,232	1,008,390	436,587	840,000	400,000



FUND 612 – STREET IMPROVEMENT FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
44100 Private/NonProfit Sources	380,755	164,983	60,099	40,000	40,000
Subtotal:	380,755	164,983	60,099	40,000	40,000
All Other Resources					
52100 Interest Revenue	22,425	6,818	-10,901	10,000	10,000
Subtotal:	22,425	6,818	-10,901	10,000	10,000
Fund Balance					
58100 Fund Balance	0	0	0	1,234,000	1,267,000
Subtotal:	0	0	0	1,234,000	1,267,000
Subtotal of Revenues:	403,180	171,801	49,198	1,284,000	1,317,000
Expenditures:					
Debt Service					
72100 Debt Service	37,320	17,977	24,440	54,000	54,000
Subtotal:	37,320	17,977	24,440	54,000	54,000
Ending Balance and Reserves					
78100 Reserves	0	0	0	1,230,000	1,263,000
Subtotal:	0	0	0	1,230,000	1,263,000
Subtotal of Expenditures:	37,320	17,977	24,440	1,284,000	1,317,000



FUND 612 – STREET IMPROVEMENT FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	380,755	164,983	60,099	40,000	40,000
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	22,425	6,818	-10,901	10,000	10,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,234,000	1,267,000
Total Fund Revenues:	403,180	171,801	49,198	1,284,000	1,317,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	37,320	17,977	24,440	54,000	54,000
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	1,230,000	1,263,000
Total Fund Expenditures:	37,320	17,977	24,440	1,284,000	1,317,000



FUND 613 – GREENWAY FUND**Dept 39 – Roads and Parks**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
All Other Resources					
52100 Interest Revenue	13,959	3,019	-4,593	5,000	5,000
Subtotal:	13,959	3,019	-4,593	5,000	5,000
 Fund Balance					
58100 Fund Balance	0	0	0	515,000	462,341
Subtotal:	0	0	0	515,000	462,341
 Subtotal of Revenues:	13,959	3,019	-4,593	520,000	467,341
 Expenditures:					
Materials & Services					
64200 Operation Expenses	0	0	43,000	0	0
Subtotal:	0	0	43,000	0	0
 Ending Balance and Reserves					
78100 Reserves	0	0	0	520,000	0
78500 Unapprop Ending Fund Bal	0	0	0	0	467,341
Subtotal:	0	0	0	520,000	467,341
 Subtotal of Expenditures:	0	0	43,000	520,000	467,341

FUND 613 – GREENWAY FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	13,959	3,019	-4,593	5,000	5,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	515,000	462,341
Total Fund Revenues:	13,959	3,019	-4,593	520,000	467,341
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	43,000	0	0
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	520,000	467,341
Total Fund Expenditures:	0	0	43,000	520,000	467,341



FUND 614 – ROADS SYSTEM DEVELOPMENT FUND Dept 39 – Roads and Parks

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Fees & Other Service Charges					
45100 Fees	513,505	757,174	808,875	700,000	625,000
Subtotal:	513,505	757,174	808,875	700,000	625,000
All Other Resources					
52100 Interest Revenue	59,461	10,262	-21,659	12,000	12,000
Subtotal:	59,461	10,262	-21,659	12,000	12,000
Fund Balance					
58100 Fund Balance	0	0	0	1,500,000	179,000
Subtotal:	0	0	0	1,500,000	179,000
Subtotal of Revenues:	572,966	767,436	787,216	2,212,000	816,000
Expenditures:					
Materials & Services					
64100 Contracted Services	56,672	60,450	65,375	71,000	75,000
Subtotal:	56,672	60,450	65,375	71,000	75,000
Transfers to Other Funds					
74100 Transfers To Other Funds	1,750,000	0	1,400,000	2,141,000	0
Subtotal:	1,750,000	0	1,400,000	2,141,000	0
Ending Balance and Reserves					
78100 Reserves	0	0	0	0	741,000
Subtotal:	0	0	0	0	741,000
Subtotal of Expenditures:	1,806,672	60,450	1,465,375	2,212,000	816,000



FUND 614 – ROADS SYSTEM DEVELOPMENT FUND SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	513,505	757,174	808,875	700,000	625,000
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	59,461	10,262	-21,659	12,000	12,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,500,000	179,000
Total Fund Revenues:	572,966	767,436	787,216	2,212,000	816,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	56,672	60,450	65,375	71,000	75,000
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	1,750,000	0	1,400,000	2,141,000	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	741,000
Total Fund Expenditures:	1,806,672	60,450	1,465,375	2,212,000	816,000

