

County of Jackson, Oregon FY 2025-2026 Adopted



Last updated 08/13/25

TABLE OF CONTENTS

Introduction	4
Distinguished Budget Presentation Award	5
Budget Committee Members	6
Budget Message	7
Demographics	16
Jackson County at a Glance	20
Budget Summary	23
Budget Development Process Basics	24
Fund Structure	30
County Organizational Chart	33
Strategic Plan Summary	34
Total Revenues and Expenditures Overview	36
Explanation of County Revenues	39
Consolidated Financial Schedules	45
Expenditure Summaries	46
Explanation of Change Between Adopted Budgets	47
Spending Plan	48
Summary of Programs Partially Funded By State Resources	51
Capital and Debt Schedules	55
Capital Projects and Capital Outlay Schedule	56
General Obligation Bonds	67
Revenue Bonds	69
Personnel	71
FTEs and Salary Schedules	72
Departments	85
This Page Intentionally Left Blank	86
Airport	87
Assessor	103
Board of Commissioners	113
Community Justice	123
County Administration	137
County Clerk	161
County Counsel	175
Development Services	183
District Attorney	201
Expo	215
Fiduciary and Special Funds	227
Finance	241
Health and Human Services	251
Information Technology	267
Justice Court District	277
Roads and Parks	285
Sheriff	307
Surveyor	321
Five-Year Projections	333
Comprehensive Long-Term Financial Forecast	334
Five-Year Budget Projections	339

Appropriations	345
Order Adopting the Fiscal Year 2024-2025 Budget	346
Summary of Revenues and Expenditures	349
Glossary and Acronyms	397
Glossary of Terms	398
Acronyms	408

INTRODUCTION

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, 2024. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Jackson
Oregon**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director



Fiscal Year 2025-2026 Budget Committee Members

Danny Jordan
County Administrator

Board of Commissioners

Colleen Roberts, Chair
Rick Dyer
Randy Sparacino

Citizen Budget Committee

Craig Morris
April Sevcik
Matt Stephenson



JACKSON COUNTY

Oregon

Budget Message Jackson County, Oregon Fiscal Year 2025-2026

July 1, 2025

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

Over the past five years the citizens of Jackson County have endured, responded to, and recovered from disasters including the Alameda and South Obenchain Fires and illegal marijuana grows. Additionally, the County is preparing to respond to the future needs of our community by expanding the Rogue Valley International-Medford Airport, constructing a new dog control facility, and completing the Multi-Use Pandemic Response Center project.

From the impacts of the Fires, the rebuilding process is nearly complete. However, the County is not out of danger from a tragedy like this happening again. Through the last 30 years, our Federally-managed forests have largely been left unmanaged. In their natural state, these areas support approximately 20 trees per acre, but those areas planted for future harvest carry 500 to 1,000 trees per acre. 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 a voice to the citizens of Jackson County on this issue, including advocating for full suppression of wildfires during the State-declared fire season.

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 law, and water law. Through the efforts of, and the additional resources dedicated by both the County and the State, the number of marijuana production or processing code violation cases, which was 58.25 percent of all cases fiscal year 2021-2022, are projected to be only 22.47 percent of all cases in fiscal year 2024-2025. Law enforcement has also been able to make a significant impact in reducing illegal cannabis-related cases. However, the additional funding that had been provided by the State to support the additional resources dedicated to law enforcement and Code Enforcement is scheduled to end in December 2025, which will result in the County having reduced capacity to respond to what we expect may be a substantial increase in the number of cases.

The current Rogue Valley International-Medford Airport (MFR) was constructed in 2009 at a then cost of \$43,500,000 and has a current capacity of six gates. The growth of passenger travel through MFR has exceeded the current capacity of the Airport, and further growth is limited due to the current capacity of the Airport. Therefore, the County has begun a capital project to both expand the Airport, including the number of gates, as well as improve the ability of the Airport to accommodate larger aircraft. For fiscal year 2025-2026, the County is budgeting approximately \$13,000,000 towards an anticipated total cost approaching \$180,000,000 over the next five or six years.

The current Jackson County Animal Shelter has reached the end of its useful life as an animal control facility. The County determined that attempting to remodel or renovate the current Shelter would likely exceed the cost of constructing a new dog control facility. Therefore, the County has begun a capital project to construct a new dog control facility. For fiscal year 2025-2026, the County is budgeting approximately \$4,800,000 towards an anticipated total cost approaching \$15,000,000 over the course of construction.

The County received \$47,300,000 from the Federal government pursuant to the American Rescue Plan Act, including from the State and Local Fiscal Recovery Fund and the Local Assistance and Tribal Consistency Fund. Recognizing one of the needs discovered by the County during the COVID pandemic was the lack of a

large gathering space for testing, treatment, and prevention of illness related to the COVID pandemic, the County began a capital project to construct a Multi-Use Pandemic Response Center to address this identified need. For fiscal year 2025-2026, the County is budgeting approximately \$24,200,000 towards an anticipated total cost approaching \$61,500,000 over the course of construction.

In preparing for the year ahead, the total adopted Jackson County budget for fiscal year 2025-2026 is \$660,109,748. The adopted budget for fiscal year 2024-2025 totaled \$640,479,766. The adopted budget for fiscal year 2025-2026 continues on the principles adopted in fiscal year 2024-2025. Changes for fiscal year 2025-2026 include:

- The County experienced an increase in self-insurance premium expenses of approximately 31 percent.
- The County experienced an increase in personnel expenses of approximately 5 percent.
- Full-time equivalent (FTE) positions are up from 964.85 adopted in fiscal year 2024-2025 to 980.18 adopted for fiscal year 2025-2026.

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 2025-2026
- 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 \$34,583,035. 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 sustained 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/or 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, and Senators and House Representatives have told county leaders that getting additional Federal guarantees will be very difficult.

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 five 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. Effective July 1, 2024, Jackson County was authorized for another additional judge position. However, there is not sufficient space to accommodate all of the currently authorized judges in the current buildings used for State judicial operations. The County is pursuing State funding opportunities to assist us to construct additional facilities to accommodate this new position and additional positions which may be added in the future.
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 220,999 in July 2024. 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, impacted the number of lodgings, but with the legislature enacting House Bill 4002 (2024) to amend the provisions of Oregon Ballot Measure 110, impacts to lodgings are still subject to be determined.

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 fiscal year 2025-2026. The steep increase in inflation and the mitigating rise in Federal interest rates are having an impact on many departments. Premiums for insurance policies are also increasing at a rate higher than inflation. 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.

Personnel

Non-represented employees (management and confidential) are budgeted to receive a 2.91 percent cost of living increase in addition to step increases for those who are eligible. The Jackson County Sheriff's Employees' Association (JCSEA) group is budgeted to receive a 3.00 percent cost of living increase in addition to step increases for those who are eligible. The Federation of Oregon Parole and Probation Officers (FOPO) is budgeted to receive a 2.8 percent cost of living increase in addition to step increases for those who are eligible. The Service Employees International Union (SEIU) group is budgeted to receive a 2.91 percent cost of living increase in addition to step increases for those who are eligible.

Contingency

The fiscal year 2025-2026 General Fund budget includes a contingency in the amount of \$22,584,000. 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 \$40,568,770.

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 \$17,177,936. Information can be found under General Fund Fiduciary in the Fiduciary and Special Funds section 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 this budget document.

Significant Departmental and Fund Highlights and Issues for 2025-2026

Airport

The Airport's average daily flights held at 35 this year, the same as the prior year; however, some airlines moved to larger aircraft with increased seating capacity. The Airport's capital projects will continue to be the most significant issue in the upcoming year. This will include the design portion of the terminal expansion project, construction of Phase 2 for the general aviation expansion project, and the corporate apron rehabilitation project. A larger terminal has become increasingly necessary as airlines continue to up-gauge

aircraft causing the terminal area to be at or exceeding capacity during peak early morning and midday flight blocks. The terminal expansion will include increased capacity in TSA services, luggage, and other passenger services as well as the quantity of gates.

Community Justice

Community Justice increased their FTE positions from 136.00 to 154.13. The Director remains committed to enhancing staff recruitment and retention by updating the Department's onboarding and training programs. Collaboration and growth within the Department has been enhanced with three newer Deputy Directors. The introduction of new drug-enforced misdemeanor (DEM) cases is expected to significantly increase caseload, requiring further adjustments in staffing and resource management. In addition, increased demand on the Transition Center will necessitate expanded care coordination and strengthened local partnerships to support individuals transitioning back into the community.

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.

Development Services

Development Services decreased their FTE positions from 41.00 to 37.00, primarily in the Code Enforcement Program. In addition to illegal marijuana-related activities, many of the violation cases handled by this Department are related to the occupation of recreational vehicles as permanent dwellings.

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, which decriminalized the possession of small amounts of illegal drugs. With the passage of House Bill 4002 (2024), which amended the provisions of Ballot Measure 110, the impacts on the workload are being determined, though it is anticipated to increase due to the implementation of specific provisions of this Bill.

Expo

The County Fair continues to be profitable, and the Expo has become a year-round facility which puts less economic reliance solely on the County Fair. The Expo has no change in FTE positions, and maintains a positive fund balance after financially recovering from the loss due to the 2023 Rogue Music Festival.

Health and Human Services (HHS)

HHS is increasing their personnel by 1.00 FTE position. The Animal Services Program is starting the design, site preparation, and contractor selection for the new dog control facility to meet the demands and obligations of the County.

Roads and Parks

The Roads and Parks Department is faced with diminishing State Highway Fund revenues coupled with inflationary impacts across all aspects of work. The Department is actively involved in legislative efforts to address the funding crisis with an effort to adequately address local concerns. Water levels across all reservoirs that contain recreational facilities maintained by the Parks Program are expected to be in a favorable position for the summer of 2025 as area snowpack is currently strong and lake levels are historically high.

Sheriff

The Sheriff's Office continues to struggle with an outdated jail and an increase in forced releases and increased mental health and homelessness in the Rogue Valley. The Jackson County Jail has a high number of inmates

compared to other similarly sized counties in the State, including those 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, the impacts of the November 2022 passage of Ballot Measure 114 are still to be determined as the constitutionality of the Ballot Measure is challenged. If implemented as written, 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.

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 21, 2024. 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 13 and 14, 2025. No public testimony was heard at these meetings.

The Budget Committee hearings on the recommended budget were held on April 7 and 8, 2025. 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 8, 2025. 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 7, 2025, 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 8, 2025.

Following approval and publication of the Budget Committee's approved budget, the Board of Commissioners adopted the budget on June 4, 2025. 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 in the Budget Summary section 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; Nicole Rollins, County Auditor; Lori Goodrich, Budget Analyst; Linda Strickland, Sr. Administrative Assistant, 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
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 2025-2026. The total amount of property tax the County expects to levy on behalf of the General Fund is \$56,721,706. Of this amount, the County expects to collect 94 percent for a net of \$53,318,404 in the first year.

The County expects to levy \$1,817,308 on behalf of its Emergency Communications of Southern Oregon (ECSO) Debt Service Fund, and expects to collect 94 percent or \$1,708,270 in the first year.

Property taxes are collected for the White City Enhanced Law Enforcement District. The District pays the Sheriff a Service Revenue fee, which is included in Interfund Transfers 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 55 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 2.74 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

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 budget for fiscal year 2025-2026 includes debt service in the amount of \$1,113,144 for the 2016 bonds. 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 in the Airport Department section of this budget document.

Emergency Communications of Southern Oregon (ECSO)

Debt service for the ECSO bonds, and the projected Maturity and Payment Schedules, can be found in the Fiduciary and Special Funds section 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 2025-2026 includes debt service in the amount of \$1,761,250, which is funded with additional property tax revenue designated for debt service payment.

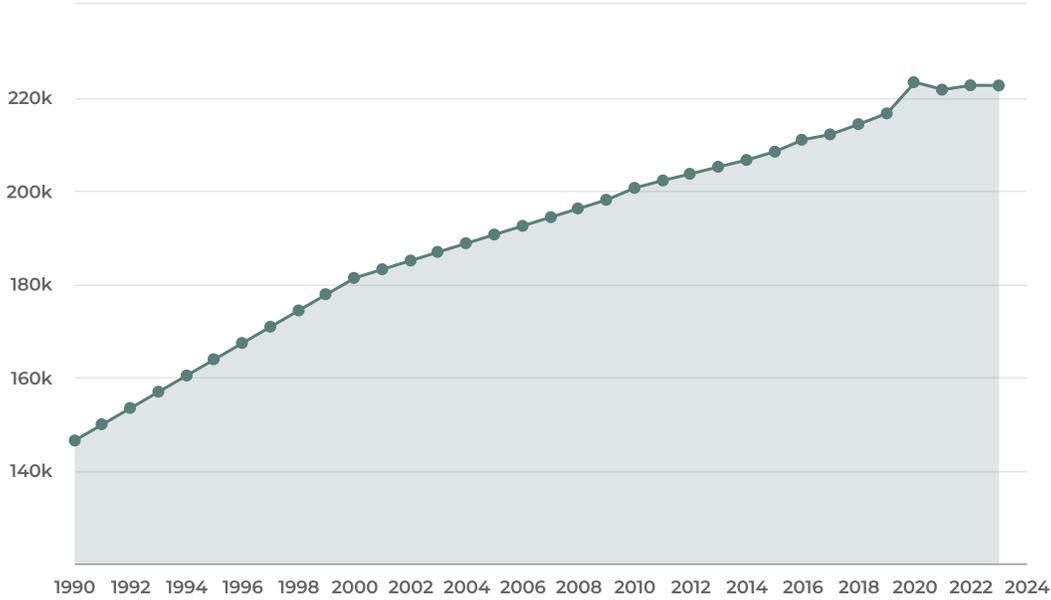
Population Overview



TOTAL POPULATION
222,563

▼ **.02%**
vs. 2022

GROWTH RANK
31 out of **36**
Counties in Oregon



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

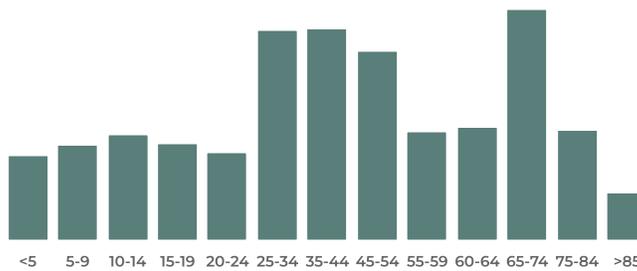


DAYTIME POPULATION
223,176

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

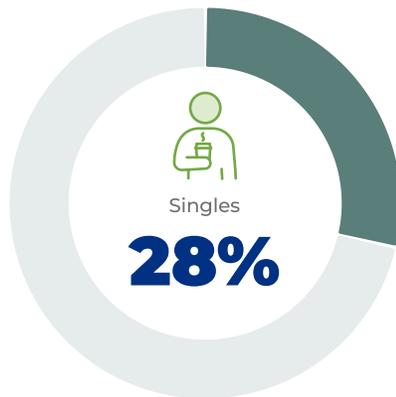
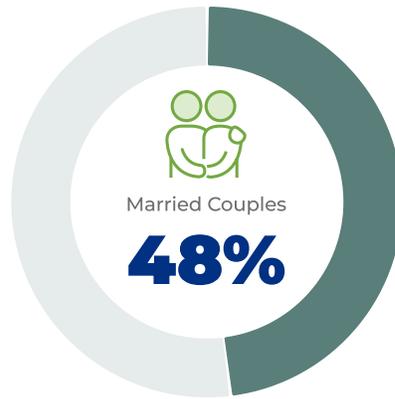
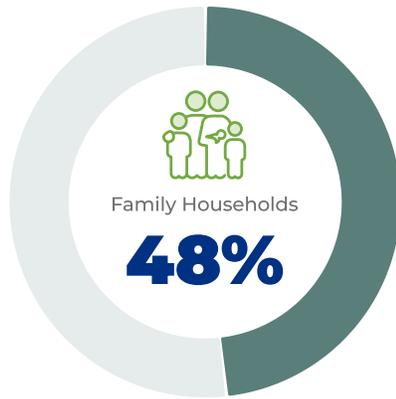
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

90,679

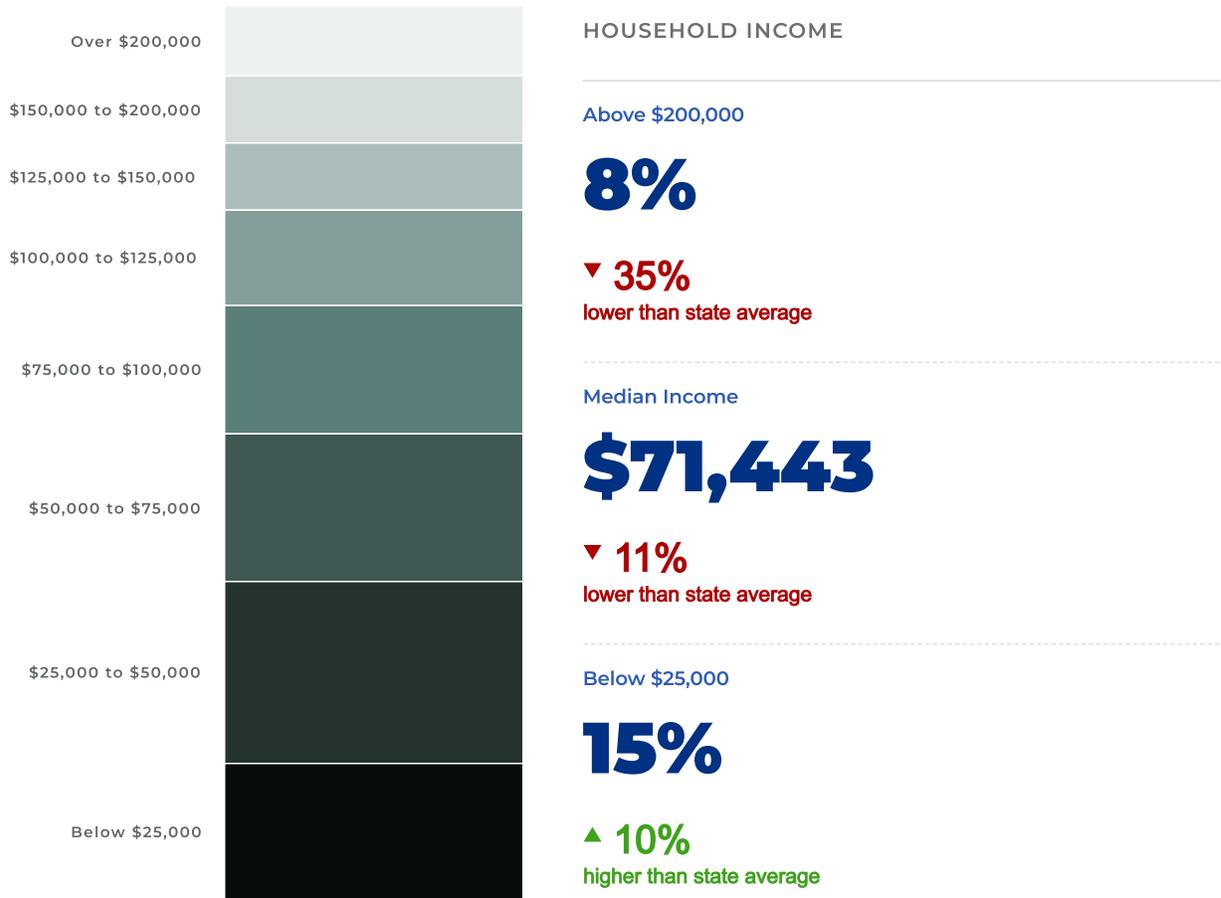
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

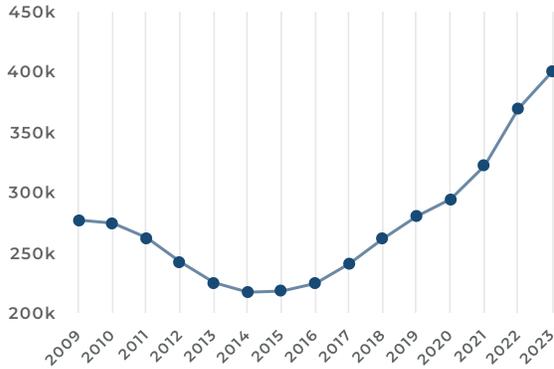


* Data Source: American Community Survey 5-year estimates

Housing Overview



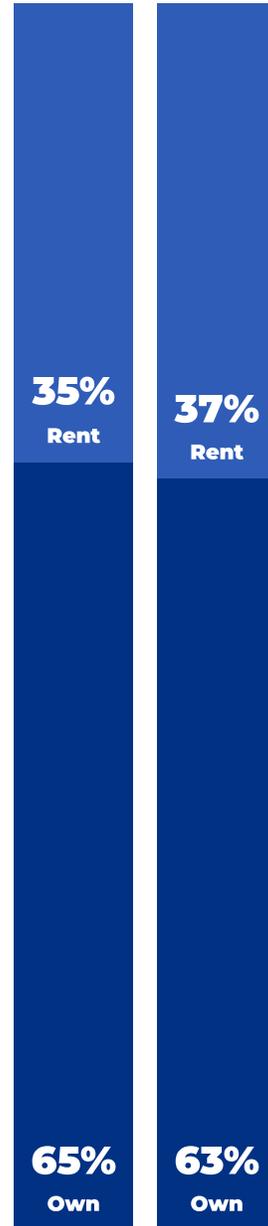
2023 MEDIAN HOME VALUE
\$400,200



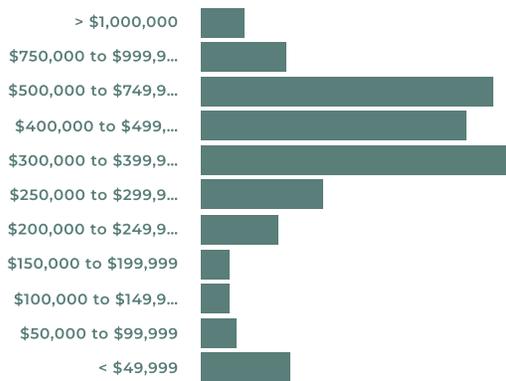
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Jackson State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Jackson County at a Glance

County Seat: Courthouse, 10 S. Oakdale
Medford OR 97501
541-774-6035
www.jacksoncountyor.gov (<http://www.jacksoncountyor.gov/>)

Established: January 12, 1852

Elevation at Medford: 1,382'

Area: 2,801 Square miles

True Cash Value: (2024) \$46,829,678,279

Annual Precipitation: 22"

Principle Industries: Medical, Retail, Tourism, Manufacturing, Agriculture, Lumber

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 222,563 – a decrease of 41 people in 2023.

Medford, with a population of 86,301, 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 20,935), 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 50 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 2024-2025, Jackson County received almost 22 inches of rainfall. While the weather varies – average high temperature in the last fiscal year was 87° and average low temperature was almost 33° – 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.

In 2023 (the latest figure available), the median personal income in Jackson County was \$71,443, which is 11 percent lower than the State average. And in 2023, the monthly median home sales price for Jackson County was \$400,200.

County Government

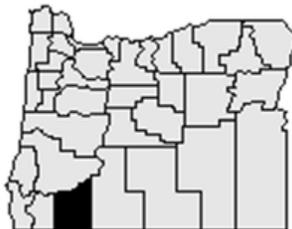
Jackson County government strives to provide outstanding public service. We have been on the cutting edge of local governments with our efforts for strategic planning, award-winning financial planning, budgeting and record keeping, and citizen involvement. Our goal is to be the best county government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

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



THIS PAGE INTENTIONALLY LEFT BLANK

BUDGET SUMMARY

Budget Development Process Basics

Calendar for Fiscal Year 2025-2026 Budget Preparation

Planning

November 21, 2024	Budget Committee meets to set goals and targets for fiscal year 2025-2026.
December 3, 2024	Budget Preparation Manual distributed to departments.

Preparation

December 9, 2024 - February 13, 2025	Budget submissions due from departments.
---	--

Review

December 10, 2024 - March 15, 2025	Administrative staff reviews department-requested budgets.
March 13 and 14, 2025	County Administrator reviews individual budgets by department with the Department Director and administrative staff; the budget committee is invited.

Approval

March 31, 2025	County Administrator delivered the County Budget Message.
April 7 and 8, 2025	Budget Committee public hearings held that included presentations of the recommended budgets by departments.

Adoption

June 4, 2025	The Jackson County Board of Commissioners' public hearing held to adopt the fiscal year 2025-2026 budget.
--------------	---

Budget Committee public hearings can be viewed on the County's website at https://jacksoncountyor.gov/Government/Recorded_Meetings/Budget_Hearings.

Budget Development Process Basics

Budget Preparation Process

Preliminary budget materials were distributed to the Department Directors and Program Managers in December 2024. Department targets for applicable funds are calculated and communicated during the budget training held on December 3, 2024. 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 fund 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 2024. 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 13 and 14, 2025. These meetings were held with the Department Directors, Program Managers, and the County Administrator; the Budget Committee was invited to attend and, because a quorum of the Budget Committee was in attendance, a Budget Committee meeting was convened as noticed. Notice for the meetings was published in the Rogue River Press on March 5, 2025. The County Administrator's recommended budget was prepared and presented to the Budget Committee and to the public with the budget message on March 31, 2025, and public hearings with department presentations on April 7 and 8, 2025. The recommended budget was printed and open to public inspection. Notice for the April meetings was posted on the Jackson County web page and published in the Rogue River Press on March 19, 2025. Following its approval by the Budget Committee, the budget was published in the Rogue River Press on May 28, 2025, indicating the time and place of the Board of Commissioners' budget hearing—as required by Oregon Revised Statutes (ORS). On June 4, 2025, following the public hearing, the Board of Commissioners adopted the budget for fiscal year 2025-2026. Any post adoption amendments are done through the supplemental budget process, which includes adoption of adjustments by the Board of Commissioners after a noticed public hearing.

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 4, 2025. 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 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 (GFOA) 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 2021-2022 to FY 2023-2024) and "adopted" (FY 2024-2025 and FY 2025-2026) 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, creates a spending category not originally budgeted or creates a new fund, 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 benefited 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 benefited 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, municipal debt, and commercial paper. Investments are purchased for a period not to exceed 60 months and limits by investment type set by policy.

- 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.

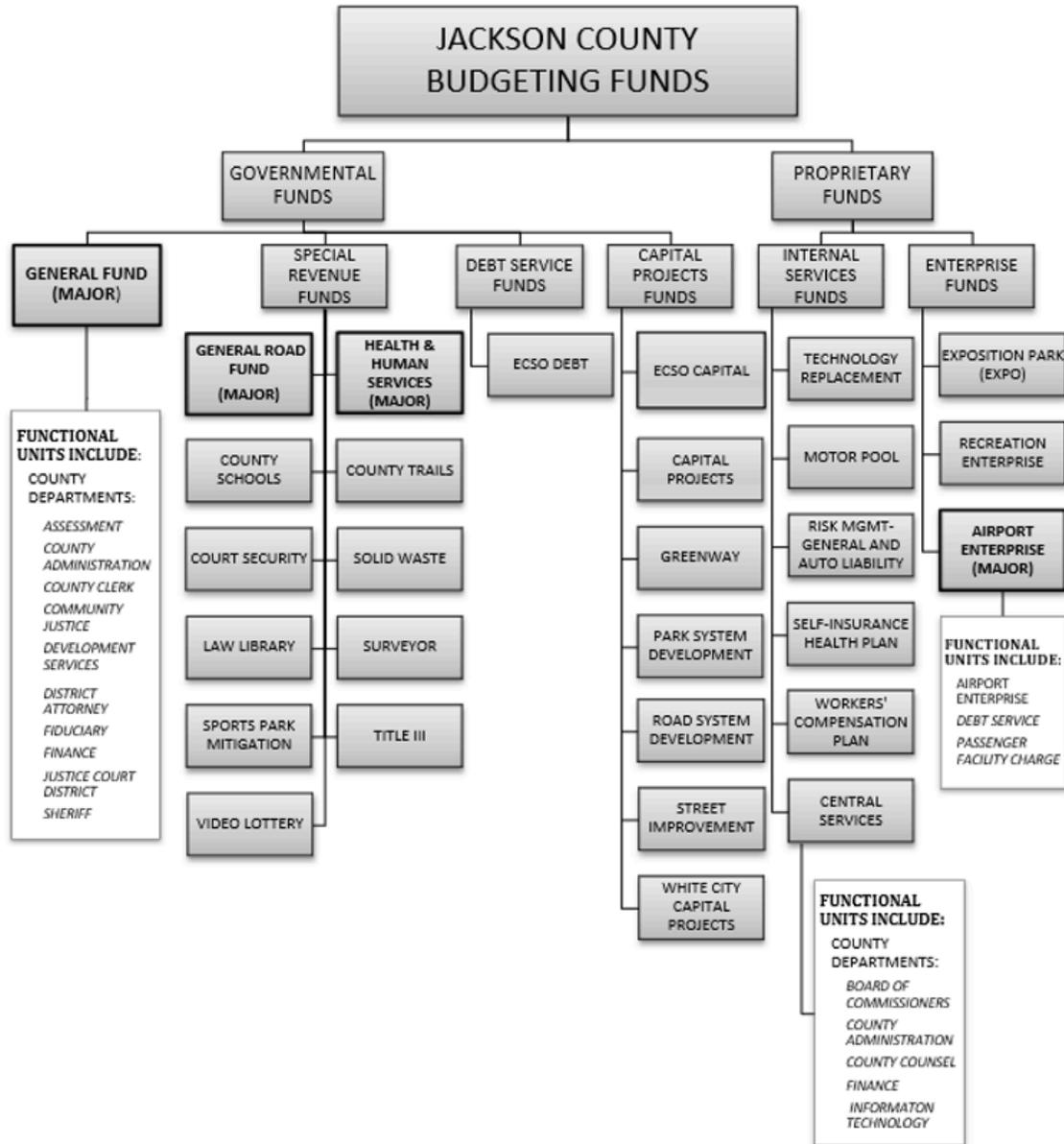
Rationale: This policy is meant to assure that the County does not pay more in interest than is absolutely necessary and that the County is not paying for equipment that is no longer useful.

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 2025-2026



All funds shown above are appropriated in the budget and are included in the audited financial statements. The County's Custodial 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 2025-2026, the calculation would be the total appropriated budget less transfers $\{ \$436,101,124 - \$34,294,465 \} * 10\% = \$40,180,666$; any fund with an expenditure appropriation greater than \$40,180,666 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.

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, and Video Lottery. The White City Enhanced Law Enforcement District funding has moved into a special district effective fiscal year 2024-2025, but is included in history to provide consistency in reporting.
- 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: Emergency Communications of Southern Oregon (ECSO) Capital Project, Capital Projects, Greenway, Park 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: Technology Replacement, Motor Pool, Risk Management-General and Auto Liability, Self-Insurance Health Plan, Workers’ Compensation Plan, and Central Services.

Fiduciary Funds:

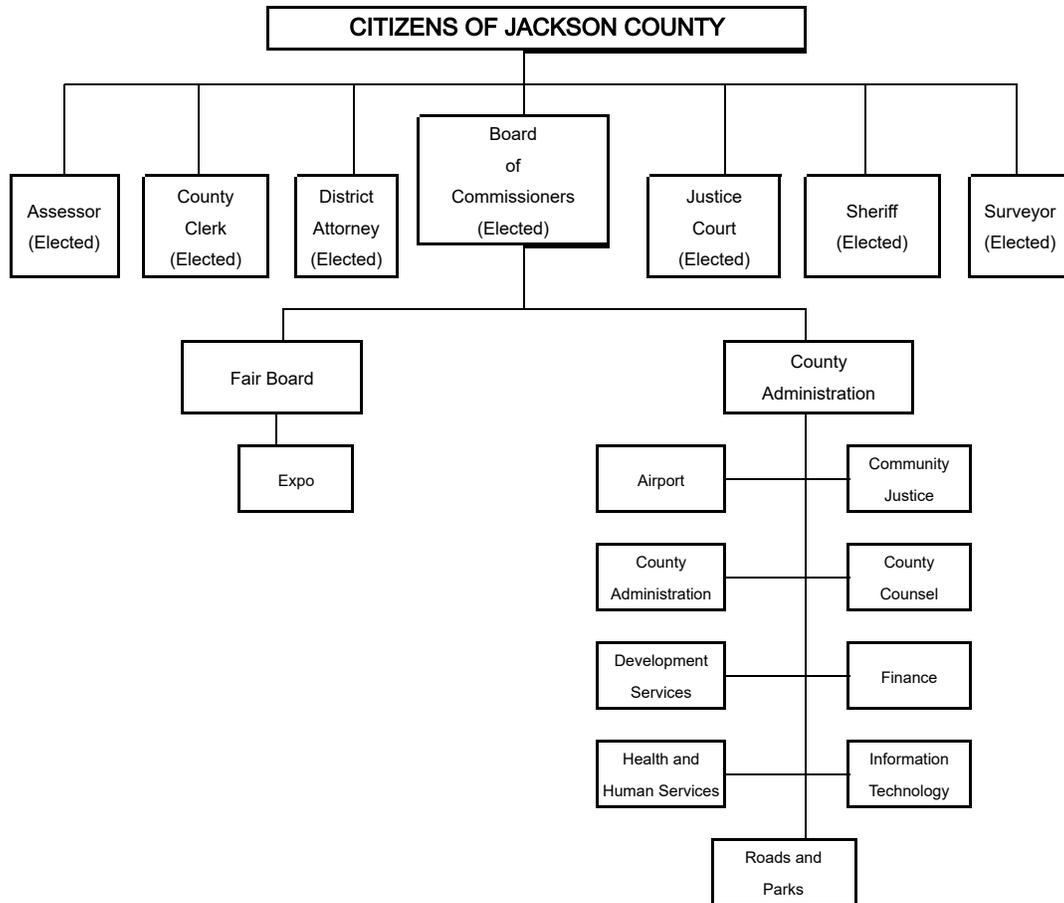
- Trust and Custodial Funds – Trust and Custodial Funds account for assets held for the County and non-County organizations and for non-tax resources held by Jackson County under specific trust instructions. Taxes collected for and later distributed to other governmental units are accounted for in these 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	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
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 2025-2026



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.

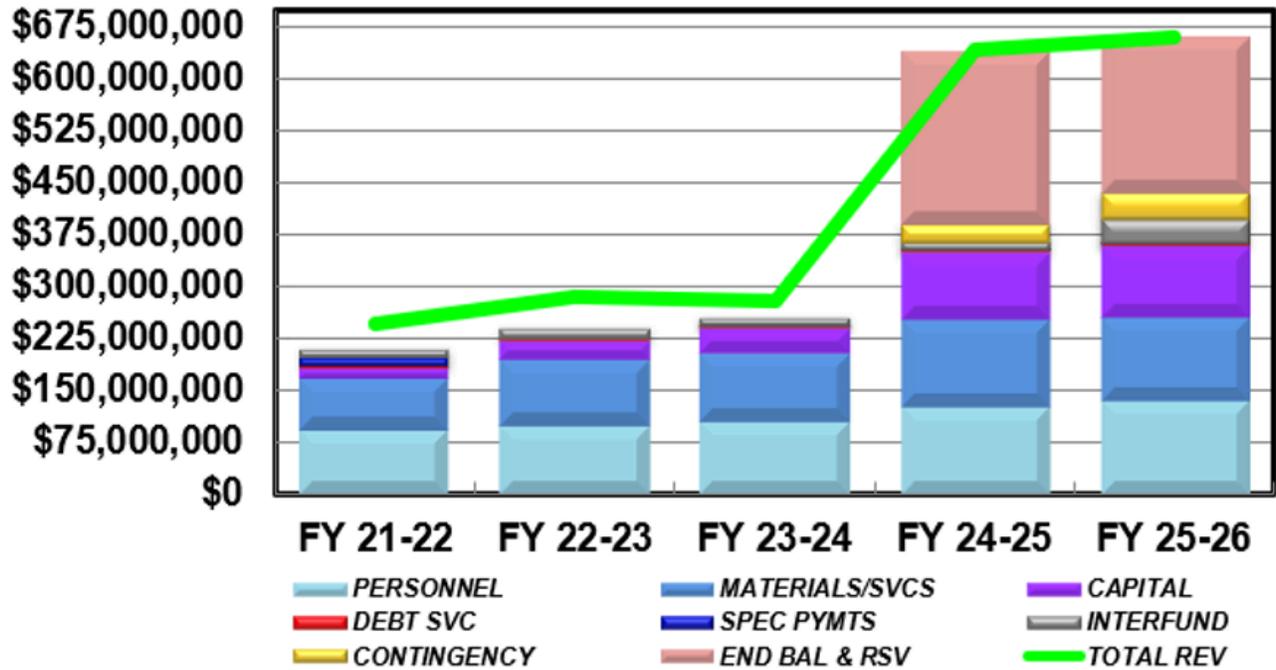
Following is a matrix identifying the goals that a department is helping to meet:

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

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.gov/Departments/Administration/County-Budget/Strategic-Plan>.