FUND 615 – PARKS SYSTEM DEVELOPMENT FUND Dept 39 – Roads and Parks

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Fees & Other Service Charges					
45100 Fees	50,092	62,906	59,978	75,000	30,000
Subtotal:	50,092	62,906	59,978	75,000	30,000
All Other Resources					
52100 Interest Revenue	955	210	-428	0	0
Subtotal:	955	210	-428	0	0
Fund Balance					
58100 Fund Balance	0	0	0	75,000	79,213
Subtotal:	0	0	0	75,000	79,213
Subtotal of Revenues:	51,047	63,116	59,550	150,000	109,213
Expenditures:					
Transfers to Other Funds					
74100 Transfers To Other Funds	50,000	50,000	0	100,000	0
Subtotal:	50,000	50,000	0	100,000	0
Ending Balance and Reserves					
78100 Reserves	0	0	0	50,000	109,213
Subtotal:	0	0	0	50,000	109,213
Subtotal of Expenditures:	50,000	50,000	0	150,000	109,213



FUND 615 – PARKS SYSTEM DEVELOPMENT FUND SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	50,092	62,906	59,978	75,000	30,000
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	955	210	-428	0	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	75,000	79,213
Total Fund Revenues:	51,047	63,116	59,550	150,000	109,213
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	50,000	50,000	0	100,000	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	50,000	109,213
Total Fund Expenditures:	50,000	50,000	0	150,000	109,213



FUND 617 – WHITE CITY CAPITAL PROJECTS**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
All Other Resources					
52100 Interest Revenue	39,080	8,462	-12,845	14,300	20,000
Subtotal:	39,080	8,462	-12,845	14,300	20,000
Fund Balance					
58100 Fund Balance	0	0	0	1,430,000	1,440,000
Subtotal:	0	0	0	1,430,000	1,440,000
Subtotal of Revenues:	39,080	8,462	-12,845	1,444,300	1,460,000
Expenditures:					
Capital Outlay					
68300 CO-Land Improvements	0	0	0	1,444,300	1,460,000
Subtotal:	0	0	0	1,444,300	1,460,000
Subtotal of Expenditures:	0	0	0	1,444,300	1,460,000

FUND 617 – WHITE CITY CAPITAL PROJECTS**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	39,080	8,462	-12,845	14,300	20,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,430,000	1,440,000
Total Fund Revenues:	39,080	8,462	-12,845	1,444,300	1,460,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	1,444,300	1,460,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	0	0	0	1,444,300	1,460,000



FUND 622 – LIBRARY DEBT SERVICE S1**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Property Tax Revenues					
46100 Current Property Tax Revenue	1,208,860	0	0	0	0
Subtotal:	1,208,860	0	0	0	0
All Other Resources					
52100 Interest Revenue	20,157	0	0	0	0
52500 Prior Year Property Tax Revenue	24,893	0	0	0	0
Subtotal:	45,050	0	0	0	0
Subtotal of Revenues:	1,253,910	0	0	0	0
Expenditures:					
Debt Service					
72100 Debt Service	1,522,748	0	0	0	0
Subtotal:	1,522,748	0	0	0	0
Transfers to Other Funds					
74100 Transfers To Other Funds	46,583	0	0	0	0
Subtotal:	46,583	0	0	0	0
Subtotal of Expenditures:	1,569,331	0	0	0	0



FUND 622 – LIBRARY DEBT SERVICE S1**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	1,208,860	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	45,050	0	0	0	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	0	0
Total Fund Revenues:	1,253,910	0	0	0	0
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	1,522,748	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	46,583	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	1,569,331	0	0	0	0



FUND 624 – LIBRARY DEBT SERVICE S2**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Property Tax Revenues					
46100 Current Property Tax Revenue	1,165,147	0	0	0	0
Subtotal:	1,165,147	0	0	0	0
All Other Resources					
52100 Interest Revenue	20,678	0	0	0	0
52500 Prior Year Property Tax Revenue	23,916	0	0	0	0
Subtotal:	44,594	0	0	0	0
Subtotal of Revenues:	1,209,741	0	0	0	0
Expenditures:					
Debt Service					
72100 Debt Service	1,509,275	0	0	0	0
Subtotal:	1,509,275	0	0	0	0
Transfers to Other Funds					
74100 Transfers To Other Funds	14,992	0	0	0	0
Subtotal:	14,992	0	0	0	0
Subtotal of Expenditures:	1,524,267	0	0	0	0