TOTAL REVENUES AND EXPENDITURES

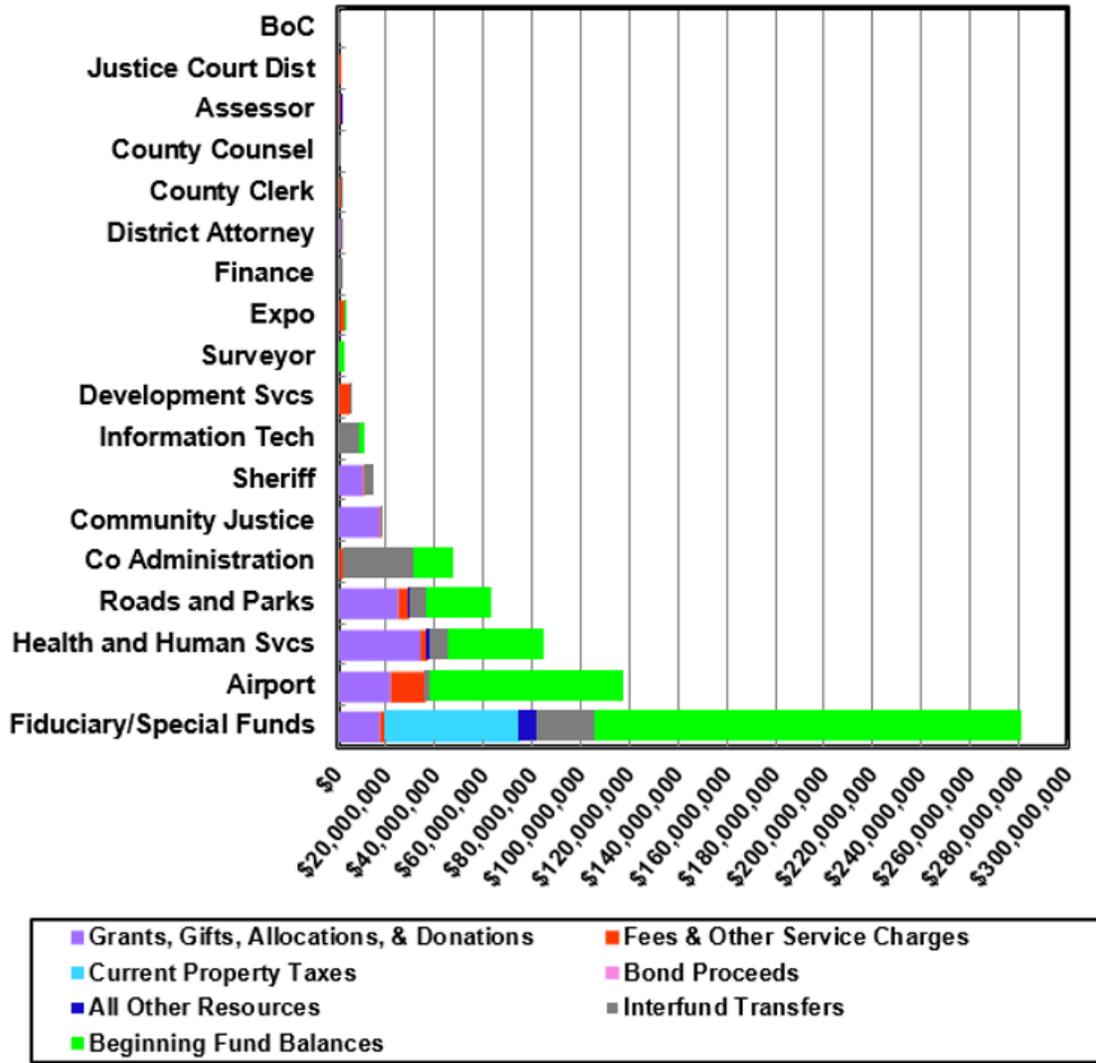
2021-2022 to 2025-2026



	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$122,209,911	\$121,921,801	\$122,854,595	\$159,092,934	\$128,696,643
FEES/SVC CHGS	\$39,711,127	\$40,808,520	\$37,754,962	\$36,338,746	\$39,409,658
PROPERTY TAX	\$46,399,156	\$48,405,848	\$52,253,364	\$52,345,938	\$55,026,674
ALL OTHER	-\$12,554,628	\$20,043,439	\$14,691,174	\$8,471,419	\$10,033,667
INTERFUND	\$48,314,093	\$52,913,452	\$52,021,192	\$56,451,471	\$84,479,167
FUND BALANCE	\$0	\$0	\$0	\$327,779,258	\$342,463,939
TOTAL REV	\$244,079,659	\$284,093,060	\$279,575,287	\$640,479,766	\$660,109,748
PERSONNEL	\$93,809,145	\$99,655,300	\$106,885,031	\$127,702,035	\$134,337,191
MATERIALS/SVCS	\$76,476,763	\$95,646,509	\$97,279,276	\$125,236,437	\$121,395,328
CAPITAL	\$13,415,485	\$26,536,769	\$37,014,028	\$96,034,379	\$102,265,976
DEBT SVC	\$2,675,392	\$2,686,758	\$2,912,353	\$2,877,296	\$2,874,394
SPEC PYMTS	\$12,430,871	\$2,056,482	\$722,912	\$1,085,599	\$365,000
INTERFUND	\$13,023,010	\$14,113,012	\$10,772,560	\$11,134,791	\$34,294,465
CONTINGENCY	\$0	\$0	\$0	\$27,841,282	\$40,568,770
END BAL & RSV	\$0	\$0	\$0	\$248,567,947	\$224,008,624
TOTAL EXP	\$211,830,666	\$240,694,830	\$255,586,160	\$640,479,766	\$660,109,748

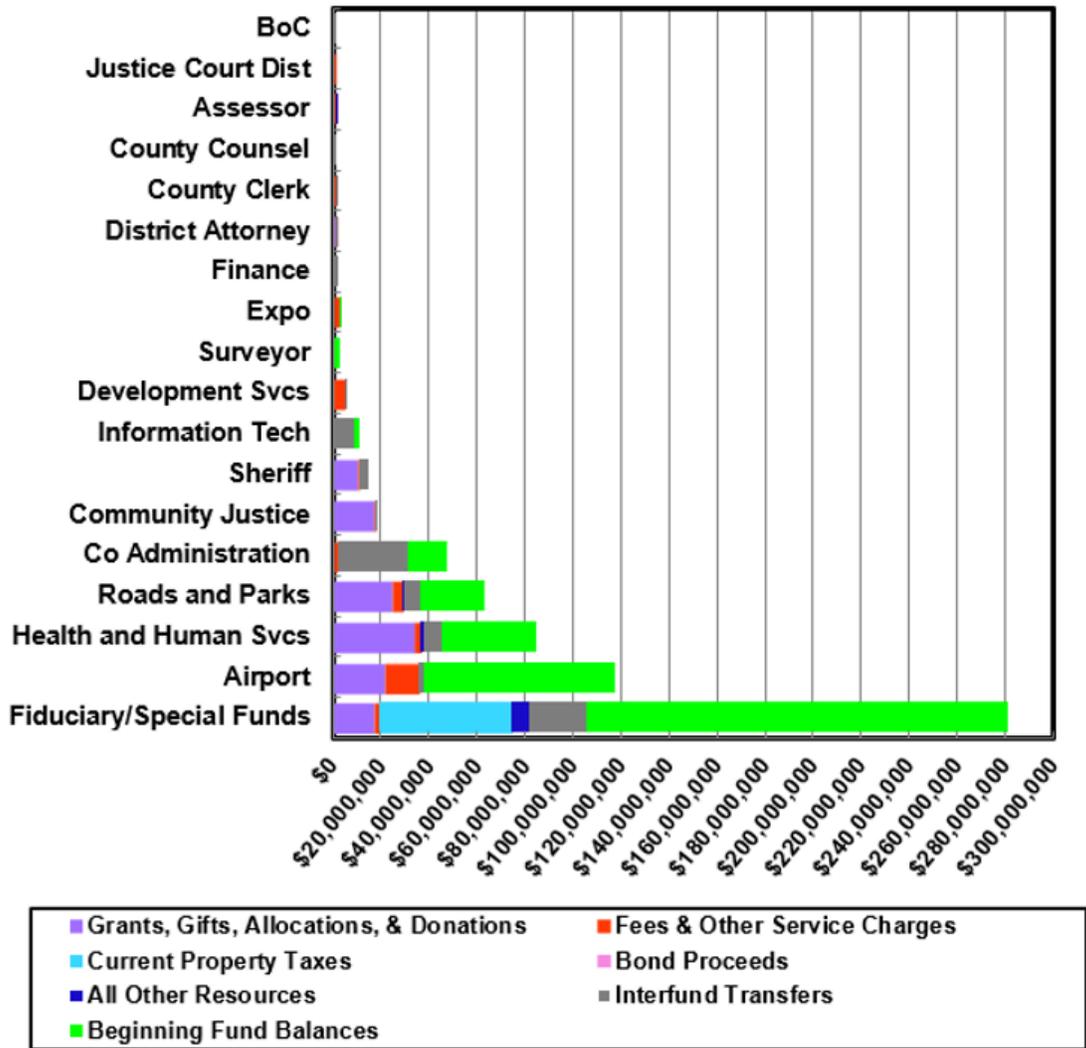
REVENUES BY DEPARTMENT

Fiscal Year 2025-2026



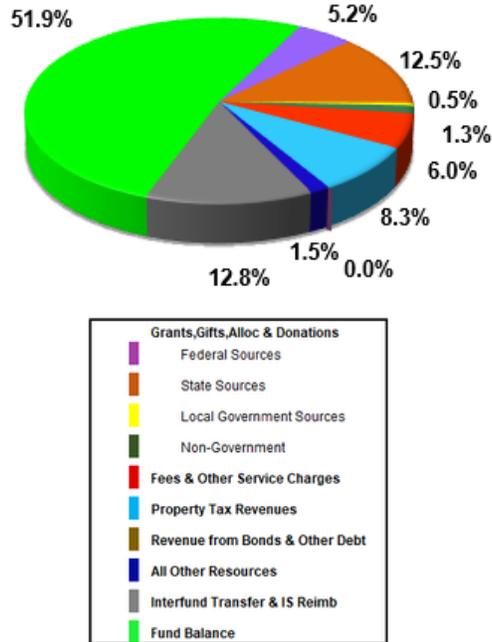
EXPENDITURES BY DEPARTMENT

Fiscal Year 2025-2026



EXPLANATION OF COUNTY REVENUES

REVENUES BY SOURCE Fiscal Year 2025-2026



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 19.5 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.

EXPLANATION OF COUNTY REVENUES

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.

Source	Fund Type	% of Total Revenue	Adopted Budget
Beginning Fund Balance	All	51.9%	342,463,939
Current Property Taxes	General	8.3%	55,026,674
County Interdepartmental Charges	All	7.5%	49,517,056
County Interfund Charges	All	5.3%	34,962,111
State Public Safety Resources	General	3.7%	24,282,330
State Motor Vehicle Taxes	Special Revenue	3.2%	21,002,471
Federal Aviation Administration Airport Improvement Grants	Enterprise	2.3%	15,083,046
State Mental Health Resources	Special Revenue	1.8%	11,741,394
Total Major Revenue Sources		83.9%	554,079,021

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 51.9 percent of total revenues.

EXPLANATION OF COUNTY REVENUES

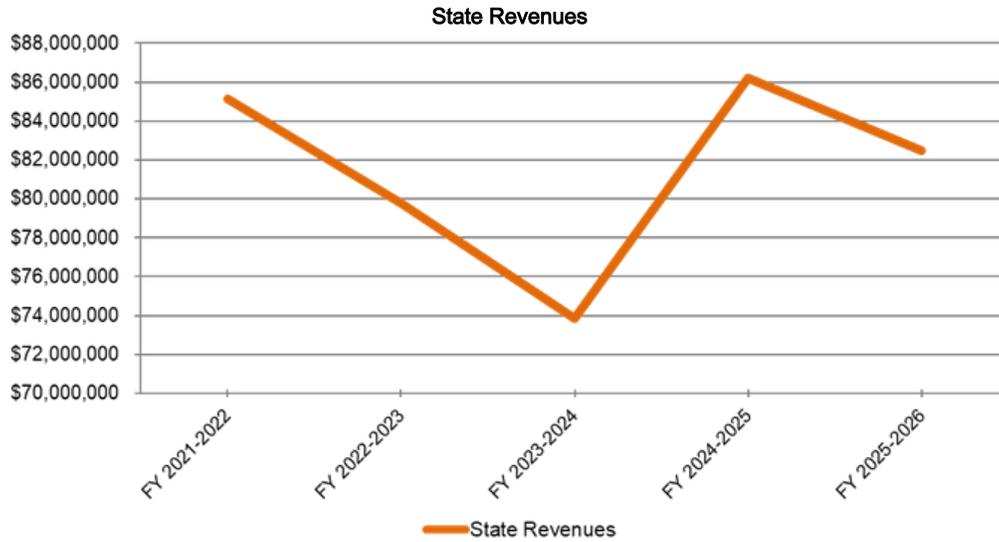


In May of 1997, Oregon voters approved Ballot Measure 50, amending the Oregon Constitution to establish permanent property tax limits. As a result, Jackson County's permanent rate limit was set at \$2.0099 of assessed valuation per \$1,000 of assessed value. In addition, Ballot Measure 50 set limits 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 2024 tax year, the percentages are as follows: 57.3 percent for urban residential, 56.0 percent for rural residential, 69.6 percent for commercial and industrial, and 54.1 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 \$56,721,706, and will reflect the current assessed value plus 4.96 percent. Of this amount, the County expects to collect 94 percent for a net of \$53,318,404. 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 \$1,817,308 on behalf of its ECSO Debt Service Fund; and expects to collect 94 percent for a net of \$1,708,270. Revenues from all current property taxes are budgeted at \$55,026,674 for fiscal year 2025-2026. Property taxes are collected for the White City Enhanced Law Enforcement District (WCELED); the WCELED pays the Sheriff a Service Revenue fee, which is included in Interfund Transfers in the Sheriff's budget.

EXPLANATION OF COUNTY REVENUES

GRANTS, GIFTS, ALLOCATIONS AND DONATIONS



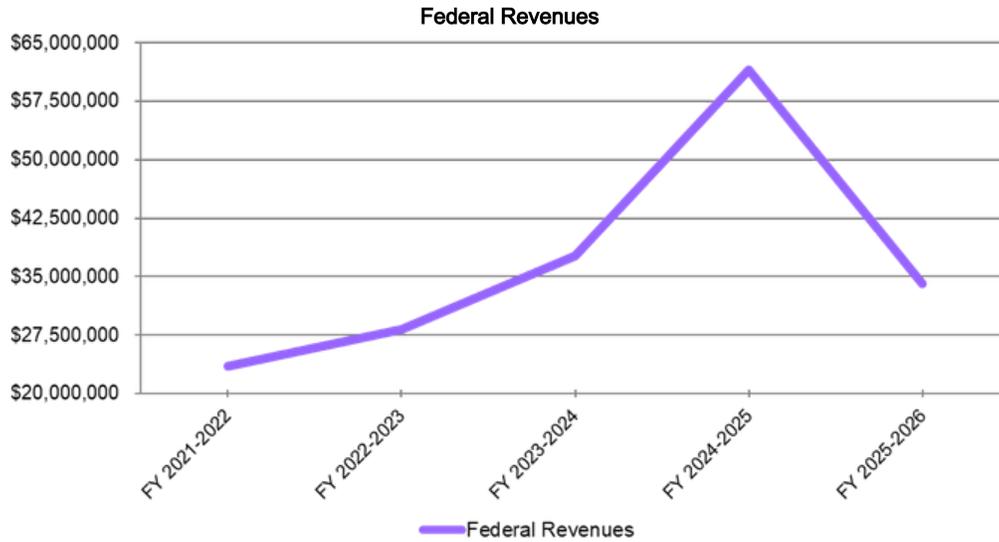
These revenues are generally dedicated grants and taxes provided by, or through, the State for specific County programs. Health and Human Services (HHS) receives the majority of this revenue, to support State-mandated programs such as Developmental Disabilities, Mental Health, and Public Health. State 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 1717 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 (IGA) 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.

EXPLANATION OF COUNTY REVENUES

GRANTS, GIFTS, ALLOCATIONS AND DONATIONS

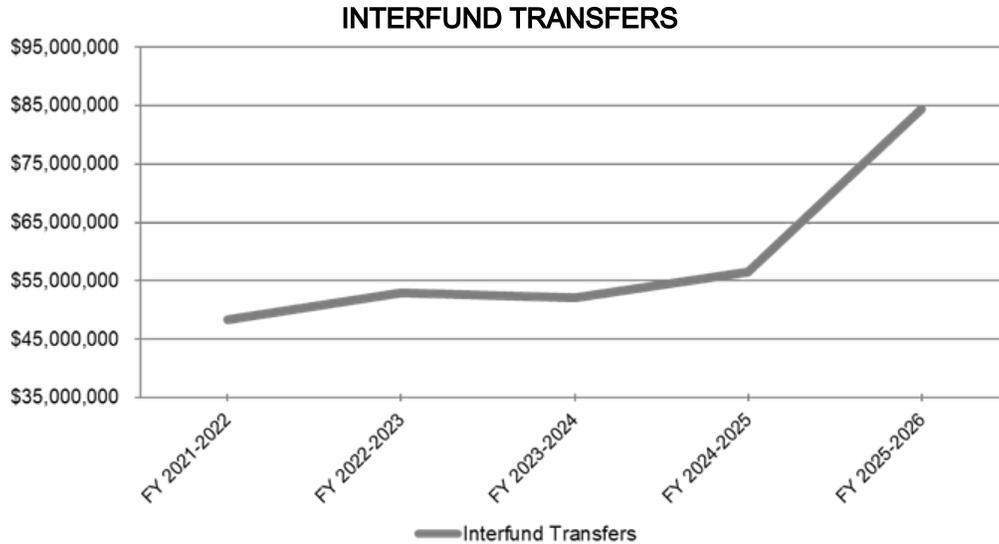


Funding fluctuates greatly from year to year depending on the types of program funding available from the Federal government. Federal monies generally have program-specific funding criteria. The Airport is usually the largest recipient of Federal monies from the Federal Aviation Administration (FAA) dedicated to Airport improvements. The most significant project for the Airport is expanding the current terminal to meet the needs of the traveling public and air service providers. The General Fund and the Airport both had American Rescue Plan Act funds that will all be spent by the end of the 2026 calendar year.

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. In anticipation of another reauthorization, revenues have been conservatively budgeted in General Fund Fiduciary based upon prior years' funding. Due to the uncertain nature of this funding source, it is budgeted in the General Fund Fiduciary.

EXPLANATION OF COUNTY REVENUES



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 5.30 percent of the County's revenue. The largest transfers are from General Fund Fiduciary for capital projects and to provide funds to HHS, Airport Passenger Facility Charges to fund requirement match amounts for FAA Airport Improvement Grants; 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 7.50 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.

CONSOLIDATED FINANCIAL SCHEDULES

REVENUE SUMMARY BY SOURCE

Fiscal Year 2021-2022 to Fiscal Year 2025-2026

REVENUE CATEGORY REVENUE TYPE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED	PERCENT CHANGE
GRANTS, GIFTS, ALLOC & DONATIONS						
Donations/Sponsorships	\$404,802	\$1,247,084	\$917,075	\$593,000	\$816,870	37.75%
Federal Resources	\$23,539,556	\$28,265,078	\$37,659,269	\$61,579,174	\$34,149,243	-44.54%
Local Government Sources	\$5,777,000	\$5,488,724	\$3,141,919	\$3,190,619	\$3,255,362	2.03%
Private/NonProfit Sources	\$7,372,954	\$7,171,881	\$7,294,660	\$7,520,557	\$8,007,078	6.47%
State Resources	\$85,115,599	\$79,749,035	\$73,841,671	\$86,209,584	\$82,468,090	-4.34%
SUB TOTAL =	\$122,209,911	\$121,921,802	\$122,854,594	\$159,092,934	\$128,696,643	-19.11%
FEES & OTHER SERVICE CHARGES						
Fees	\$34,204,195	\$35,293,021	\$32,648,572	\$31,436,211	\$34,366,044	9.32%
Fines	\$2,339,871	\$2,151,514	\$2,098,295	\$1,668,609	\$1,931,434	15.75%
Forfeitures	\$46,391	\$15,961	\$15,443	\$10,000	\$7,000	-30.00%
Licenses	\$2,018,305	\$2,046,000	\$1,806,306	\$2,184,074	\$2,054,960	-5.91%
Sales	\$1,102,364	\$1,302,024	\$1,186,346	\$1,039,852	\$1,050,220	1.00%
SUB TOTAL =	\$39,711,126	\$40,808,520	\$37,754,962	\$36,338,746	\$39,409,658	8.45%
PROPERTY TAX						
Current Property Tax Revenue	\$46,399,156	\$48,405,848	\$52,253,364	\$52,345,938	\$55,026,674	5.12%
SUB TOTAL =	\$46,399,156	\$48,405,848	\$52,253,364	\$52,345,938	\$55,026,674	5.12%
ALL OTHER RESOURCES						
Interest Revenue	\$(13,363,781)	\$19,069,074	\$10,704,687	\$7,477,566	\$8,906,580	19.11%
Miscellaneous Revenue	\$22,173	\$110,770	\$2,941,749	\$3,280	\$2,010	-38.72%
Prior Year Property Tax Revenue	\$683,852	\$779,455	\$956,502	\$890,573	\$1,025,077	15.10%
Privilege & Severance Taxes	\$103,128	\$84,140	\$88,236	\$100,000	\$100,000	0.00%
SUB TOTAL =	\$(12,554,628)	\$20,043,439	\$14,691,174	\$8,471,419	\$10,033,667	18.44%
INTERFUND TRANSFERS						
Interdepartmental Charges	\$35,291,082	\$38,800,440	\$41,248,632	\$44,928,035	\$49,517,056	10.21%
Interfund Transfers	\$13,023,010	\$14,113,012	\$10,772,560	\$11,523,436	\$34,962,111	203.40%
SUB TOTAL =	\$48,314,092	\$52,913,452	\$52,021,192	\$56,451,471	\$84,479,167	49.65%
FUND BALANCE						
Fund Balance	\$0	\$0	\$0	\$327,779,258	\$342,463,939	4.48%
SUB TOTAL =	\$0	\$0	\$0	\$327,779,258	\$342,463,939	4.48%

GRAND TOTALS **\$244,079,657** **\$284,093,061** **\$279,575,286** **\$640,479,766** **\$660,109,748** **3.06%**

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.

EXPENDITURE SUMMARIES

Fiscal Year 2021-2022 to Fiscal Year 2025-2026

BY DEPARTMENT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED	PERCENT CHANGE
Airport	\$13,888,330	\$18,876,916	\$34,429,675	\$117,396,545	\$117,594,576	0.17%
Assessment	\$3,667,135	\$4,013,118	\$4,427,615	\$5,783,053	\$5,894,684	1.93%
Board of Commissioners	\$788,958	\$813,786	\$892,124	\$1,055,583	\$1,090,703	3.33%
Community Justice	\$19,414,237	\$21,588,806	\$22,477,147	\$24,344,473	\$27,939,052	14.77%
County Administration	\$23,786,589	\$26,952,940	\$31,146,452	\$49,436,185	\$48,379,140	-2.14%
County Clerk	\$1,592,339	\$1,859,267	\$2,122,414	\$2,615,306	\$1,810,731	-30.76%
County Counsel	\$1,274,038	\$1,276,123	\$1,286,814	\$1,392,879	\$1,677,951	20.47%
Development Services	\$6,084,563	\$6,722,063	\$6,015,782	\$6,807,942	\$6,720,952	-1.28%
District Attorney	\$6,577,512	\$6,621,311	\$6,278,440	\$8,324,687	\$8,547,247	2.67%
Expo	\$2,220,770	\$7,918,652	\$3,871,223	\$2,934,267	\$3,184,157	8.52%
Fiduciary	\$26,446,942	\$15,402,563	\$17,952,894	\$208,018,934	\$224,707,145	8.02%
Finance	\$2,213,460	\$2,495,638	\$2,183,945	\$2,537,211	\$2,520,868	-0.64%
Health & Human Services	\$28,116,916	\$32,911,562	\$35,911,486	\$86,673,788	\$84,426,682	-2.59%
Information Technology	\$5,542,384	\$6,704,342	\$6,341,081	\$10,636,306	\$11,037,571	3.77%
Justice Court District	\$563,318	\$607,468	\$597,461	\$665,177	\$717,955	7.93%
Roads & Parks	\$33,252,874	\$45,594,236	\$37,283,442	\$65,128,951	\$63,079,106	-3.15%
Sheriff	\$35,618,415	\$39,504,721	\$41,482,609	\$43,595,877	\$47,852,465	9.76%
Surveyor	\$781,886	\$831,318	\$885,556	\$3,132,602	\$2,928,763	-6.51%
Grand Totals By Department	\$211,830,666	\$240,694,830	\$255,586,160	\$640,479,766	\$660,109,748	3.06%

BY CATEGORY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025 ADOPTED	PERCENT CHANGE*
Personnel Services	\$93,809,145	\$99,655,300	\$106,885,031	\$127,702,035	\$134,337,191	5.20%
Materials & Services	\$76,476,763	\$95,646,509	\$97,279,276	\$125,236,437	\$121,395,328	-3.07%
Capital Outlay	\$13,415,486	\$26,536,769	\$37,014,028	\$96,034,379	\$102,265,976	6.49%
Debt Service	\$2,675,392	\$2,686,758	\$2,912,353	\$2,877,296	\$2,874,394	-0.10%
Special Payments	\$12,430,871	\$2,056,482	\$722,912	\$1,085,599	\$365,000	-66.38%
Interfund Transfers	\$13,023,010	\$14,113,012	\$10,772,560	\$11,134,791	\$34,294,465	208.00%
Contingency	\$0	\$0	\$0	\$27,841,282	\$40,568,770	45.71%
Ending Balance & Reserves	\$0	\$0	\$0	\$248,567,947	\$224,008,624	-9.88%
Grand Totals By Category	\$211,830,666	\$240,694,830	\$255,586,160	\$640,479,766	\$660,109,748	3.06%

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 2024-2025 and the adopted budget for fiscal year 2025-2026 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 37.75 percent is due to increased sponsorships at the Exposition Park.

Federal Sources. The decrease of 44.54 percent is due to reduced spending of ARPA funds as the majority was spent in fiscal year 2024-2025 for both the General Fund as well as the Airport Fund.

Fines. The increase of 15.75 percent is due to an increase in late property tax filings with the Assessor's Office and higher collection of fines at the Justice Court after implementing an accountability docket for unpaid fines.

Forfeitures. The decrease of 30.00 percent is due to a decrease in rabies deposits at Animal Services.

Interest Revenue. The increase of 19.11 percent is due an increase in the investment earnings rate coupled with higher projected investable funds.

Miscellaneous Revenue. The decrease of 38.72 percent is due to a decrease in food truck revenue at the Airport.

Prior Year Property Tax Revenue. The increase of 15.10 percent is due to an increase in the overall property tax base due to rebuilding after the 2020 Alameda and South Obenchain Fires.

Interdepartmental Charges. The increase of 10.21 percent is due to increases in departmental charges from HHS to the Sheriff and Community Justice for jail medical costs and increases in self-insurance costs to the departments.

Interfund Transfers. The increase of 208.00 percent is primarily due to a transfer from the General Fund for the completion of the Multi-Use Pandemic Response Center and a transfer from HHS for the preliminary construction phase of a new dog control facility.

Expenditures by Department

Community Justice. The increase of 14.77 percent is due to an addition of 18.13 FTE primarily in the Adult Services Program in response to the Governor's recommended budget for Community Corrections.

County Clerk. The decrease of 30.76 percent is due to completion of a multi-year archival project.

County Counsel. The increase of 20.47 percent is due to the addition of 1.0 FTE.

Expenditures by Category

Special Payments. The decrease of 66.38 percent is due to a reduction of the Illegal Marijuana Market Enforcement Grant (IMMEG) funds that passed through the Sheriff to the City of Medford.

Interfund Transfers. The increase of 208 percent is due to transfers from the General Fund to the Capital Projects Fund for the Multi-Use Pandemic Response Center construction and from HHS to the Capital Projects Fund for the preliminary phase of a new dog control facility.

Contingency. The increase of 45.71 percent is due to budgeting for unforeseen events. An additional amount was added to the General Fund contingency for a potential deposit into an Oregon Public Employees Retirement System (PERS) side account to lower future pension costs.

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	Non-Major Governmental
<i>Revenues</i>				
GRANTS, GIFTS, ALLOCATIONS & DONATIONS	\$45,355,643	\$21,759,825	\$33,479,390	\$3,918,328
FEES & OTHER SERVICE CHARGES	\$11,181,452	\$451,400	\$2,918,391	\$5,024,492
PROPERTY TAX	\$53,318,404	\$0	\$0	\$1,708,270
BOND PROCEEDS	\$0	\$0	\$0	\$0
ALL OTHER RESOURCES	\$6,267,476	\$550,000	\$1,382,308	\$1,435,783
INTERFUND TRANSFERS & IS REIMBURSEMENT	\$22,596,596	\$1,465,000	\$7,320,904	\$50,799,986
Total Revenues	\$138,719,571	\$24,226,225	\$45,100,993	\$62,886,859
<i>Expenditures</i>				
PERSONNEL SERVICES	\$68,830,511	\$11,553,353	\$28,969,166	\$15,253,742
MATERIALS & SERVICES	\$33,818,424	\$12,870,886	\$17,341,155	\$43,576,430
CAPITAL OUTLAY	\$24,200,000	\$6,468,316	\$0	\$24,588,964
DEBT SERVICE	\$0	\$0	\$0	\$1,761,250
SPECIAL PAYMENTS	\$25,000	\$0	\$0	\$340,000
INTERFUND TRANSFERS	\$24,460,182	\$0	\$4,767,994	\$2,607,103
CONTINGENCY	\$22,584,000	\$4,000,000	\$7,000,000	\$3,644,960
Total Expenditures	\$173,918,117	\$34,892,555	\$58,078,315	\$91,772,449

CHANGE IN FUND BALANCE	(\$35,198,546)	(\$10,666,330)	(\$12,977,322)	(\$28,885,590)
BEGINNING FUND BALANCE	\$146,083,677	\$19,500,000	\$39,325,689	\$56,455,805
ENDING FUND BALANCE & RESERVES	\$110,885,131	\$8,833,670	\$26,348,367	\$27,510,215

	FUNDS (continued)		
	Airport Enterprise	Non Major Proprietary	GRAND TOTAL
<i>Revenues</i>			
GRANTS, GIFTS, ALLOCATIONS & DONATIONS	\$21,166,882	\$3,016,575	\$128,696,643
FEES & OTHER SERVICE CHARGES	\$14,135,300	\$5,698,623	\$39,409,658
PROPERTY TAX	\$0	\$0	\$55,026,674
BOND PROCEEDS	\$0	\$0	\$0
ALL OTHER RESOURCES	\$350,100	\$48,000	\$10,033,667
INTERFUND TRANSFERS & IS REIMBURSEMENT	\$1,968,186	\$328,495	\$84,479,167
Total Revenues	\$37,620,468	\$9,091,693	\$317,645,809
<i>Expenditures</i>			
PERSONNEL SERVICES	\$6,886,425	\$2,843,994	\$134,337,191
MATERIALS & SERVICES	\$8,678,159	\$5,110,274	\$121,395,328
CAPITAL OUTLAY	\$45,701,421	\$1,307,275	\$102,265,976
DEBT SERVICE	\$1,113,144	\$0	\$2,874,394
SPECIAL PAYMENTS	\$0	\$0	\$365,000
INTERFUND TRANSFERS	\$1,968,186	\$46,000	\$33,849,465
CONTINGENCY	\$2,681,000	\$658,810	\$40,568,770
Total Expenditures	\$67,028,335	\$9,966,353	\$435,656,124

CHANGE IN FUND BALANCE	(\$29,407,867)	(\$874,660)	(\$118,010,315)
BEGINNING FUND BALANCE	\$79,974,108	\$1,124,660	\$342,463,939
ENDING FUND BALANCE & RESERVES	\$50,566,241	\$250,000	\$224,453,624

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 -24 percent. The General Fund has a healthy fund balance which fluctuates based on the needs of County departments and programs.

General Road Fund: The change in the General Road Fund balance is -55 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 -33 percent. Approximately 39.7 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.

Non Major Governmental Funds: The change in the Non Major Governmental Funds balance is -51 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 2025-2026 and there is the potential for the fund balance to be spent by June 30, 2026; 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. In addition, the ECSO Capital Project Fund was added as it no longer qualifies as a Major Fund.

Airport Enterprise Fund: The change in the Airport Enterprise Fund balance is -37 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 -78 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.

THIS PAGE INTENTIONALLY LEFT BLANK

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 for presenting all local support, the information shown on these schedules for programs supported by the General Fund may differ from the program information shown in the applicable department section of this document.)*

DEPARTMENT - PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
ASSESSOR					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$715,361	\$531,474	\$662,875	\$694,490	\$593,127
Local Resources	\$2,516,186	\$2,883,463	\$3,169,653	\$4,581,750	\$4,674,298
Other Resources	\$435,588	\$598,182	\$595,088	\$506,813	\$627,259
Total Revenues	\$3,667,135	\$4,013,118	\$4,427,615	\$5,783,053	\$5,894,684
Total Expenditures	\$3,667,135	\$4,013,115	\$4,427,615	\$5,783,053	\$5,894,684
BOARD OF COMMISSIONERS					
Federal Resources	\$6,209	\$0	\$0	\$0	\$0
State Resources	\$0	\$0	\$0	\$0	\$0
Video Lottery Resources	\$44,094	\$43,281	\$43,281	\$47,000	\$46,828
Local Resources	\$11,455	(\$17,851)	\$98,261	\$0	\$0
Other Resources	\$727,199	\$788,357	\$750,582	\$1,008,583	\$1,043,875
Total Revenues	\$788,958	\$813,786	\$892,124	\$1,055,583	\$1,090,703
Total Expenditures	\$788,958	\$813,786	\$892,124	\$1,055,583	\$1,090,703
COMMUNITY JUSTICE – ADULT SUPERVISION AND PROGRAMS					
Federal Resources	\$336,502	\$0	\$0	\$0	\$0
State Resources	\$6,850,637	\$7,945,599	\$7,453,882	\$8,311,507	\$10,649,684
Local Resources	\$206,048	\$260,703	\$1,218,292	\$962,400	\$800,970
Other Resources	\$598,246	\$408,529	\$442,542	\$409,800	\$383,900
Total Revenues	\$7,991,433	\$8,614,831	\$9,114,717	\$9,683,707	\$11,834,554
Total Expenditures	\$7,991,433	\$8,614,831	\$9,114,717	\$9,683,707	\$11,834,554
COMMUNITY JUSTICE – TRANSITION CENTER					
Federal Resources	\$315,688	\$433,371	\$645,368	\$425,000	\$425,000
State Resources	\$3,091,321	\$2,376,625	\$3,209,214	\$3,045,553	\$3,785,913
Local Resources	\$1,034,702	\$2,544,293	\$1,337,699	\$2,192,159	\$1,895,675
Other Resources	\$738,360	\$354,221	\$435,361	\$307,500	\$465,926
Total Revenues	\$5,180,071	\$5,708,510	\$5,627,642	\$5,970,212	\$6,572,514
Total Expenditures	\$5,180,071	\$5,708,510	\$5,627,642	\$5,970,212	\$6,572,514

DEPARTMENT - PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
COMMUNITY JUSTICE – JUVENILE SERVICES					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$1,238,846	\$1,295,007	\$1,795,721	\$2,088,157	\$1,769,361
Local Resources	\$4,798,963	\$5,765,848	\$5,801,787	\$6,194,723	\$6,834,530
Other Resources	\$53,318	\$51,838	\$57,201	\$53,700	\$52,900
Total Revenues	\$6,091,127	\$7,112,694	\$7,654,709	\$8,336,580	\$8,656,791
Total Expenditures	\$6,091,127	\$7,112,694	\$7,654,709	\$8,336,580	\$8,656,791
COUNTY ADMINISTRATION – COMMUNITY DEVELOPMENT BLOCK GRANT					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$0	\$0	\$0	\$300,000	\$0
Local Resources	\$0	\$0	\$0	\$0	\$0
Other Resources	\$0	\$17,927	\$0	\$10,000	\$25,000
Total Revenues	\$0	\$17,927	\$0	\$310,000	\$25,000
Total Expenditures	\$0	\$17,927	\$0	\$310,000	\$25,000
DISTRICT ATTORNEY					
Federal Resources	\$919,554	\$794,253	\$793,030	\$886,360	\$859,701
State Resources	\$295,487	\$519,161	\$260,377	\$299,656	\$300,451
Local Resources	\$5,015,165	\$4,997,579	\$5,040,677	\$6,851,671	\$7,169,095
Other Resources	\$347,306	\$310,318	\$234,355	\$287,000	\$218,000
Total Revenues	\$6,577,512	\$6,621,311	\$6,278,440	\$8,324,687	\$8,547,247
Total Expenditures	\$6,577,512	\$6,621,311	\$6,278,440	\$8,324,687	\$8,547,247
FINANCE – TAXATION OFFICE					
Federal Resources	\$535	\$0	\$0	\$0	\$0
State Resources	\$136,498	\$100,931	\$122,292	\$135,000	\$135,000
Local Resources	\$345,698	\$518,824	\$417,358	\$555,086	\$577,896
Other Resources	\$167,564	\$179,821	\$338,953	\$442,397	\$330,280
Total Revenues	\$650,296	\$799,576	\$878,603	\$1,132,483	\$1,043,176
Total Expenditures	\$650,296	\$799,576	\$878,603	\$1,132,483	\$1,043,176
HEALTH AND HUMAN SERVICES – ENVIRONMENTAL PUBLIC HEALTH					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$531,892	\$489,577	\$174,084	\$150,182	\$159,300
Local Resources	\$69,642	\$73,091	\$73,091	\$76,467	\$68,949
Other Resources	\$1,133,431	\$1,167,982	\$895,072	\$1,249,000	\$1,029,700
Total Revenues	\$1,734,964	\$1,730,650	\$1,134,441	\$1,475,649	\$1,257,949
Total Expenditures	\$1,268,738	\$1,380,210	\$1,130,245	\$1,475,649	\$1,386,468
HEALTH AND HUMAN SERVICES – MENTAL HEALTH					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$14,060,996	\$13,750,281	\$17,166,245	\$20,150,153	\$16,268,714
Local Resources	\$0	\$0	\$0	\$0	\$0
Other Resources	\$73,619	\$190,882	\$684,032	\$490,500	\$403,000
Total Revenues	\$14,134,615	\$13,941,163	\$17,850,277	\$20,640,653	\$16,671,714
Total Expenditures	\$9,989,234	\$11,730,455	\$11,889,961	\$20,640,653	\$16,671,714

DEPARTMENT - PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
HEALTH AND HUMAN SERVICES – PUBLIC HEALTH					
Federal Resources	\$1,406,268	\$1,488,307	\$1,719,921	\$1,710,777	\$1,873,569
State Resources	\$4,266,612	\$3,610,472	\$3,908,050	\$5,640,572	\$5,229,418
Local Resources	\$12	\$10,000	\$20	\$0	\$15,193
Other Resources	\$673,082	\$1,059,042	\$1,377,357	\$1,593,650	\$2,062,883
Total Revenues	\$6,345,973	\$6,167,822	\$7,005,348	\$8,944,999	\$9,181,063
Total Expenditures	\$6,328,900	\$6,007,141	\$6,848,289	\$8,944,999	\$9,213,204
HEALTH AND HUMAN SERVICES – VETERANS' SERVICES					
Federal Resources	\$0	\$0	\$0	\$0	\$0
State Resources	\$212,508	\$208,508	\$228,804	\$230,000	\$228,802
Local Resources	\$0	\$0	\$0	\$0	\$0
Other Resources	\$432,283	\$376,469	\$521,636	\$452,160	\$472,100
Total Revenues	\$644,791	\$584,977	\$750,440	\$682,160	\$700,902
Total Expenditures	\$644,791	\$584,977	\$750,440	\$682,160	\$700,902
ROADS AND PARKS					
Federal Resources	\$2,127,421	\$2,183,204	\$2,151,136	\$1,053,360	\$1,014,525
State Resources	\$24,148,873	\$23,776,586	\$23,578,701	\$22,484,590	\$22,683,838
Local Resources	\$475,558	\$914,247	\$356,600	\$275,237	\$314,108
Other Resources	\$45,471,048	\$53,563,091	\$46,747,967	\$41,315,764	\$39,066,635
Total Revenues	\$72,222,900	\$80,437,129	\$72,834,404	\$65,128,951	\$63,079,106
Total Expenditures	\$33,252,874	\$45,594,236	\$37,283,442	\$65,128,951	\$63,079,106
SHERIFF – CORRECTIONS					
Federal Resources	\$1,187,757	\$1,078,062	\$1,257,323	\$1,103,000	\$1,329,000
State Resources	\$1,803,936	\$1,835,987	\$1,873,904	\$1,863,910	\$2,292,190
Video Lottery Resources	\$1,001,000	\$1,022,500	\$1,022,500	\$1,022,500	\$1,022,500
Local Resources	\$10,390,520	\$11,149,295	\$11,560,697	\$13,091,068	\$14,499,968
Other Resources	\$252,409	\$362,281	\$508,031	\$205,000	\$175,000
Total Revenues	\$14,635,622	\$15,448,124	\$16,222,454	\$17,285,478	\$19,318,658
Total Expenditures	\$14,635,622	\$15,448,124	\$16,222,454	\$17,285,478	\$19,318,658

THIS PAGE INTENTIONALLY LEFT BLANK

CAPITAL AND DEBT SCHEDULES

CAPITAL AND DEBT SCHEDULES

CAPITAL PROJECTS AND CAPITAL OUTLAY SCHEDULE ADOPTED FOR FISCAL YEAR 2025-2026

The Budget Committee approved \$102,265,976 in Capital Outlay and Capital Projects through its standard budget process. Each department identifies and submits proposed capital projects as part of its annual budget request. These projects are then evaluated based on available funding, their necessity for continued operations, and alignment with the County’s strategic plan goals.

Larger departments with their own funds—such as Airport, and Roads & Parks—maintain multi-year Capital Improvement Plans (CIPs). The Airport’s CIP is reviewed and updated annually in collaboration with the Federal Aviation Administration (FAA), while Roads and Parks projects are prioritized according to the County’s Transportation System Plan, which guides investments over a 20-year horizon.

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 2025-2026 are listed in the table below.

Item	Fund	Replace	Add'l	Cost	Dept/Program Total
AIRPORT					
Server	Enterprise	1		\$23,000	
Switches - Sisco	Enterprise	1		\$30,000	
Security Projects	Enterprise	2		\$50,000	
Terminal Seating	Enterprise	1		\$175,000	\$278,000
INFORMATION TECHNOLOGY					
Adaptive Security Appliances	Internal Services	2		\$12,500	
Server Hardware – VMWare ESXi	Internal Services	5		\$77,500	\$90,000
ROADS AND PARKS					
Motor Pool					
SUV – Mid Size	Internal Services	1		\$40,000	
Cargo Van	Internal Services	1		\$50,000	
SUV – Full-Size	Internal Services	1		\$50,000	
Passenger Van	Internal Services	1		\$60,000	
Pickup – Full Size 4x4	Internal Services	1		\$60,000	
Pickup- Full Size Ext Cab	Internal Services	1		\$60,000	
Pickup- Full Size Crew Cab 4x4	Internal Services	1		\$60,000	
Prison Transport Chassis	Internal Services	1		\$65,000	
Pickup – 1 ¼ Ton	Internal Services	1		\$65,000	
Pickup – 1 Ton Cab Chassis 4x4	Internal Services	2		\$125,000	
Pickup – Mid Size 4x4	Internal Services	3		\$135,000	
SUV – Mid Size 4x4	Internal Services	3		\$135,000	

Item	Fund	Replace	Add'l	Cost	Dept/Program Total
Pickup – Full-Size Equipped w/Radio	Internal Services	4		\$428,000	\$1,333,000
Fleet Services					
Tire Balancing Machine	Special Revenue		1	\$20,000	\$20,000
Road Maintenance					
Pickup – 4x4 HD w/Boom Lift	Special Revenue	1		\$188,000	
Dump Truck – 3 or 4 Axle	Special Revenue	1		\$325,000	
Radio System Upgrades	Special Revenue	1		\$624,000	\$1,137,000
Park & Recreation					
Skid Sprayer for Landscape	Special Revenue		1	\$5,000	\$5,000
SURVEYOR					
CORS/RTK GPS Receiver and Robotic Total Station	Special Revenue	8		\$221,000	\$221,000

NON-RECURRING CAPITAL PROJECTS AND CAPITAL OUTLAY

The projects listed below, adopted for fiscal year 2025-2026, 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 of this document.

AIRPORT

Purchase Item *Security Cameras*
Source of Funding Airport Enterprise Fund
FY 2025-2026 Budget \$20,000
Total Project Cost \$20,000
Purpose Additional cameras will provide increased security coverage of airport property.
Operating Impact The additional ongoing operating costs are expected to be approximately \$100 a year.
Estimated Completion 2026

Purchase Item *Explosive Detection Unit*
Source of Funding Airport Enterprise Fund
FY 2025-2026 Budget \$50,000
Total Project Cost \$50,000
Purpose To comply with the FAA airport worker screening requirements an explosive detection unit must be purchased to screen airport workers.
Operating Impact Owning and operating costs estimated at \$2,000 annually.
Estimated Completion 2026

Purchase Item *Generator*
Source of Funding Customer Facility Charges
FY 2025-2026 Budget \$50,000
Total Project Cost \$50,000

Purpose A generator will be placed at the rental car facility to provide additional power to the fuel farm during power outages.

Operating Impact \$1,000 a year.

Estimated Completion 2026

Purchase Item *Generator*

Source of Funding Airport Enterprise Fund

FY 2025-2026 Budget \$100,000

Total Project Cost \$100,000

Purpose Adding a generator to provide additional backup power to the Automated Surface Observing System (ASOS) and weather equipment, allowing the systems to remain operational in the event of an outage.

Operating Impact \$1,000 a year.

Estimated Completion 2026

Purchase Item *Passenger Boarding Bridge #4 Cab Replacement*

Source of Funding Airport Enterprise Fund

FY 2025-2026 Budget \$130,000

Total Project Cost \$130,000

Purpose Replacing the cab and operational controls of the passenger boarding bridge.

Operating Impact Slight savings on repair costs to keep the boarding bridge operational.

Estimated Completion 2026

Purchase Item *Baggage Handling System*

Source of Funding Airport Enterprise Fund

FY 2025-2026 Budget \$150,000

Total Project Cost \$150,000

Purpose To repair and replace parts on the existing system thereby extending its useful life.

Operating Impact None after initial installation.

Estimated Completion 2026

Purchase Item *New Security Software/Upgrade Access Control Devices*

Source of Funding Airport Enterprise Fund

FY 2025-2026 Budget \$610,000

Total Project Cost \$1,200,000

Purpose To upgrade the Airport Access Control System including software and devices.

Operating Impact \$10,000 annually for software licensing.

Estimated Completion 2027

Purchase Item *Northwest Development-Extend Taxiway C, Construct Taxi Lanes and NW Apron*

Source of Funding Airport Enterprise Fund/Future Federal AIP Grant/Future Passenger Facility Charges

FY 2025-2026 Budget \$987,500

Total Project Cost \$3,950,000

Purpose To extend existing, and create new, infrastructure to the NW section of the airfield for future general aviation and corporate development.

Operating Impact Minimal expense but increased revenue potential in the future.

Estimated Completion 2026

Purchase Item *Taxiway B, C, and Cargo Apron Seal Coat*

Source of Funding Airport Enterprise Fund

FY 2025-2026 Budget \$1,200,000

Total Project Cost \$1,200,000

Purpose To maintain the taxiways and apron by protecting the asphalt.

Operating Impact None after installation.

Estimated Completion 2026

Purchase Item *Snow Removal Equipment*

Source of Funding	Airport Enterprise Fund/Passenger Facility Charges
FY 2025-2026 Budget	\$1,500,000
Total Project Cost	\$1,500,000
Purpose	To replace snow removal equipment that has met its useful life.
Operating Impact	Ongoing operating costs are expected to be approximately \$2,000 a year.
Estimated Completion	2026
Purchase Item	<i>Overflow Parking Lot Development</i>
Source of Funding	Airport Enterprise Fund
FY 2025-2026 Budget	\$4,500,000
Total Project Cost	\$4,500,000
Purpose	To pave and upgrade the overflow parking lot area.
Operating Impact	Ongoing operating costs are expected to be approximately \$3,000 a year.
Estimated Completion	2026
Purchase Item	<i>General Aviation Apron Expansion Phase 2</i>
Source of Funding	Airport Enterprise Fund/Future Federal AIP Grant/Future Passenger Facility Charges
FY 2025-2026 Budget	\$3,810,998
Total Project Cost	\$10,334,023
Purpose	To complete the GA Apron Expansion project listed on the Airport's Capital Improvement Plan programmed with the FAA.
Operating Impact	Minimal impact to expenses and the expectation is to see additional revenue from future hangar development in this area.
Estimated Completion	2026
Purchase Item	<i>Real Estate Acquisition</i>
Source of Funding	Airport Enterprise Fund
FY 2025-2026 Budget	\$5,000,000
Total Project Cost	\$5,000,000
Purpose	To identify and purchase real estate adjacent to airport property for future expansion such as additional parking for passengers and increasing the number of airport taxiways.
Operating Impact	Minimal after purchase until future projects are identified.
Estimated Completion	2026
Purchase Item	<i>East Side Circulation Apron Phase 2</i>
Source of Funding	Airport Enterprise Fund/Future Federal AIP Grant/Passenger Facility Charges
FY 2025-2026 Budget	\$5,054,924
Total Project Cost	\$9,100,000
Purpose	To begin Phase 2 of the East Apron Expansion project listed on the Airport's Capital Improvement Plan programmed with the FAA.
Operating Impact	Minimal expense but increased revenue potential in the future.
Estimated Completion	2028
Purchase Item	<i>Corporate Apron Rehabilitation</i>
Source of Funding	Airport Enterprise Fund/Future Federal AIP Grant/Passenger Facility Charges
FY 2025-2026 Budget	\$8,609,999
Total Project Cost	\$8,609,999
Purpose	To rehabilitate the Corporate Apron as listed on the Airport's Capital Improvement Plan programmed with the FAA.
Operating Impact	Minimal impact to expenses and we expect to see additional revenue from future hangar development in this area.
Estimated Completion	2026
Purchase Item	<i>Terminal Expansion - Design</i>
Source of Funding	Airport Enterprise Fund/Future Federal AIP Grant/Passenger Facility Charges
FY 2025-2026 Budget	\$13,000,000

Total Project Cost \$13,000,000
Purpose To provide the design portion of the terminal expansion project.
Operating Impact None.
Estimated Completion 2026

FIDUCIARY AND SPECIAL FUNDS

AMERICAN RESCUE PLAN ACT

Purchase Item *Emergency Multi-Use Center*
Source of Funding American Rescue Plan Revenue/General Fund
FY 2025-2026 Budget \$24,200,000
Total Project Cost \$61,500,000
Purpose To build an emergency Multi-Use Pandemic Response 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 *Dog Control Facility*
Source of Funding General Fund/HHS
FY 2025-2026 Budget \$4,767,994
Total Project Cost \$15,000,000
Purpose To provide an efficient and humane dog control facility.
Operating Impact Minimal impact compared to the current facility.
Estimated Completion 2026

Purchase Item *Justice Building Lighting Upgrade*
Source of Funding Operating Revenue/General Fund
FY 2025-2026 Budget \$250,000
Total Project Cost \$250,000
Purpose To upgrade existing outdated lighting to more energy efficient LED lighting.
Operating Impact Potentially a reduction in electricity expense.
Estimated Completion 2026

Purchase Item *Jail Building Door Control Upgrade*
Source of Funding Operating Revenue/General Fund
FY 2025-2026 Budget \$150,000
Total Project Cost \$150,000
Purpose This is a multi-phase project replacing obsolete parts in the door control system.
Operating Impact None.
Estimated Completion 2026

Purchase Item *Jail Building Underground Fuel Tank Removal Phase 2*
Source of Funding Operating Revenue/General Fund
FY 2025-2026 Budget \$150,000
Total Project Cost \$150,000
Purpose The existing underground fuel tank has reached the end of its useful life. This project replaces the tank with an above-ground tank.
Operating Impact None.
Estimated Completion 2026

Purchase Item *Transition Center Building South Side HVAC Replacement*
Source of Funding Operating Revenue/General Fund
FY 2025-2026 Budget \$120,000
Total Project Cost \$120,000

Purpose The existing HVAC system has reached the end of its useful life; this project replaces the rooftop units with a similar system.

Operating Impact None.

Estimated Completion 2026

ECSO CAPITAL PROJECTS

Purchase Item *ECSO Communications Infrastructure Upgrade*

Source of Funding Fund Balance/ECSO Capital Project Fund

FY 2025-2026 Budget \$15,946,970

Total Project Cost \$28,500,000

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 handheld radios for Fire, Emergency Medical Services (EMS), and Police; and tower acquisition, construction, and related land acquisition/site improvements providing improved radio coverage.

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

Estimated Completion 2026

WHITE CITY CAPITAL PROJECTS

Purchase Item *Land Improvements*

Source of Funding Fund Balance/General Fund

FY 2025-2026 Budget \$1,560,000

Total Project Cost \$1,560,000

Purpose Upon 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 Impact None after initial purchase.

Estimated Completion 2026

ROADS AND PARKS

ENGINEERING

Purchase Item *Road Improvement Projects*

Source of Funding Grant Funds/General Road Fund

FY 2025-2026 Budget \$5,311,316

Total Project Cost \$5,311,316

Purpose To make road improvements and necessary repairs to maintain a safe road system. The maps photos on the following pages identify projects for: Asphalt Overlay (Antelope Road-\$4,457,549); Foothill Road improvement (Dry Creek Road to Corey Road-\$100,000); Lampman Road Bridge #807 replacement (\$402,646); Swingle Road Bridge #545 replacement (\$351,121).

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

Estimated Completion 2025-2028

PARKS

Purchase Item *Howard Prairie Resort Accessibility Upgrades*

Source of Funding Recreation Enterprise Fund
FY 2025-2026 Budget \$400,000
Total Project Cost \$400,000
Purpose Improve campsite amenities and accessibility.
Operating Impact Ongoing maintenance costs will be similar to existing.
Estimated Completion 2026

Purchase Item *Howard Prairie Resort Roadway Paving*

Source of Funding Recreation Enterprise Fund
FY 2025-2026 Budget \$723,000
Total Project Cost \$723,000
Purpose Repave existing roadways/miscellaneous areas.
Operating Impact Ongoing maintenance costs are similar to existing.
Estimated Completion 2025

Purchase Item *Howard Prairie Resort Generator Upgrade*

Source of Funding Recreation Enterprise Fund
FY 2025-2026 Budget \$56,925
Total Project Cost \$56,925
Purpose Install generator backup power for sewer lift stations.
Operating Impact Ongoing maintenance costs are minimal with a significant reduction in forced reservation cancellations due to power outages.
Estimated Completion 2025

Purchase Item *Joseph Stewart Generator Upgrades*

Source of Funding Recreation Enterprise Fund
FY 2025-2026 Budget \$122,350
Total Project Cost \$122,350
Purpose Install generator backup power for sewer lift stations.
Operating Impact Ongoing maintenance costs are minimal with a significant reduction in forced reservation cancellations due to power outages.
Estimated Completion 2025

Project Title
Antelope Road Overlay

Project Location
Pacific Avenue
To West of Highway 62

Project Purpose
Replace Failing Pavement

Expected Completion Date
2025



Existing Condition
Looking West Near 7th Street

Existing Condition
Surface Deterioration



Project Title
Crater Lake Highway Overlay

Project Location
Medford City Limits To
Near Fowler Lane

Project Purpose
Replace Failing Pavement

Expected Completion Date
2025



Existing Condition
Surface Cracking and Deterioration

Existing Condition
Looking North



Project Title

Lampman Road Bridge #807

Project Location

Lampman Road Over Galls Creek

Project Purpose

Replace Bridge

Expected Completion Date

2027



Existing Condition

Narrow Bridge Width and Load Limits

Existing Condition

Side View of Existing Design



Project Title

Swingle Road Bridge #545

Project Location

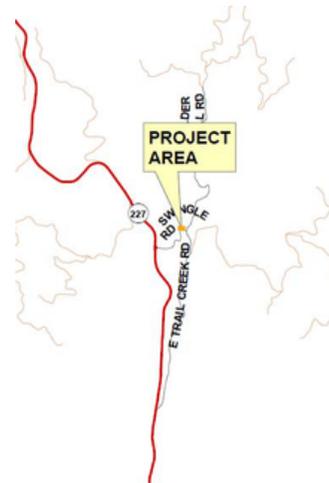
Swingle Road Over Trail Creek

Project Purpose

Replace Bridge

Expected Completion Date

2027



Existing Condition

Narrow Bridge Width and Load Limits

Existing Condition

Side View of Existing Design



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 \$940,210,719. The County’s bonded debt, including unamortized bond premiums of \$4,189,637, for the ECSO Bonds is only 2.60 percent of this \$940,210,719 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
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%	2.4.%

Payment Schedule for Fiscal Year 2025-2026

Total Payment	Principal	Interest	Remaining Principal
\$1,761,250	\$960,000	\$801,250	\$18,705,000

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)]	\$940,210,719
Less General Obligation Bonds Outstanding Principal Beginning of Fiscal Year (including unamortized bond premium)	(24,440,948)
Jackson County's Total Debt Margin - General Obligation Bonds	\$915,769,771

The general obligation bonds is a pass-through levy debt for ECSO bonds and have no impact on overall financial operations of the County.

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 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 5.25 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
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 2025-2026

Total Payment	Principal	Interest	Remaining Principal
\$1,113,144	\$660,000	\$453,114	\$10,655,000

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 bonds is calculated as follows:

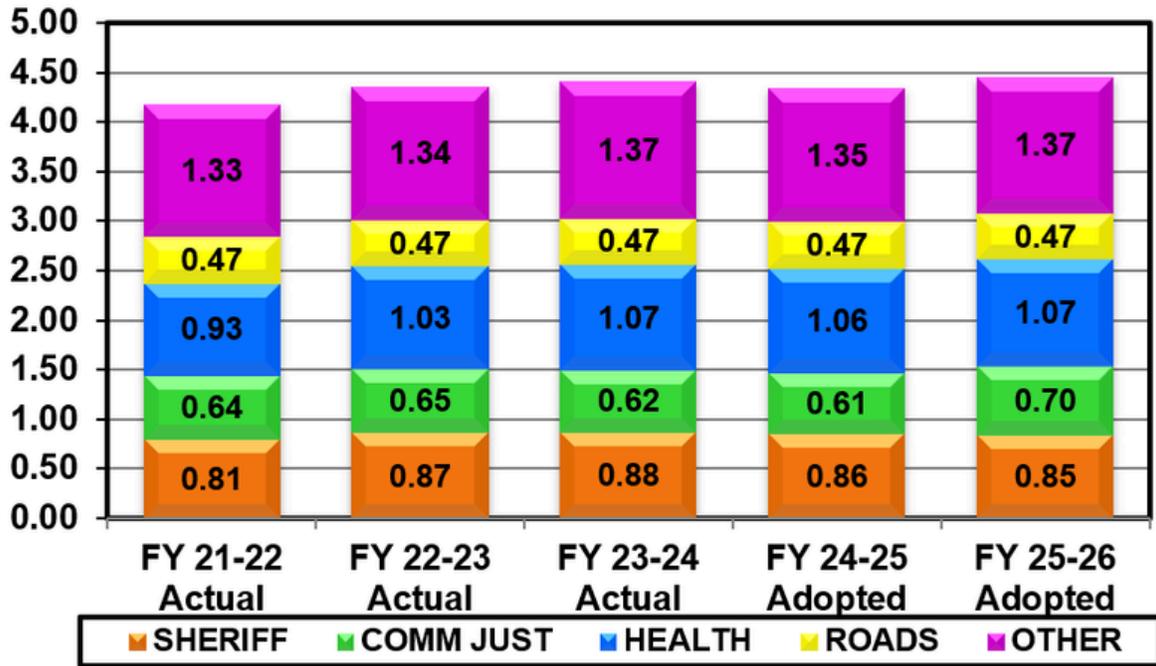
Jackson County's Legal Debt Limit	\$470,380,205
Less Outstanding Principal for Airport Revenue Bonds	(11,950,000)
Jackson County's Total Debt Margin - Revenue Bonds	\$451,430,205

The Airport revenue debt is paid by Passenger Facility Charges and has a nominal impact on overall financial operations.

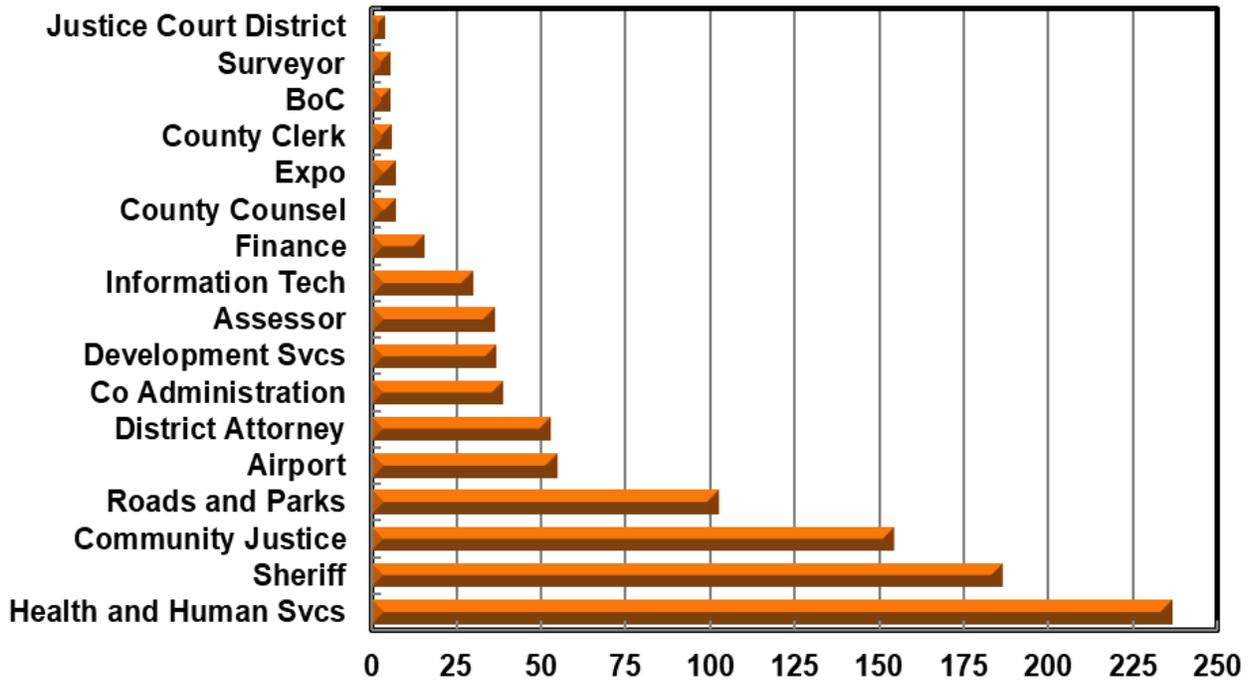
THIS PAGE INTENTIONALLY LEFT BLANK

PERSONNEL

FTEs PER THOUSAND POPULATION



FTEs BY DEPARTMENT FOR FISCAL YEAR 2025-2026



From the adopted fiscal year 2024–2025 budget to adopted fiscal year 2025–2026 budget, there is an increase of 15.33 Full-Time Equivalent (FTE) positions. The majority of these positions (12.00 FTEs) are within Community Justice’s Adult Services Program. Based on the Governor’s Recommended Budget for Community Corrections, the additional staffing is necessary to address currently unsustainable caseloads. The recent recriminalization of certain drug offenses is also expected to result in more adults being placed under supervision, further increasing the demand on staff. Community Justice is funding these new positions through an increase in Community Corrections Act grant funding.

FTEs BY DEPARTMENT – FIVE-YEAR COMPARISON

DEPARTMENT	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
AIRPORT	52.00	52.00	52.00	52.00	55.00
ASSESSOR	33.50	33.50	36.50	36.50	36.50
BOARD OF COMMISSIONERS	5.50	5.50	5.50	5.50	5.50
COMMUNITY JUSTICE	141.50	145.00	137.00	136.00	154.13
COUNTY ADMINISTRATION	37.25	37.25	37.25	37.75	38.75
COUNTY CLERK	8.00	6.00	6.00	6.00	6.00
COUNTY COUNSEL	7.00	6.50	6.50	6.10	7.10
DEVELOPMENT SERVICES	41.00	41.00	41.00	41.00	37.00
DISTRICT ATTORNEY	54.00	54.00	54.00	53.00	53.00
EXPO	4.00	7.00	8.00	7.00	7.00
FINANCE	15.55	16.05	15.75	15.65	15.65
HEALTH AND HUMAN SERVICES	206.80	229.40	235.70	235.35	236.35
INFORMATION TECHNOLOGY	29.00	29.00	29.00	30.00	30.00
JUSTICE COURT DISTRICT	4.00	4.00	4.00	4.00	4.00
ROADS AND PARKS	104.50	104.50	103.50	103.50	102.50
SHERIFF	186.00	194.00	194.00	190.00	186.20
SURVEYOR	5.00	5.00	5.50	5.50	5.50
TOTAL	934.60	969.70	971.20	964.85	980.18

FTEs BY DEPARTMENT AND POSITION

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED

AIRPORT

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
AIRPORT	Administrative Assistant II	M0002	1.00	1.00	0.00	1.00	1.00
	Accountant II	M0003	1.00	1.00	1.00	1.00	1.00
	Maintenance Supervisor	M0006	1.00	0.00	0.00	0.00	0.00
	Project/Program Coordinator III	M0006	2.00	1.00	1.00	0.00	0.00
	Supervisor IV	M0006	0.00	0.00	2.00	2.00	2.00
	Maintenance Manager	M0007	0.00	1.00	1.00	1.00	1.00
	Program Manager I	M0008	0.00	1.00	0.00	1.00	1.00
	Program Manager V	M0012	2.00	2.00	2.00	2.00	2.00
	Program Manager VI	M0013	1.00	1.00	0.00	0.00	0.00
	Program Manager VIII	M0015	0.00	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

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	Maintenance Worker I	S0006	3.00	2.00	2.00	2.00	2.00
	Airport Enforcement Officer	S0007	10.00	5.00	5.00	5.00	8.00
	Office Specialist	S0007	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist I	S0009	2.00	2.00	1.00	1.00	1.00
	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
	Accounting Specialist II	S0011	2.00	2.00	2.00	2.00	2.00
	Administrative Specialist II	S0011	1.00	1.00	1.00	1.00	1.00
	Maintenance Worker II	S0012	0.00	1.00	1.00	1.00	1.00
	Airport Op & Maint Spec	S0014	7.00	12.00	12.00	12.00	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
	AIRPORT TOTAL		52.00	52.00	52.00	52.00	55.00

ASSESSOR

ASSESSOR	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	County Assessor	C0091	1.00	1.00	1.00	1.00	1.00
	Project/Program Coordinator II	M0005	1.00	2.00	2.00	2.00	2.00
	Supervisor IV	M0006	1.00	0.00	0.00	0.00	0.00
	Program Manager I	M0008	0.00	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	2.00	1.00	3.00	3.00	2.00
	Office Specialist	S0007	6.50	4.50	5.00	5.00	5.00
	Administrative Specialist I	S0009	4.00	4.00	4.00	4.00	4.00
	Cartographer I	S0011	2.00	2.00	2.00	2.00	2.00
	Property Appraiser I	S0012	2.00	3.00	6.00	4.00	4.00
	Cartographer II	S0013	1.00	1.00	0.00	0.00	0.00
	Data/Property Analyst I	S0014	1.00	0.00	0.00	0.00	0.00
	Property Appraiser II	S0014	5.00	6.00	3.50	5.50	5.00
	Commercial Appraiser	S0015	2.00	2.00	2.00	2.00	3.50
	Data/Property Analyst II	S0015	1.00	2.00	2.00	2.00	2.00
	Lead Appraiser/Appraiser Spec	S0016	3.00	3.00	4.00	4.00	4.00
	ASSESSOR TOTAL		33.50	33.50	36.50	36.50	36.50

BOARD OF COMMISSIONERS

BOARD OF COMMISSIONERS	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	County Commissioner	C0098	3.00	3.00	3.00	3.00	3.00
	Administrative Assistant II	M0002	2.25	0.00	0.00	0.00	0.00
	Executive Assistant	M0004	0.00	2.25	2.25	2.25	2.25
	Project/Program Coordinator III	M0006	0.25	0.25	0.25	0.25	0.25
	BOARD OF COMMISSIONERS TOTAL		5.50	5.50	5.50	5.50	5.50

COMMUNITY JUSTICE

COMMUNITY JUSTICE	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Administrative Assistant I	M0001	0.00	0.00	0.00	0.00	1.00
	Supervisor I	M0003	4.00	4.00	0.00	0.00	0.00
	Supervisor II	M0004	3.00	3.00	7.00	7.00	7.00
	Project/Program Coordinator II	M0005	2.00	3.00	2.00	2.00	2.00
	Supervisor III	M0005	1.00	1.00	0.00	0.00	0.00
	Supervisor V	M0007	0.00	0.00	2.00	2.00	2.00
	Program Manager II	M0009	1.00	1.00	0.00	0.00	0.00
	Program Manager III	M0010	7.00	7.00	8.00	8.00	9.00
	Program Manager VIII	M0015	3.00	3.00	4.00	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	39.00

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	Office Specialist	S0007	13.00	13.00	12.03	13.00	17.13
	Accounting Specialist I	S0009	1.00	1.00	1.00	1.00	1.00
	Com Svc Crew Coord	S0009	7.00	7.00	5.00	4.00	3.00
	Juvenile Justice Specialist I	S0009	17.50	19.00	17.97	18.00	20.00
	Transition Center Coordinator	S0009	21.00	21.00	19.00	20.00	20.00
	Program Specialist - CJ	S0010	3.00	4.00	3.00	3.00	5.00
	Community Justice Officer	S0012	7.00	7.00	6.00	5.00	6.00
	Juvenile Justice Specialist II	S0012	6.00	5.00	5.00	5.00	5.00
	Alcohol and Drug Specialist	S0013	2.00	2.00	2.00	2.00	2.00
	Juvenile Justice Spec III	S0015	0.00	1.00	1.00	1.00	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	0.00	0.00	0.00
	COMMUNITY JUSTICE TOTAL		141.50	145.00	137.00	136.00	154.13

COUNTY ADMINISTRATION

COUNTY ADMINISTRATION	County Administrator	A0100	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant II	M0002	1.25	0.00	0.00	0.00	0.00
	Administrative Assistant III	M0003	2.00	2.00	2.00	2.15	2.15
	Supervisor I	M0003	0.00	0.00	0.00	0.00	1.00
	Executive Assistant	M0004	0.00	1.25	1.25	1.25	1.25
	Project/Program Coordinator I	M0004	1.00	1.00	1.00	1.00	1.00
	Internal Auditor	M0005	0.00	0.00	0.00	0.00	1.00
	Project/Program Coordinator II	M0005	2.00	1.00	1.00	1.25	0.00
	Project/Program Coordinator III	M0006	0.75	1.75	1.75	1.75	3.00
	Maintenance Manager	M0007	2.00	2.00	2.00	2.00	2.00
	Project/Program Coordinator IV	M0007	0.00	0.00	0.00	0.00	1.00
	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	1.00
	Program Manager II	M0009	1.00	1.00	1.00	1.00	0.00
	Program Manager III	M0010	0.00	0.00	0.00	0.00	1.00
	Sr Human Resources Consultant	M0010	2.00	2.00	2.00	2.00	2.00
	Program Manager VI	M0013	0.00	0.00	0.00	0.00	0.00
	Emergency Manager	M0014	1.00	1.00	1.00	1.00	1.00
	Program Manager VIII	M0015	1.00	0.00	0.00	0.00	0.00
	Facility and Property Mgt Dir	M0017	0.00	1.00	1.00	1.00	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	M0021	1.00	1.00	1.00	1.00	1.00
	Mail Courier	S0003	1.50	1.50	1.50	1.50	1.50
	Office Specialist	S0007	0.00	0.00	0.00	0.00	1.00
	Accounting Specialist I	S0009	0.00	1.00	1.00	1.00	1.00
	Administrative Specialist I	S0009	0.00	1.00	1.00	1.00	0.00
	Assistant Watermaster I	S0009	1.00	1.00	1.00	1.00	1.00
	Maintenance Worker II	S0012	7.00	7.00	8.00	8.00	8.00
Accounting Analyst	S0013	0.00	0.00	0.00	0.10	0.10	
Assistant Watermaster II	S0013	1.00	1.00	1.00	1.00	0.00	
Maintenance Worker III	S0013	3.00	3.00	2.00	2.00	2.00	
	COUNTY ADMINISTRATION TOTAL		37.25	37.25	37.25	37.75	38.75

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

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	Program Manager II	M0009	1.00	1.00	1.00	1.00	1.00
	Office Specialist	S0007	4.00	2.00	3.00	3.00	3.00
	Administrative Specialist I	S0009	1.00	1.00	0.00	0.00	0.00
	COUNTY CLERK TOTAL		8.00	6.00	6.00	6.00	6.00

COUNTY COUNSEL

COUNTY COUNSEL	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	Administrative Assistant III	M0003	1.00	1.00	1.00	0.85	0.85
	Project/Program Coordinator II	M0005	1.00	1.00	0.00	0.75	0.00
	Project/Program Coordinator III	M0006	0.00	0.00	1.00	0.00	0.75
	Assistant County Counsel	M0010	1.00	0.00	0.00	0.00	0.00
	Sr Assistant County Counsel	M0013	3.00	4.00	4.00	4.00	4.00
	Deputy County Counsel	M0015	0.00	0.00	0.00	0.00	1.00
	County Counsel	M0020	1.00	0.00	0.00	0.00	0.00
	Sr Deputy County Administrator	M0021	0.00	0.50	0.50	0.50	0.50
	COUNTY COUNSEL TOTAL		7.00	6.50	6.50	6.10	7.10

DEVELOPMENT SERVICES

DEVELOPMENT SERVICES	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	Project/Program Coordinator III	M0006	1.00	1.00	1.00	1.00	1.00
	Program Manager I	M0008	1.00	1.00	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	0.00
	Administrative Specialist I	S0009	0.00	5.00	5.00	5.00	4.00
	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	6.00	6.00	6.00	6.00	4.00
	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
	DEVELOPMENT SERVICES TOTAL		41.00	41.00	41.00	41.00	37.00

DISTRICT ATTORNEY

DISTRICT ATTORNEY	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	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	5.00	7.00	7.00	8.00
	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	12.00	7.00	7.00	6.00
	Deputy District Attorney III	M0012	0.00	0.00	0.00	3.00	3.00
	Sr Deputy District Attorney	M0013	3.00	4.00	0.00	0.00	0.00
	Sr Deputy District Attorney	M0014	0.00	0.00	4.00	4.00	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	4.00
	Administrative Specialist I	S0009	3.00	3.00	3.00	2.00	2.00
	Administrative Specialist II	S0011	7.00	7.00	7.00	7.00	7.00
	Legal Assistant II	S0011	12.00	12.00	12.00	12.00	11.00
	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
	DISTRICT ATTORNEY TOTAL		54.00	54.00	54.00	53.00	53.00

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
----------------	----------------	--------------	------------------	------------------	------------------	-------------------	-------------------

EXPO

EXPO	Supervisor III	M0005	0.00	1.00	1.00	1.00	0.00
	Program Manager III	M0010	0.00	0.00	0.00	0.00	1.00
	Exposition Park Director	M0017	1.00	1.00	1.00	1.00	1.00
	Expo Grounds Worker	S0005	0.00	1.00	2.00	2.00	2.00
	Lead Expo Grounds Worker	S0006	1.00	1.00	1.00	1.00	1.00
	Office Specialist	S0007	1.00	1.00	1.00	1.00	2.00
	Administrative Specialist I	S0009	0.00	1.00	1.00	1.00	0.00
	Program/Services Coord I	S0014	1.00	1.00	1.00	0.00	0.00
	EXPO TOTAL			4.00	7.00	8.00	7.00

FINANCE

FINANCE	Supervisor III	M0005	1.00	0.00	0.00	0.00	0.00	
	Supervisor IV	M0006	0.00	1.00	1.00	1.00	1.00	
	Project/Program Coordinator IV	M0007	2.00	0.00	0.00	0.00	0.00	
	Business Analyst II	M0008	0.00	1.00	1.00	1.00	1.00	
	Program Manager I	M0008	0.00	1.00	1.00	1.00	1.00	
	Program Manager II	M0009	0.00	1.00	1.00	1.00	1.00	
	Finance Director/Treasurer	M0019	1.00	0.00	0.00	0.00	0.00	
	Sr Deputy County Administrator	M0021	0.00	0.50	0.50	0.50	0.50	
	Accounting Specialist II	S0011	8.55	8.55	5.00	5.00	5.00	
	Taxation Specialist	S0011	0.00	0.00	4.25	4.25	4.25	
	Personal Prop Field Dep	S0012	1.00	1.00	0.00	0.00	0.00	
	Accounting Analyst	S0013	2.00	2.00	2.00	1.90	1.90	
	FINANCE TOTAL			15.55	16.05	15.75	15.65	15.65

HEALTH AND HUMAN SERVICES

HEALTH AND HUMAN SERVICES	Administrative Assistant I	M0001	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant II	M0002	2.00	2.00	1.00	1.00	1.00
	Supervisor I	M0003	2.00	1.00	0.00	2.00	2.00
	Project/Program Coordinator I	M0004	0.00	0.00	1.00	1.00	1.00
	Supervisor II	M0004	4.00	5.00	6.00	6.00	5.00
	Project/Program Coordinator II	M0005	0.00	0.00	1.00	1.00	1.00
	Supervisor III	M0005	0.00	1.00	1.00	1.00	2.00
	System Administrator III	M0005	1.00	0.00	0.00	0.00	0.00
	Supervisor IV	M0006	4.00	4.00	5.00	5.00	5.00
	Supervisor V	M0007	0.00	1.00	3.00	3.00	5.00
	Program Manager I	M0008	6.00	2.00	1.00	1.00	1.00
	Program Manager II	M0009	1.00	4.00	6.00	6.00	5.00
	Program Manager III	M0010	5.00	5.00	4.00	4.00	3.00
	Program Manager IV	M0011	1.00	1.00	1.00	1.00	1.00
	Program Manager V	M0012	1.00	0.00	0.00	0.00	0.00
	Program Manager VIII	M0015	3.00	3.00	3.00	3.00	3.00
	Program Manager IX	M0016	1.00	1.00	1.00	1.00	1.00
	Medical Director	M00MD	1.00	0.50	0.00	0.00	0.00
	Chief Medical Officer	M0CMO	0.00	1.00	1.00	1.00	1.00
	Public Health Nurse Manager	M0PHNM	0.00	1.00	1.00	1.00	1.00
	Psychiatric Medical Director	M0PMD	1.00	0.00	0.00	0.00	0.00
	Psych Nurse Prac Mgr	M0PNPM	1.00	1.00	0.00	0.00	0.00
	Veterinarian	M0VET	0.00	0.50	0.35	0.00	0.00
	Health and Human Services Dir	M0019	1.00	1.00	1.00	1.00	1.00
	Custodial Maint Worker AS	S0004	0.00	4.00	4.00	4.00	4.00
	Peer Support Specialist	S0004	4.50	5.50	5.50	5.50	5.50

MAJOR FUNCTION	POSITION TITLE	SALARY	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		RANGE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	Animal Shelter Technician	S0006	3.00	0.00	0.00	0.00	0.00
	Lead Peer Support Specialist	S0006	1.00	1.00	0.00	0.00	0.00
	Animal Shelter Technician	S0007	0.00	3.00	3.00	3.00	3.00
	Health Assistant I	S0007	0.00	7.50	7.50	7.50	7.50
	Medical Office Specialist I	S0007	7.50	0.00	0.00	0.00	0.00
	Office Specialist	S0007	21.30	24.80	24.80	24.80	23.80
	Veterans Services Officer I	S0008	1.00	1.00	1.00	2.00	0.00
	Administrative Specialist I	S0009	7.00	10.00	10.00	10.00	11.00
	Medical Office Specialist II	S0009	0.50	0.00	0.00	0.00	0.00
	QMHA I	S0009	0.00	2.00	2.00	2.00	1.00
	Animal Control Deputy	S0010	2.00	2.00	2.00	2.00	2.00
	Veterans Services Officer II	S0010	2.00	2.00	2.00	1.00	3.00
	Accounting Specialist II	S0011	3.00	2.80	2.65	2.65	5.65
	Administrative Specialist II	S0011	1.00	1.00	1.00	1.00	0.00
	Dev Disability Case Manager	S0012	34.00	32.00	36.00	36.00	36.00
	Disease Intervention Spec	S0012	1.00	0.00	0.00	0.00	0.00
	Envir Health Spec I	S0012	0.00	1.00	2.00	2.00	1.00
	QMHA II	S0012	15.00	19.00	20.00	20.00	21.00
	Alcohol and Drug Specialist	S0013	0.00	0.00	1.00	1.00	1.00
	Communicable Dis Investigator	S0013	2.00	3.00	3.00	3.00	2.00
	WRAP Coach	S0013	1.00	1.00	0.00	0.00	0.00
	Dev Disability Specialist	S0014	4.00	5.00	5.00	5.00	5.00
	HHS Investigator	S0014	4.00	4.00	4.00	4.00	4.00
	Program/Services Coord I	S0014	1.00	2.00	3.00	2.00	2.00
	Envir Health Spec II	S0016	5.00	5.00	3.00	2.00	3.00
	Program/Services Coord II	S0016	8.00	12.00	12.00	13.00	14.00
	QMHP I	S0016	20.00	20.00	0.00	0.00	0.00
	QMHP I - Unlicensed	S0016	0.00	0.00	11.00	6.00	16.00
	Registered Dietitian	S0016	1.00	1.00	1.00	1.00	1.00
	Envir Health Spec III	S0017	0.00	0.00	1.00	1.00	1.00
	QMHP I	S0017	0.00	0.00	8.00	13.00	3.00
	QMHP II	S0018	6.00	7.00	0.00	0.00	0.00
	Com Health Nurse I	S0019	0.50	0.00	0.00	0.00	0.00
	QMHP II	S0019	0.00	0.00	7.00	7.00	6.00
	Com Health Nurse II	S0021	9.75	9.00	9.10	9.10	9.10
	Epidemiologist	S0021	3.00	4.00	4.00	3.00	3.00
	Mental Health Nurse	S0023	1.75	1.80	1.80	1.80	1.80
	HEALTH AND HUMAN SERVICES TOTAL		206.80	229.40	235.70	235.35	236.35

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY	Administrative Assistant II	M0002	1.00	0.00	1.00	1.00	1.00
	IT Support Specialist II	M0003	1.00	2.00	2.00	2.00	2.00
	System Administrator I	M0003	0.00	0.00	1.00	1.00	0.00
	IT Support Specialist III	M0004	6.00	5.00	4.00	4.00	4.00
	Programmer Analyst II	M0004	4.00	4.00	3.00	5.00	2.00
	Project/Program Coordinator I	M0004	0.00	1.00	0.00	0.00	0.00
	System Administrator II	M0004	1.00	0.00	0.00	0.00	1.00
	Programmer Analyst III	M0005	2.00	2.00	4.00	4.00	3.00
	Project/Program Coordinator II	M0005	0.00	0.00	1.00	1.00	1.00
	System Administrator III	M0005	4.00	5.00	1.00	1.00	1.00
	Programmer Analyst IV	M0007	1.00	2.00	1.00	0.00	4.00
	Project/Program Coordinator IV	M0007	1.00	1.00	1.00	1.00	1.00
	System Administrator IV	M0007	0.00	0.00	3.00	3.00	3.00

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
			ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	Programmer Analyst V	M0008	2.00	1.00	1.00	1.00	1.00
	System Administrator IV	M0008	2.00	2.00	0.00	0.00	0.00
	System Administrator V	M0008	0.00	0.00	2.00	2.00	2.00
	Program Manager II	M0009	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 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
	INFORMATION TECHNOLOGY TOTAL		29.00	29.00	29.00	30.00	30.00

JUSTICE COURT DISTRICT

JUSTICE COURT DISTRICT	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	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
	JUSTICE COURT DISTRICT TOTAL		4.00	4.00	4.00	4.00	4.00

ROADS AND PARKS

ROADS AND PARKS	POSITION TITLE	SALARY RANGE	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Administrative Assistant III	M0003	1.00	0.00	0.00	0.00	0.00
	Supervisor I	M0003	0.00	1.00	1.00	1.00	1.00
	Project/Program Coordinator I	M0004	3.00	2.00	2.00	2.00	2.00
	Supervisor II	M0004	0.00	1.00	1.00	1.00	1.00
	Supervisor III	M0005	2.00	3.00	1.00	1.00	1.00
	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
	Supervisor IV	M0006	0.00	0.00	1.00	1.00	1.00
	Maintenance Manager	M0007	5.00	5.00	5.00	5.00	5.00
	Construction Manager	M0010	0.00	1.00	1.00	1.00	1.00
	Construction Engineer	M0011	1.00	0.00	0.00	0.00	0.00
	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
	Landscape Technician	S0006	1.00	1.00	1.00	1.00	0.00
	Equipment Services Worker I	S0007	2.00	1.00	1.00	1.00	1.00
	Office Specialist	S0007	2.00	3.00	3.00	3.00	3.00
	Road Maintenance Worker	S0007	14.00	14.00	14.00	14.00	14.00
	Administrative Specialist I	S0009	3.00	3.00	2.00	2.00	2.00
	Engineering Technician I	S0010	0.00	1.00	1.00	1.00	1.00
	Equipment Operator	S0010	21.00	21.00	21.00	21.00	21.00
	Equipment Services Worker II	S0010	3.00	3.00	3.00	3.00	4.00
	Park Ranger	S0010	6.00	5.00	5.00	5.00	5.00
	Accounting Specialist II	S0011	1.00	1.00	1.00	1.00	1.00
	Bridge Carpenter	S0011	1.00	1.00	1.00	1.00	1.00
	Equipment Mechanic I	S0011	2.00	2.00	1.00	1.00	2.00
	Vegetation Management Tech	S0011	2.00	2.00	2.00	2.00	2.00
	Engineering Technician II	S0012	1.00	1.00	1.00	1.00	1.00
	Lead Equipment Operator I	S0013	12.00	12.00	12.00	12.00	12.00
	Weighmaster	S0013	1.00	1.00	1.00	1.00	1.00
	Engineering Technician III	S0014	1.00	1.00	1.00	1.00	1.00
	Equipment Mechanic II	S0014	4.00	4.00	6.00	6.00	6.00
	Lead Equipment Operator II	S0014	1.00	0.00	0.00	0.00	0.00
	Program/Service Coord I	S0014	0.00	0.00	2.00	2.00	2.00

MAJOR FUNCTION	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	Safety Technician	S0014	1.00	1.00	1.00	1.00	1.00
	Engineering Associate I	S0017	1.00	1.00	1.00	1.00	1.00
	Engineering Associate II	S0020	1.50	1.50	0.00	0.00	0.00
	Lead Surveyor - Roads	S0020	1.00	1.00	0.50	0.50	0.50
	ROADS AND PARKS TOTAL		104.50	104.50	103.50	103.50	102.50

SHERIFF

SHERIFF	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	County Sheriff	C0096	1.00	1.00	0.00	1.00	0.00
	Security Officer	F0510	2.00	2.00	2.00	2.00	2.00
	Records Clerk	F0520	31.00	31.00	0.00	0.00	0.00
	Records Clerk	F0521	0.00	0.00	31.00	28.00	29.00
	Criminal Data Tech	F0542	2.00	2.00	2.00	2.00	0.00
	Search and Rescue Assistant	F0542	1.00	1.00	1.00	1.00	1.00
	Community Services Officer	F0545	4.00	4.00	4.00	4.00	2.00
	Crime Analyst	F0550	0.00	0.00	0.00	0.00	2.00
	Property Evidence Clerk	F0550	3.00	3.00	3.00	3.00	4.00
	Corrections Deputy	F0571	56.00	57.00	0.00	0.00	0.00
	Corrections Deputy	F0581	0.00	0.00	55.00	56.00	55.00
	Criminal Deputy	F0581	59.00	63.00	64.00	62.00	61.00
	Administrative Assistant I	M0001	0.00	1.00	0.00	0.00	0.00
	Administrative Assistant II	M0002	3.00	3.00	4.00	4.00	4.00
	Project/Program Coordinator I	M0004	2.00	1.00	1.00	1.00	1.00
	Project/Program Coordinator II	M0005	1.00	2.00	2.00	2.00	2.00
	Project/Program Coordinator III	M0006	0.00	1.00	1.00	1.00	1.00
	Supervisor IV	M0006	0.00	0.00	0.00	1.00	0.00
	Program Manager I	M0008	2.00	2.00	2.00	1.00	2.00
	Sergeant I	M0009	5.00	5.00	0.00	5.00	0.00
	Sergeant	M0010	0.00	0.00	14.00	0.00	13.00
	Sergeant II	M0010	8.00	9.00	0.00	9.00	0.00
	Lieutenant	M0013	4.00	4.00	5.00	5.00	5.00
	Captain	M0016	2.00	2.00	2.00	2.00	1.20
	SHERIFF TOTAL		186.00	194.00	194.00	190.00	186.20

SURVEYOR

SURVEYOR	POSITION TITLE	SALARY RANGE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 ADOPTED
	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	2.50	2.50	2.50
	SURVEYOR TOTAL		5.00	5.00	5.50	5.50	5.50

GRAND TOTAL 934.60 969.70 971.20 964.85 980.18

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

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 a salary range code change (from E to S), certain job classification titles were also changed effective July 4, 2022, and are updated in the fiscal year 2021-2022 actual column.