FUND 624 – LIBRARY DEBT SERVICE S2**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	1,165,147	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	44,594	0	0	0	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	0	0
Total Fund Revenues:	1,209,741	0	0	0	0
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	1,509,275	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	14,992	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	1,524,267	0	0	0	0



FUND 630 – ECSO CAPITAL PROJECT FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Revenue from Bonds & Other Debt					
47100 Investment Revenue	28,126,742	0	0	0	0
Subtotal:	28,126,742	0	0	0	0
All Other Resources					
52100 Interest Revenue	178,070	163,717	-231,968	260,000	300,000
Subtotal:	178,070	163,717	-231,968	260,000	300,000
Fund Balance					
58100 Fund Balance	0	0	0	25,846,769	24,803,163
Subtotal:	0	0	0	25,846,769	24,803,163
Subtotal of Revenues:	28,304,812	163,717	-231,968	26,106,769	25,103,163
Expenditures:					
Materials & Services					
64100 Contracted Services	123,387	0	0	0	0
64200 Operation Expenses	164,357	0	0	0	0
Subtotal:	287,744	0	0	0	0
Capital Outlay					
68200 Capital Outlay-Buildings	0	2,370,040	275,126	26,106,769	25,103,163
Subtotal:	0	2,370,040	275,126	26,106,769	25,103,163
Subtotal of Expenditures:	287,744	2,370,040	275,126	26,106,769	25,103,163



FUND 630 – ECSO CAPITAL PROJECT FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	0	0	0	0
Bonds & Other Debt	28,126,742	0	0	0	0
All Other Resources	178,070	163,717	-231,968	260,000	300,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	25,846,769	24,803,163
Total Fund Revenues:	28,304,812	163,717	-231,968	26,106,769	25,103,163
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	287,744	0	0	0	0
Capital Outlay	0	2,370,040	275,126	26,106,769	25,103,163
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund Expenditures:	287,744	2,370,040	275,126	26,106,769	25,103,163



FUND 631 – ECSO DEBT SERVICE FUND**Dept 09 – Fiduciary**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Allocations, & Donations					
42100 State Sources	0	0	74,757	0	0
Subtotal:	0	0	74,757	0	0
Property Tax Revenues					
46100 Current Property Tax Revenue	0	1,843,516	1,795,322	1,762,850	1,816,278
Subtotal:	0	1,843,516	1,795,322	1,762,850	1,816,278
All Other Resources					
52100 Interest Revenue	0	-2	-8,204	4,500	8,000
52500 Prior Year Property Tax Revenue	0	15,626	30,818	21,000	25,000
Subtotal:	0	15,624	22,614	25,500	33,000
Fund Balance					
58100 Fund Balance	0	0	0	6,600	358,874
Subtotal:	0	0	0	6,600	358,874
Subtotal of Revenues:	0	1,859,140	1,892,693	1,794,950	2,208,152
Expenditures:					
Materials & Services					
64100 Contracted Services	0	5,106	0	0	5,000
Subtotal:	0	5,106	0	0	5,000
Debt Service					
72100 Debt Service	0	1,759,465	1,760,645	1,762,850	1,758,650
Subtotal:	0	1,759,465	1,760,645	1,762,850	1,758,650
Ending Balance and Reserves					
78500 Unapprop Ending Fund Bal	0	0	0	32,100	444,502
Subtotal:	0	0	0	32,100	444,502
Subtotal of Expenditures:	0	1,764,571	1,760,645	1,794,950	2,208,152

FUND 631 – ECSO DEBT SERVICE FUND**SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	0	0	74,757	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	0	1,843,516	1,795,322	1,762,850	1,816,278
Bonds & Other Debt	0	0	0	0	0
All Other Resources	0	15,624	22,614	25,500	33,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	6,600	358,874
Total Fund Revenues:	0	1,859,140	1,892,693	1,794,950	2,208,152
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	5,106	0	0	5,000
Capital Outlay	0	0	0	0	0
Debt Service	0	1,759,465	1,760,645	1,762,850	1,758,650
Special Payments	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	32,100	444,502
Total Fund Expenditures:	0	1,764,571	1,760,645	1,794,950	2,208,152