SALARY SCHEDULES

Jackson County Service Employees International Union Effective July 14, 2025

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	15.28	15.65	16.15	16.64	17.13	17.63	18.16	18.70	19.21	19.74	20.27
2	15.90	16.41	16.93	17.46	17.98	18.49	19.04	19.60	20.15	20.72	21.26
3	16.67	17.23	17.76	18.30	18.84	19.40	19.96	20.56	21.14	21.72	23.30
4	17.48	18.05	18.62	19.19	19.75	20.34	20.93	21.55	22.16	22.76	23.38
5	18.33	18.94	19.51	20.13	20.73	21.31	21.96	22.60	23.24	23.89	24.51
6	19.22	19.86	20.47	21.10	21.73	22.36	23.02	23.70	24.37	25.05	25.71
7	20.16	20.82	21.47	22.13	22.78	23.44	24.14	24.85	25.55	26.25	26.95
8	21.14	21.83	22.52	23.21	23.90	24.59	25.32	26.05	26.79	27.54	28.27
9	22.17	22.88	23.60	24.34	25.06	25.78	26.54	27.32	28.08	28.87	29.64
10	23.24	24.00	24.76	25.52	26.27	27.03	27.84	28.65	29.45	30.28	31.09
11	24.38	25.17	25.95	26.75	27.55	28.33	29.20	30.04	30.89	31.75	32.58
12	25.56	26.40	27.22	28.05	28.89	29.71	30.61	31.50	32.40	33.28	34.18
13	26.81	27.67	28.54	29.42	30.29	31.16	32.10	33.02	33.96	34.90	35.84
14	28.09	29.01	29.93	30.84	31.77	32.69	33.66	34.64	35.62	36.59	37.58
15	29.46	30.43	31.39	32.34	33.30	34.26	35.30	36.33	37.35	38.39	39.39
16	30.90	31.90	32.92	33.92	34.93	35.94	37.02	38.08	39.16	40.25	41.33
17	32.40	33.46	34.51	35.57	36.62	37.69	38.82	39.94	41.08	42.20	43.34
18	33.97	35.08	36.20	37.29	38.41	39.51	40.69	41.87	43.07	44.25	45.43
19	35.63	36.79	37.95	39.12	40.27	41.43	42.68	43.91	45.16	46.40	47.66
20	37.36	38.59	39.80	41.01	42.22	43.45	44.76	46.05	47.36	48.66	49.97
21	39.17	40.45	41.73	43.01	44.28	45.57	46.94	48.29	49.65	51.02	52.39
22	41.09	42.42	43.76	45.11	46.43	47.76	49.20	50.63	52.07	53.50	54.93
23	43.09	44.48	45.88	47.29	48.69	50.10	51.59	53.10	54.60	56.10	57.61
24	45.17	46.64	48.12	49.58	51.05	52.51	54.10	55.68	57.25	58.82	60.41
25	47.37	48.90	50.46	51.99	53.54	55.08	56.72	58.39	60.05	61.69	63.34
26	49.67	51.29	52.91	54.52	56.15	57.76	59.49	61.23	62.96	64.69	66.43
27	52.08	53.79	55.48	57.18	58.87	60.56	62.39	64.21	66.02	67.84	69.65

**Should minimum wage exceed in any Step, those Steps will be adjusted to minimum wage.*

07/03/2025

**Jackson County Sheriff's Employees' Association (JCSEA)
Effective July 14, 2025**

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	19.88	20.87	21.91	23.01	24.16	25.37
Records Clerk	108	521	23.46	24.63	25.86	27.15	28.51	29.94
Criminal Data Technician	101	542	24.35	25.57	26.85	28.19	29.60	31.08
Search and Rescue Assistant	112	542	24.35	25.57	26.85	28.19	29.60	31.08
Community Services Officer	130	545	26.24	27.55	28.93	30.38	31.90	33.50
Crime Analyst	106	550	28.48	29.90	31.40	32.97	34.62	36.35
Property/Evidence Clerk	190	550	28.48	29.90	31.40	32.97	34.62	36.35
Corrections Deputy	114A	581	32.83	34.47	36.19	38.00	39.90	41.90
	114B	582	33.61	35.29	37.05	38.90	40.85	42.89
	114C	583	34.49	36.21	38.02	39.92	41.92	44.02
	114D	584	35.32	37.09	38.94	40.89	42.93	45.08
	114E	585	36.10	37.91	39.81	41.80	43.89	48.08
Criminal Deputy	120A	581	32.83	34.47	36.19	38.00	39.90	41.90
	120B	582	33.61	35.29	37.05	38.90	40.85	42.89
	120C	583	34.49	36.21	38.02	39.92	41.92	44.02
	120D	584	35.32	37.09	38.94	40.89	42.93	45.08
	120E	585	36.10	37.91	39.81	41.80	43.89	46.08

11/13/2024

**Federation of Oregon Parole and Probation Officers (FOPPO)
Effective July 14, 2025**

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	31.72	33.20	34.75	36.35	38.06	39.82	41.82	43.50	45.22

06/12/2025

**Non-Represented Management and Confidential Employees
Effective July 14, 2025**

Band	Step 1 (1 Year)	Step 2 (1 Year)	Step 3 (1 Year)	Step 4 (1 Year)	Step 5 (1 Year)	Step 6
1	25.36	26.61	27.94	29.12	30.80	32.35
2	27.07	28.42	29.85	31.33	32.90	34.56
3	29.94	31.39	32.96	34.63	36.38	38.17
4	31.35	32.93	34.58	36.27	38.10	40.00
5	34.99	36.71	38.55	40.47	42.49	44.61
6	37.08	38.94	40.92	42.93	45.08	47.36
7	38.89	40.86	42.90	45.03	47.30	49.63
8	40.69	42.75	44.86	47.10	49.48	51.96
9	42.19	44.30	46.54	48.85	51.30	53.85
10	43.13	45.29	47.57	49.94	52.43	55.06
11	44.91	47.16	49.52	51.99	54.60	57.33
12	46.66	49.01	51.47	54.03	56.73	59.57
13	49.04	51.49	54.05	56.77	59.63	62.59
14	51.41	53.98	56.69	59.51	62.51	65.63
15	52.39	54.98	57.76	60.67	63.67	66.86
16	54.69	57.40	60.29	63.28	66.45	69.79
17	58.16	61.08	64.11	67.32	70.71	74.22
18	62.56	65.68	68.96	72.40	76.03	79.82
19	68.05	71.46	75.01	78.79	82.70	86.86
20	74.86	78.59	82.53	86.66	90.99	95.53
21	88.33	92.73	97.38	102.26	107.37	112.73

PHNM	53.91	56.61	59.46	62.44	65.54	68.82
PNPM	62.76	65.88	69.20	72.64	76.32	80.11
VET	75.32	79.07	83.03	87.20	91.57	96.14
MD	110.76	116.32	122.08	128.21	134.62	141.34
PSY	118.10	124.02	130.20	136.69	143.52	150.74
PMD	129.91	136.40	143.23	150.34	157.87	165.83
CMO	142.90	150.04	157.54	165.39	173.66	182.40

11/13/2024

**Elected Officials
Salary Schedule***

Title	Class Code	07/14/25 Salary	01/12/26 Salary
County Assessor	C0091	58.16	61.08
County Clerk	C0092	59.57	59.57
County Commissioner, Position 1	C0098	74.22	74.22
County Commissioner, Position 2	C0098	58.16	61.08
County Commissioner, Position 3	C0098	74.22	74.22
County Sheriff	C0096	86.86	86.86
County Surveyor	C0095	62.59	62.59
District Attorney (County Portion)	C0078	16.06	16.86
Justice of the Peace	C0087	51.96	51.96

*Per Order No. 55-25; newly elected, or appointed, person(s) will take office at a lower salary.

THIS PAGE INTENTIONALLY LEFT BLANK

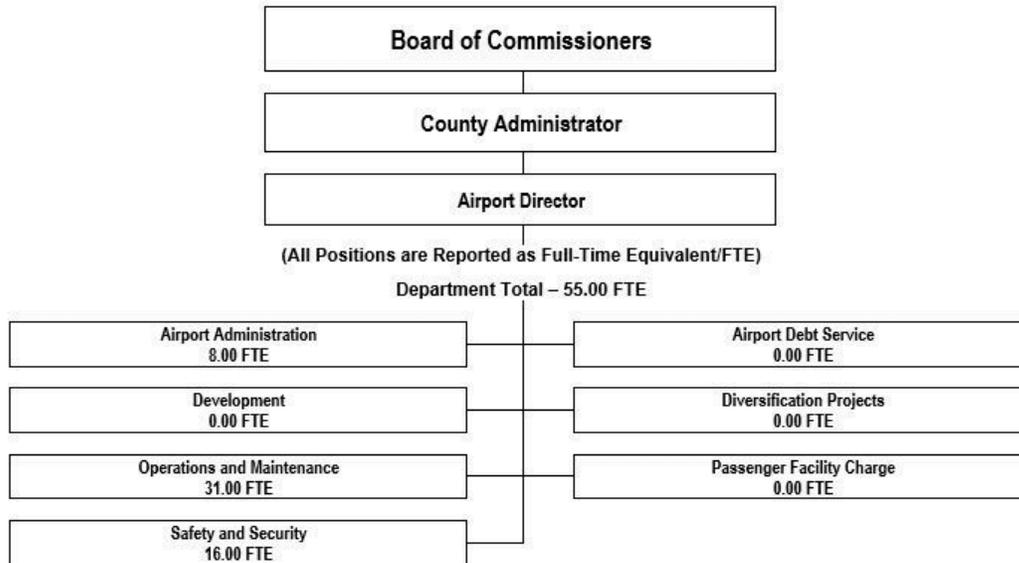
DEPARTMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

AIRPORT

	Amber Judd, Director airportadmin@jacksoncountyor.gov www.jacksoncountyor.gov/departments/	1000 Terminal Loop Parkway Medford OR 97504 541-776-7222

Organization Chart



Department Overview: The Airport Department 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 (MFR). 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, and 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 Airport terminal as well as associated land improvements. The projected Maturity and Payment Schedules can be found in the following section titled Financial by Program.

Development is responsible for the coordination and the development of the Airport to enhance air carrier service, corporate aviation, and general aviation at MFR.

Diversification Projects is responsible for promoting special programs to allow for diversification of Airport-owned property.

Operations and Maintenance proactively ensures a safe and efficient commercial air transportation service by maintaining: runway and taxiway systems and apron areas that accommodate aircraft landing, takeoff, and parking; terminal, curbside, and parking facilities that accommodate vehicle and person movement; and

roadways that provide access to and egress from active areas.

Passenger Facility Charge provides management of the Passenger Facility Charge (PFC) 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 2025-2026

- > Market the Airport and surrounding area to 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 the 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 MFR 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.
- > Increase frequencies of daily air service flights and attract new airlines and 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.
- > All major utilities were brought down Nebula Way onto the airfield, and stubbed out at the recently completed General Aviation ramp area to facilitate future development of this site.
- > A water line was installed with underground hydrants for greater water capacity on the airfield.
- > Completed the transition from Per and Polyfluoroalkyl Substances (PFAS) firefighting foam to the new Fluorine Free Foam (F3) in the Aircraft Rescue Firefighting (ARFF) Trucks.
- > Removed the old underground fuel tanks next to the ARFF station and replaced them with new above-ground tanks adjacent to the Operations building.
- > Completed the terminal expansion concept and budget report; and began the design process.
- > Replaced the elevator in the Airport Tower.
- > Completed the environmental portion for Phase 2 of the east apron expansion.
- > Implemented the new federally mandated Transportation Security Administration (TSA) Airport Workers' Screening (AWS) program and submitted the new FAA Safety Management System (SMS) and Title VI plans.
- > Completed the Northwest (NW) development project, which extended Taxiway C and constructed new taxi lanes on the northwest corner of the airfield.

Significant Issues in the Year Ahead

The Airport's capital projects will continue to be the most significant issue in the upcoming year. These will include the design portion of the terminal expansion project, construction of Phase 2 for the general aviation expansion project, and the corporate apron rehabilitation project.

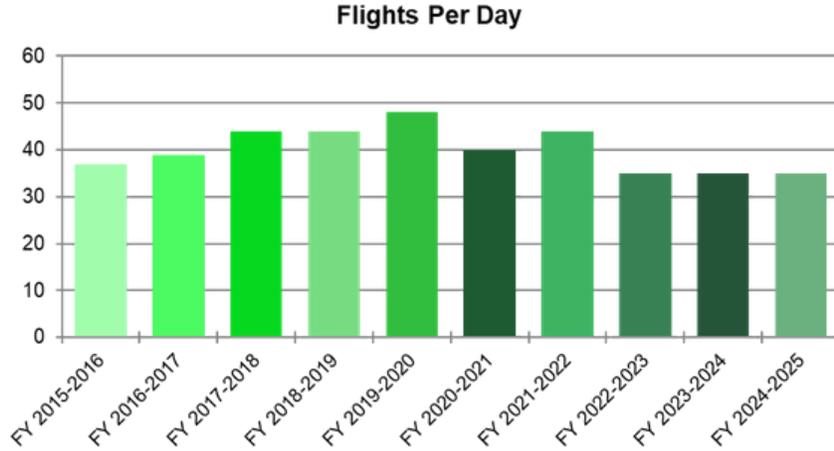
The Operations and Maintenance Program will allocate and/or re-allocate resources to effectively manage the completion of Phase 2 of the GA apron expansion and corporate apron rehabilitation project and coordinate ramp expansion activities and construction.

A larger terminal has become increasingly necessary as airlines continue to up-gauge aircraft. With the increased seating capacity on some flights, the terminal area is often at, or exceeding, capacity during the peak early morning and midday flight blocks. The terminal expansion project will increase capacity by expanding our post-security passenger hold room, adding additional contact boarding gates, increasing the size of the TSA screening checkpoint, adding new concessionaire space, adding a second outgoing and incoming baggage carousel, and accommodating larger aircraft. The project is anticipated to be completed in coordinated construction phases to minimize impacts on the traveling public and align with funding availability. The project's first phase will focus on the design of an expanded terminal, expanding passenger hold rooms, and adding additional contact boarding gates.

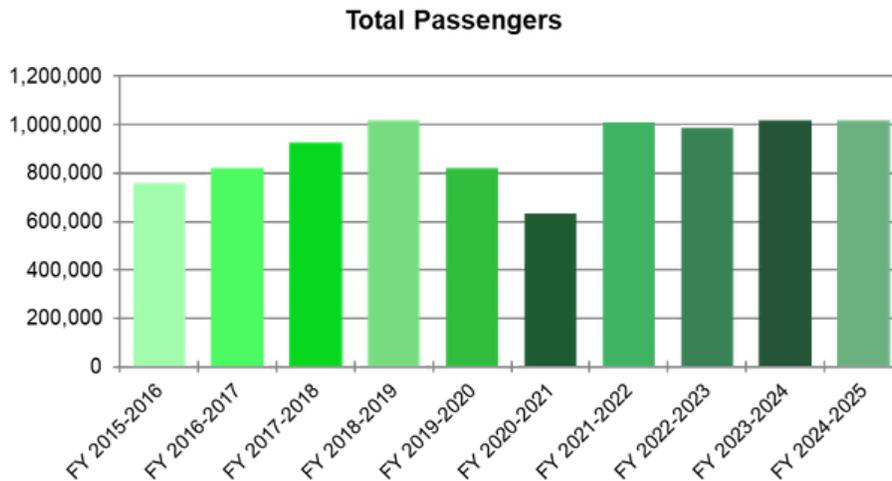
The Airport's Security/Enforcement Team will continue to improve its access control system with upgrades, installing additional surveillance cameras as needed, and emphasizing recurrent training. The Airport has implemented the TSA requirement to screen aviation workers and will continue to review and update the process as necessary. Metal and explosive detection equipment will need to be purchased, and there will be other costs directly related to comply with this requirement.

AIRPORT DEPARTMENT BENCHMARKS

Average daily flights were 35 this year. All of the Airport’s air service routes were maintained, although some frequency was lost as the airlines moved to larger aircraft with increased seating capacity. In the coming year, that trend is expected to continue, and most of the Airport’s capacity will be retained with less frequent flights on larger aircraft, with an average 82 percent load factor. Recreational travel continues to be strong, and business travel is slowly returning.



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.



AIRPORT 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Increase in marketing impressions	n/a*	0%	1.0%	2.8%	3.0%

*New measurement; no data available

Airport staff have increased Medford Airport's social media presence, airport content interactions, and subscribers to airport social media sites. In the past year, we also grew our service offerings in the following markets: Alaska Airlines service between Medford and Portland grew in frequency from two daily flights to four. In May 2025, Alaska Airlines added a new daily flight to San Diego to capture the increased demand for air travel to Southern California.

The Airport also won a Small Community Air Service Development (SCASD) grant to apply to new air service between Medford and a Dallas TX area airport, either Dallas/Ft. Worth or Dallas Love Field. The Airport is working with an airline to bring that service to the area.

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

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Land available for aviation purposes leased at the Airport	9%	12%	12%	12%	13%

The table above shows the percentage of the leasable airfield property that is leased. The purchase of additional property in 2021 has lowered the percentage leased, while interest in airfield property is increasing. As the northwest development project progresses, more land will become available for leasing opportunities.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Annual CPI-U increase	1.20%	4.70%	8.00%	4.10%	2.80%

The Airport increases its land lease rental rates each March 1 by using the current Consumer Price Index for All Urban Consumers (CPI-U) from the US Bureau of Labor Statistics. 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Cost per enplaned passenger	\$8.72	\$8.89*	\$9.46	\$8.70	\$8.70

*Revised

The cost per enplaned passenger (CPEP) is utilized as a means to measure whether the Airport is marketable to airlines and tenants. By the end of 2019, the Airport set a new 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. Airline rates and charges were held steady during the years of the COVID pandemic, and rates increased in July 2023. Additionally, the implementation of annual airline rates and charges was moved from January to July of each year to follow the County’s fiscal year, which, along with increased Airport operating costs and lower-than-projected passenger numbers, has resulted in a higher CPEP for the fiscal year 2023-2024. The cost per enplaned passenger is anticipated to hold steady for fiscal years 2024-2025 and 2025-2026.

Performance Measure 2: Maintain the Airport Operating Certificate from the United States Department of Transportation (USDOT) FAA by ensuring any noted discrepancies on the FAA Inspection Report are addressed from year to year.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Noted airfield discrepancies	1	1	1	2	1

The Airport completed its annual certification inspection resulting in only two discrepancies out of the over 120 elements evaluated. In addition to their own airport operations training, airport firefighters will now receive the same airport operations training as Airport Operations and Maintenance Specialists. Additionally, the Airport developed and implemented an inspection and documentation system for the Airport’s beacon and windsock maintenance. The annual three-day inspection evaluates compliance with airfield marking, lighting, and signage; ARFF services; fueling operations; construction safety; and record 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 tenants.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Land available for non-aviation related purposes leased at the Airport	6.8%	6.8%	6.8%	6.8%	6.5%

After purchasing 38.11 acres in 2021, the Airport has approximately 267 acres of land located outside of the airfield fence that is appropriate for non-aviation-related activities. The income produced from these properties provides revenue stream diversification. Current long-term land leases include: BM2W, LLC, 0.97 acres; Emergency Communications of Southern Oregon (ECSO), 2.90 acres; and the National Oceanic and Atmospheric Administration (NOAA), 1.45 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Collection year approvals	16	15	14	13	12

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 the 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 northwest apron. PFC Application #13 will also cover a portion of the cost of a new snow plow, Airport firefighting truck, and a Terminal Area Plan 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, providing PFC collection authority on the terminal debt service to 2037. During the 2025 calendar year, the Airport will begin PFC Application #14 to add additional construction projects, including Phase 2 of the east apron, corporate apron rehabilitation, and the terminal expansion project.

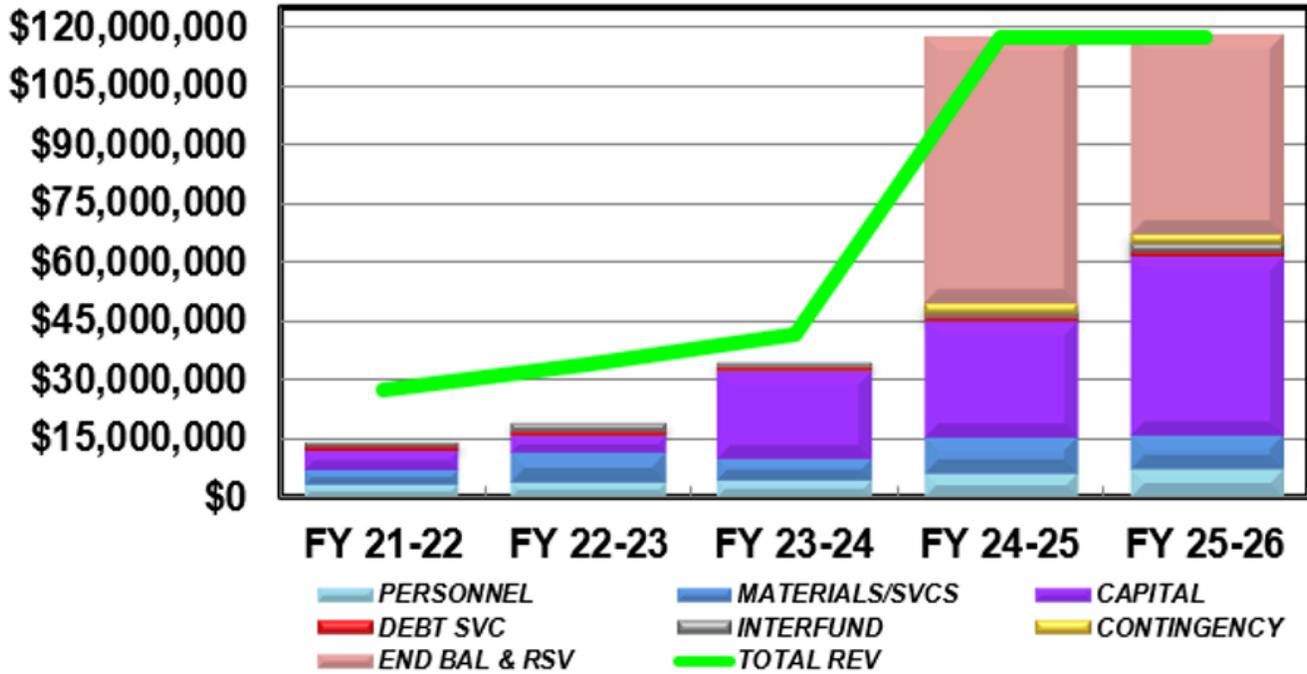
Staffing Changes

Between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget, there is an increase of 3.00 FTE Airport Enforcement Officer positions to handle the additional workload associated with increased TSA Airport Worker Screenings and other security requirements.

Financial Condition

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

AIRPORT REVENUE AND EXPENDITURE OVERVIEW

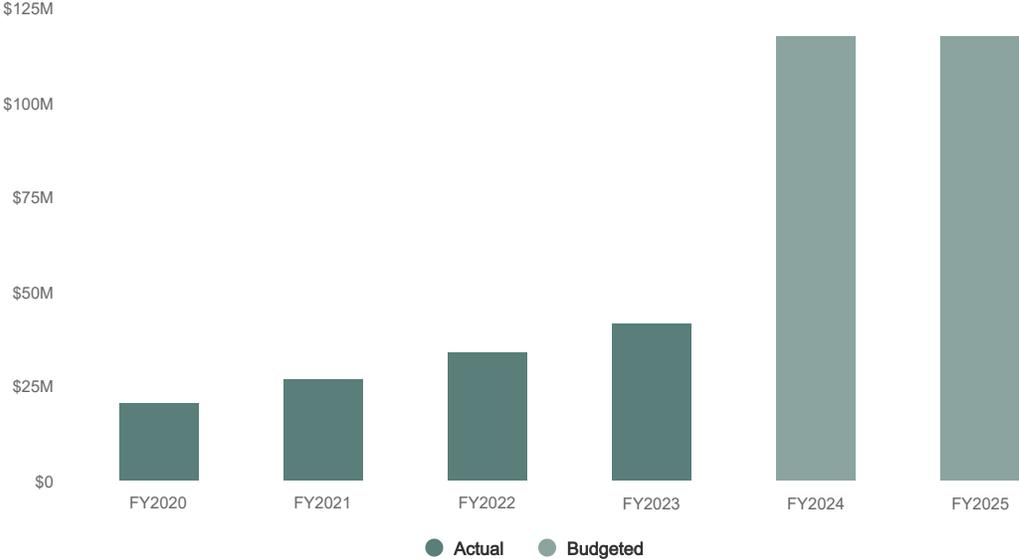


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$14,300,199	\$17,198,048	\$25,631,454	\$25,815,786	\$21,166,882
FEES/SVC CHGS	\$12,500,132	\$13,692,284	\$12,924,222	\$12,187,997	\$14,135,300
ALL OTHER	-\$409,013	\$1,267,894	\$1,927,658	\$350,350	\$350,100
INTERFUND	\$890,307	\$2,047,199	\$1,269,651	\$1,461,173	\$1,968,186
FUND BALANCE	\$0	\$0	\$0	\$77,581,239	\$79,974,108
TOTAL REV	\$27,281,625	\$34,205,425	\$41,752,985	\$117,396,545	\$117,594,576
PERSONNEL	\$3,107,214	\$3,813,556	\$4,388,281	\$6,163,005	\$6,886,425
MATERIALS/SVCS	\$4,085,191	\$7,454,341	\$5,370,266	\$8,822,787	\$8,678,159
CAPITAL	\$4,885,364	\$4,626,093	\$22,441,925	\$29,442,401	\$45,701,421
DEBT SVC	\$890,306	\$890,727	\$959,552	\$1,114,046	\$1,113,144
INTERFUND	\$920,255	\$2,092,199	\$1,269,651	\$1,581,173	\$1,968,186
CONTINGENCY	\$0	\$0	\$0	\$2,660,900	\$2,681,000
END BAL & RSV	\$0	\$0	\$0	\$67,612,233	\$50,566,241
TOTAL EXP	\$13,888,330	\$18,876,916	\$34,429,675	\$117,396,545	\$117,594,576
FTEs	52.00	52.00	52.00	52.00	55.00

AIRPORT REVENUE SUMMARY

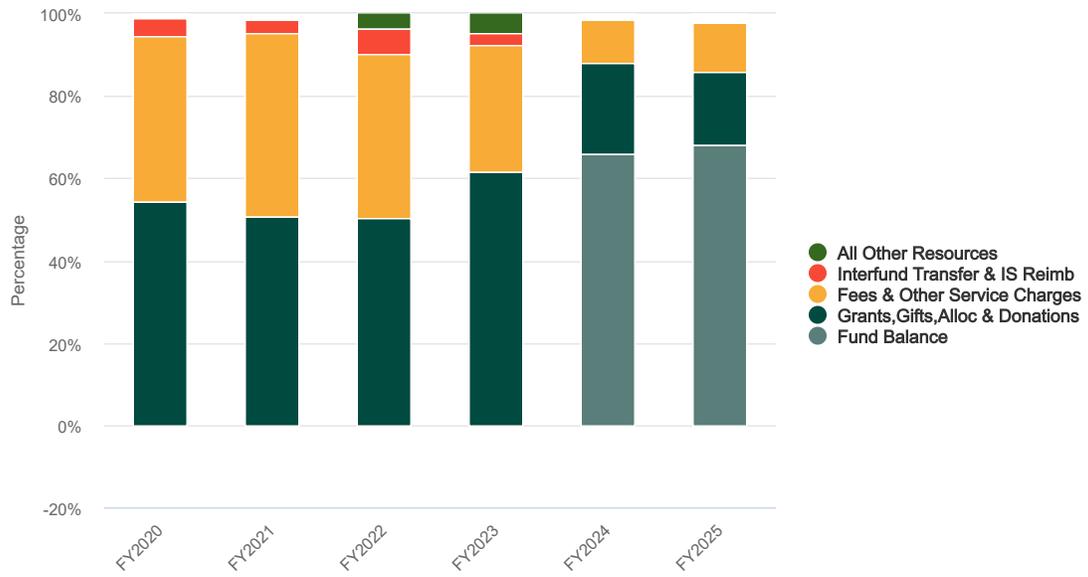
\$117,594,576 **\$198,031**
(0.17% vs. prior year)

Airport Proposed and Historical Budget vs. Actual



AIRPORT REVENUE BY SOURCE

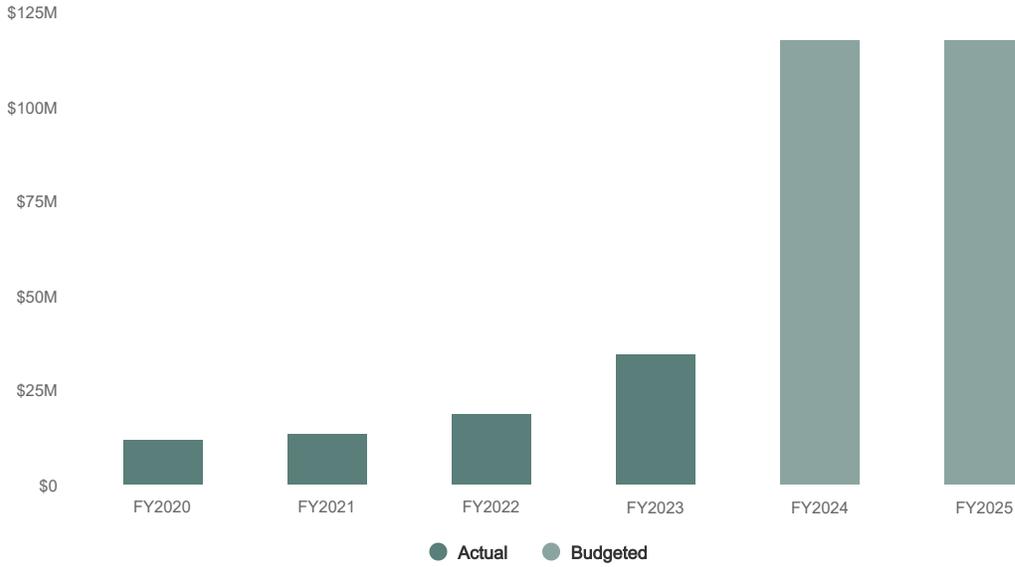
Budgeted and Historical 2025 Revenues by Source



AIRPORT EXPENDITURE SUMMARY

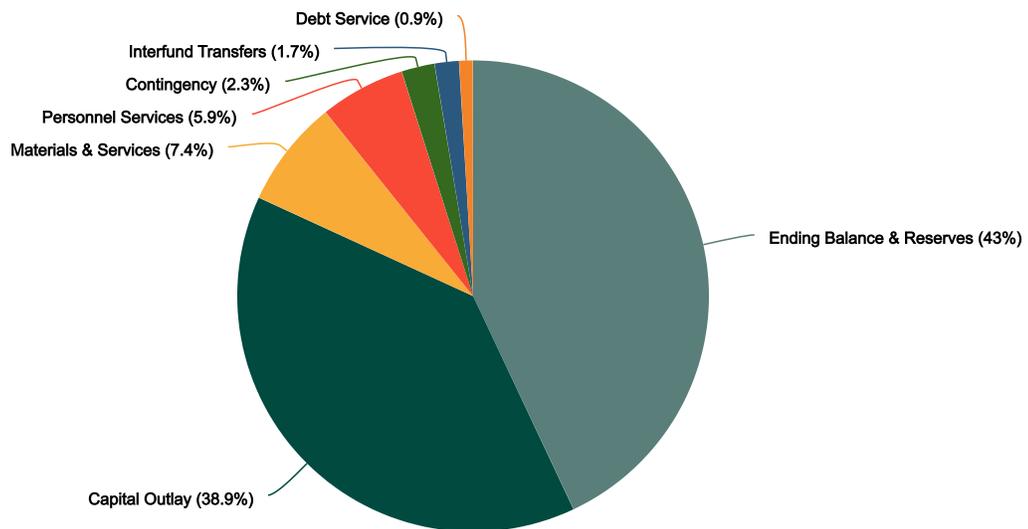
\$117,594,576 **\$198,031**
(0.17% vs. prior year)

Airport Proposed and Historical Budget vs. Actual



AIRPORT EXPENDITURES BY TYPE

Budgeted Expenditures by Expense Type Airport Department Expenditures



AIRPORT FINANCIALS BY PROGRAM

<i>Airport Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$10,636,290	\$12,552,462	\$10,147,790	\$11,784,686	\$6,283,836
Fees & Other Service Charges	\$9,354,423	\$10,772,687	\$10,231,515	\$9,470,888	\$11,532,845
All Other Resources	-\$354,102	\$1,126,126	\$1,706,237	\$300,350	\$300,100
Interfund Transfers	\$0	\$1,156,471	\$310,099	\$347,128	\$855,042
Total	\$19,636,611	\$25,607,746	\$22,395,641	\$21,903,052	\$18,971,823
EXPENDITURES					
Personnel Services	\$711,317	\$710,501	\$1,037,689	\$1,321,964	\$1,423,075
Materials & Services	\$1,429,328	\$1,676,668	\$1,768,302	\$2,907,757	\$3,130,978
Total	\$2,140,645	\$2,387,169	\$2,805,991	\$4,229,721	\$4,554,053
Full-Time Equivalent	8.00	8.00	7.50	8.00	8.00

<i>Airport Debt Service Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	\$0	\$0	\$13,858	\$0	\$0
Interfund Transfers	\$890,307	\$890,728	\$959,552	\$1,114,045	\$1,113,144
Fund Balance	\$0	\$0	\$0	\$447,161	\$447,160
Total	\$890,307	\$890,728	\$973,410	\$1,561,206	\$1,560,304
EXPENDITURES					
Debt Service	\$890,306	\$890,727	\$959,552	\$1,114,046	\$1,113,144
Ending Balance and Reserves	\$0	\$0	\$0	\$447,160	\$447,160
Total	\$890,306	\$890,727	\$959,552	\$1,561,206	\$1,560,304
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

Airport Revenue Bonds
Maturity Schedule – Refunding Series 2016

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
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 2025-2026

Total Payment	Principal	Interest	Remaining Principal
\$1,113,144	\$660,000	\$453,114	\$10,655,000

<i>Development</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$3,660,959	\$4,645,586	\$15,483,664	\$14,031,100	\$14,883,046
Fees & Other Service Charges	\$742,273	\$722,031	\$783,354	\$500,000	\$500,000
Fund Balance	\$0	\$0	\$0	\$70,166,373	\$73,086,270
Total	\$4,403,232	\$5,367,617	\$16,267,018	\$84,697,473	\$88,469,316
EXPENDITURES					
Materials & Services	\$16,509	\$0	\$22,518	\$200,000	\$200,000
Capital Outlay	\$4,641,436	\$4,125,699	\$22,035,831	\$23,994,401	\$42,213,421
Interfund Transfers	\$281,869	\$282,003	\$303,792	\$352,704	\$352,419
Contingency	\$0	\$0	\$0	\$2,660,900	\$2,681,000
Ending Balance and Reserves	\$0	\$0	\$0	\$61,848,897	\$44,157,840
Total	\$4,939,814	\$4,407,702	\$22,362,141	\$89,056,902	\$89,604,680
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Diversification Projects</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$157,360	\$278,125	\$99,872	\$219,659	\$100,615
Total	\$157,360	\$278,125	\$99,872	\$219,659	\$100,615
EXPENDITURES					
Materials & Services	\$52,965	\$3,214	\$3,320	\$23,500	\$63,600
Total	\$52,965	\$3,214	\$3,320	\$23,500	\$63,600
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Operations and Maintenance</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$2,950	\$0	\$0	\$0	\$0
Total	\$2,950	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$1,691,145	\$2,167,237	\$2,322,490	\$3,494,112	\$3,763,217
Materials & Services	\$2,278,309	\$5,390,815	\$2,671,092	\$4,858,812	\$4,633,863
Capital Outlay	\$224,608	\$460,810	\$197,852	\$2,032,490	\$1,917,490
Interfund Transfers	\$29,948	\$45,000	\$0	\$0	\$0
Total	\$4,224,010	\$8,063,862	\$5,191,434	\$10,385,414	\$10,314,570
Full-Time Equivalent	26.00	31.00	31.50	31.00	31.00

<i>Passenger Facility Charge</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$2,246,076	\$1,919,441	\$1,809,481	\$1,997,450	\$2,001,840
All Other Resources	-\$54,911	\$141,768	\$207,564	\$50,000	\$50,000
Fund Balance	\$0	\$0	\$0	\$6,967,705	\$6,440,678
Total	\$2,191,165	\$2,061,209	\$2,017,045	\$9,015,155	\$8,492,518
EXPENDITURES					
Materials & Services	\$0	\$7,833	\$568,916	\$250,000	\$75,000
Capital Outlay	\$0	\$0	\$0	\$2,340,510	\$840,510
Interfund Transfers	\$608,438	\$1,765,196	\$965,859	\$1,108,469	\$1,615,767
Ending Balance and Reserves	\$0	\$0	\$0	\$5,316,176	\$5,961,241
Total	\$608,438	\$1,773,029	\$1,534,775	\$9,015,155	\$8,492,518
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Safety and Security</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$704,752	\$935,819	\$1,028,102	\$1,346,929	\$1,700,133
Materials & Services	\$308,080	\$375,810	\$336,119	\$582,718	\$574,718
Capital Outlay	\$19,320	\$39,583	\$208,243	\$1,075,000	\$730,000
Interfund Transfers	\$0	\$0	\$0	\$120,000	\$0
Total	\$1,032,152	\$1,351,212	\$1,572,464	\$3,124,647	\$3,004,851
Full-Time Equivalent	18.00	13.00	13.00	13.00	16.00

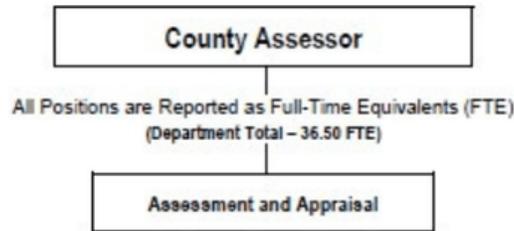
ASSESSOR



Angela Stuhr, County Assessor
asmt_counter@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

10 South Oakdale Avenue
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; analyzes real estate market trends; manages property tax exemptions and special assessments; and prepares and levies taxes.

Department Objectives for Fiscal Year 2025-2026

- > 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 and changes in land and lot values for residential property. This changeover is already well into implementation, with all urban residential areas now in compliance with DOR standards for annual setup studies. Three years is the estimated timeframe to convert the remaining rural and resource accounts; approximately 13,000 accounts will be converted in fiscal year 2025-2026. This requires analyzing sales of rural residential land, rewriting Computer-Assisted Mass Appraisal (CAMA) valuation tables, and working with our software vendor to make changes in mass. The Office continues to work with the DOR to implement changes.
- > Accurately appraise all new construction, zone changes, subdivisions, segregations, consolidations, omitted property, special assessment qualifications and disqualifications, and exemption accounts.
- > The personal property staff will mail out approximately 3,500 annual business personal property returns. It is expected that more than 2,000 will be returned and require updates. Each year the maximum assessment value threshold increases, and for the 2025-2026 tax year this amount is \$23,000.
- > The cartography staff will review approximately 25,000 recorded documents including deeds, transferring titles, court documents, marriage certificates, and death certificates. They maintain and add to the suppression property account list, complete document imaging and indexing, and intake plats for processing.

Using last year as a guide, at least 7,500 name changes can be expected to be made, and work completed for over 300 boundary change documents.

> Appraisal staff will resume reappraisal projects, to include reappraisal of commercial multifamily land and improvements, and reappraisal of approximately 4,000 residential accounts.

> Appraisals are updated for accounts that change due to new construction, remodeling, renovation, partitions, etc. Staff will review permits to determine what requires inspection. For the 2024-2025 tax year, Oregon Revised Statute (ORS) 308.149 was amended to increase the minor construction limit from under \$10,000 in any single year to \$18,200. This is the first change to this limit since 1997 and enabled the Assessor's Office to reduce the number of inspections for new construction based on the permit type and value. This limit will be adjusted annually based on the CPI.

> The Assessor's Office will continue to update real market trending percentages through ratio study and recalculation procedures to maintain accurate real market value estimates on approximately 91,000 real property accounts and 7,000 manufactured accounts in Jackson County.

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 by working closely with the DOR and the CAMA software vendor.

> Staff completed the conversion of all urban residential properties to new CAMA software tables, which resulted in the complete recalculation of more than 29,000 residential accounts.

> A panel composed of appraisers and management meets regularly 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 Property Value Appeals Board (PVAB), thereby reducing the number of petitions filed with the County Clerk's Office.