GRAND TOTAL ALL FUNDS

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Adopted
Revenue:					
Grants, Gifts, Alloc & Donations	91,629,549	103,341,439	122,209,912	114,102,587	123,803,691
Fees & Other Service Charges	31,814,987	36,047,774	39,711,134	34,262,347	39,919,641
Property Tax	43,409,374	44,292,233	46,399,156	47,107,198	49,607,713
Bonds & Other Debt	28,126,742	0	0	0	0
All Other Resources	7,100,684	4,518,786	-12,554,626	3,586,996	5,099,803
Interfund Transfers	36,343,436	44,333,080	48,314,091	55,779,923	51,510,474
Fund Balance	0	0	0	318,985,276	341,633,130
Grand Total Revenues:	238,424,772	232,533,312	244,079,667	573,824,327	611,574,452
Expenditures:					
Personnel Services	110,542,403	94,718,628	93,809,153	113,601,361	121,378,586
Materials & Services	60,838,320	80,652,490	76,476,769	106,539,066	117,533,333
Capital Outlay	21,161,525	11,939,241	13,415,485	125,142,356	107,163,848
Debt Service	7,283,617	4,354,336	2,675,391	2,707,578	2,772,202
Special Payments	537,495	514,501	12,430,871	1,130,599	1,183,599
Interfund Transfers	11,494,963	9,266,299	13,023,010	15,575,797	10,127,386
Contingency	0	0	0	23,013,432	23,177,067
Ending Balance & Reserves	0	0	0	186,114,138	228,238,431
Grand Total Expenditures:	211,858,323	201,445,495	211,830,679	573,824,327	611,574,452



This Page Reserved for Notes



GLOSSARY

GLOSSARY OF TERMS

Accrual Basis. Method of accounting in which expenditures and revenues are recorded when transactions actually occur rather than when they are paid or received.

Actual Numbers. These are the final audited revenues and expenditures recorded for the fiscal year.

Ad Valorem Tax. Tax based on the assessed valuation of property. Also known as property taxes.

Adopted Budget. The annual budget document as approved by the Budget Committee and then adopted by the Board of Commissioners before the beginning of each fiscal year.

All Other Resources. These revenues include earned interest on investments, prior years' property tax revenue received in the current year, and revenues that do not fit under any other form of classification.

Annual Comprehensive Financial Report. A financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Appropriation. An expenditure level approved by the governing body allocating funds for a specific purpose during a fiscal year.

American Rescue Plan Act. Enacted in 2021, this Act provides Federal funding for pandemic response and other eligible causes.

Approved Budget. The budget that has been approved by the Budget Committee.

Assessed Valuation. A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be collected.

Audit. The annual review and appraisal of the County's accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law (Oregon Revised Statute 297.425).

Audit Report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

Balanced Budget. When budgeted expenditures plus contingencies, reserves, and unappropriated ending fund balances are met by an equal amount of budgeted resources in every fund.

Basis of Accounting. Method used to determine when revenues and expenses are recognized in the financial system. The County uses the accrual and modified accrual basis of accounting, the method is determined by the type of fund.

Basis of Budgeting. A financial resources measurement focus that differs from the basis of accounting in the treatment of the budget presentation, Beginning Fund Balances, Capital Outlay in proprietary funds, compensated absences, and Debt Service.

Beginning Fund Balance. This is a revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year. Included in this total are projects known as carry-forwards. Those projects that were budgeted in the prior fiscal year, were not completed, and were re-appropriated for the current fiscal year. Also included are the Unappropriated Ending Fund Balances, Contingencies, Reserves, and any excess revenue or under-expenditures from the prior fiscal year.



Benchmark. A point of reference against which department measures may be compared.

Bond. A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

Bond Proceeds. This form of revenue stems from the sale of voter approved or revenue bonds for capital construction projects.

Bond Rating. A grade that indicates the credit quality of the bond.

Budget. A written report showing the County's comprehensive financial plan for one fiscal year.

Budget Message. A written explanation of the budget and the local governments' financial priorities. It is prepared and presented by the executive office or chairperson of the governing body.

Budget Officer. Person appointed by the governing body to assemble budget materials and information, and to physically prepare the recommended budget.

Budget Target. Desirable expenditure levels provided to departments to use in developing the coming year's recommended budget. The target is based on the prior year's adopted budget, projected revenues, and reserve requirements.

Capital Improvement Plan/Program. An annual, updated plan and/or program of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding, and timing of work over a period of time.

Capital Outlay. An expenditure category encompassing items which generally have a useful life of one or more years, and is in excess of \$5,000.

Capital Project. Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and County facilities.

Capital Projects Fund. The fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

Capitation. An advanced payment for health care services to a medical facility based on a fixed amount per patient per unit of care. Payments are generally utilized by managed care organizations to provide control over health care costs.

Change in Fund Balance. This is the difference between the anticipated Beginning Fund Balance and the anticipated Ending Fund Balance and Reserves.

Chargebacks. Allocates the costs of Internal Services departments that are required to manage the County and provide support to all funds.

Contingency. This amount is set aside for anticipated operating expenses that cannot be specifically identified at the time the budget is prepared.

Current Financial Resources Measurement Focus. A measurement focus that recognizes the net effect of transactions on current financial resources by recording accruals for revenue and expenditure transactions occurring by year's end.

Current Property Taxes. Oregon budget law defines this revenue category as property taxes due and received in the current year. Prior year property taxes collected in the current year are classified as All Other Resources.



Custodial and Trust Funds. Accounts for assets received and held for County and non-County organizations, and for non-tax resources held by Jackson County under specific trust instructions. Oregon budget law calls these funds Trust and Agency Funds.

Debt Service. An expenditure category encompassing the repayment of loans, bonds, and other borrowing.

Debt Service Fund. A fund established to account for the payment of general long-term debt principal and interest.

Dedicated Revenue. Revenue that, by law, is dedicated, appropriated, or set aside for a limited object or purpose.

Department. An organizational unit within the County led by an individual selected through the County's hiring process.

Department Goal. The goal set by the organizational unit to meet the County's Strategic Plan Goal.

Department Request. The annual budgetary alternative prepared by department directors indicating an appropriate, justified, and needed level of service for their department together with associated revenues and expenditures.

Department's Strategic Plan Goal. The outcome a department is achieving to meet through the services provided to County citizens as part of the County's Strategic Plan Goals.

Depreciation. The charging of a capital asset as an expense over the estimated service life of that asset.

Emergency Communications of Southern Oregon. This is a combined emergency dispatch facility located in Medford, Oregon, that serves the population of Jackson County.

Ending Fund Balance and Reserves. This amount represents the funds' total Unappropriated Ending Fund Balance and Reserves.

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Enterprise Funds. Funds that are financed and operate in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. These funds are generally self-supporting.

Entitlement. Cities and counties that receive Community Development Block Grant funding directly from the United States Department of Housing and Urban Development.

Expenditure. A fund liability incurred for operation, capital outlay, or other requirements during a budgetary period.

Extra Help Employee. A County employee who fills a temporary or short-term position. Such employees provide contingency staffing for County operations during peak workloads, or to address temporary staffing needs. Extra help employees are paid on a per-hour basis.

Fees and Other Service Charges. These are revenues the County receives for providing services to the general public.

Fiduciary. A program set up in the General Fund and the Internal Services Fund to act as a bank account to received funds and make disbursements that cannot be easily attributed to a specific operating program.

Fiduciary Fund. This fund category is used to account for resources held for the benefit of parties outside of the government. Fiduciary Funds are not budgeted by the County because the resources of the funds cannot be used to support County programs. This fund category includes Custodial and Trust Funds.



Fiscal Year. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation. The Jackson County fiscal year is July 1 through June 30.

Full-Time Equivalent (FTE). A 1.00 FTE position is the equivalent of one employee who works 40 hours per week on average. A 0.50 FTE position equals one employee who averages 20 hours per week.

Fund. This is a fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulation, restrictions, or limitations.

Fund Balance. The difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources.

Fund Type. Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. Fund types include: General, Debt Service, Capital Projects, Special Revenue, Enterprise, Internal Services, and Custodial and Trust.

General Fund. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

General Obligation Bonds. This type of bond is backed by the full faith, credit, and taxing power of the government.

Goals. Statement of intended results that will be the focus of strategic efforts.

Government Finance Officers Association. An organization whose members are made up of Federal, State, and local finance employees.

Governmental Funds. This fund category is used to account for governmental-type activities and includes: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Grants, Gifts, Allocations and Donations. Revenues given to the County by Federal, State, and local governments, and private entities for specific programs.

Interdepartmental Charges. An expenditure and revenue classification for those expended charged to one department by another for materials or equipment used or for services rendered.

Interfund Transfers. Amounts budgeted to be transferred from one fund to another within the budget.

- **Transfers From Other Funds:** This line item represents the amount of money transferred to the fund indicated from another fund inside the County organization.
- **Transfers To Other Funds:** This line item represents the total amount of money transferred to other funds inside the County organization.