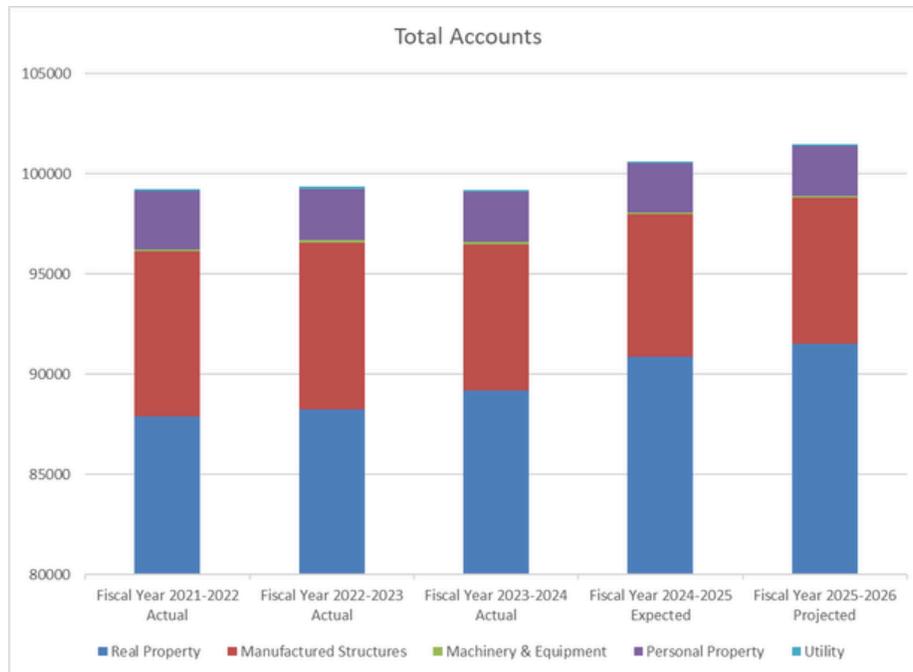
Significant Issues in the Year Ahead

The DOR revised the rule for Partial Assessed Value Exemptions for veterans beginning in the 2024-2025 tax year. This required staff to create 331 individual spreadsheets to calculate assessed values for veterans entering the program, and complete the value changes in the short few weeks between applying ratio trends and certifying the tax roll. Additionally, 278 properties were disqualified from this program, requiring properties to be inspected and revalued with exception. These numbers will double in 2025-2026, and multiply each year thereafter, placing a strain on resources during the period just before certification.

The Assessor's Office will continue to take steps toward meeting the DOR's recommendations for Local Cost Modifier studies on residential and farm buildings; annual land value studies and updates; and updating property classes for proper ratio study analysis.

ASSESSOR DEPARTMENT BENCHMARK

ORS 308.210 requires the Assessor’s Office to “establish property values of all property within the county.” Represented in the chart, below, are the number of assessable accounts for each property type. The ratio study is the main tool used to adjust the real property and manufactured structures values. Staff is also responsible for correctly valuing and assessing machinery and equipment, personal property, and utility accounts.



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.

ASSESSOR 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Real property inspections (total)	5,676	6,506	6,238	5,356	9,620
Property inspections per appraiser	473	542	480	383	740
Personal property returns (total)	2,519	2,134	1,984	2,012	2,200
Personal property returns per staff	720	711	661	671	733

Meeting this Performance Measure requires updating the account values due to new construction and when segregation documents, exemption and special assessment applications, personal property returns and other documents are accepted. The Outcome(s) table, above, represents the number of accounts, by type, whose values were updated for the last four years.

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.

Workflow has been shifted as a result of adopting changes for the adequacy plan, which resulted in the opportunity to resume inventory review in the fall of 2024. As a result, 4,325 properties were inspected, and these account values will be updated for the 2025-2026 tax year. Only 40 percent of properties have been inspected in the last 10 years; resuming inventory review will result in better real market values, and identifying omitted property.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Tax appeals per appraiser	3.5*	2.9*	4.3	3.9	3.8

*Revised due to error in calculation.

The number of taxpayers appealing their value depends on real market valuation fluctuations year over year. Appeals are made to the Property Value Appeals Board (formerly Board of Property Tax Appeals), Magistrate and Regular Divisions, and Department of Revenue. The projected number of appeals for fiscal year 2025-26 is expected to fall within a range of three to five appeals per appraiser.

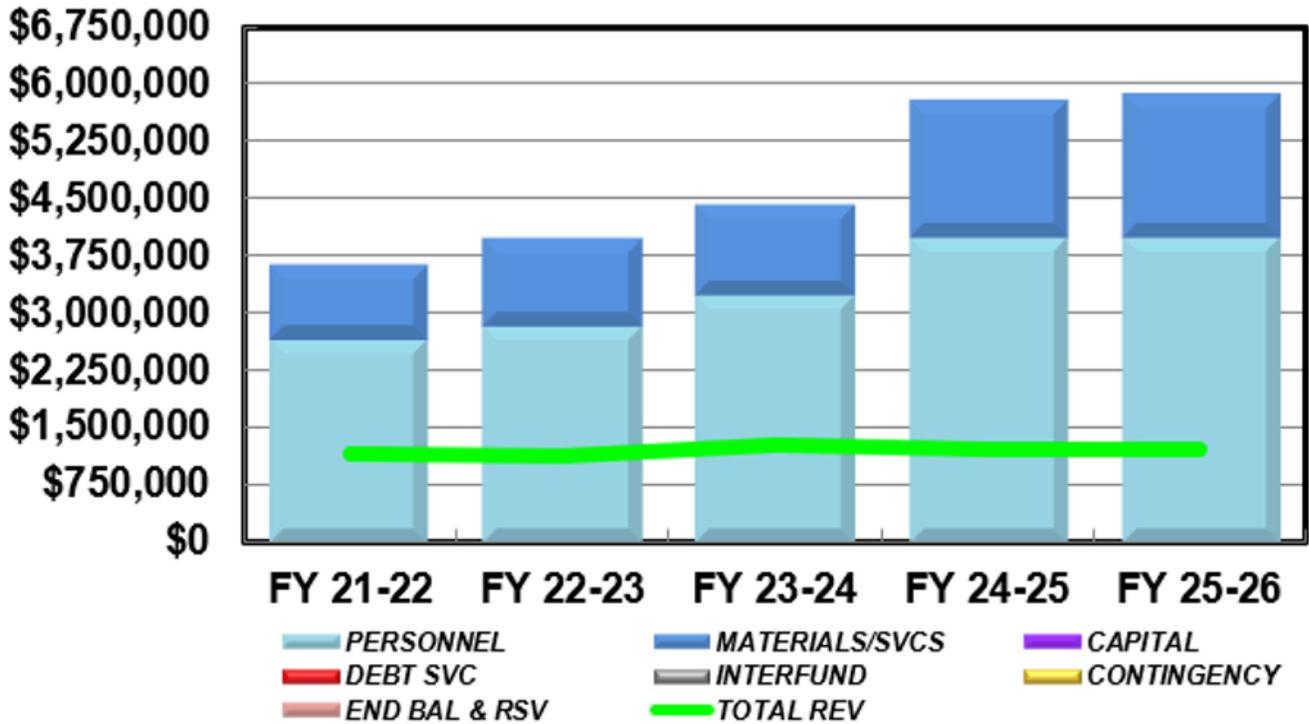
Staffing Changes

There are no staffing changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

The Assessor's Office receives approximately 10.25 percent of its funding from the County Assessment Function Funding Assistance (CAFFA) grant; funding for the grants comes from a fee on most document recordings and a percentage of the interest that is collected on delinquent property taxes. The Office also collects late filing fees that represent nearly 9.08 percent of its budget. The Assessor's Office receives 79.2 percent of its budget from the County's General Fund.

ASSESSOR REVENUE AND EXPENDITURE OVERVIEW

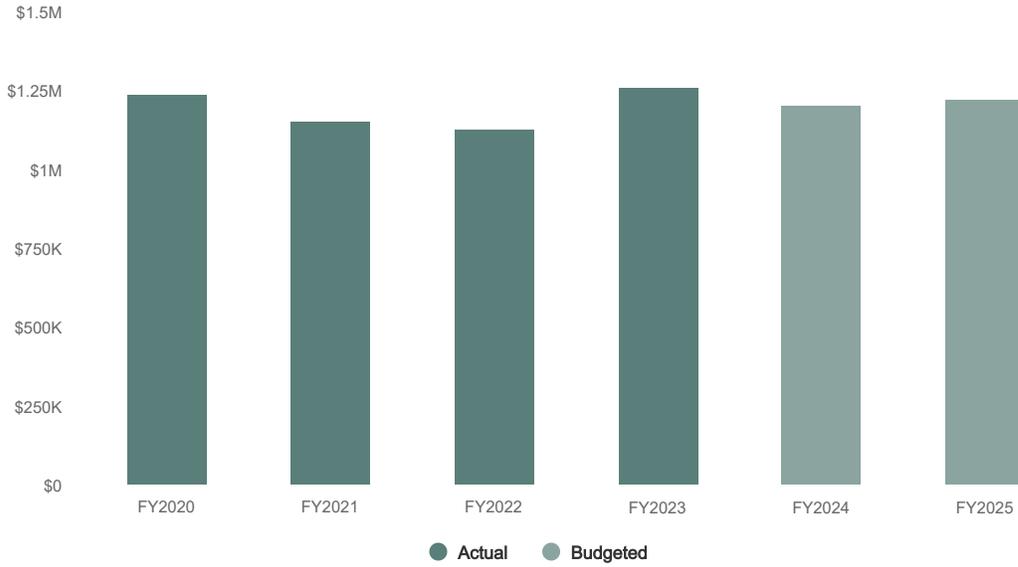


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$715,361	\$531,474	\$662,875	\$694,490	\$593,127
FEES/SVC CHGS	\$435,449	\$598,117	\$595,088	\$506,613	\$627,059
ALL OTHER	\$138	\$65	\$0	\$200	\$200
INTERFUND	\$0	\$0	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,150,948	\$1,129,656	\$1,257,963	\$1,201,303	\$1,220,386
PERSONNEL	\$2,674,283	\$2,849,574	\$3,248,452	\$3,992,881	\$4,003,521
MATERIALS/SVCS	\$992,851	\$1,163,544	\$1,179,163	\$1,790,172	\$1,891,163
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	\$3,667,134	\$4,013,118	\$4,427,615	\$5,783,053	\$5,894,684
FTEs	33.50	33.50	36.50	36.50	36.50

ASSESSOR REVENUE SUMMARY

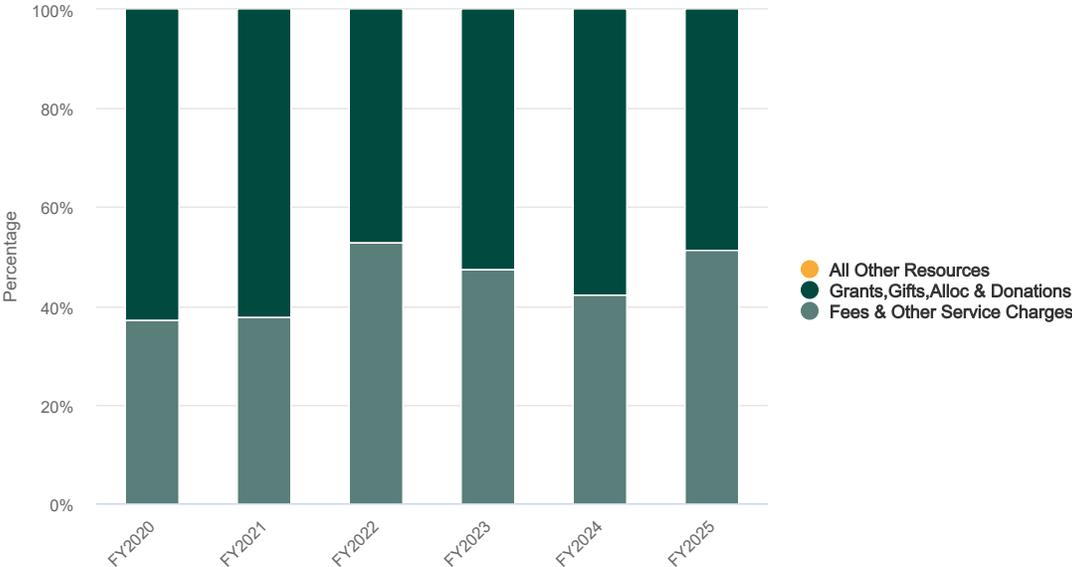
\$1,220,386 **\$19,083**
(1.59% vs. prior year)

Assessor Proposed and Historical Budget vs. Actual



ASSESSOR REVENUE BY SOURCE

Budgeted and Historical 2025 Revenues by Source

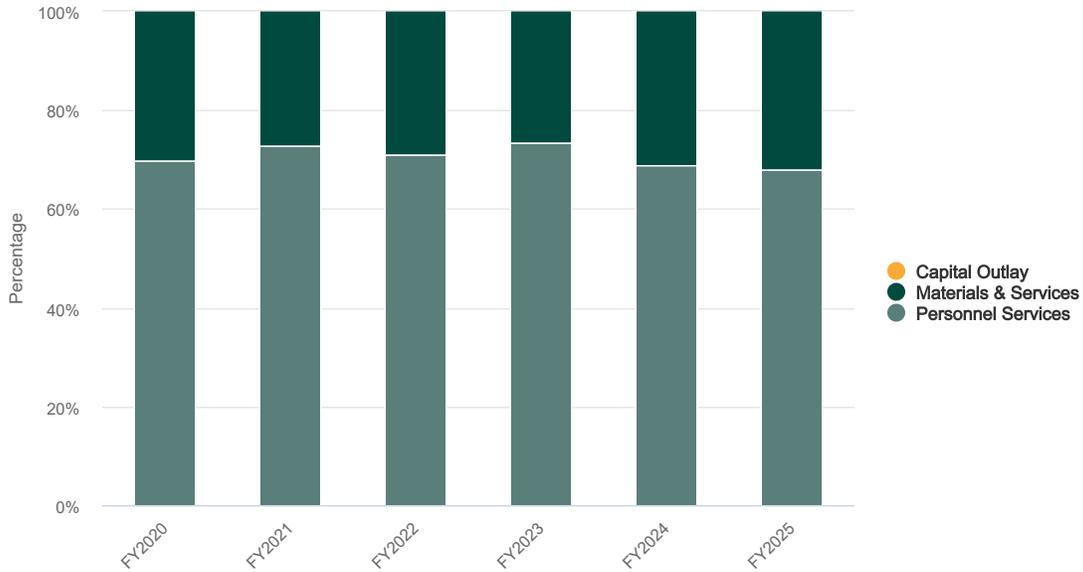


ASSESSOR EXPENDITURE SUMMARY

\$5,894,684 **\$111,631**
 (1.93% vs. prior year)

ASSESSOR EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Assessment & Appraisal Department Expenditures



ASSESSOR FINANCIALS BY PROGRAM

<i>Assessment and Appraisal</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$715,361	\$531,474	\$662,875	\$694,490	\$593,127
Fees & Other Service Charges	\$435,449	\$598,117	\$595,088	\$506,613	\$627,059
All Other Resources	\$138	\$65	\$0	\$200	\$200
Total	\$1,150,948	\$1,129,656	\$1,257,963	\$1,201,303	\$1,220,386
EXPENDITURES					
Personnel Services	\$2,674,283	\$2,849,574	\$3,248,452	\$3,992,881	\$4,003,521
Materials & Services	\$992,851	\$1,163,544	\$1,179,163	\$1,790,172	\$1,891,163
Total	\$3,667,134	\$4,013,118	\$4,427,615	\$5,783,053	\$5,894,684
Full-Time Equivalent	33.50	33.50	36.50	36.50	36.50

THIS PAGE INTENTIONALLY LEFT BLANK

BOARD OF COMMISSIONERS



Commissioner Rick Dyer
Commissioner Colleen Roberts
Commissioner Randy Sparacino
BoC-CAO_Admin@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

10 South Oakdale Avenue
Medford OR 97501
541-774-6116

Organization Chart



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 the expenditures of those funds.

The BoC 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, a member of the BoC serves as the chief elected official for workforce education and training funding under the Workforce Innovation and Opportunity Act.

The BoC 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 BoC serves the citizens of Jackson County by listening to the public, resolving complaints, and legislating where necessary. The Department is comprised of one Program:

The Board of Commissioners supports and ensures, through the adoption, interpretation and implementation 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 2025-2026

- > 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
- > 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.
- > 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 and Expo Park toward a secure financial base.
- > Provide leadership in economic development issues.
- > Seek more public input.
- > 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 implementation and review of the Land Development Ordinance.

Department Accomplishments for Prior Year

- > Under a previously declared local state of emergency relating to the unlawful cannabis activities and other matters in Jackson County, requests were made to both the Oregon Governor and Oregon Legislature to continue to provide support to the Oregon Water Resources Department (OWRD), local law enforcement, and local code enforcement to address the illegal cannabis-related activities in Jackson County.
- > 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 BoC will work on the following issues in 2025-2026: continue to work diligently to influence and coordinate with State and Federal agencies any legislation, measures, or policies that may impact 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 the implementation and review of the Land Development Ordinance; provide more park improvements and maintain interlinked non-vehicle paths and trails; 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 the financial stability of the County, maintain intergovernmental and organizational communication; and conduct quasi-judicial hearings as needed.

Provide opportunities for the public to provide input and receive information on County activities. Continue to improve providing the citizens of Jackson County information on important County issues and 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 the planning process; create a self-sustaining County Exposition Park; create more interlinked non-vehicle paths and trails; fire prevention planning; disaster plan; work toward developing work force housing; assist 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 or legislative board to determine land use issues. Under the Jackson County Land Development Ordinance (LDO), the BoC will conduct a quasi-judicial or legislative hearing on any 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 or legislative 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 or legislative 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 or legislative hearing will be the final decision of the County.

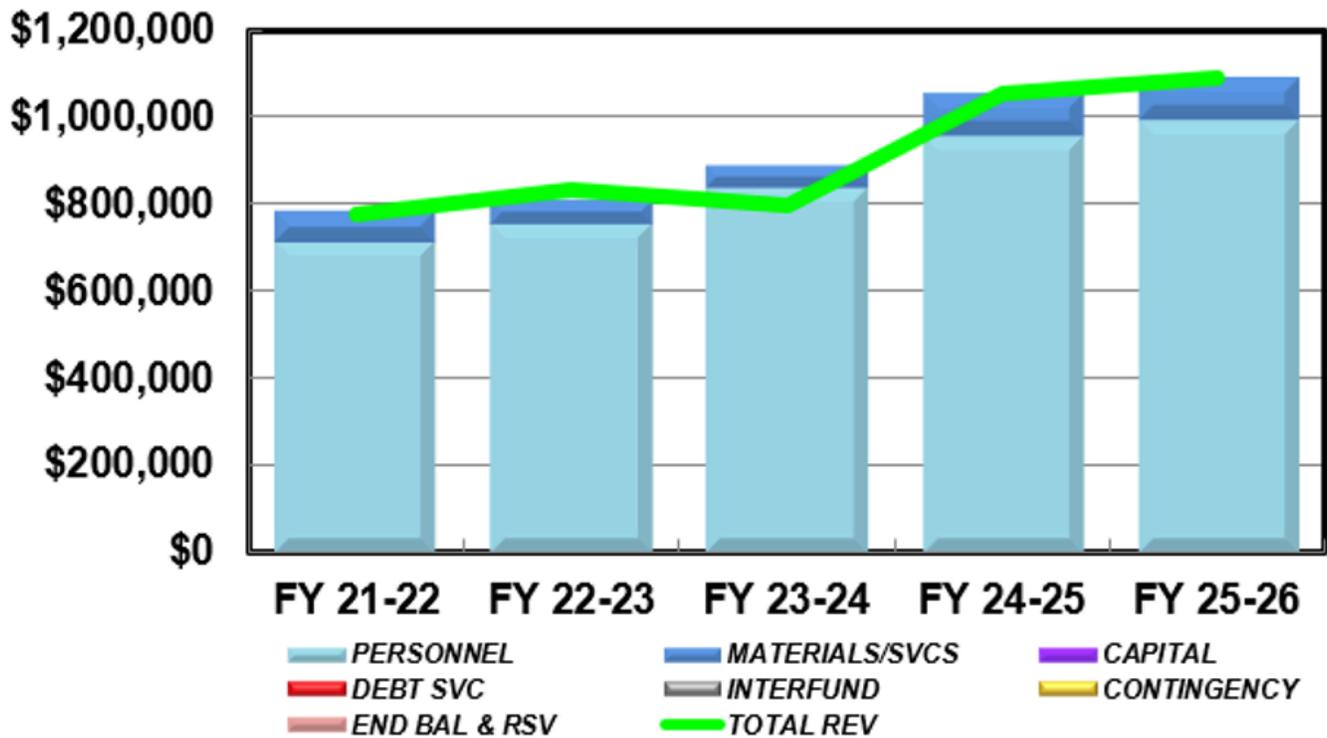
Staffing Changes

There are no FTE changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

The Board of Commissioners' budget is supported by the chargeback system of interfund transfers to non-Central Services Fund departments, as well as travel and training support provided by the Video Lottery Fund. Approximately 40.43 percent of the charges are to the County's General Fund.

BOARD OF COMMISSIONERS REVENUE AND EXPENDITURE OVERVIEW

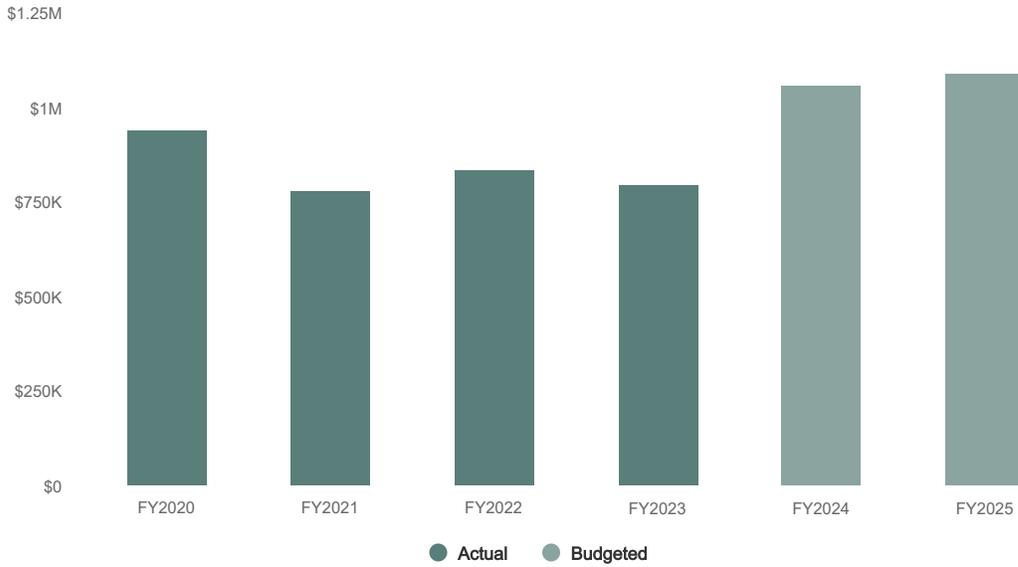


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$6,210	\$0	\$0	\$0	\$0
FEES/SVC CHGS	\$9	\$560	\$224	\$100	\$100
ALL OTHER	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$771,284	\$831,078	\$793,639	\$1,055,483	\$1,090,603
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$777,503	\$831,638	\$793,863	\$1,055,583	\$1,090,703
PERSONNEL	\$718,767	\$757,986	\$838,508	\$959,679	\$993,331
MATERIALS/SVCS	\$70,191	\$55,800	\$53,616	\$95,904	\$97,372
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	\$788,958	\$813,786	\$892,124	\$1,055,583	\$1,090,703
FTEs	5.50	5.50	5.50	5.50	5.50

BOARD OF COMMISSIONERS REVENUE SUMMARY

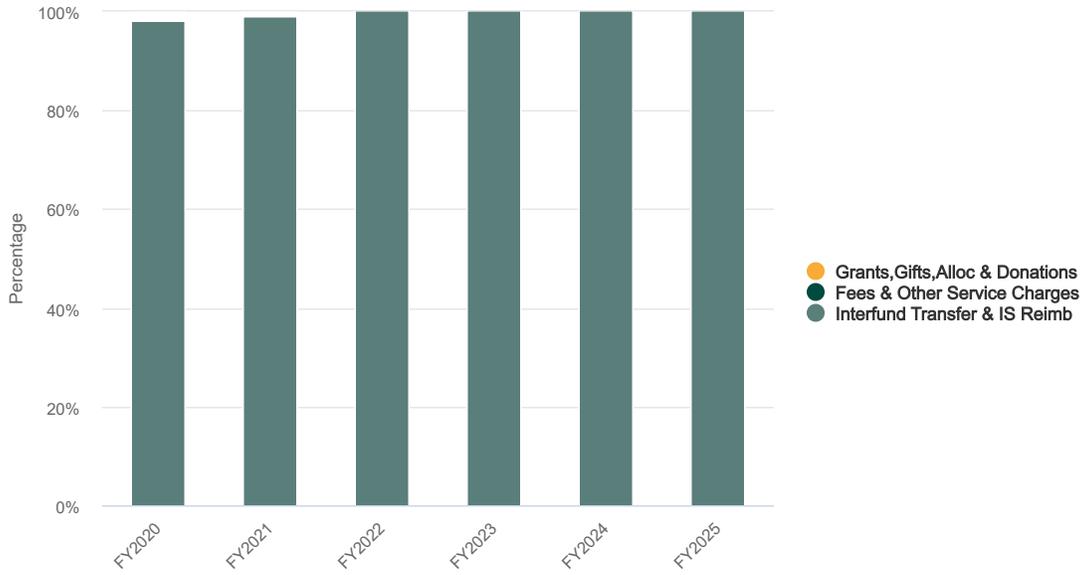
\$1,090,703 **\$35,120**
(3.33% vs. prior year)

Board of Commissioners Proposed and Historical Budget vs. Actual



BOARD OF COMMISSIONERS REVENUE BY SOURCE

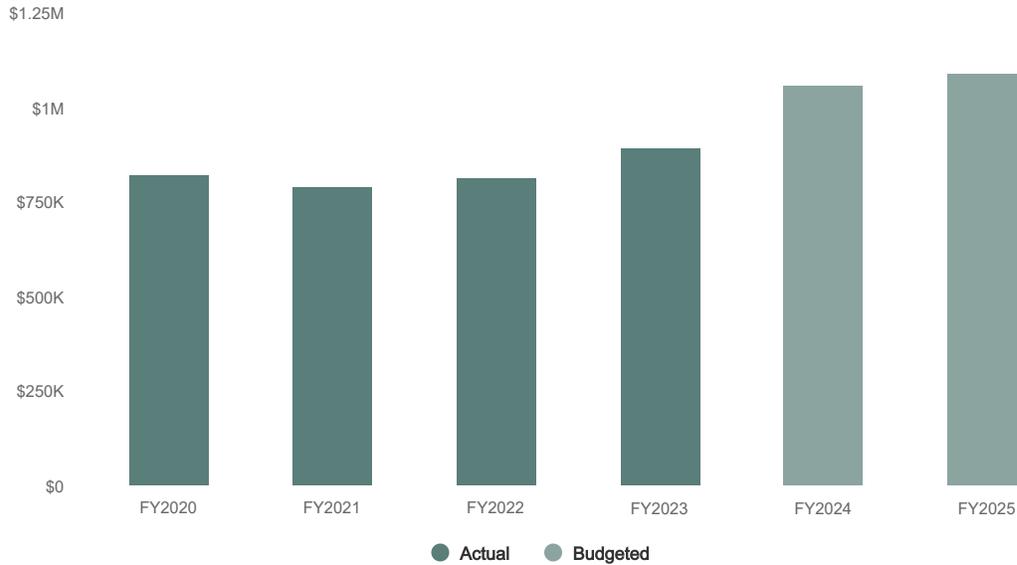
Budgeted and Historical 2025 Revenues by Source



BOARD OF COMMISSIONERS EXPENDITURE SUMMARY

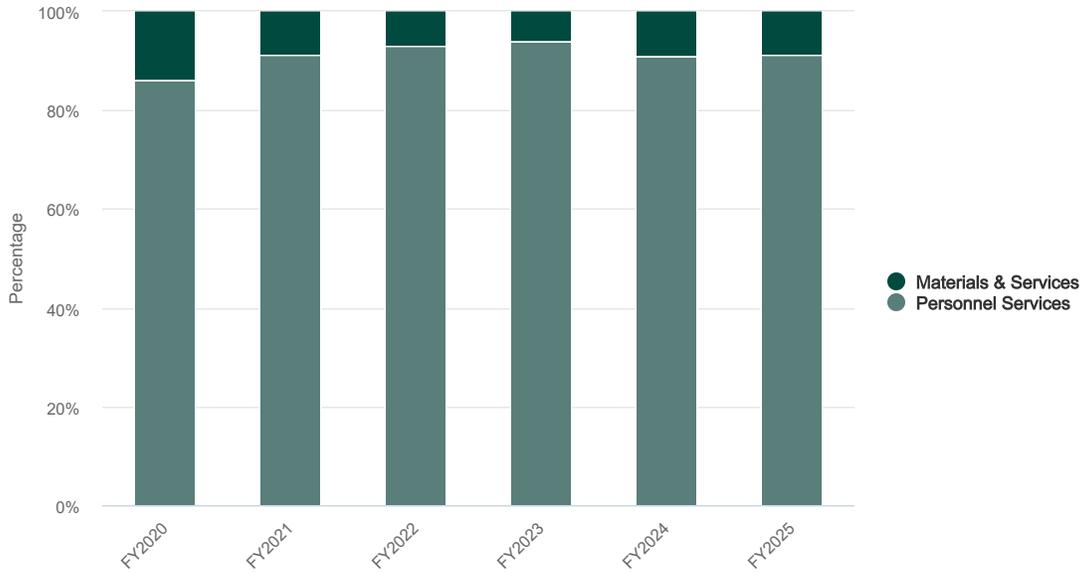
\$1,090,703 **\$35,120**
(3.33% vs. prior year)

Board of Commissioners Proposed and Historical Budget vs. Actual



BOARD OF COMMISSIONERS EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Board of Commissioners Department Expenditures



BOARD OF COMMISSIONERS FINANCIALS BY PROGRAM

<i>Board of Commissioners</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$6,209	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$9	\$560	\$224	\$100	\$100
Interfund Transfers	\$771,284	\$831,078	\$793,639	\$1,055,483	\$1,090,603
Total	\$777,502	\$831,638	\$793,863	\$1,055,583	\$1,090,703
EXPENDITURES					
Personnel Services	\$718,767	\$757,986	\$838,508	\$959,679	\$993,331
Materials & Services	\$70,191	\$55,801	\$53,617	\$95,904	\$97,372
Total	\$788,958	\$813,787	\$892,125	\$1,055,583	\$1,090,703
Full-Time Equivalent	5.50	5.50	5.50	5.50	5.50

COMMUNITY JUSTICE

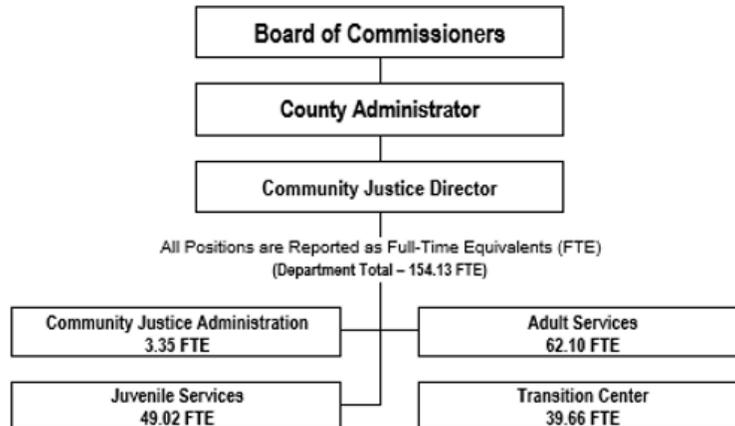


Kiki Parker-Rose, Director

ParkerKD@jacksoncounty.or.gov
www.jacksoncounty.or.gov/departments/

1101 W. Main St. Suite 101
Medford OR 97501
541-774-4900

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 is dedicated to building strong collaborations within the Criminal Justice System emphasizing leadership development, team cohesion, and transparency. The primary objectives are enhancing public safety and reducing criminal behavior, while offering support in areas such as administrative functions, personnel management, budgeting, and overseeing grants and contracts. The program also prioritizes resource management, recruitment, onboarding, and staff retention, with a focus on employee engagement through peer-led operational teams and wellness initiatives.

Adult Services employs a risk, need, and responsivity model to engage Adults on Supervision (AOS) in a way that both addresses their individual risks and needs. This model assesses factors contributing to criminal behavior and develops customized treatment plans to reduce recidivism and improve long-term behavior change. The program also monitors individuals court-ordered to complete home detention or driving under the influence (DUI) requirements using evidence-based practices to ensure positive outcomes.

Juvenile Services works to protect the community and support the rehabilitation of youth through restorative justice practices which focus on reducing recidivism and improving prosocial outcomes. These practices are applied across supervision, detention, and residential programs. Collaboration with community partners play an essential role in ensuring the success of these efforts.

Transition Center is a critical resource for AOS offering treatment, employment services, and connection to a wide range of community partners. It provides transitional housing for those without stable housing offering a structured environment that supports rehabilitation and reintegration. Additionally, the Center's sanction

program holds individuals accountable while giving them the opportunity to restore value to the community through supervised work service. Comprehensive case management services help participants access resources needed for long-term stability.

Department Objectives for Fiscal Year 2025-2026

> Adult Services, with reduced caseloads, is committed to meeting 80 percent of the State's required standards for measurable contacts with high- and medium-risk cases. The Adult Services Program is focused on improving the completion of assessments, developing comprehensive case plans, and applying structured skill-building strategies to ensure successful case closures for AOS. Efforts will also include increasing referrals to treatment services, peer support, and resources to help AOS address basic needs such as housing, employment, and stability. The Adult Services Program will also focus on managing the statutorily required review of Earned Discharge (EDIS) for all cases, more specifically the low-risk population, as this legislation is requiring additional time and work with this population.

> The Transition Center will continue its partnership with the Addictions Recovery Center (ARC) to address substance use and mental health issues among AOS. ARC will provide on-site assessments and group sessions to help individuals develop a treatment plan that will continue after they leave the Center. The Transition Center will also provide transitional housing for unhoused AOS, offering stable living conditions while they engage in services such as employment, treatment programs, and peer support. Southern Oregon Goodwill will continue to provide job skills training and employment services, thereby helping AOS develop the skills needed for sustainable employment.

> Juvenile Services will continue to enhance its workforce effectiveness by improving onboarding and training programs, exploring new recruitment strategies, and focusing on retention. The Juvenile Services Program will further integrate restorative justice principles across probation, detention, and residential programs, promoting personal accountability and positive behavioral change. Collaboration with the Medford School District and Talent Maker City, a local non profit organization, will offer youth in detention and residential settings access to Career Technical Education (CTE) and Science, Technology, Engineering, Arts, and Math (STEAM) programs, providing practical, hands-on skills that support educational and vocational growth.

Department Accomplishments for Prior Year

> Community Justice places a strong emphasis on leadership development for staff. In 2024, each member of the leadership team was paired with a mentor and participated in leadership development sessions designed to enhance individual and team effectiveness.

> Community Justice has partnered with local providers like the Jackson County Jail, Health and Human Services, and others to launch the Jail Resource Release Program (JRRP), which coordinates services for adults in custody and those being released, offering critical resources such as housing, medication-assisted treatment, and peer support.

> The Pathfinder Network has been successfully integrated across the Department, including Adult Services, the Collaborative, Juvenile Services, and the Transition Center. Through this network, peer specialists provide classes, group sessions, and individual support, helping AOS successfully access services. The network follows an evidence-based, trauma-informed framework to support recovery and positive outcomes for individuals on supervision.

> In fiscal year 2023-2024, Adult Services achieved a 77.3 percent positive case closure rate for adults on probation, well above the statewide average of 61.6 percent. For adults on post-prison supervision, the closure rate was 74.7 percent, surpassing the statewide average of 70.5 percent. Additionally, 99 percent of admissions to Adult Services had a Public Safety Checklist (PSC) completed within 60 days, with the average completion time being just five days. Most medium and high-risk case plans included an active Behavior Change Plan, with attitude and orientation being the most common criminogenic needs.

- > Community Justice has expanded victim services by increasing the on-site victim advocate position to full-time in collaboration with Community Works, a local non-profit organization, that provides domestic violence and other related support to the community. This ensures that victims receive essential support, including safety planning, advocacy, and resources. To address homelessness, the Department has significantly increased transitional housing offerings, providing 15,933 service days to 309 new AOS intakes, ensuring stable housing for individuals who would otherwise be homeless. Additionally, a full-time Parole/Probation Officer works with AOS residing on the Greenway in partnership with the Medford Police Department's Livability Team to address homelessness and its related challenges.
- > The Transition Center has developed partnerships to support recovery and vocational skills. Collaboration with Reclaiming Lives provides peer support services, enhancing the network available to AOS as they transition back into society. The Center has partnered with Talent Maker City to offer vocational training in bicycle repair, providing AOS with practical skills that can lead to future employment.
- > The Transition Center has made strides in enhancing transitional care, with the successful graduation of 26 AOS from its five-month residential program in 2024.
- > Juvenile Services has implemented peer mentoring through the Pathfinder Network in its probation, detention, and residential programs, helping youth develop skills and providing support during their transition back into the community. Federal Title IV-E funding has been secured to support residential care for youth, while new CTE and STEAM classrooms in collaboration with the Medford School District offers hands-on learning experiences for detained and residential youth.

Significant Issues in the Year Ahead

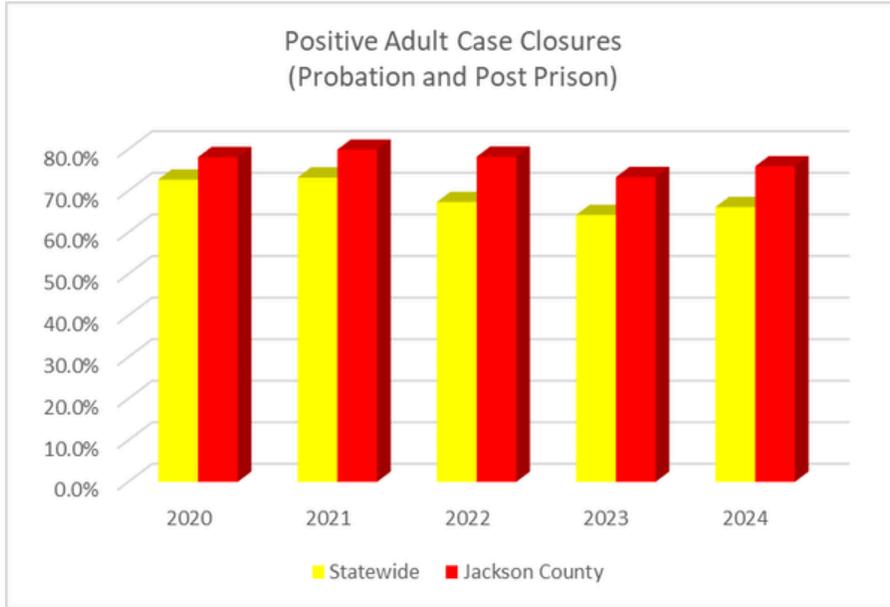
Community Justice remains committed to enhancing staff recruitment and retention by updating its onboarding policy and training programs. Leadership expansion is underway with three new Deputy Directors, ensuring collaboration and growth within the Department. Strong local and statewide partnerships will continue to be prioritized to advance evidence-based practices and data-driven decision-making.

The introduction of new Drug-Enforced Misdemeanor (DEM) cases is expected to significantly increase caseloads, requiring further adjustments in staffing and resource management. This will include hiring additional staff, reallocating resources, and providing specialized training to handle these cases effectively. Increased demand on the Transition Center will necessitate expanded care coordination and strengthened local partnerships to support individuals transitioning back into the community.

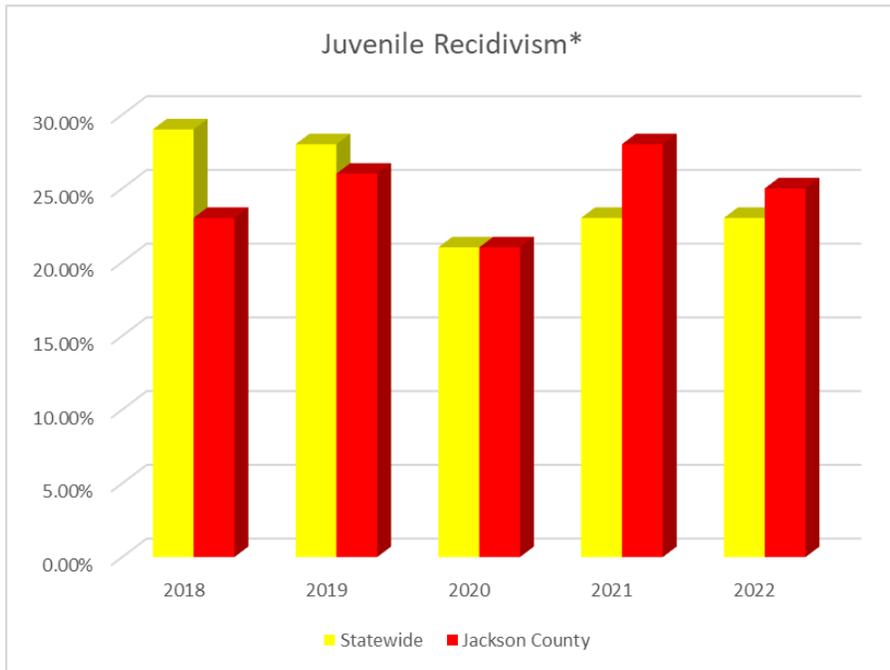
Restorative justice will continue to be central to Juvenile Services, with its principles integrated across all programs to foster personal growth, accountability, and long-term positive outcomes for youth involved in the justice system.