Internal Services Fund. These funds are used to track the costs of services that are provided to other departments and programs within the County. These services are not provided to the general public. County departments are billed for their actual use of these services.

Internal Services Reimbursement. Revenues generated by services provided to departments within the County organization (also known as chargebacks).

Infrastructure. Long lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets, such as roads and bridges.

Levy. The amount of ad valorem tax certified by a local government for the support of governmental activities.



Major Fund. Any fund whose revenues or expenditures – less other financing sources, are greater than 10 percent of the revenues or expenditures of the appropriated budget. Major funds defined for budget purposes may be different from major funds identified for financial reporting.

Mark to Market. An accounting method whereby investments are recorded at their current market values.

Materials and Services. An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for contracted services, interdepartmental charges, supplies and materials, operational expenses, property maintenance, and software.

Maximum Assessed Value (MAV). A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if that there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 5. An Oregon constitutional amendment passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for general government.

Measure 50. An Oregon constitutional amendment passed in 1997 that limits the growth in a property's maximum assessed value to 3 percent per year and limits local governments taxing authority by creating a permanent tax rate limit.

Measurement Focus. The accounting for and reporting of financial operations of funds.

Modified Accrual Basis of Accounting. A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

Non-Dedicated Revenue. Revenue that is not legally required to be dedicated, appropriated, or set aside for a specific purpose, or money that can be spent at the County's discretion.

Non-Entitlement. Cities and counties that must apply to their state for Community Development Block Grant funding and do not receive direct funds from the United States Department of Housing and Urban Development.

Non-Major Fund. For budgeting purposes, smaller funds that do not meet the Major Fund calculation are grouped into fund types and presented together.

Non-Operating Revenue. Revenue derived from sources which are unpredictable or continually fluctuate. Such revenue is only used to fund non-recurring expenses such as capital projects.

Non-Recurring Capital Outlay. Assets which are over \$10,000 in value and generally not budgeted each year on a replacement cycle. Examples of non-recurring Capital Outlay include land acquisitions, purchase or construction of buildings, improvements adding building square footage, and special purpose equipment.

Office. An organizational unit within the County led by an individual elected by the citizens of the County; often referred to as a department.

Operating Budget. That portion of the County's annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency, and ending fund balance; that is, the combined categories of personnel services and materials and services.

Order. A formal directive of Jackson County's governing body; of lower legal status than an Ordinance. Other local governments may refer to this type of directive as a Resolution.

Ordinance. A formal legislative enactment by the Board of Commissioners. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the County.



Oregon Administrative Rules (OAR). Rules established by a given State department who have authority granted by an ORS to operate a specific function. For example: the Oregon Department of Revenue (DOR) has authority to provide oversight of County Assessors. DOR, therefore, writes administrative rules to interpret those ORS which govern collection of property taxes.

Oregon Revised Statutes (ORS). The set of laws established by a vote of the people or the State legislature.

Outcome. Tracking of progress in achieving the department's and the County's Strategic Plan Goals.

Performance Measures. Explanation of the department goal that the organizational unit is trying to achieve.

Personnel Services. An expenditure classification encompassing all expenditures relating to County employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

Policy. A course of action adopted by the Board of Commissioners.

Program. A group of related activities to accomplish a major service or function for which the County is responsible.

Program Budget. A method of budgeting whereby money is allocated to the functions or activities of the County rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

Projected. An estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

Property Tax. A tax assessed by the local government on real estate, personal property, and land.

Proprietary Fund. This fund category is used to account for a government's ongoing organizations and activities that are similar to private sector businesses. These funds are generally self-supporting and include Enterprise and Internal Services Funds.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties this is the value used to test the constitutional limits of Measure 5 and Measure 50.

Recommended Budget. The financial and operative plan prepared by the Budget Officer. It is submitted to the public and the Budget Committee for review.

Recurring Capital Outlay. Items and projects which are \$5,000 or more, have a useful live that exceeds one year, have a regular replacement cycle, are general included in a department's budget each year, and have no significant impact on the operating budget. Examples of recurring Capital Outlay are vehicles, equipment, minor improvements, and repairs that extend the useful life of an existing asset.

Reserve. A line item requirement which identifies funds to be "saved" for expenditure in future fiscal years. Since the initial intent when the budget is adopted is not to spend the amount reserved for future expenditure, it is not included in the Order making appropriations. If the need arises during the fiscal year to spend this money, a supplemental budget may be adopted to appropriate the expenditure.