COMMUNITY JUSTICE DEPARTMENT BENCHMARKS

Community Justice has benchmarked Jackson County’s outcomes of successful completion of supervision against other counties in Oregon. When looked at over time, positive adult case closures have shown steady successes over the past five years and have continued to outperform other counties on these benchmarks.



Community Justice has also benchmarked Jackson County’s outcomes of juvenile recidivism against other counties in Oregon. Recidivism is based on a new criminal referral and not an adjudication. Counties with a strong proactive law enforcement may see an increase in recidivism based upon this. Jackson County’s juvenile recidivism has shown an average of 25.3 percent recidivism over the last five years, while the statewide average was 27.4 percent.



*2023 data not yet updated by the State. Comparing against 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Positive case closures per year*	79.9%	70.7%	73.0%	75.9%	75.0%

*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 are used to reach successful positive case closures. During fiscal year 2023-2024, Jackson County outperformed statewide averages with 74.6 percent post-prison case closures, 77.2 percent probation case closures, and a projected average of 75.9 percent at close of year.

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

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Youth that had a reduced risk level at time of probation case closure	94%	94%	92%	90%	90%

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Justice-involved individuals successfully completing Transition Center programs	90%	93%	94%	96%	95%

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 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 might be homeless.

Staffing Changes

During fiscal year 2024-2025, 2.00 FTE Senior Deputy Parole and Probation Officer positions were added as well as 1.00 FTE Administrative Assistant I by Board Order No. 153-24. These positions were funded using supplemental Community Corrections Act (CCA) funds provided by the Legislature through HB 5204. In addition, 1.00 FTE Community Justice Officer was added by Board Order No. 153-24 and was funded by Opioid

Settlement Funding transferred to Community Justice from Health and Human Services. Also in fiscal year 2024-2025, 2.00 FTE Juvenile Justice Specialist I and 1.13 FTE Office Specialists were added by Board Order No. 224-24. These positions were paid for using County General Fund.

In fiscal year 2025-2026, based on the Governor's Recommended Budget for Community Corrections, Adult Services plans to add 6.00 FTE Senior Deputy Parole and Probation Officers, 1.00 FTE Program Manager III, 3.00 FTE Office Specialists, and 2.00 Program Specialists. These positions will be funded through CCA funding and the increase is driven by several factors. Current caseloads are already at unsustainable levels, and the recriminalization of drugs is expected to result in more adults being placed under supervision further increasing caseloads. To manage this growing workload, additional support and program staff will be needed, as well as oversight from a leadership team member. The County's General Fund will not contribute to the cost of these new positions.

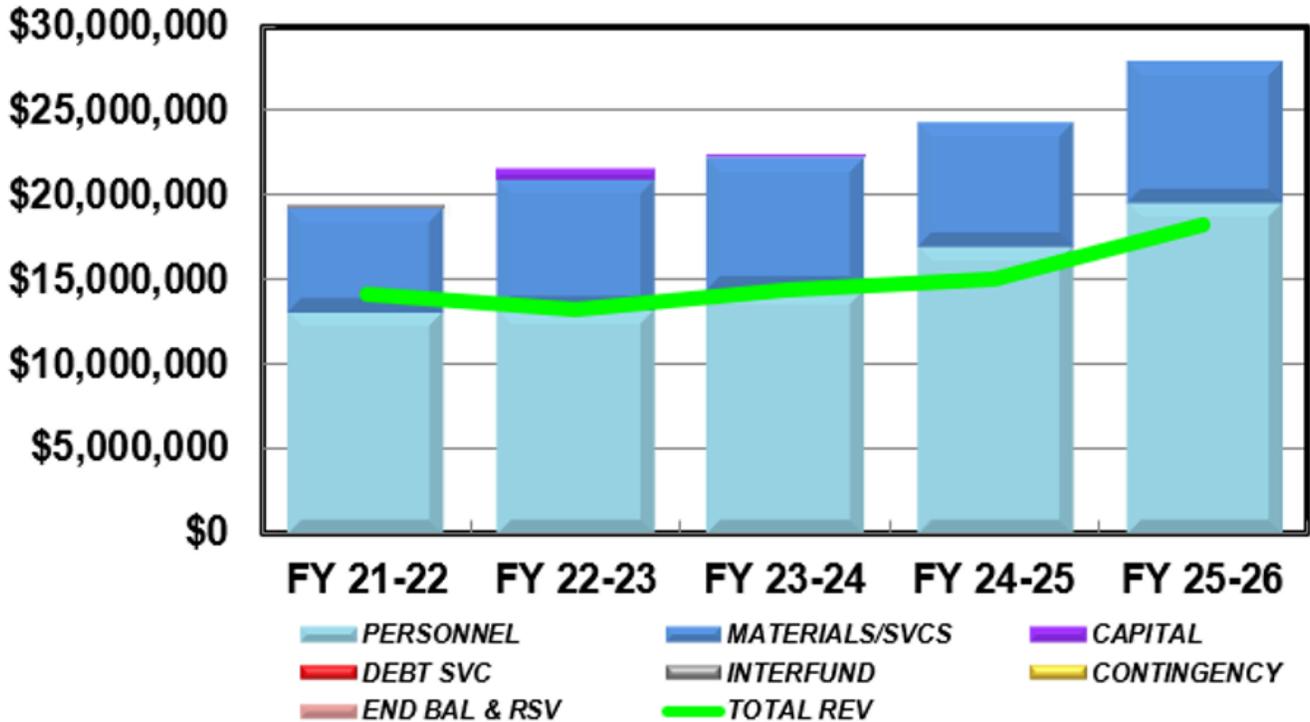
During fiscal year 2025-2026, 1.00 FTE Community Service Crew Coordinator will be removed from the budget.

Overall, there is an increase of 18.13 FTE positions between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

The Community Justice Department receives 42 percent of its funding from the State Grant-in-Aid. Other State grants and client fees make up 23 percent of the Department's funding; the Justice Reinvestment Program (JRP) Grant is the largest portion at 8 percent of the 23 percent. The remaining 35 percent is from the County's General Fund.

COMMUNITY JUSTICE REVENUE AND EXPENDITURE OVERVIEW

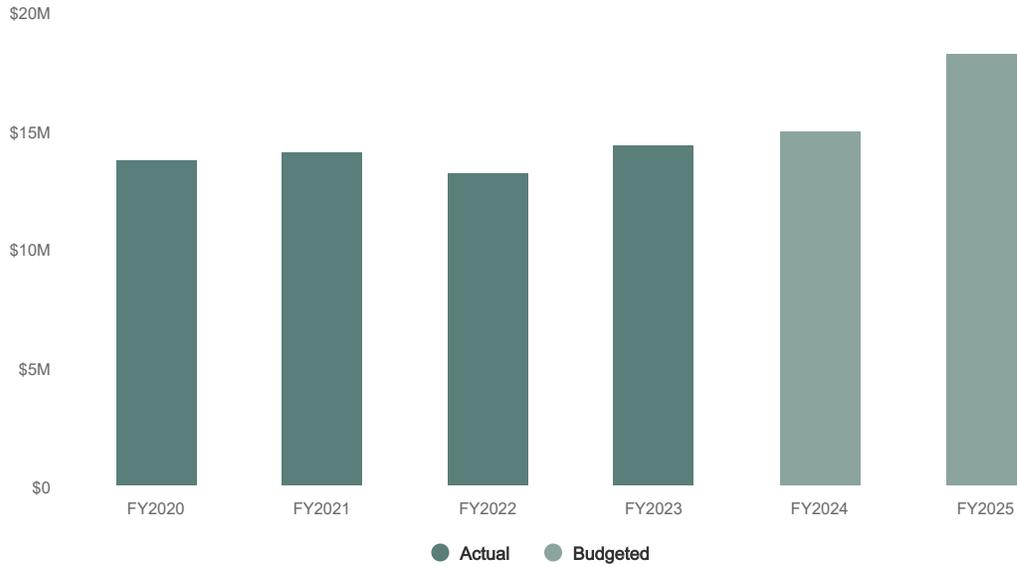


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$12,797,719	\$12,380,311	\$13,553,555	\$14,150,790	\$17,339,059
FEES/SVC CHGS	\$869,063	\$597,370	\$607,978	\$558,400	\$562,950
ALL OTHER	\$450	\$530	\$410	\$1,600	\$550
INTERFUND	\$397,233	\$248,188	\$209,764	\$244,800	\$359,026
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$14,064,465	\$13,226,399	\$14,371,707	\$14,955,590	\$18,261,585
PERSONNEL	\$13,153,699	\$13,230,261	\$14,411,072	\$17,018,227	\$19,536,905
MATERIALS/SVCS	\$6,219,744	\$7,830,939	\$7,864,345	\$7,326,246	\$8,402,147
CAPITAL	\$0	\$527,606	\$201,730	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$40,794	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$19,414,237	\$21,588,806	\$22,477,147	\$24,344,473	\$27,939,052
FTEs	141.50	145.00	137.00	136.00	154.13

COMMUNITY JUSTICE REVENUE SUMMARY

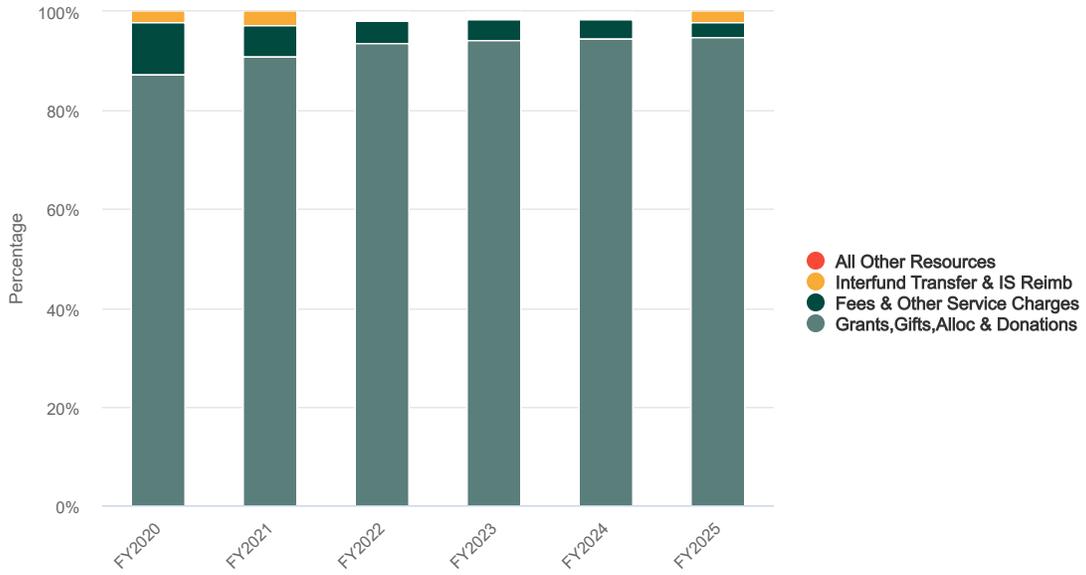
\$18,261,585 **\$3,305,995**
(22.11% vs. prior year)

Community Justice Proposed and Historical Budget vs. Actual



COMMUNITY JUSTICE REVENUE BY SOURCE

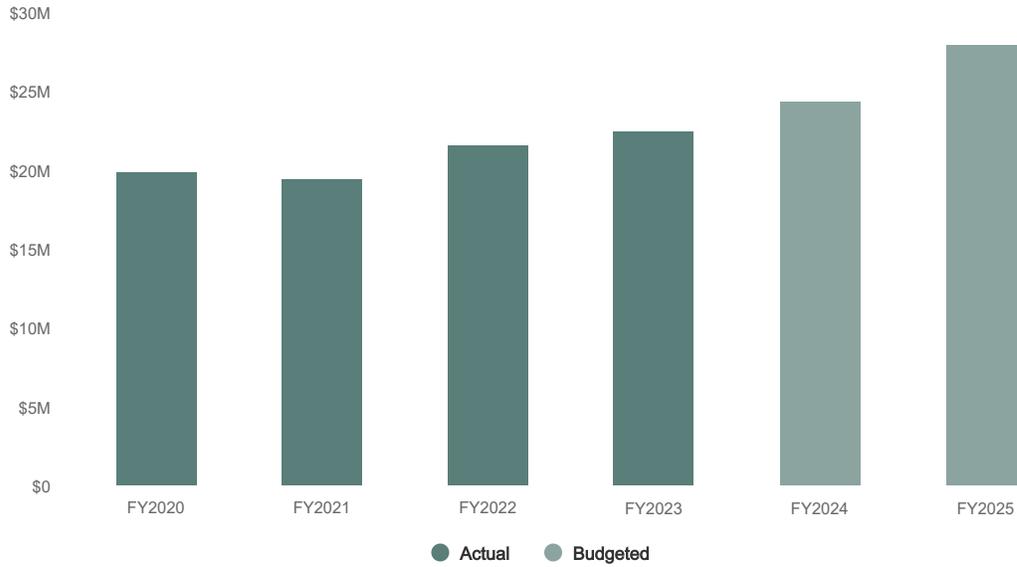
Budgeted and Historical 2025 Revenues by Source



COMMUNITY JUSTICE EXPENDITURE SUMMARY

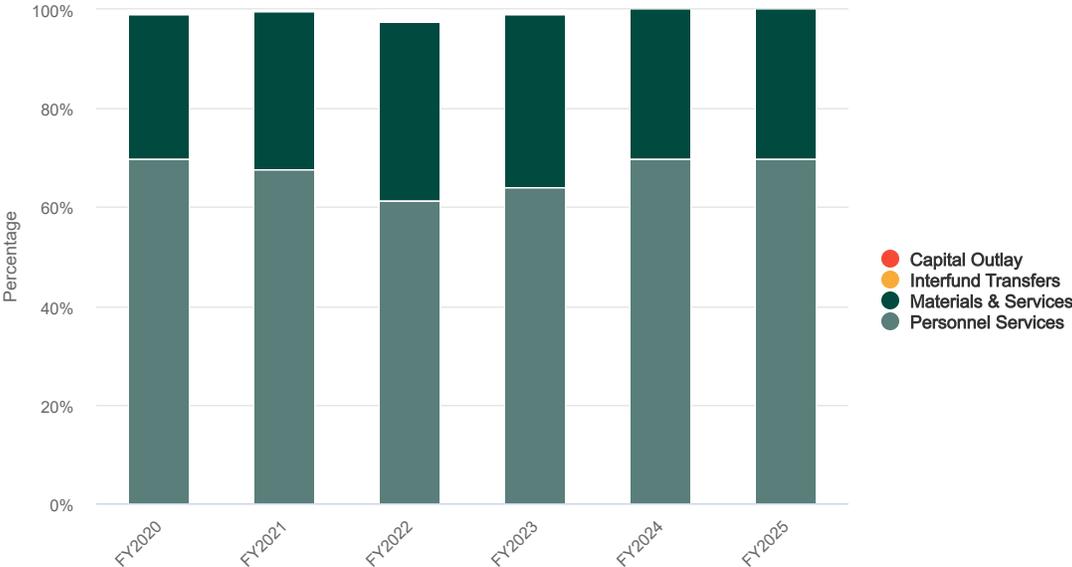
\$27,939,052 **\$3,594,579**
(14.77% vs. prior year)

Community Justice Proposed and Historical Budget vs. Actual



COMMUNITY JUSTICE EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Community Justice Department Expenditures



COMMUNITY JUSTICE FINANCIALS BY PROGRAM

<i>Community Justice Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$605,397	\$156,801	\$161,722	\$271,573	\$692,601
Fees & Other Service Charges	\$34,308	\$19,397	\$37,526	\$22,750	\$16,250
All Other Resources	\$0	\$0	\$0	\$250	\$250
Interfund Transfers	\$19,800	\$19,800	\$19,800	\$19,800	\$19,800
Total	\$659,505	\$195,998	\$219,048	\$314,373	\$728,901
EXPENDITURES					
Personnel Services	\$154,700	\$120,238	\$138,229	\$191,895	\$461,283
Materials & Services	-\$3,093	\$32,533	-\$58,150	\$162,079	\$413,910
Total	\$151,607	\$152,771	\$80,079	\$353,974	\$875,193
Full-Time Equivalent	1.22	1.34	0.03	1.37	3.35

In fiscal year 2023-2024, responsibilities for the Community Justice Administration Program were reallocated to other Programs within the Department and the Program was not used for budgeting purposes. Beginning in fiscal year 2024-2025, the Program is being used to budget revenues, expenditures, and FTE positions. In fiscal year 2025-2026 the FTE increase is to manage and support additional Corrections Adult Services FTEs due to unsustainable caseloads and anticipated increases from the recriminalization of drugs.

<i>Adult Services</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$7,369,357	\$8,110,810	\$7,592,003	\$8,311,507	\$10,659,684
Fees & Other Service Charges	\$598,020	\$408,353	\$417,643	\$409,700	\$373,800
All Other Resources	\$50	\$177	\$149	\$100	\$100
Total	\$7,967,427	\$8,519,340	\$8,009,795	\$8,721,307	\$11,033,584
EXPENDITURES					
Personnel Services	\$5,111,061	\$5,128,245	\$5,655,565	\$6,731,820	\$8,402,478
Materials & Services	\$2,880,372	\$3,486,586	\$3,311,078	\$2,951,887	\$3,432,076
Capital Outlay	\$0	\$0	\$148,074	\$0	\$0
Total	\$7,991,433	\$8,614,831	\$9,114,717	\$9,683,707	\$11,834,554
Full-Time Equivalent	52.40	54.30	51.67	48.53	62.10

In fiscal year 2025-2026 the increase in FTE is based on the Governor's Recommended Budget for Community Corrections due to current unsustainable caseloads and the recriminalization of drugs is expected to result in more adults being placed under supervision further increasing caseloads.

<i>Juvenile Services</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,240,359	\$1,296,577	\$1,802,711	\$2,089,657	\$1,770,861
Fees & Other Service Charges	\$51,805	\$50,268	\$49,951	\$51,700	\$51,300
All Other Resources	\$0	\$0	\$260	\$500	\$100
Total	\$1,292,164	\$1,346,845	\$1,852,922	\$2,141,857	\$1,822,261
EXPENDITURES					
Personnel Services	\$4,320,346	\$4,729,497	\$5,119,756	\$5,807,761	\$6,104,428
Materials & Services	\$1,770,781	\$2,032,589	\$2,481,298	\$2,528,819	\$2,552,363
Capital Outlay	\$0	\$350,608	\$53,656	\$0	\$0
Total	\$6,091,127	\$7,112,694	\$7,654,710	\$8,336,580	\$8,656,791
Full-Time Equivalent	45.94	47.18	50.13	47.15	49.02

<i>Transition Center</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$3,582,607	\$2,816,123	\$3,997,119	\$3,478,053	\$4,215,913
Fees & Other Service Charges	\$184,930	\$119,353	\$102,859	\$74,250	\$121,600
All Other Resources	\$400	\$354	\$0	\$750	\$100
Interfund Transfers	\$377,433	\$228,388	\$189,964	\$225,000	\$339,226
Total	\$4,145,370	\$3,164,218	\$4,289,942	\$3,778,053	\$4,676,839
EXPENDITURES					
Personnel Services	\$3,567,593	\$3,252,281	\$3,497,522	\$4,286,751	\$4,568,716
Materials & Services	\$1,571,684	\$2,279,231	\$2,130,120	\$1,683,461	\$2,003,798
Capital Outlay	\$0	\$176,998	\$0	\$0	\$0
Interfund Transfers	\$40,794	\$0	\$0	\$0	\$0
Total	\$5,180,071	\$5,708,510	\$5,627,642	\$5,970,212	\$6,572,514
Full-Time Equivalent	41.94	42.18	35.17	38.95	39.66

THIS PAGE INTENTIONALLY LEFT BLANK

County Administration

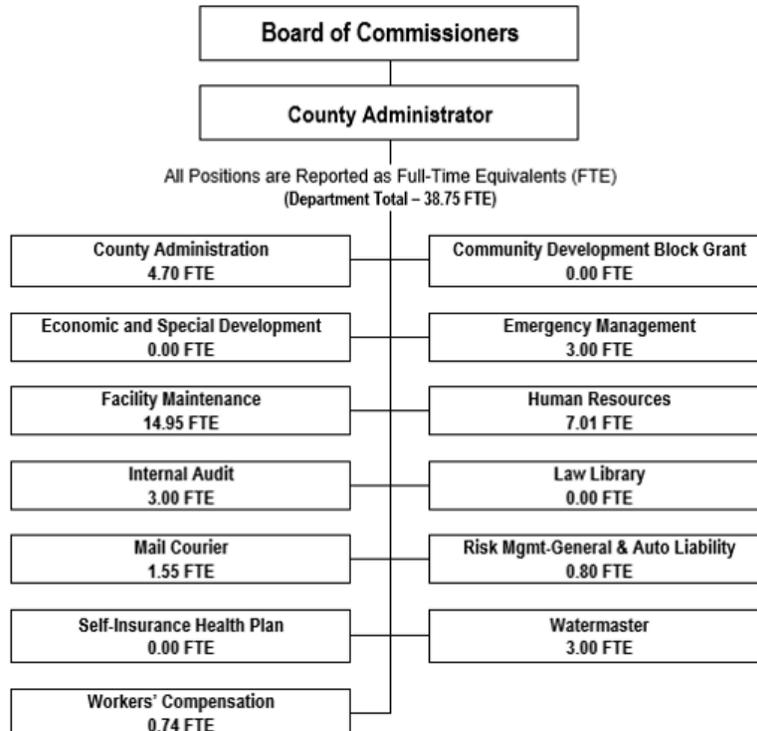


Danny Jordan, County Administrator

BoC-CAO_Admin@jacksoncounty.or.gov
www.jacksoncounty.or.gov/departments/

10 South Oakdale Avenue
Medford OR 97501
541-774-6035

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 operations 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, 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 receive 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. Human Resources also responds to inquiries from the public upon request.

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), the Federation of Parole and Probation Officers (FOPPO), and the non-represented employee groups. This Program pays medical, prescription, dental, and vision claims through self-insurance, in addition to funding the employer-sponsored medical Wellness Center. Risk Management administers the County's program for the in-house Jackson County Health Plan.

Watermaster manages and protects the use of Jackson County's surface and groundwater 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 2025-2026

- > 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 partners, 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, Jackson Alerts, 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.
- > Provide project management for the construction of the Multi-Use Pandemic Response Center while focusing on maintaining quality, budget, and meeting the scheduled deadlines.
- > Begin the contracting and design process of a new dog control facility.
- > Human Resources will participate in negotiating new collective bargaining agreements between the County and the Jackson County Employees' Association SEIU (Service Employees International Union) Local 503, OPEU (Oregon Public Employees' Union); and the County and the Jackson County Federation of Parole and

Probation Officers Association (FOPPO).

- > Consolidate the function of managing protected leave to Human Resources to gain efficiency and process improvements.
- > Complete implementation of automated onboarding of new hires through the County's human resources software, including training 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 roll out of training including department training and the New Manager Program.
- > Improve communication and marketing of employee benefits and employee access to information, forms, and services related to their employment and benefits.
- > Through the Workers' Compensation Program, monitor safety and injury trends using a range of reports from the County's Incident Report system and continue efforts to lower average lost days per workers' compensation claims.
- > 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.
- > 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.
- > Continue upgrading streamgages within the County, which are a tool for the optimization of water management associated with both instream and out of stream uses.
- > Participate in collaborative basin and small user planning efforts with other natural resource agencies and stakeholders to facilitate solutions to water supply challenges.
- > Scientific data collection will be expanded to better equip the Rogue Basin in meeting its current and future water security needs.

Department Accomplishments for Prior Year

- > Emergency Management further developed the countywide emergency notification software, Citizen Alert. Two countywide tests were conducted: 1) on May 14, 2024, an alert was sent to 35,970 individual contact methods (email, text, phone call) and had a 25.7 percent confirmation rate; and 2) on October 17, 2024, an alert was sent to 79,771 individual contact methods (email, text, phone call) and had a 27 percent confirmation rate.
- > Successfully sent 27 wildfire-related alerts through Citizen Alert.
- > Successful adoption of the Jackson County Emergency Operations Plan (EOP) which outlines how disasters will be managed in the County. It details the who, when, and how local, State, and Federal agencies and partners will work together.
- > Facility Maintenance expects to complete over 4,100 work tickets throughout the County, over 30 mid-year department-requested projects, and capital improvement projects totaling over \$1,500,000 during fiscal year 2024-2025.
- > 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.
- > New tenant leases were negotiated at market rates for the Rogue Family Center under the Facility Maintenance Program. New leases also include all building expenses which were previously tracked and billed separately.

- > A Guaranteed Maximum Price for the construction of the Multi-Use Pandemic Response Center was agreed upon through extensive collaboration with the Construction Manager/General Contractor (CM/GC) for the project.
- > Human Resources facilitated implementation of the Paid Leave Oregon (PLO) law in concurrence with the Oregon Family Leave Act (OFLA) and other applicable leaves. Coordinated countywide department training and guidance on new leave benefit requirements and procedures.
- > Successfully mitigated a complex Oregon Occupational Safety and Health Administration (OSHA) compliance case limiting liability and improving workplace safety.
- > Updated various County policies, including those having to do with a drug-free workplace, County driving, military leave, separation dates, and discipline.
- > 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.
- > Expanded the use of a government jobs website resulting in an approximately 20 percent increase in applicants for County positions.
- > Finalized the employee exit interview process, including the department communication plan.
- > Managed the Workers' Compensation Program by processing all claims efficiently and within the regulations and guidelines contained in Oregon law.
- > Internal Audit completed several audits and non-audit services, continued to manage Federal Emergency Management Agency (FEMA) reimbursements, and provided assistance to a department that had a significant change in leadership.
- > Watermaster staff attended community events to foster and establish relationships with existing and potential water users and partners.
- > Watermaster also participated in a basin recharge study in collaboration with the Oregon Water Resources Department (ORWD) and US Geological Survey.
- > Working in collaboration with the Natural Resources Conservation Service, conducted the region's snow survey which forecasts streamflow data information for water management.
- > Jackson County was awarded the Government Finance Officers Association's distinguished budget presentation award for fiscal year 2024-2025. In addition, the County was awarded the prestigious "triple crown award" by earning the distinguished budget presentation award for fiscal year 2023-2024, the distinguished financial reporting award for fiscal year 2023-2024, and the distinguished award for the Popular Annual Financial Report (PAFR) for fiscal year 2023-2024.

Significant Issues in the Year Ahead

Oregon's focus on preparation for a Cascadia Subduction Zone earthquake and recent catastrophic wildfires has 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.

Rising costs for utilities and outside contracted labor will continue to significantly affect the Facility Maintenance Program budget. Constructing the Multi-Use Pandemic Response Center will add an additional impact to the Program's available resources.

Human Resources will work toward securing qualified candidates, particularly for hard-to-fill positions across County departments; retaining employees in an evolving competitive job market and economy; and monitoring workers' compensation cost growth. 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. In the coming fiscal year, Human Resources will take on the task of countywide FMLA/OFLA/PLO leave administration by adding 1.00 full-time equivalent position to coordinate with of the departments; the goal is to streamline the processes and ensure consistent execution.

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 2024 edition of the Oregon Water Conditions Report states the region's snow water equivalent is at 101 percent of median and precipitation is at 93 percent of median, reservoirs are still being impacted by a series of previous drought years while snowpack remains well below normal. Irrigation reservoirs remain behind for storage compared to average years, while the three-month seasonal outlook reflects continued above normal temperatures and near to below precipitation. It is anticipated that, with the change in climate, the Watermaster's Office will be proactive in assisting with water challenges within the County.

COUNTY ADMINISTRATION 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Estimated	Fiscal Year 2025-2026 Projected
Total contributions made according to revised budget	67%	102%	91%	91%	100%

The County continues to partner with Rogue Valley Council of Governments (RVCOG) and Southern Oregon Regional Economic Development, Inc. (SORED) 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 Metropolitan Planning Organization (MPO) is a Federally-mandated transportation policy-making organization made up of representatives from local governments and governmental transportation authorities. RVCOG is the designated MPO for the Rogue Valley and is responsible for coordinating the development of the region's transportation plans and processes. The 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. 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 Emergency Operations Center.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Estimated	Fiscal Year 2025-2026 Projected
Multi-agency disaster trainings held	2	3	3	4	5
Emergency declarations/actual occurrences	3	1	2	3	2

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Community, organization, and conference preparedness presentations and campaigns	10	11	15	15	18

Involve interested partners, 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.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2021-2022 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Opt-in accounts in Citizen Alert system*	86,270*	95,851*	103,345*	115,980**	124,098***
Increase in opt-in accounts from previous year	7%	11%	7%	10%	7%

*Jackson and Josephine Counties.

**In fiscal year 2024-2025 Jackson County migrated from the shared Josephine/Jackson Citizen Alert to Jackson Alerts.

***Jackson County only.

Improve emergency communications with the public by utilizing the emergency notification (Citizen Alert/Jackson Alerts) 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 the cities, the Rogue Valley Fire Chiefs Association, the Rogue Valley Fire Prevention Co-Op, the Jackson County Long-Term Recovery Group, 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Annual maintenance costs per square foot	\$2.68	\$2.78	\$2.91	\$2.94	\$3.23

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Applications that passed minimum qualifications and forwarded to hiring managers	32%	35%	64%	55%	57%
Of disqualified applications, percentage that were not completed correctly	13%	13%	1.30%	0.84%	1%
Total applications received	7,675	5,100	5,200	6,306	6,300

Applicant data is for regular employee job openings and does not include applicants for extra help jobs. The expected percentage for fiscal year 2024-2025 was based on multi-year trends and results in the first two quarters of fiscal year 2024-2025. Human Resources expanded the applicant pool by 21 percent in fiscal year 2024-2025 by purchasing full access to a government jobs site that is a posting site owned by the County's applicant tracking software. This increase in applications has led to a reduction of average open postings. Historically the County had been averaging close to 60 open positions; now the average is 25 for most months. A change in the screening methodology has led to a substantive difference in the number of applicants referred to hiring managers. For fiscal year 2025-2026, 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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Regular employees who terminated*	22%	18%	17%	16%	17%
Terminated* employees with five years or less tenure	65%	63%	68%	61%	65%
Employees who terminated for better opportunity or were dissatisfied	42%	39%	39%	36%	35%

*Voluntarily or involuntarily.

The expected number for fiscal year 2024-2025 and the projected fiscal year 2025-2026 projected numbers are anticipated to be similar to fiscal year 2022-2023 given that the workforce challenges of the post-pandemic job market and the economy are expected to continue. This is in line with regional and national employment trends as staffing continues to be challenging. Many of the high turnover positions occur as a result of the limited regional market. Various local agencies continue to hire each other's staff with minimal influx of outside talent. Human Resources will use the 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 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
	Actual	Actual	Actual	Expected	Projected
Departments audited and/or collaborated with on medium to large projects	44%	50%	50%	50%	50%

Internal Audit’s role in the FEMA reimbursement process for the Alameda and Obenchain fires during fiscal year 2021-2022 reduced the number of hours that staff were available for traditional audit work. Starting in fiscal year 2022-2023, staff hours available for traditional audit work normalized as the FEMA reimbursement process neared completion.

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 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
	Actual	Actual	Actual	Expected	Projected
Expenditures for collection	\$36,456	\$37,243	\$50,611	\$52,000	\$53,138
Collection purchases made according to the adopted budget	31.92%	62.07%	76.68%	76.58%	77.00%

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 five computer workstations with a variety of research options. The Law Library will continue to purchase high use printed research materials such as the Oregon Revised Statutes, and 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 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
	Actual	Actual	Actual	Expected	Projected
Average cost for facilitation services per individual served	\$18.07	\$13.82	\$12.87	\$11.72	\$10.57

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 County provides funding for one facilitator which, is in addition to Court-paid facilitators. The Law Library is located 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. Increases in the number of facilitation contacts is lowering the average cost per individual served.

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.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Average cost of service per delivery day	\$235.90	\$283.82	\$288.92	\$344.72	\$318.77
Average cost of processing letters and packages per work day	\$257.62	\$350.09	\$267.99	\$319.74	\$337.09

The Mail Courier Program operates with 1.55 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 include postage meter maintenance and supplies, and monthly service charges for non-United States Postal Service pick-up and delivery services. The average cost of processing letters and packages per work day increase starting in fiscal year 2022-2023 is due to the purchase of a new postage meter, salary increases, and a 15.5 percent reduction in the number of packages processed.

Department Goal: The Watermaster Program will provide efficient customer service, 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Stream flow measurements made	375	340	452	375	400
Stream flow measurements made per FTE position	134	136	151	134	160
Flow measurement data processed on average 10 days or less	34%	73%	87%	73%	75%

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. During fiscal year 2022-2023, more OWRD staff were dedicated to complaints, which allowed County staff time to process streamflow measurements, thereby increasing the data processing times and experience.

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

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Water right research completed within 10 business days	71%	83%	42%	85%	85%

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Percentage of complaints with action taken	67%	77%	98%	88%	88%

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 for growing commercially has increased awareness among the public causing complaints to increase significantly. Experienced County staff and the addition of OWRD staff have helped 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Percentage of employees who filed workers' compensation claims	5.9%	5.9%	5.6%	4.7%	5.2%
Percentage of employees who filed incident reports	45.8%	62.2%	47.6%	43.0%	43.0%
Total workforce (regular employees and extra help)	909	843	881	885	890

Fiscal years 2021-2022, 2022-2023, and 2023-2024 indicate a flat rate of employees filing workers' compensation claims. Fiscal year 2024-2025 is expected to show a 22 percent decrease in claim percentage. 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.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Lost days per claim	11.4	81.5	46.0	38.9	37.0
Modified duty days per claim	26.4	56.6	6.5	8.4	8.0

Fiscal year 2022-2023 saw a massive increase in lost days per claim and modified duty days per claim. This is due, primarily, to four lengthy claims. Two of those claims actually occurred in fiscal year 2021-2022; they were initially coded as personal claims, then retroactively moved to accepted workers' compensation cases. 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.

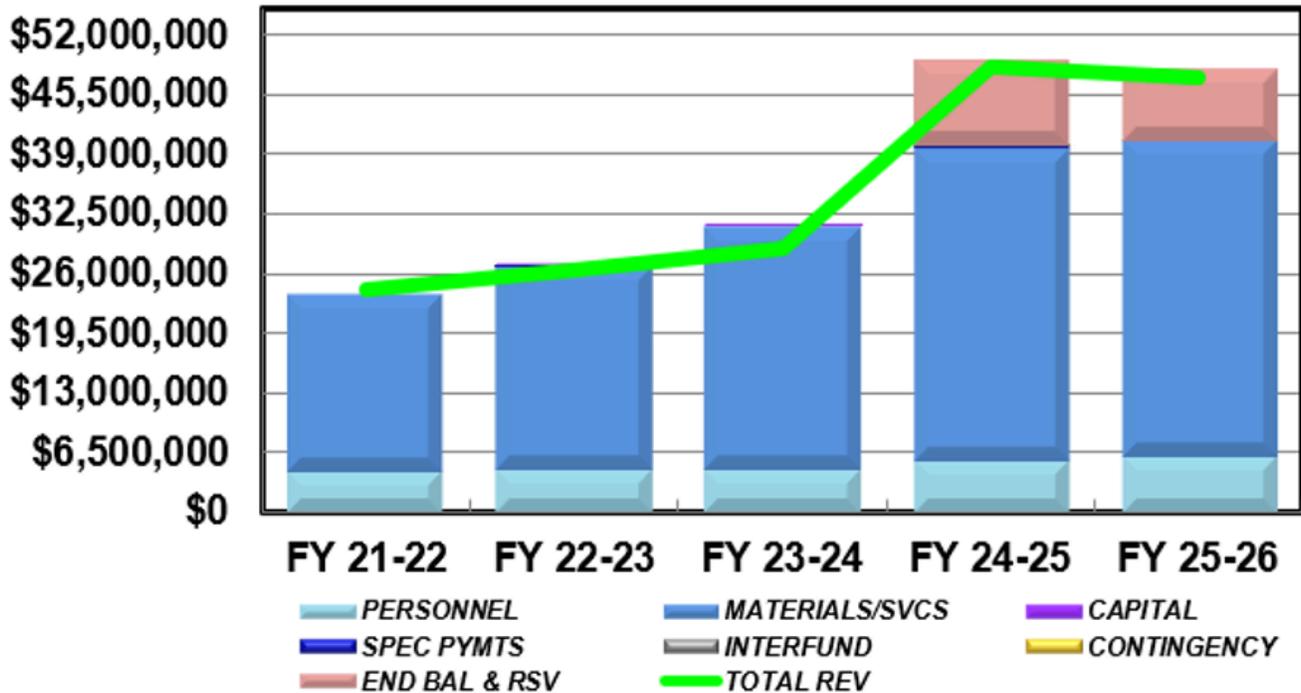
Staffing Changes

Between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget, there is an increase of 1.00 FTE position in the County Administration Department. This represents a Project/Program Coordinator III position being added to the Human Resources Program to coordinate protected leave countywide.

Financial Condition

The County Administration Department receives 60 percent funding from interfund charges to, and interfund transfers from, County departments, including those that receive General Fund support; 35 percent from Fund Balance; 2 percent from Federal, State, and local grants and contracts; 2 percent from fees and service charges; 1 percent from interest; and no direct support from the County's General Fund.