Resources. Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.



Revenue. Income for the fiscal year. The major categories of revenue include: Grants, Gifts, Allocations and Donations; Fees and Other Service Charges; Current Property Taxes; Bond Proceeds; Interfund Transfers; Internal Services Reimbursements; and All Other Resources.

Revenue Bond. A written bond backed by funds (revenue) generated by a specific fund.

Revised Budget. A budget alternative indicating all changes made to the adopted budget as the result of budget adjustments and the supplemental budget process.

Special Payments. Payments collected by the County and then paid to another organization on a pass-through basis and includes grants made or distributed to others that will be expended by them.

Special Revenue Funds. Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Strategic Plan Goals. A set of created goals used to identify the intended accomplishments of the County's organizational units.

Supplemental Budget. A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

System Development Charge (SDC). A fee paid at the time of construction which goes to projects which will mitigate the impact on a specific service. The County has two SDCs: one to increase the park facilities and the other for road development.

Tax Levy. The total amount eligible to be raised by general property taxes.

Tax Rate. The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the total amount.

Trust and Custodial Fund. This fund type accounts for assets held for County and non-County organizations and for non-tax resources held by the County under specific trust instructions. Oregon budget law calls these funds Trust and Agency Funds.

Unappropriated Ending Fund Balance. This is the amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot generally be transferred by resolution (i.e. Order) or used through a Supplemental Budget unless there is a qualifying emergency (ORS 294.398).

Volunteers. An unpaid County worker who provides services to the County as a public service, or as a personal interest. Volunteers typically do short-term projects or donate a small number of hours a month.

ACRONYMS

TERM	STANDS FOR	USED BY
ACOE	Army Corps of Engineers	Roads and Parks
ACFR	Annual Comprehensive Financial Report	Budget Summary
ADA	Americans with Disabilities Act	Capital
ADU	Accessory Dwelling Unit	Dev Svcs
AIC	Adults-in-Custody	Sheriff
ARFF	Aircraft Rescue and Firefighting	Airport
ARPA	American Rescue Plan Act	Various



TERM	STANDS FOR	USED BY
ATCT	Airport Traffic Control Tower	Bud Msg; 5-Year Proj
BIL	Bipartisan Infrastructure Law	Capital
BIPOC	Black, Indigenous, and People of Color	Sheriff
BoC	Board of Commissioners	Various
BoPTA	Board of Property Tax Appeals	Assessor/Clerk
BOR	Bureau of Reclamation	Roads and Parks
BRIC	Building Resilient Infrastructure Communities	Dev Svcs
CAFFA	County Assessment Function Funding Assistance	Assessor
CAO	County Administrator's Office/County Administration	Various
CATS	Crisis and Transition Services	HHS
CBA	Collective Bargaining Agreement	Budget Message
CFC	Customer Facility Charge	Airport
CIP	Capital Improvement Plan and/or Program	Capital
CJ	Community Justice	Various
CMS	Centers for Medicare and Medicaid Services	HHS
CORS	Continuously Operating Reference Stations	Capital/5-Year Proj
COVID	Coronavirus Disease (Pandemic)	Various
CPI	Consumer Price Index	Budget Msg/Airport
DA	District Attorney	Various
DDA	Deputy District Attorney	DA
DEQ	Department of Environmental Quality (Oregon)	Dev Svcs
DOGAMI	Department of Geology and Mineral Industries	Dev Svcs
DOR	Department of Revenue (Oregon)	Assessor/Glossary
E1	EnterpriseOne	IT
ECISO	Emergency Communications of Southern Oregon	Various
EMS	Emergency Medical Services	Capital
EOC	Emergency Operations Center	CAO
EPH	Environmental Public Health	HHS
ERIC	Electronic Registration Information Center	Clerk
FAA	Federal Aviation Administration	Various
FEMA	Federal Emergency Management Agency	Various
FOPPO	Federation of Oregon Parole and Probation Officers	Various
FOTAS	Friends of the Animal Shelter	HHS
FTE	Full-Time Equivalent (Employees/Positions)	Various
FY	Fiscal Year	Various
GED	General Educational Diploma	CJ
GAAP	Generally Accepted Accounting Principles	Bud Summary
GFOA	Government Finance Officers Association	Finance
GIS	Geographic Information System	Various
GPS	Global Positioning System	Capital/5-Year Proj
HAVA	Help America Vote Act	Clerk
HB	House Bill	Various
HHS	Health and Human Services	Various

TERM	STANDS FOR	USED BY
HIV	Human Immunodeficiency Virus	HHS
HPV	Human Papillomavirus	HHS
HTML	HyperText Markup Language	Clerk
HVAC	Heating/Ventilation/Air Conditioning	5-Year Proj
I/DD	Intellectual and Developmental Disabilities	HHS
ICC	International Code Council	Dev Svcs
IGA	Intergovernmental Agreement	Roads and Parks
IIJA	Infrastructure Investment and Jobs Act PL 117-58	5-Year Proj
IMET	Interagency Marijuana Eradication Team	Dev Svcs/DA
IT	Information Technology	Various
JCMH	Jackson County Mental Health	HHS
JCSEA	Jackson County Sheriff's Employees' Association	Various
JRI	Justice Reinvestment Initiative	CJ
LATCF	Local Assistance and Tribal Consistency Fund	Bud Message
LDO	Land Development Ordinance	BoC/Dev Svcs
LGIP	Local Government Investment Pool	Finance
LID	Local Improvement District	Budget Message
LMHA	Local Mental Health Authority	HHS
LUBA	Land Use Board of Appeals	BoC/Dev Svcs
MADGE	Medford Area Drug and Gang Enforcement	Dev Svcs/DA
MADIU	Major Assault/Death Investigation Unit	DA
MAT	Medication-Assisted Treatment	CJ
MAV	Maximum Assessed Value	5-Year Proj/Glossary
MFR	Rogue Valley International-Medford Airport	Airport
MTC	Metropolitan Transportation Commission	Roads and Parks
NBI	National Bridge Inventory	Roads and Parks
NIMS	National Incident Management System	CAO
O&C	Oregon and California Railroad Lands	Various
OAR	Oregon Administrative Rules	Various
OCVR	Oregon Centralized Voter Registration	Clerk
ODDS	Oregon Office of Developmental Disabilities Services	HHS
ODOT	Oregon Department of Transportation	Various
OHA	Oregon Health Authority	CAO/HHS
ONA	Oregon Needs Assessment	HHS
OPRD	Oregon Parks and Recreation Department	Roads and Parks
ORCATS	Oregon Counties Assessment and Taxation System	Clerk
ORS	Oregon Revised Statutes	Various
OSHA	Occupational Safety and Health Administration	CAO/Dev Svcs
OWRD	Oregon Water Resources Department	Roads and Parks
PC	Personal Computer	IT
PCI	Pavement Condition Index	Roads and Parks
PFC	Passenger Facility Charge	Bud Msg/Airport
PL	Federal Public Law	Fiduciary/5-Year Proj

TERM	STANDS FOR	USED BY
PSAP	Public Safety Answering Point	Capital
QRTP	Qualified Residential Treatment Program	CJ
RMP	Resource Management Plan	Bud Msg/5-Year Proj
RMV	Real Market Value	5-Year Proj/Glossary
RPS	Regional Problem Solving	BoC
RTK	Real Time Kinematic	Capital
RV	Recreational Vehicle	Roads and Parks
RVCOG	Rogue Valley Council of Governments	CAO
RVTD	Rogue Valley Transportation District	Roads and Parks
SAR	Search and Rescue	Sheriff
SDC	System Development Charges	Roads and Parks
SEIU	Service Employees International Union	Various
SOCET	Southern Oregon Child Exploitation Team	DA
SOFFAST	Southern Oregon Financial Fraud and Security Team	DA
SORED	Southern Oregon Regional Economic Development, Inc.	CAO
SRS	Secure Rural Schools	Bud Msg/Bud Summ
STAR	Serious Traffic Accident Reconstruction Team	DA
STI	Sexually Transmitted Infection	HHS
SUD	Substance Use Disorder	HHS
TANF	Temporary Assistance for Needy Families	DA
TB	Tuberculosis	HHS
TMDL	Total Maximum Daily Load	CAO/Dev Svcs
TSA	Transportation Security Administration	Airport
UGB	Urban Growth Boundary	Dev Svcs
UGBA	Urban Growth Boundary Amendment	Dev Svcs
UOCAVA	Uniformed and Overseas Citizens Absentee Voting Act	Clerk
URA	Urban Renewal Agency of Jackson County	Capital/Fiduciary
WIC	Women, Infants, and Children	Budget Message
WRPC	Wildfire Resiliency Permit Center	Dev Svcs