COUNTY ADMINISTRATION REVENUE AND EXPENDITURE OVERVIEW

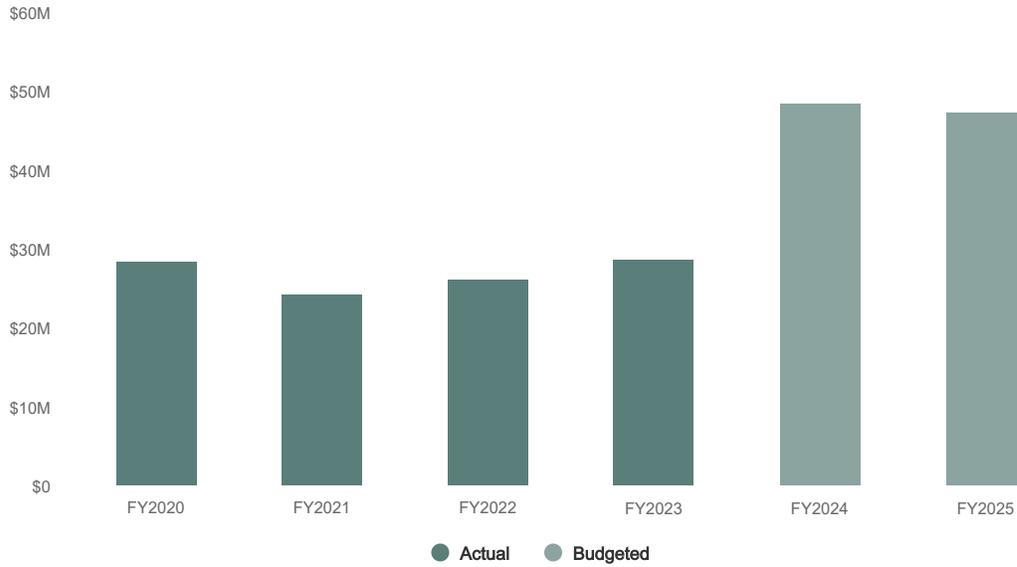


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$1,604,843	\$1,147,816	\$1,393,066	\$1,630,477	\$1,014,744
FEES/SVC CHGS	\$287,907	\$274,585	\$671,651	\$633,978	\$844,646
ALL OTHER	-\$182,747	\$544,378	\$488,715	\$887,180	\$650,467
INTERFUND	\$22,629,002	\$24,343,784	\$26,113,764	\$26,196,994	\$28,599,155
FUND BALANCE	\$0	\$0	\$0	\$19,122,026	\$16,261,674
TOTAL REV	\$24,339,005	\$26,310,563	\$28,667,196	\$48,470,655	\$47,370,686
PERSONNEL	\$4,477,162	\$4,679,881	\$4,835,290	\$5,767,919	\$6,097,254
MATERIALS/SVCS	\$19,304,591	\$22,222,798	\$26,288,926	\$33,960,440	\$34,448,091
CAPITAL	\$4,836	\$32,334	\$22,236	\$0	\$0
SPEC PYMTS	\$0	\$17,927	\$0	\$310,000	\$25,000
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$9,397,826	\$7,808,795
TOTAL EXP	\$23,786,589	\$26,952,940	\$31,146,452	\$49,436,185	\$48,379,140
FTEs	37.25	37.25	37.25	37.75	38.75

COUNTY ADMINISTRATION REVENUE SUMMARY

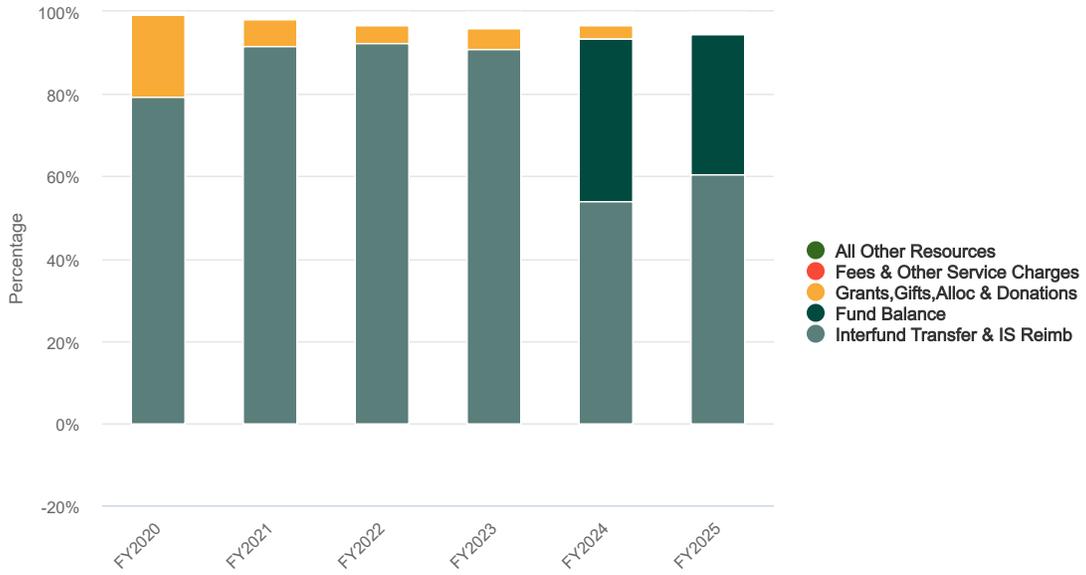
\$47,370,686 **-\$1,099,969**
(-2.27% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



COUNTY ADMINISTRATION REVENUE BY SOURCE

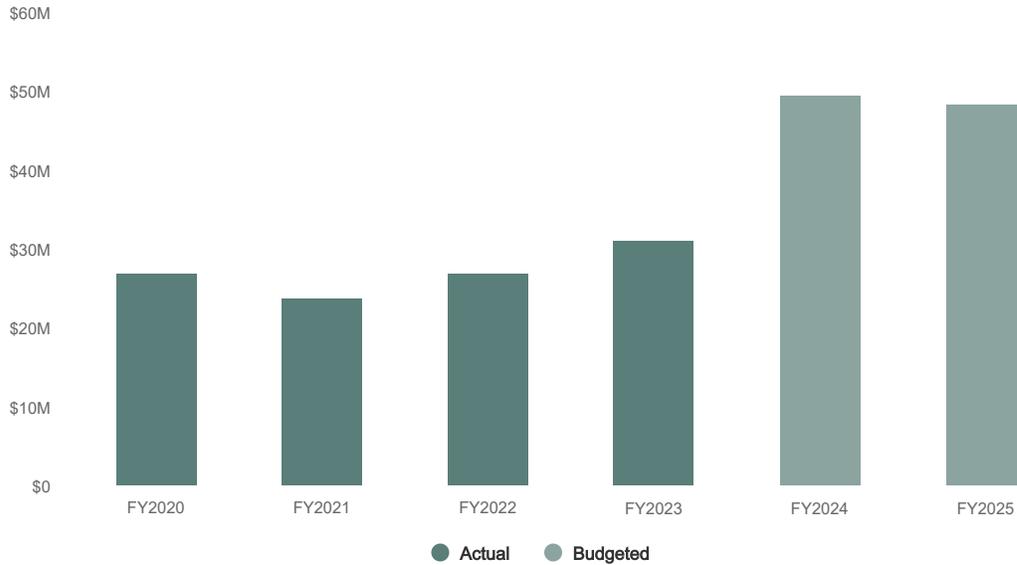
Budgeted and Historical 2025 Revenues by Source



COUNTY ADMINISTRATION EXPENDITURE SUMMARY

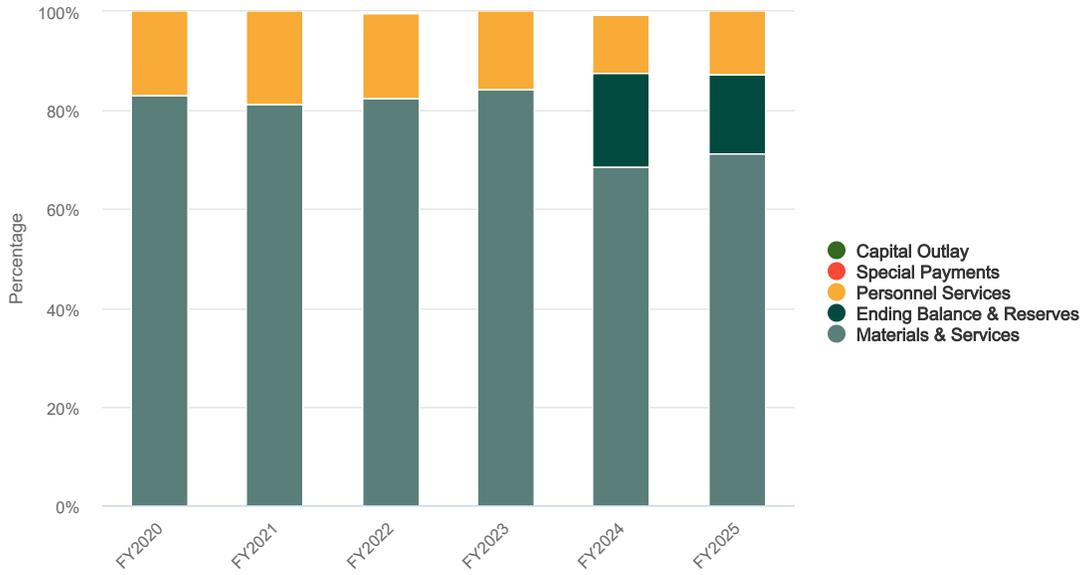
\$48,379,140 **-\$1,057,045**
(-2.14% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual



COUNTY ADMINISTRATION EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Expenditures



COUNTY ADMINISTRATION FINANCIALS BY PROGRAM

<i>County Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$438	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$1,506	\$528	\$2,991	\$1,400	\$825
Interfund Transfers	\$1,026,611	\$1,076,080	\$1,157,761	\$1,343,177	\$1,400,468
Total	\$1,028,555	\$1,076,608	\$1,160,752	\$1,344,577	\$1,401,293
EXPENDITURES					
Personnel Services	\$991,706	\$996,014	\$1,019,446	\$1,203,062	\$1,282,055
Materials & Services	\$39,157	\$52,735	\$116,082	\$141,515	\$119,238
Total	\$1,030,863	\$1,048,749	\$1,135,528	\$1,344,577	\$1,401,293
Full-Time Equivalent	4.15	4.15	4.15	4.35	4.70

<i>Community Development Block Grant</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$17,927	\$0	\$310,000	\$25,000
Total	\$0	\$17,927	\$0	\$310,000	\$25,000
EXPENDITURES					
Special Payments	\$0	\$17,927	\$0	\$310,000	\$25,000
Total	\$0	\$17,927	\$0	\$310,000	\$25,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Economic and Special Development</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$399	\$399	\$121	\$500	\$500
Total	\$399	\$399	\$121	\$500	\$500
EXPENDITURES					
Materials & Services	\$127,828	\$87,502	\$69,779	\$126,337	\$126,859
Total	\$127,828	\$87,502	\$69,779	\$126,337	\$126,859
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Emergency Management</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$274,443	\$209,463	\$174,822	\$385,345	\$100,000
Fees & Other Service Charges	\$29,490	\$46,245	\$14,848	\$80,000	\$195,000
Total	\$303,933	\$255,708	\$189,670	\$465,345	\$295,000
EXPENDITURES					
Personnel Services	\$277,343	\$314,393	\$346,423	\$474,252	\$492,499
Materials & Services	\$421,889	\$133,469	\$301,433	\$580,109	\$424,225
Capital Outlay	\$4,836	\$0	\$0	\$0	\$0
Total	\$704,068	\$447,862	\$647,856	\$1,054,361	\$916,724
Full-Time Equivalent	3.00	3.00	3.00	3.00	3.00

<i>Facility Maintenance</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,078,759	\$614,724	\$884,195	\$704,950	\$643,820
Fees & Other Service Charges	\$0	\$662	\$404,123	\$307,647	\$392,564
All Other Resources	\$203	\$0	\$0	\$0	\$0
Interfund Transfers	\$3,081,088	\$3,919,804	\$4,386,688	\$3,977,545	\$4,168,892
Total	\$4,160,050	\$4,535,190	\$5,675,006	\$4,990,142	\$5,205,276
EXPENDITURES					
Personnel Services	\$1,383,906	\$1,451,638	\$1,554,189	\$1,897,292	\$1,924,157
Materials & Services	\$2,938,651	\$3,726,068	\$3,972,848	\$3,092,850	\$3,281,119
Capital Outlay	\$0	\$17,096	\$0	\$0	\$0
Total	\$4,322,557	\$5,194,802	\$5,527,037	\$4,990,142	\$5,205,276
Full-Time Equivalent	14.95	14.95	14.95	14.95	14.95

<i>Human Resources</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$181	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$28,357	\$2,902	\$2,244	\$0	\$0
All Other Resources	\$465	\$0	\$0	\$0	\$0
Interfund Transfers	\$936,713	\$920,398	\$983,921	\$1,168,209	\$1,402,641
Total	\$965,716	\$923,300	\$986,165	\$1,168,209	\$1,402,641
EXPENDITURES					
Personnel Services	\$805,131	\$826,205	\$861,399	\$965,251	\$1,177,040
Materials & Services	\$120,538	\$151,908	\$174,162	\$202,958	\$225,601
Total	\$925,669	\$978,113	\$1,035,561	\$1,168,209	\$1,402,641
Full-Time Equivalent	6.06	6.01	6.01	6.01	7.01

<i>Internal Audit</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$30,843	\$0	\$3,661	\$0	\$0
Interfund Transfers	\$585,369	\$605,747	\$663,294	\$656,901	\$696,842
Total	\$616,212	\$605,747	\$666,955	\$656,901	\$696,842
EXPENDITURES					
Personnel Services	\$499,295	\$513,052	\$461,765	\$516,554	\$532,181
Materials & Services	\$109,510	\$116,748	\$121,338	\$140,347	\$164,661
Total	\$608,805	\$629,800	\$583,103	\$656,901	\$696,842
Full-Time Equivalent	3.00	3.00	3.00	3.00	3.00

<i>Law Library</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$10,000	\$0	\$0	\$0
Fees & Other Service Charges	\$222,780	\$222,780	\$239,102	\$239,102	\$250,000
All Other Resources	-\$2,049	\$4,644	\$9,536	\$4,000	\$13,802
Fund Balance	\$0	\$0	\$0	\$200,000	\$345,060
Total	\$220,731	\$237,424	\$248,638	\$443,102	\$608,862
EXPENDITURES					
Materials & Services	\$140,122	\$154,979	\$180,700	\$219,500	\$231,110
Ending Balance and Reserves	\$0	\$0	\$0	\$223,602	\$377,752
Total	\$140,122	\$154,979	\$180,700	\$443,102	\$608,862
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Mail Courier</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Interfund Transfers	\$113,916	\$142,200	\$146,870	\$167,008	\$163,963
Total	\$113,916	\$142,200	\$146,870	\$167,008	\$163,963
EXPENDITURES					
Personnel Services	\$98,127	\$105,588	\$106,874	\$126,556	\$130,462
Materials & Services	\$26,240	\$25,205	\$31,796	\$40,452	\$33,501
Capital Outlay	\$0	\$15,238	\$0	\$0	\$0
Total	\$124,367	\$146,031	\$138,670	\$167,008	\$163,963
Full-Time Equivalent	1.55	1.55	1.55	1.55	1.55

<i>Risk Mgmt-General/Auto Liability</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	-\$4,299	\$675	\$35,060	\$0	\$0
All Other Resources	-\$84,475	\$273,227	\$167,368	\$395,263	\$270,610
Interfund Transfers	\$1,919,219	\$2,133,312	\$2,721,404	\$2,922,386	\$4,166,743
Fund Balance	\$0	\$0	\$0	\$7,905,256	\$6,765,242
Total	\$1,830,445	\$2,407,214	\$2,923,832	\$11,222,905	\$11,202,595
EXPENDITURES					
Personnel Services	\$123,083	\$124,212	\$121,517	\$179,868	\$148,971
Materials & Services	\$2,031,142	\$2,939,509	\$3,032,727	\$4,073,883	\$5,350,753
Ending Balance and Reserves	\$0	\$0	\$0	\$6,969,154	\$5,702,871
Total	\$2,154,225	\$3,063,721	\$3,154,244	\$11,222,905	\$11,202,595
Full-Time Equivalent	0.85	0.85	0.85	1.15	0.80

<i>Self-Insurance Health Plan</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$4,014	\$0	\$7,521	\$3,707	\$3,962
All Other Resources	-\$53,830	\$177,976	\$213,254	\$393,535	\$256,168
Interfund Transfers	\$14,261,050	\$14,768,668	\$15,299,134	\$14,962,072	\$15,555,626
Fund Balance	\$0	\$0	\$0	\$7,870,700	\$6,404,200
Total	\$14,211,234	\$14,946,644	\$15,519,909	\$23,230,014	\$22,219,956
EXPENDITURES					
Materials & Services	\$12,357,288	\$13,492,189	\$17,064,388	\$23,230,014	\$22,219,956
Total	\$12,357,288	\$13,492,189	\$17,064,388	\$23,230,014	\$22,219,956
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Watermaster</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$196,307	\$204,025	\$219,649	\$229,682	\$245,424
Fees & Other Service Charges	\$1,760	\$1,468	\$822	\$2,122	\$2,295
Total	\$198,067	\$205,493	\$220,471	\$231,804	\$247,719
EXPENDITURES					
Personnel Services	\$196,856	\$239,534	\$265,077	\$287,820	\$285,292
Materials & Services	\$116,262	\$159,707	\$132,949	\$194,661	\$222,798
Capital Outlay	\$0	\$0	\$22,236	\$0	\$0
Total	\$313,118	\$399,241	\$420,262	\$482,481	\$508,090
Full-Time Equivalent	3.00	3.00	3.00	3.00	3.00

Workers' Compensation	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$27,773	\$90,604	\$75,559	\$0	\$0
All Other Resources	-\$43,060	\$88,531	\$98,556	\$94,382	\$109,887
Interfund Transfers	\$705,036	\$777,575	\$754,692	\$999,696	\$1,043,980
Fund Balance	\$0	\$0	\$0	\$3,146,070	\$2,747,172
Total	\$689,749	\$956,710	\$928,807	\$4,240,148	\$3,901,039
EXPENDITURES					
Personnel Services	\$101,715	\$109,246	\$98,601	\$117,264	\$124,597
Materials & Services	\$875,962	\$1,182,778	\$1,090,724	\$1,917,814	\$2,048,270
Ending Balance and Reserves	\$0	\$0	\$0	\$2,205,070	\$1,728,172
Total	\$977,677	\$1,292,024	\$1,189,325	\$4,240,148	\$3,901,039
Full-Time Equivalent	0.69	0.74	0.74	0.74	0.74

THIS PAGE INTENTIONALLY LEFT BLANK

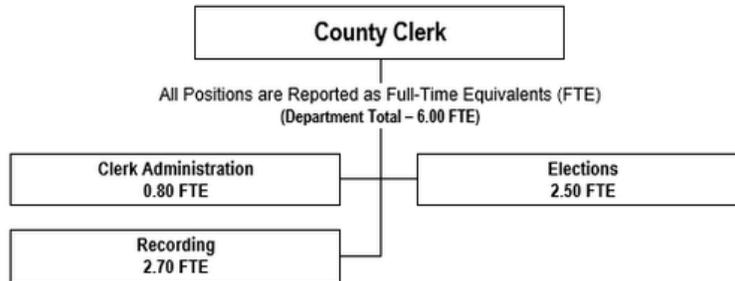
COUNTY CLERK



Chris Walker, County Clerk
elections@jacksoncounty.or.gov
jcrecording@jacksoncounty.or.gov
www.jacksoncounty.or.gov/departments/

541-774-6152/541-774-6148
1101 W Main St Ste 201
10 S Oakdale Ave Rm 114
Medford OR 97501

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 Property Values Appeals Board (PVAB) 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 PVAB; provides searches of various public records; and acts as the archives program administrator.

Department Objectives for Fiscal Year 2025-2026

- > 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 Mid-Term Primary Election in May 2026 with filings that will include local measures, candidates for Congress, Governor, State Representatives and Senators, County Commissioners and other County-elected positions, as well as municipal elected offices and Precinct Committee Persons (partisan political volunteers); and subsequent administrative or mandatory recounts to follow as required by State law. The Office may also conduct a November 2025 Special Election if necessary and as required by Oregon law.
- > Process approximately 50 petitions, schedule and conduct hearings, and issue orders for the PVAB 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 PVAB program; this will be a multi-year project.
- > 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).
- > After audits and recommendations from external audit professionals, continued use of the Oregon Motor Voter system, 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. 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.
- > Continue projects concerning digitizing, preserving, and daily indexing of County Clerk's records, including both the Recording and Elections Programs.

Department Accomplishments for Prior Year

- > Successfully conducted countywide elections, including the November 2024 Presidential General Election and the May 2025 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 Elections, allowing for greater efficiencies. 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 Oregon Centralized Voter Registration (OCVR) election management system, as well as testing and go-live of the new Oregon Registered Voter Information System (ORVIS) scheduled to be deployed in fiscal year 2025-2026.
- > Processed 23 PVAB petitions requesting a reduction in property values and held appropriate hearings and issued orders; also includes administrative tasks as required by State statute.
- > Continued training and updates of the PVAB management program, including scanning capabilities and digital recording functions along with the PVAB members utilizing technology 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 were implemented and continued monitoring of workload and performance standards.
- > Installed a security alarm system in the Elections Office to provide improved security for staff members and elections in general. Received approval of grant from the Oregon Department of Emergency Management (OEM) and the Cybersecurity and Infrastructure Security Agency (CISA) for secured entry into the Elections offices, added security window in Clerk's Office.

- > Continued to serve as a Government Coordinating Council (GCC) member for the Department of Homeland Security CISA, to represent the elections-specific sub-sector on security issues as well as elected as the Elections Assistance Commission (EAC) board of advisors Secretary for 2024-2025. There are a handful of election professionals on the Council, as well as the EAC and it is an honor and privilege for the County Clerk to represent Oregon and Jackson County in this capacity.
- > First county in the State of Oregon to implement the new Property Recording Alert Service (PRAS) developed by Helion Software, allowing property owners to create an account/profile and add monitored names to their account for automatic emails, notifying them of property recordings in the monitored names.

Significant Issues in the Year Ahead

The Clerk's Office continually trains staff as OCVR is modernized and ORVIS is fully installed/implemented over the last couple of years, including the 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 2025-2026, including a November 2025 Special Election and a May 2026 Primary Election. Other Special Election dates are in August 2025 and March 2026, if needed.

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 registrations 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 2025-2026.

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 2024 and 2025 legislative sessions will have direct effects on the Elections and Recording Programs, including PVAB.

Continued 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 2025 (if needed) and the Mid-Term Primary Election in May 2026.

Economic conditions make the Clerk's Office extremely volatile to financial market conditions. Interest rates for housing loans remain in the 6.5-7% range 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

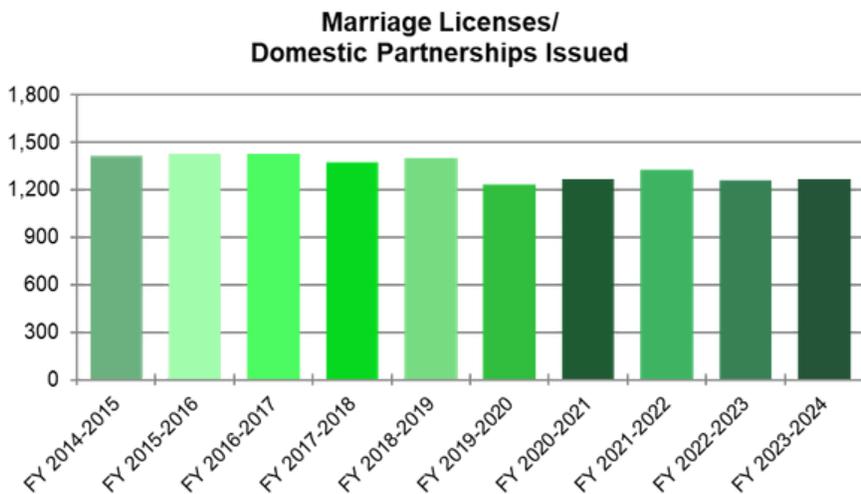
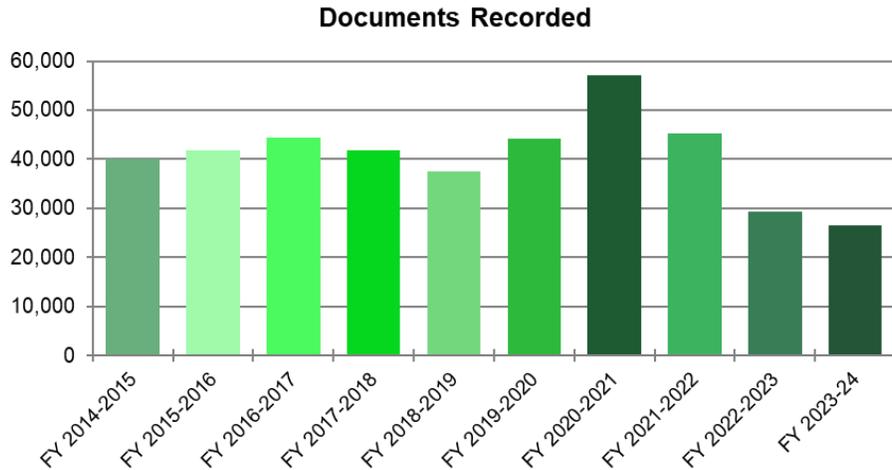
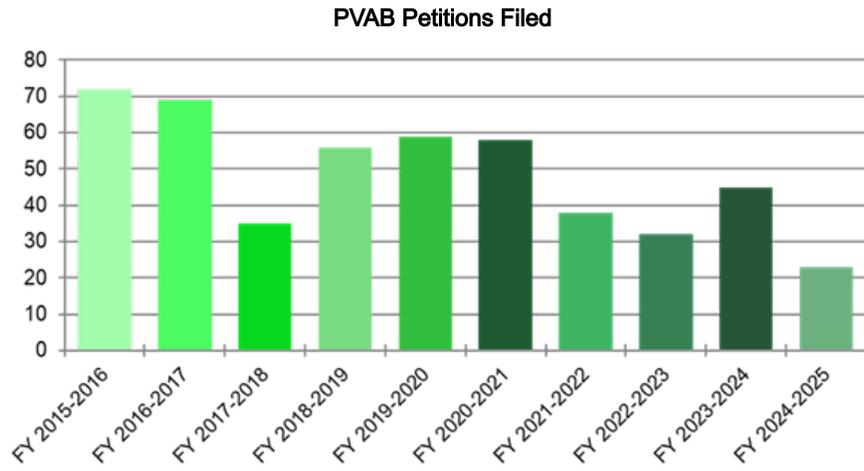
housing in Jackson County, and around the State, has become a top priority, especially due to the September 2020 fires that ravaged local communities. The Clerk's Office will continue to monitor its revenues and expenditures, and make necessary changes when warranted.

Continue Election and Recording Office security upgrades to provide better protection to staff and the public in general.

Continue to work on both elections/recording legislation through the Oregon Association of County Clerks (OACC).

COUNTY CLERK DEPARTMENT BENCHMARKS

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



COUNTY CLERK 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Registered voters	159,000	160,000	162,500	164,000	166,000
Fluctuation of voters from prior year	0.000%	0.629%	1.562%	0.923%	1.520%

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 soon to be ORVIS also eliminates voters casting ballots in more than one Oregon county as it is a top down system used by all 36 Oregon Counties. 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 2025, there are currently 24 states and the District of Columbia participating in the ERIC program.

Registered voters in fiscal year 2025-2026, and future years, are projected to continually increase, but at a slower pace, due to the Real ID Act being fully implemented 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Participation in May election	37.70%	30.00%	50.00%	23.00%	35.00%
Participation in November election	24.69%	65.98%	36.95%	73.18%	30.00%

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Documents recorded	45,287	29,352	26,499	29,000	35,000
Documents recorded per staff hour worked	9.00	7.00	8.00	8.00	9.00
Documents recorded by eRecording	76.19%	73.24%	72.57%	70.55%	71.00%

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

Property sales, along with new construction, have been steady although mortgage originations have slowed due to interest rate increases from inflation.

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

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Marriage/partnership licenses issued	1,325	1,259	1,267	1,275	1,300
Marriage licenses processed per full-time equivalent position	331	504	506	510	520

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.

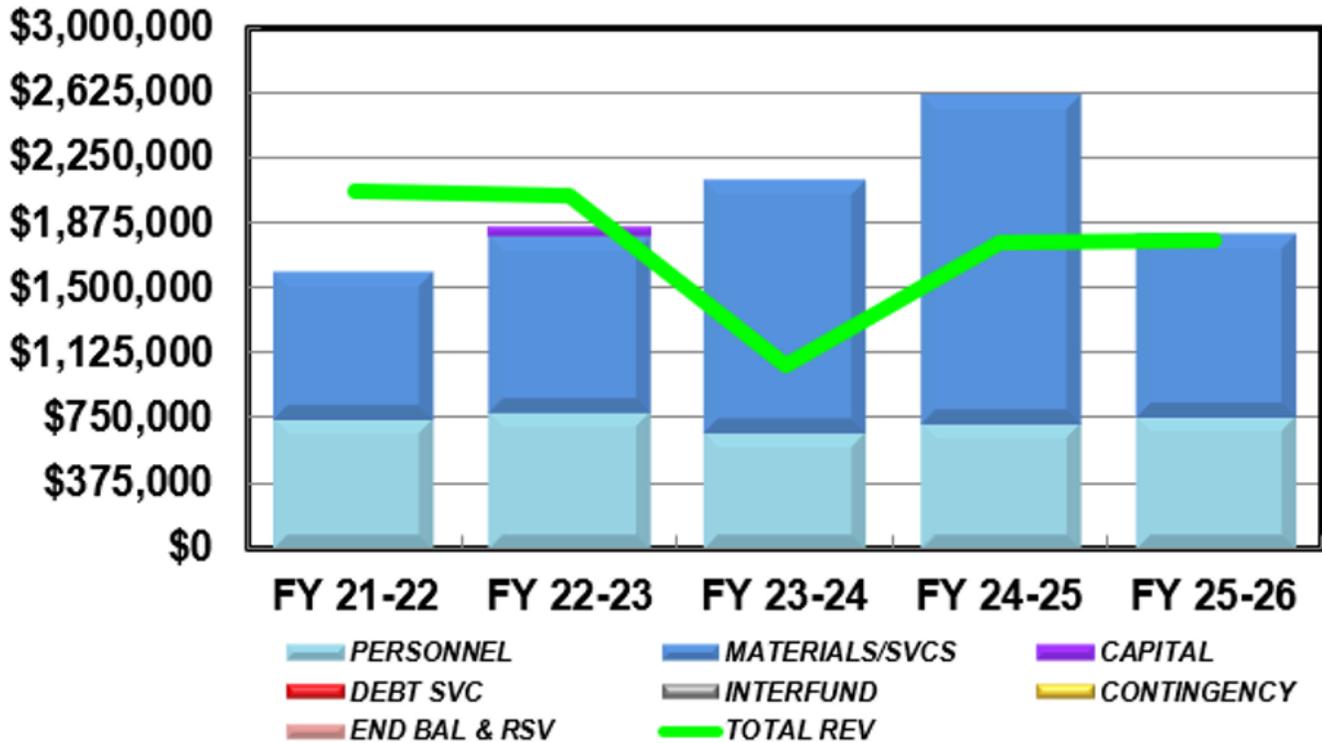
Staffing Changes

There are no staffing changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

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 home sales purchases, mortgage originations and the general state of the economy, especially concerning the housing market 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. The County Clerk’s Office receives approximately 2.25 percent of its funding from the County’s General Fund.

COUNTY CLERK REVENUE AND EXPENDITURE OVERVIEW

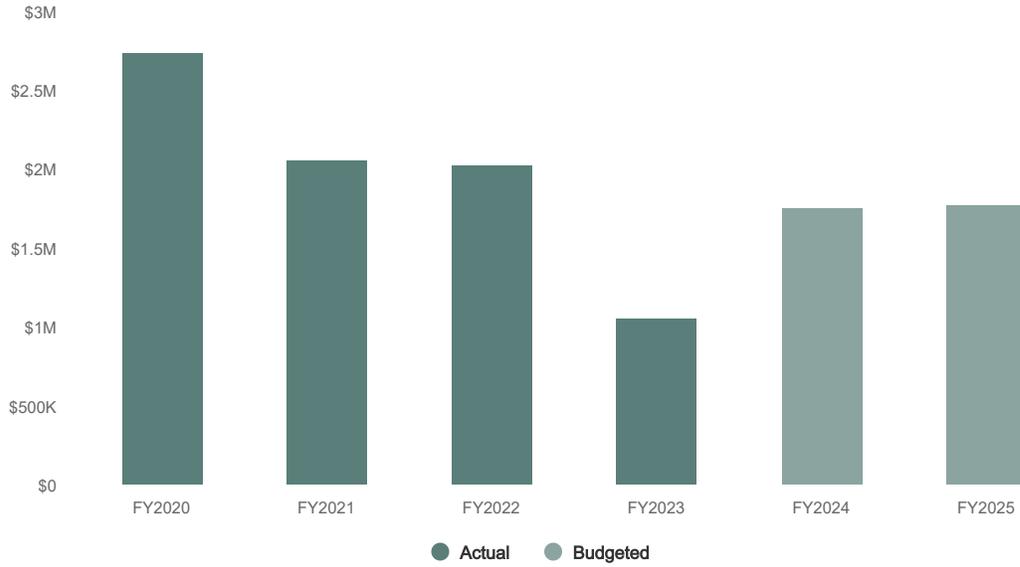


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$196,839	\$977,425	\$55,495	\$270,000	\$278,000
FEES/SVC CHGS	\$1,851,207	\$1,045,850	\$996,615	\$1,486,550	\$1,490,500
ALL OTHER	\$5,057	\$1,500	-\$106	\$0	\$0
INTERFUND	\$686	\$685	\$790	\$685	\$800
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$2,053,789	\$2,045,460	\$1,052,794	\$1,757,235	\$1,769,300
PERSONNEL	\$753,104	\$789,814	\$675,249	\$723,702	\$760,764
MATERIALS/SVCS	\$839,235	\$1,009,323	\$1,447,165	\$1,891,604	\$1,049,967
CAPITAL	\$0	\$60,130	\$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	\$1,592,339	\$1,859,267	\$2,122,414	\$2,615,306	\$1,810,731
FTEs	8.00	6.00	6.00	6.00	6.00

COUNTY CLERK REVENUE SUMMARY

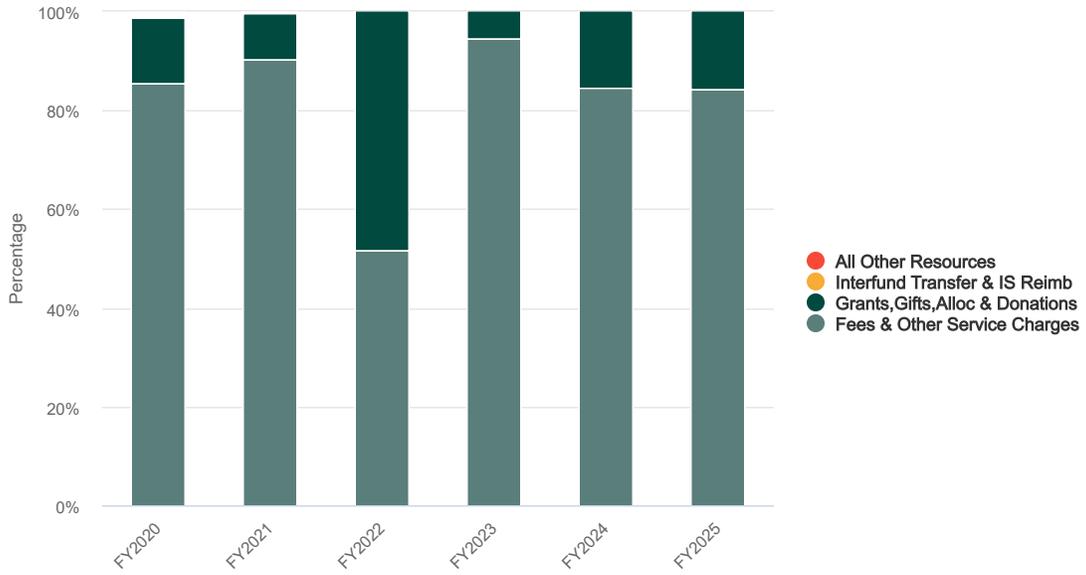
\$1,769,300 **\$12,065**
(0.69% vs. prior year)

County Clerk Proposed and Historical Budget vs. Actual



CLERK REVENUE BY SOURCE

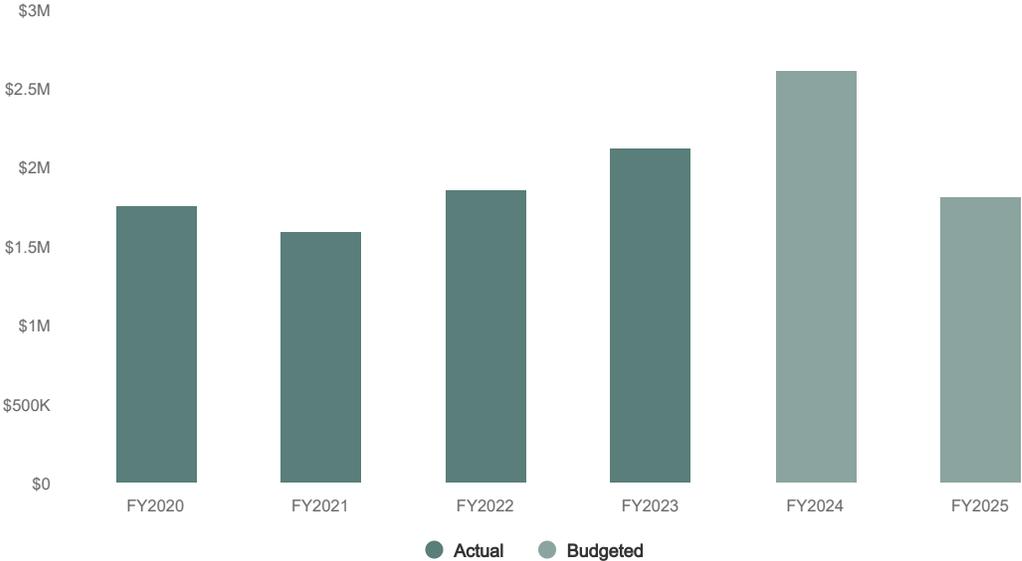
Budgeted and Historical 2025 Revenues by Source



COUNTY CLERK EXPENDITURE SUMMARY

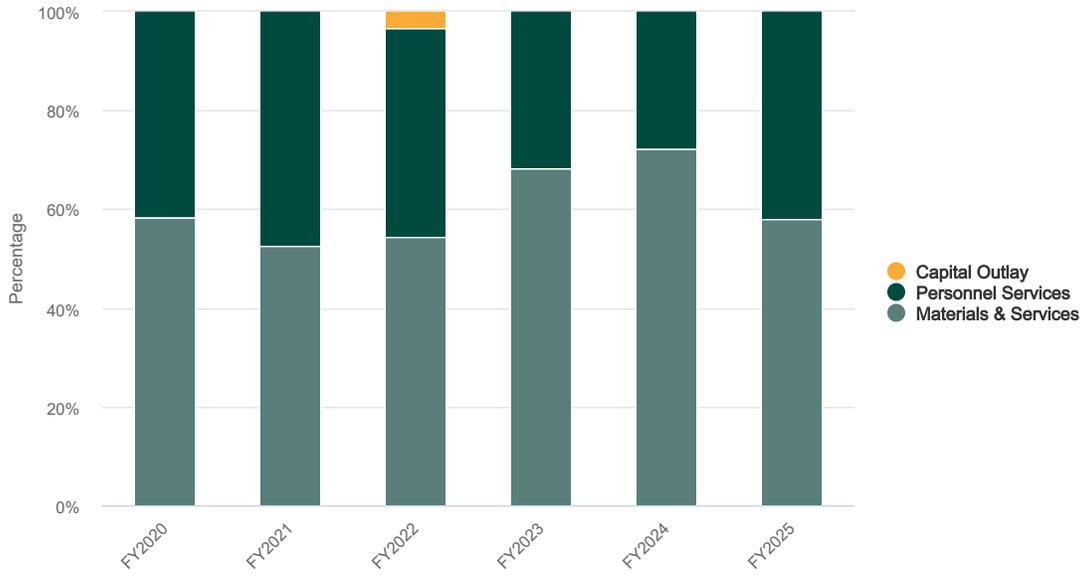
\$1,810,731 **-\$804,575**
(-30.76% vs. prior year)

County Clerk Proposed and Historical Budget vs. Actual



COUNTY CLERK EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type County Clerk Department Expenditures



COUNTY CLERK FINANCIALS BY PROGRAM

<i>Clerk Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	\$0	\$1,500	-\$106	\$0	\$0
Total	\$0	\$1,500	-\$106	\$0	\$0
EXPENDITURES					
Personnel Services	\$131,746	\$137,782	\$145,295	\$148,682	\$155,402
Materials & Services	\$28,107	\$339,017	\$343,106	\$29,391	\$34,960
Total	\$159,853	\$476,799	\$488,401	\$178,073	\$190,362
Full-Time Equivalent	0.80	0.80	0.80	0.80	0.80

<i>Elections</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$187,094	\$300,273	\$47,341	\$260,000	\$270,000
Fees & Other Service Charges	\$2,984	\$19,995	\$21,663	\$20,000	\$21,500
Interfund Transfers	\$685	\$685	\$790	\$685	\$800
Total	\$190,763	\$320,953	\$69,794	\$280,685	\$292,300
EXPENDITURES					
Personnel Services	\$266,802	\$298,240	\$240,109	\$288,858	\$302,467
Materials & Services	\$580,207	\$596,943	\$461,346	\$774,258	\$731,976
Capital Outlay	\$0	\$60,130	\$0	\$0	\$0
Total	\$847,009	\$955,313	\$701,455	\$1,063,116	\$1,034,443
Full-Time Equivalent	2.30	2.50	2.50	2.50	2.50

<i>Recording</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$9,745	\$677,152	\$8,153	\$10,000	\$8,000
Fees & Other Service Charges	\$1,848,223	\$1,025,855	\$974,952	\$1,466,550	\$1,469,000
All Other Resources	\$5,056	\$0	\$0	\$0	\$0
Total	\$1,863,024	\$1,703,007	\$983,105	\$1,476,550	\$1,477,000
EXPENDITURES					
Personnel Services	\$354,556	\$353,791	\$289,844	\$286,162	\$302,895
Materials & Services	\$230,921	\$73,363	\$642,713	\$1,087,955	\$283,031
Total	\$585,477	\$427,154	\$932,557	\$1,374,117	\$585,926
Full-Time Equivalent	4.90	2.70	2.70	2.70	2.70

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY COUNSEL

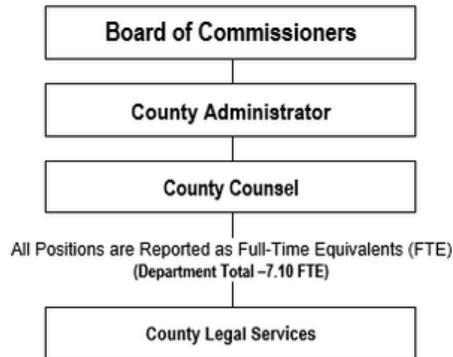


Joel Benton, County Counsel

10 South Oakdale Avenue
Medford OR 97501

www.jacksoncountyor.gov/departments/

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, resolve claims for and against the County, and assist in policy development and implementation.

Department Objectives for Fiscal Year 2025-2026

- > 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.

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 (LUBA).
- > Presented a variety of pertinent trainings and briefings to the Board of Commissioners, advisory committees, and departments.

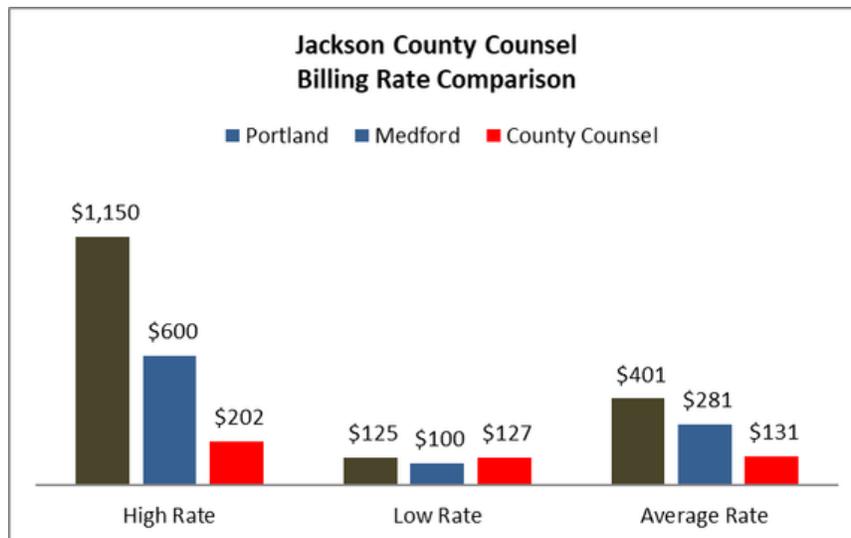
Significant Issues in the Year Ahead

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; risk management activities; coordinating the County’s response to public records requests; and the potential for increased economic development.

County Counsel also anticipates an increased 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.

COUNTY COUNSEL DEPARTMENT BENCHMARK

The following chart shows the variance of billing rates for Portland law firms, Medford law firms, and the County Counsel’s Office. The Portland and Medford average rates are detailed in Table 35 of the Oregon State Bar 2022 Economic Survey. County Counsel rates are based on fiscal year 2024-2025 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Client satisfaction with quality of legal advice and services provided by Counsel	90%	90%	90%	90%	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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Contracts reviewed within three working days	90%	88%	89%	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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
County-related litigation handled by attorneys in Counsel's Office	97%	95%	97%	97%	97%

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.

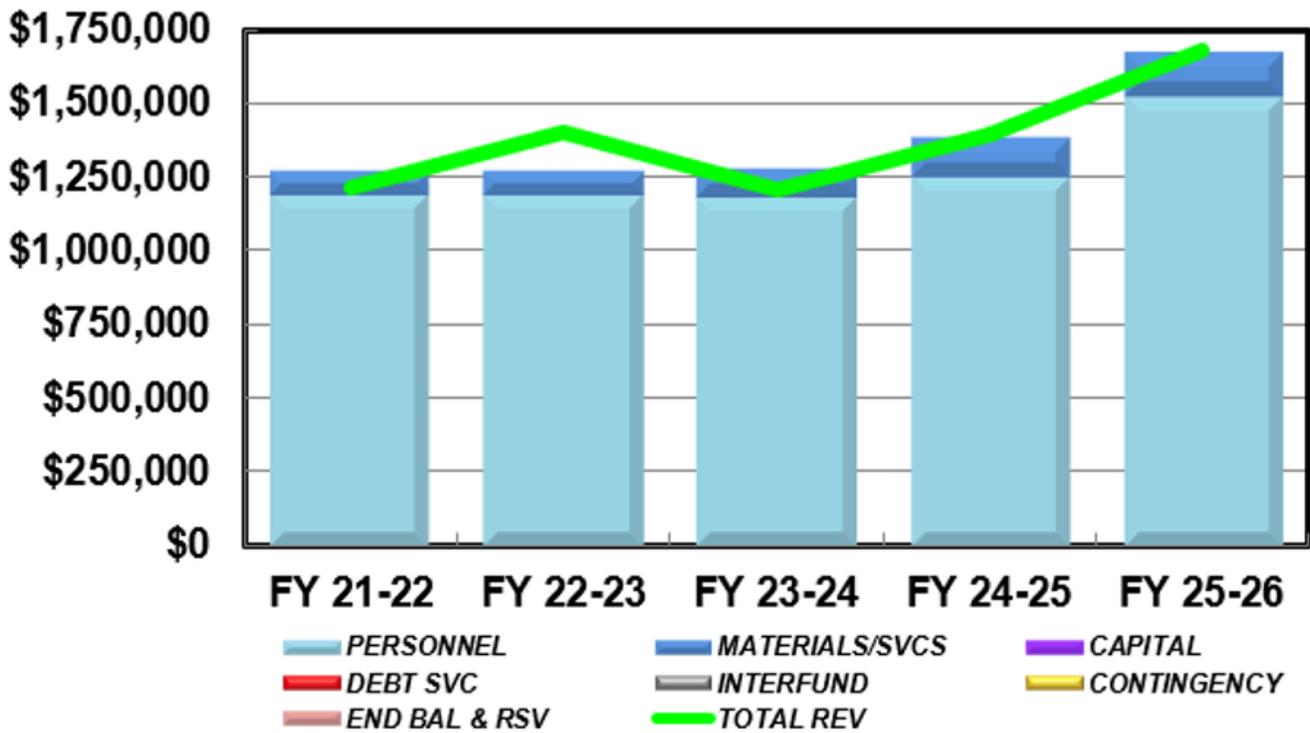
Staff Changes

Between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget, there is an increase of 1.00 FTE Deputy County Counsel position. This position is necessary due to the previously reduced staffing levels, and increasing workload, within the County Counsel Office. During fiscal year 2022-2023, Counsel reduced attorney staffing by 0.50 FTE when the incumbent County Counsel concurrently served in the additional role of Senior Deputy County Administrator. The addition of the Deputy County Counsel reflects the ongoing need for attorney support and representation to the County overall, and will provide supervision and day-to-day management of the current attorneys in the County Counsel Office.

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.

COUNTY COUNSEL REVENUE AND EXPENDITURE OVERVIEW

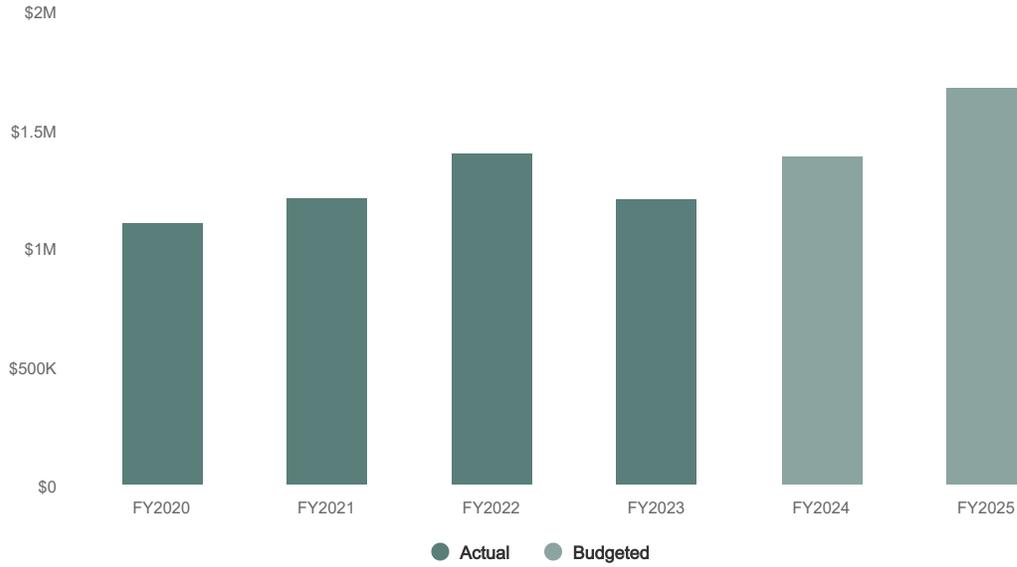


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$12,802	\$0	\$0	\$0	\$0
FEES/SVC CHGS	\$1,243	\$457	\$62	\$200	\$200
ALL OTHER	\$26	\$0	\$0	\$0	\$0
INTERFUND	\$1,198,352	\$1,403,917	\$1,206,661	\$1,392,679	\$1,677,751
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,212,423	\$1,404,374	\$1,206,723	\$1,392,879	\$1,677,951
PERSONNEL	\$1,198,773	\$1,193,034	\$1,191,186	\$1,254,396	\$1,528,834
MATERIALS/SVCS	\$75,265	\$83,089	\$95,628	\$138,483	\$149,117
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	\$1,274,038	\$1,276,123	\$1,286,814	\$1,392,879	\$1,677,951
FTEs	7.00	6.50	6.50	6.10	7.10

COUNTY COUNSEL REVENUE SUMMARY

\$1,677,951 **\$285,072**
(20.47% vs. prior year)

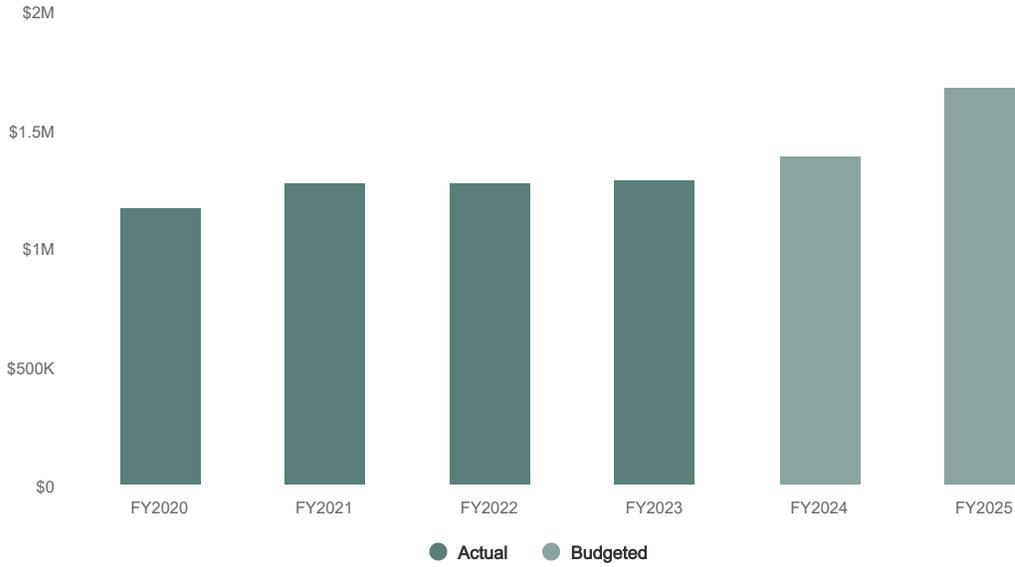
County Counsel Proposed and Historical Budget vs. Actual



COUNTY COUNSEL EXPENDITURE SUMMARY

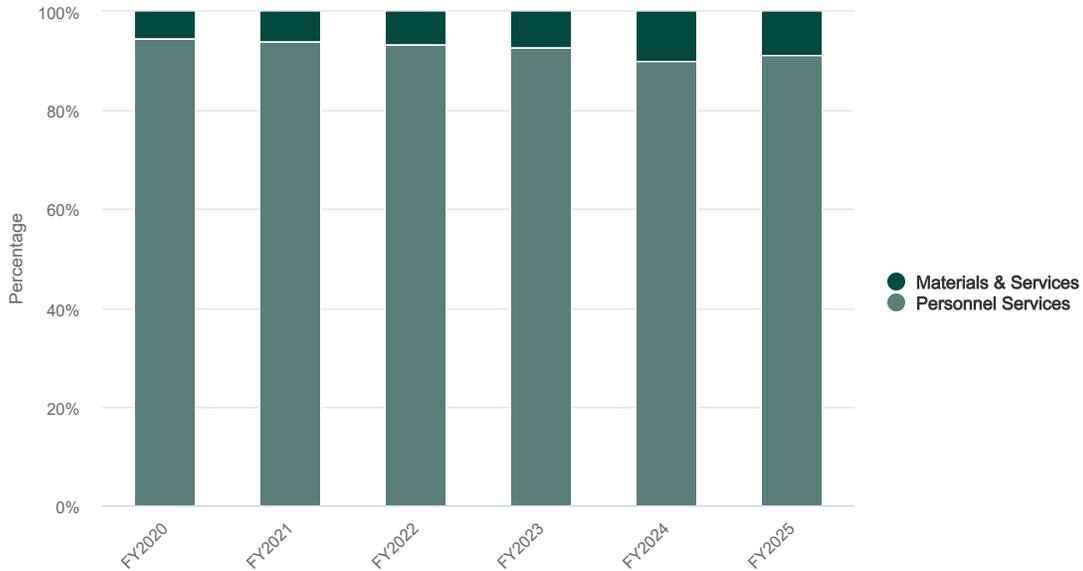
\$1,677,951 **\$285,072**
(20.47% vs. prior year)

County Counsel Proposed and Historical Budget vs. Actual



COUNTY COUNSEL EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Expenditures



COUNTY COUNSEL FINANCIALS BY PROGRAM

<i>County Legal Services</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$12,802	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$1,242	\$457	\$62	\$200	\$200
All Other Resources	\$26	\$0	\$0	\$0	\$0
Interfund Transfers	\$1,198,352	\$1,403,917	\$1,206,661	\$1,392,679	\$1,677,751
Total	\$1,212,422	\$1,404,374	\$1,206,723	\$1,392,879	\$1,677,951
EXPENDITURES					
Personnel Services	\$1,198,773	\$1,193,035	\$1,191,186	\$1,254,396	\$1,528,834
Materials & Services	\$75,265	\$83,089	\$95,628	\$138,483	\$149,117
Total	\$1,274,038	\$1,276,124	\$1,286,814	\$1,392,879	\$1,677,951
Full-Time Equivalent	7.00	6.50	6.50	6.10	7.10

Development Services

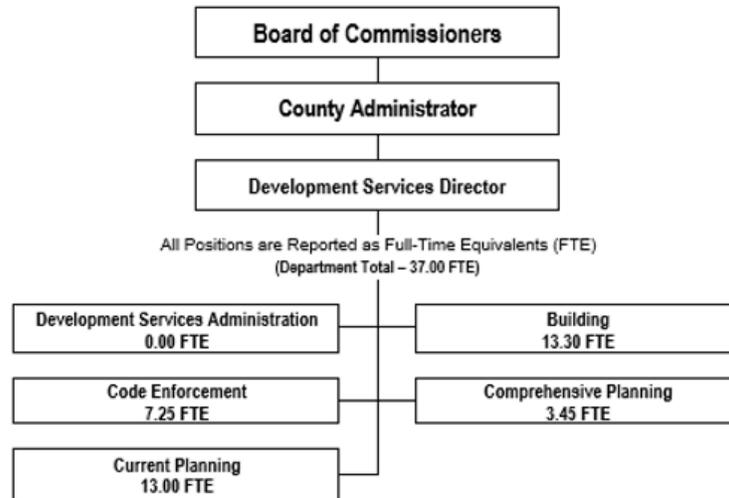


Ted Zuk, Director

jcplanning@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

10 South Oakdale Avenue
Medford OR 97501
541-774-6907

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 was used to process internal County charges. All chargebacks from other Departments expensed to this Program are redistributed to the appropriate Building, Code Enforcement, Comprehensive Planning, and Current Planning Programs. *This Program was in use for a number of prior years, and has no revenues or expenditures budgeted or actual in fiscal years 2022-2023, 2023-2024, 2024-2025, and 2025-2026.*

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.

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 2025-2026

- > 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 accentuating livability standards for 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.
- > Development Services has continually applied for funding from the Building Resilient Infrastructure Communities (BRIC) Grant provided by the Federal Emergency Management Agency (FEMA). These grant applications span several fiscal years with multiple applications. While the timeframe for receiving the grants can be a slow and cumbersome process, funding is anticipated on a regular annual basis. This fiscal year's funding is 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 (LDO) 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.
- > The Comprehensive Planning Program will continue to update the LDO to be consistent with changes by the State legislature and as recommended by the Internal Audit Program. Amendments will include Chapter 4, Resource Districts; Chapter 6, Use Regulations; Chapter 7, Overlays; Chapter 13, Definition, and updates required by State legislative changes.
- > Current Planning staff, in conjunction with Comprehensive Planning staff, will continue to work on special projects as time allows, including the Chapter 7, Overlays for Floodplain Development Amendment as a result of a FEMA lawsuit alleging violation of the Endangered Species Act in regards to implementation of the National Flood Insurance Program in Oregon, also known as the Biop (Biological Opinion).
- > As a multi-year project, and 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 online 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 City of Medford and the City of Eagle Point and are currently working on applications for a possible Minor Map Amendment from General Commercial (GC) to Light Industrial (LI) and White City Urban Residential-4 (WCUR-4), a Land Use Board of Appeals (LUBA) Final Opinion and Order, File No. 2024-002 remanded to the County the decision made in Ordinance No. 2023-8, and a mapping error correction for the City of Ashland Urban Growth Boundary (UGB).

> The Oregon Legislature carried over funding into this biennium for the Fire Hardening Grant Program. While the Wildfire Resiliency Permit closed during the last fiscal year, Jackson County Development Services continues to directly take in applications and process grant funding for fire hardening of rebuilt structures. To date, the program has served 503 customers and provided \$2,149,251 in funding.

> The Comprehensive Planning Staff is working with the Information Technology (IT) Department to update the County's Geographic Information System (GIS) mapping for streams and wetlands along with correcting some zoning anomalies.

> The Code Enforcement Program saw a reduction in cannabis-related code enforcement cases this past fiscal year. However, experts and industry stakeholders warn of a resurgence of illegal marijuana production as funding and resources wane. While cannabis related case numbers have declined, the need for year-round enforcement resources related to unpermitted and illegal marijuana grow sites is on-going. It is expected that the trend will continue into the summer of fiscal year 2025-2026. The local hemp industry in the Rogue Valley has flattened. The Code Enforcement Program continues to see enforcement needs within a small number of well-established hemp businesses in the Rogue Valley, but overall, the industry has significantly contracted due to market forces. The Program has continued to develop and maintain positive and effective working relationships with other State and local enforcement agencies. Local fire districts, the Jackson County Sheriff's Office, the Illegal Marijuana Eradication Team (IMET), Oregon State Police, Medford Area Drug and Gang Enforcement (MADGE), Oregon Water Resources Department (OWRD), 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.

Department Accomplishments for Prior Year

> The Comprehensive Planning Program and Current Planning Program (Planning Division) continue to be fully staffed. This has always been a struggle to attract and retain qualified employees. With the first full year of full staffing and training provided, the staffing levels now better serve our customers in an efficient and timely manner.

> Work continued on an ongoing basis improving the reporting capabilities and functionality of the permit tracking software. This included post disaster reporting capabilities which were successfully created and implemented in the software. This was a combined effort between Department staff and outside contractors.

> 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. Separately, software was updated to allow contractors and design teams to electronically submit plans and revisions. As these programs are currently underutilized, an outreach initiative will be implemented this year to get more active use of these efficiency tools.

- > The Building Program once again exceeded statutory requirements for building inspections completed.
- > Comprehensive Planning successfully completed the Accessory Dwelling Unit Text Amendment, three Goal 11 Exceptions and a zone change from White City Urban Residential-6 (WCUR-6) to White City Urban Residential-8 (WCUR-8) along with a subdivision.

Significant Issues in the Year Ahead

Keeping pace with the legislative changes will be a priority this year. The last two year's sessions have been heavily focused on removing barriers to affordable housing and the increased construction of residences. The legislation is a moving target at times and diligence in keeping the County's LDO and Comprehensive Plan up to date will be required.

With the anticipated continuation of BRIC funding, one item that will likely occur early next calendar year is a voluntarily requested audit of the Building Program. This audit would compare this Program to other national building departments on expertise, efficiency, and best practices. It would also give Development Services a national accreditation for the above. Currently, there is only one jurisdiction in Oregon that has been awarded this certification.

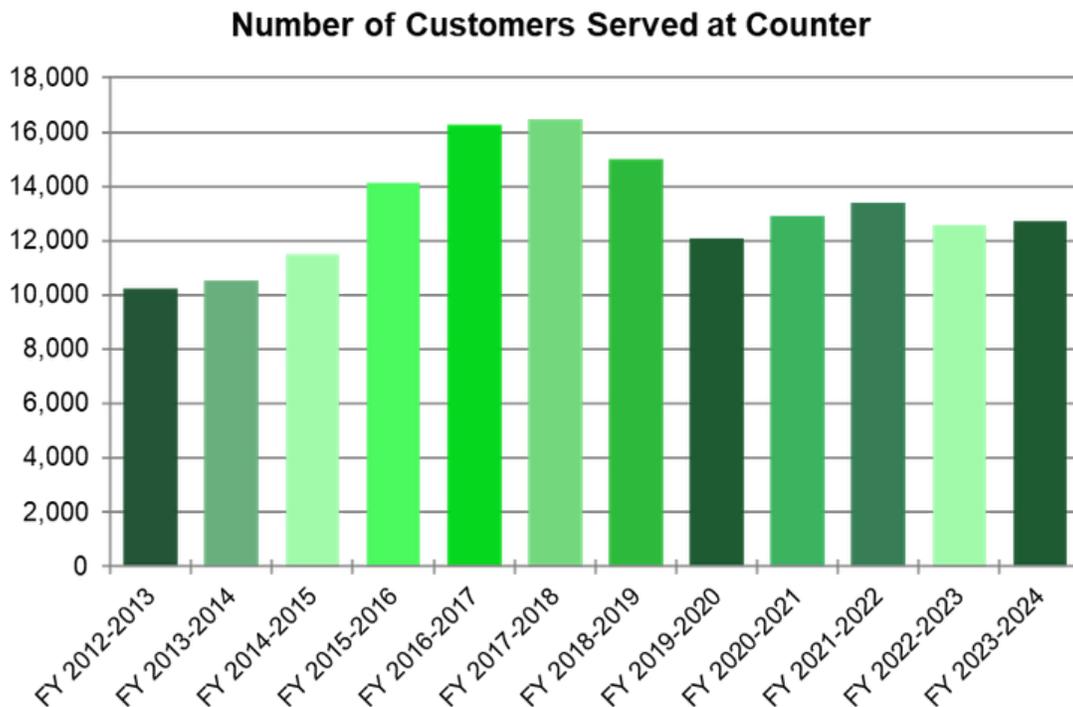
Customers continue to be able to track the progress of both building permits and certain planning applications online, in real-time. The mobile office application portion of the implementation process is continuing to be refined. The inspector smart phone application continues to be especially efficient 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. However, with all of the above benefits, the program is not being utilized as vigorously as anticipated. As old ways take time to give way to more modern and efficient ways of doing things, a vigorous outreach will be used to show the benefits of the remote inspection and electronic plan review options available to the design community. With that, the County has partnered with the State Building Codes Division to have a series of outreach training opportunities to the construction and design communities.

The Code Enforcement Program continues to see a rise in violation cases related to the occupation of recreational vehicles as permanent dwellings. The Code Enforcement Program works with occupants to source housing resources that may be available through community aid programs. However, this trend tends to mirror economic forces in the local area and it is expected to continue to remain a key issue for the Program. The summer of fiscal year 2024-2025 had decreased numbers of cannabis related complaints, and overall numbers were lower than the prior year. The data is pointing to a trend that appears to reflect a slight decline in cannabis related cases, but due to the unpredictable nature of illegal marijuana markets, the situation could rapidly evolve. The number of acres of hemp grown in the Rogue Valley has flattened. 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 all types of code enforcement violations that may have jurisdictional overlap. The Code Enforcement Program continues to see success within these partner agency relationships and strives to maintain these strong professional networks.

As stated previously, with the Planning Division fully staffed, it is anticipated that fiscal year 2025-2026 will have the staffing levels to better serve our customers in an efficient and timely manner. Historically, the Planning Division was short-staffed and heavy workload led to lower morale and increased staff stress to meet statutory deadlines. The Department's goal will be to properly train and retain the current full staffing levels.

DEVELOPMENT SERVICES DEPARTMENT BENCHMARK

During fiscal year 2023-2024, there was an increase of 7.7 percent in the total number of customers served, stemming from an increase in emails. There was a 1 percent increase in in-person numbers, and phone calls declined by 7 percent in comparison with the prior year. Not included in the graph below, is the number of customers served through approximately 14,498 phone calls and over 17,790 emails, which brings the overall total to roughly 45,004 customers (including repeat customers) being served by Development Services in fiscal year 2023-2024.



DEVELOPMENT SERVICES 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
All Planning and Building permits issued within statutory timelines	100.00%	99.99%*	99.99%	100.00%	100.00%

*One case on appeal went over the statutory timeline by one day. Ultimately, the Circuit Court upheld the County’s position.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
New code cases opened per FTE	259	270	247	250	270*

* In fiscal year 2025-2026, the Code Enforcement Program will be decreased by 3.00 FTE positions, which includes 2.00 FTE Code Enforcement Officers; this will result in an increase in per FTE case count.

This past year, the Code Enforcement Program saw remarkably consistent numbers in cases over the prior year. 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 2025-2026 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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 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	100%	100%	100%	100%	100%
Zone change decision within 12 months of acceptance	100%	100%	100%	100%	100%
LDO text amendments processed within 12 months of initiation	100%	100%	100%	100%	100%

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.

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 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Inspectors with certifications beyond basic requirement	100%	100%	100%	100%	100%
Average number of certifications held by each inspector	8.0	4.0	4.0	5.0	6.0

Building inspectors routinely attend continuing educational training opportunities 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. There was a recent turnover of inspection staff due to retirements in fiscal year 2022-2023. This resulted in new inspectors working to obtain and enhance their specialty discipline certifications; the Outcome data reflects those efforts.

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

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Time residential plan review is completed within a 10-day period	80%	83%	77%	70%	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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Building inspections completed in less than 24 hours	99.6%	99.2%	99.6%	99.7%	100.0%
Mechanical inspections completed in less than 24 hours	99.8%	99.3%	99.8%	100.0%	100.0%
Electrical inspections completed in less than 24 hours	99.9%	99.6%	99.8%	99.7%	100.0%
Plumbing inspections completed in less than 24 hours	100.0%	99.6%	99.1%	99.8%	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, show 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 availability of employees.

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Code cases closed due to compliance	35%	27%	28%	30%	30%
Code cases closed - unfounded	16%	11%	12%	12%	12%
New code cases opened	1,557	1,550	1,237	1,359	1,420
Code enforcement hearings held	223	193	128	130	132

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.

The Code Enforcement Program is responsible for enforcement of building code violations related to building permits that have expired and are no longer valid. The processes and informational system used by the Building Program to monitor and identify these expired permits is currently being restructured for accuracy and efficiency purposes. The Code Enforcement Program averages around 200 expired building permit enforcement cases per year. The number of expired building permit cases was significantly lower during the past fiscal year due to this effort to improve processes. This temporary reduction in expired permit cases represents an overall case number reduction of approximately 13 percent.

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

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Type 1 administrative land use permits completed in 20 days*	67%	54%	59%	74%	80%
Average number of processing days*	20	20	21	12	10

*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 permit is denied, the only remedy is to appeal the decision to LUBA. The Program also utilizes a third-party consultant to assist and complement staff 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Type 2 discretionary land use permits completed in 60 days*	14%	19%	36%	40%	45%
Average number of processing days*	109	106	81	60	55

*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. With full staffing this year, the anticipated Outcome numbers are conservative, but it is expected that customer service times will improve due to internal aggressive performance goals.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Type 3 discretionary land use permits completed in 90 days*	0%	23%	50%	55%	60%
Average number of processing days*	100	114	65	66	65

*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: 1.50 FTE manage comprehensive plan applications, and 2.50 senior staff manage current planning applications and processing of the Type 3 projects. With full staffing this year, the anticipated numbers in the above chart are conservative, but it is expected that customer service times will continue to become shorter related to staff's aggressive internal performance goals.

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. 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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Type 1 floodplain permits issued within 20 days*	94%	100%	100%	100%	100%
Average number of processing days*	1	1	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. Training a backup floodplain manager was completed in fiscal year 2024-2025 and the Program now has two Oregon Certified Floodplain Managers (CFM).

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 of the above Outcome tables, differ from statutory timelines as they are much shorter in length.

Staffing Changes

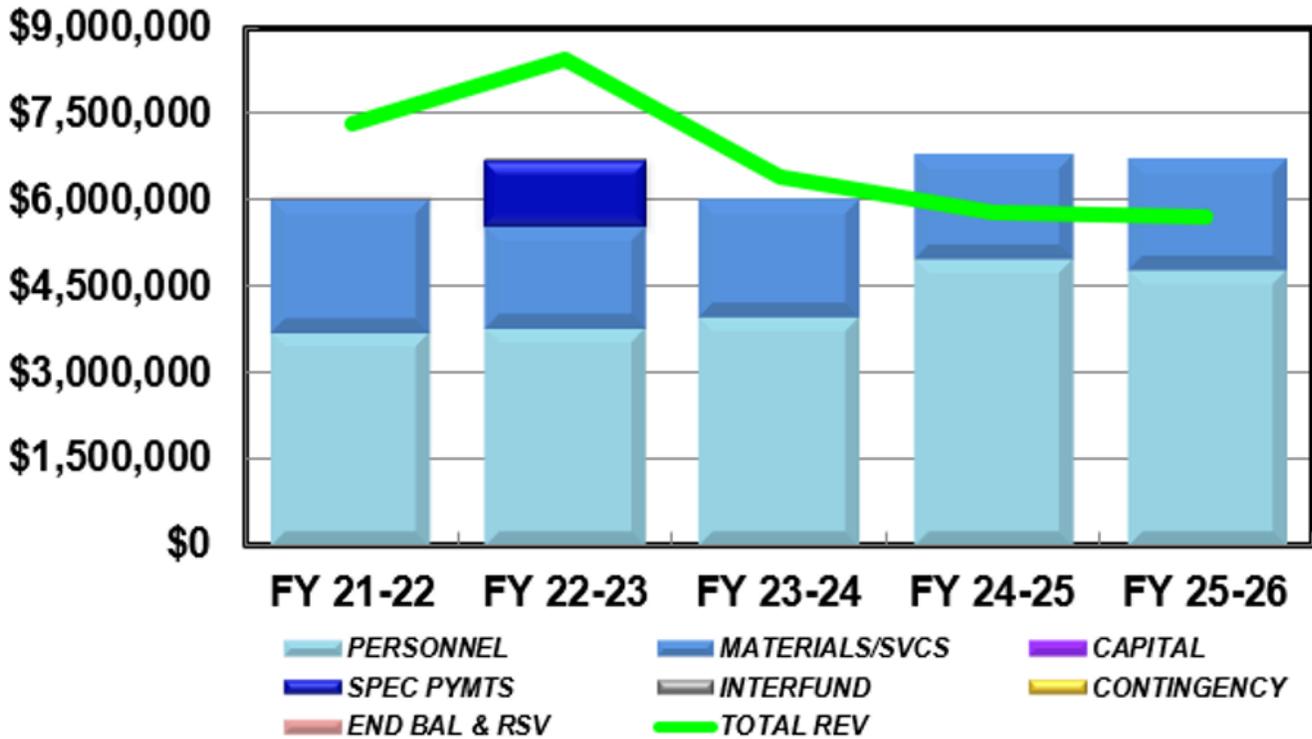
Between the fiscal year 2024-2025 adopted budget and the fiscal year 2024-2025 adopted budget, there is a decrease of 4.00 FTE positions. 3.00 FTEs are from the Code Enforcement division as a result of the decreased funding received from the IMET grant and 1 FTE Office Specialist position, was removed from the budget.

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 2025-2026, 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 46 percent of its funding from application fees, 27 percent from Community Development fees, and 10 percent from Solid Waste Franchise fees. The Department also receives a total of 6 percent of its funding from: the White City Enhanced Law Enforcement District (WCELED) to support Code Enforcement, the Roads and Parks Department for transportation planning services, and the Illegal Marijuana Market Enforcement Grant (IMMEG) for Code Enforcement. In addition, 5 percent of the Department’s funding comes from a combination of fines, copy sales, and system development fees. The Department will receive the remaining 6 percent of funding from the County’s General Fund.

DEVELOPMENT SERVICES REVENUE AND EXPENDITURE OVERVIEW

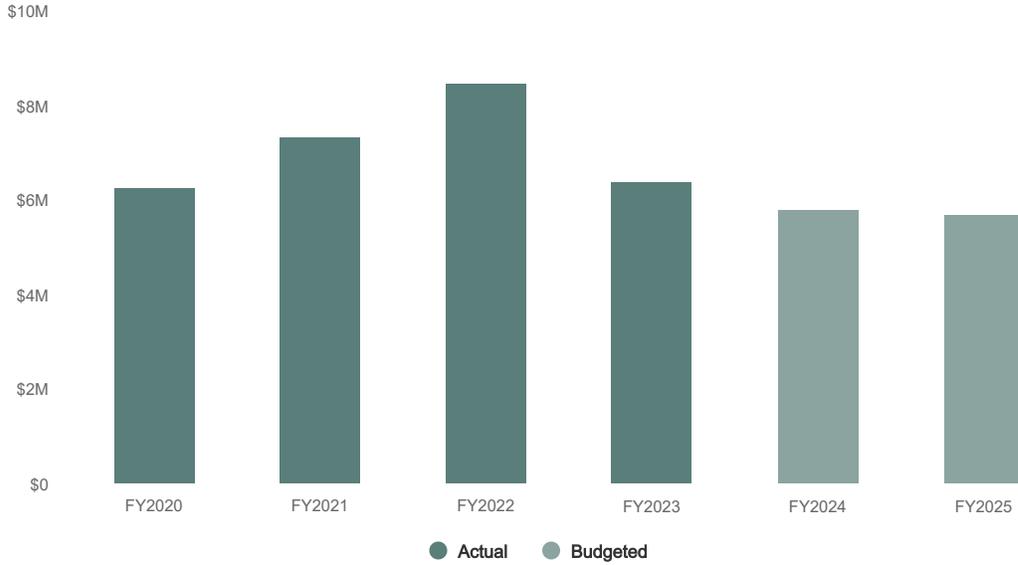


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$1,076,335	\$2,608,918	\$553,997	\$416,099	\$167,700
FEES/SVC CHGS	\$6,096,737	\$5,635,102	\$5,632,443	\$5,174,206	\$5,316,618
ALL OTHER	\$72	\$0	\$0	\$0	\$0
INTERFUND	\$158,937	\$205,247	\$198,928	\$208,046	\$209,635
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$7,332,081	\$8,449,267	\$6,385,368	\$5,798,351	\$5,693,953
PERSONNEL	\$3,700,076	\$3,779,746	\$3,988,495	\$4,980,132	\$4,810,833
MATERIALS/SVCS	\$2,318,348	\$1,788,098	\$2,027,287	\$1,827,810	\$1,910,119
CAPITAL	\$0	\$0	\$0	\$0	\$0
SPEC PYMTS	\$0	\$1,121,150	\$0	\$0	\$0
INTERFUND	\$66,139	\$33,069	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$6,084,563	\$6,722,063	\$6,015,782	\$6,807,942	\$6,720,952
FTEs	41.00	41.00	41.00	41.00	37.00

DEVELOPMENT SERVICES REVENUE SUMMARY

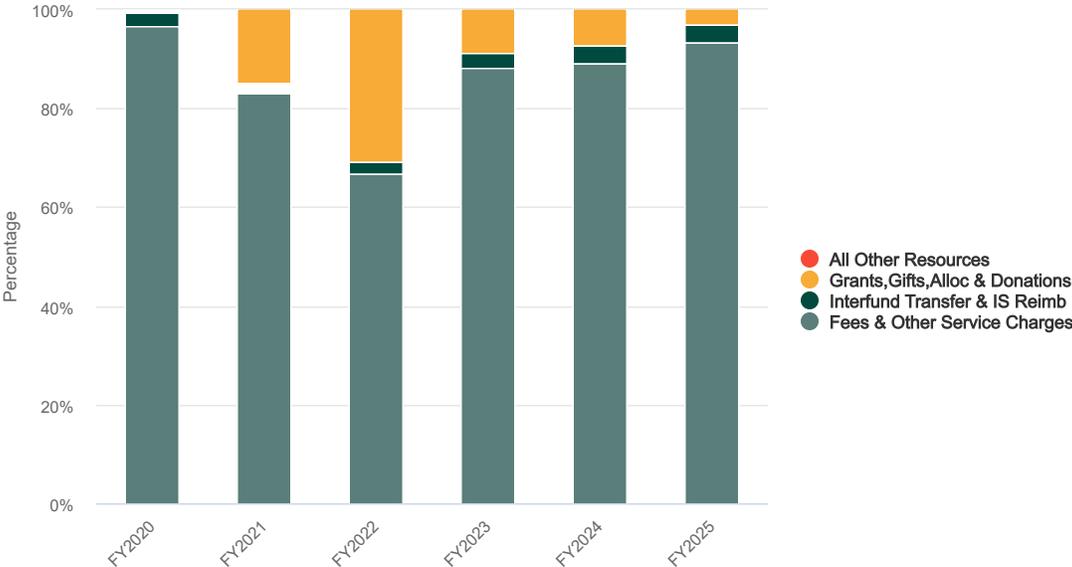
\$5,693,953 **-\$104,398**
(-1.80% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual



DEVELOPMENT SERVICES REVENUE BY SOURCE

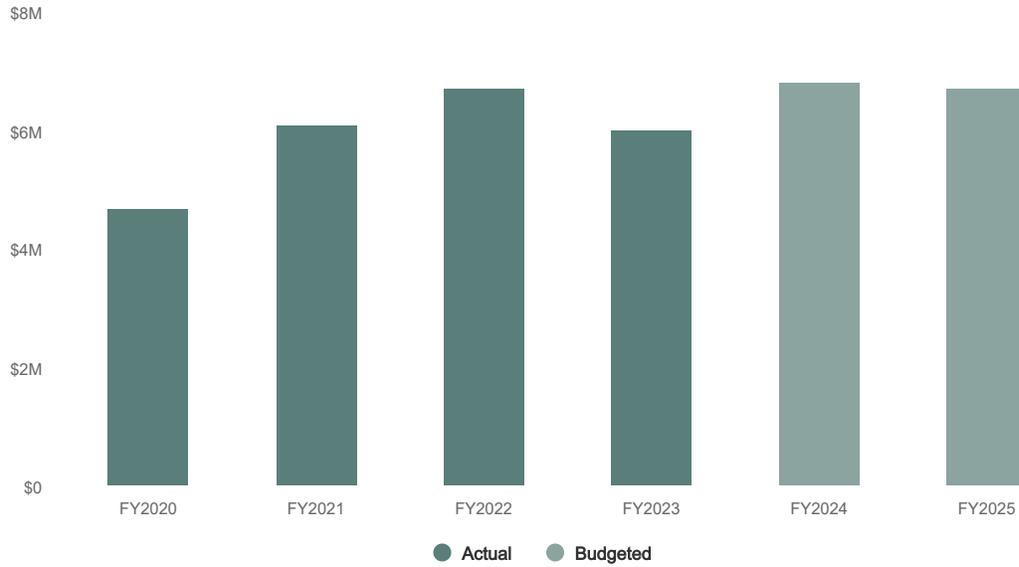
Budgeted and Historical 2025 Revenues by Source



DEVELOPMENT SERVICES EXPENDITURE SUMMARY

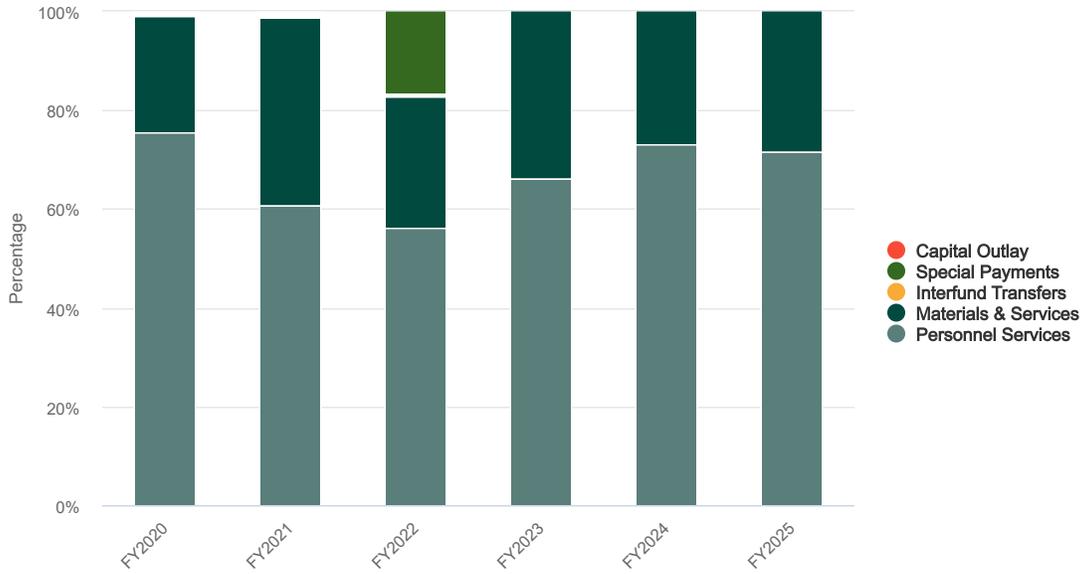
\$6,720,952 **-\$86,990**
(-1.28% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual



DEVELOPMENT SERVICES EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Development Services Department Expenditures



DEVELOPMENT SERVICES FINANCIALS BY PROGRAM

<i>Development Services Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Materials & Services	\$49,944	\$0	\$0	\$0	\$0
Total	\$49,944	\$0	\$0	\$0	\$0
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

The Development Services Administration Program was in use for a number of prior years, and has no revenues or expenditures, actual or budgeted, in fiscal years 2022-2023, 2023-2024, 2024-2025, and 2025-2026.

<i>Building</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$785,074	\$2,112,205	\$134,286	\$0	\$0
Fees & Other Service Charges	\$2,655,134	\$2,583,511	\$2,425,937	\$2,325,272	\$2,455,539
Total	\$3,440,208	\$4,695,716	\$2,560,223	\$2,325,272	\$2,455,539
EXPENDITURES					
Personnel Services	\$1,412,616	\$1,421,482	\$1,533,154	\$1,732,238	\$1,768,600
Materials & Services	\$1,254,656	\$697,257	\$916,219	\$593,034	\$686,939
Special Payments	\$0	\$1,121,150	\$0	\$0	\$0
Total	\$2,667,272	\$3,239,889	\$2,449,373	\$2,325,272	\$2,455,539
Full-Time Equivalent	13.68	13.50	13.50	13.50	13.30

<i>Code Enforcement</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$258,091	\$314,946	\$416,099	\$167,700
Fees & Other Service Charges	\$592,203	\$411,501	\$298,385	\$471,000	\$329,340
Interfund Transfers	\$93,562	\$138,113	\$126,000	\$134,190	\$134,190
Total	\$685,765	\$807,705	\$739,331	\$1,021,289	\$631,230
EXPENDITURES					
Personnel Services	\$689,782	\$778,731	\$807,242	\$1,096,572	\$857,570
Materials & Services	\$249,943	\$326,977	\$402,778	\$477,203	\$425,328
Interfund Transfers	\$66,139	\$33,070	\$0	\$0	\$0
Total	\$1,005,864	\$1,138,778	\$1,210,020	\$1,573,775	\$1,282,898
Full-Time Equivalent	9.65	10.25	10.25	10.25	7.25

<i>Comprehensive Planning</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$21,398	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$417,359	\$57,122	\$37,151	\$441,801	\$502,034
Interfund Transfers	\$65,375	\$67,134	\$72,928	\$73,856	\$75,445
Total	\$504,132	\$124,256	\$110,079	\$515,657	\$577,479
EXPENDITURES					
Personnel Services	\$407,462	\$431,447	\$417,206	\$496,808	\$513,565
Materials & Services	\$98,169	\$110,821	\$119,852	\$157,915	\$163,914
Total	\$505,631	\$542,268	\$537,058	\$654,723	\$677,479
Full-Time Equivalent	3.75	3.65	3.65	3.65	3.45

<i>Current Planning</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$269,863	\$238,622	\$104,766	\$0	\$0
Fees & Other Service Charges	\$2,432,040	\$2,582,968	\$2,870,969	\$1,936,133	\$2,029,705
All Other Resources	\$72	\$0	\$0	\$0	\$0
Total	\$2,701,975	\$2,821,590	\$2,975,735	\$1,936,133	\$2,029,705
EXPENDITURES					
Personnel Services	\$1,190,217	\$1,148,086	\$1,230,894	\$1,654,514	\$1,671,098
Materials & Services	\$665,635	\$653,042	\$588,438	\$599,658	\$633,938
Total	\$1,855,852	\$1,801,128	\$1,819,332	\$2,254,172	\$2,305,036
Full-Time Equivalent	13.93	13.60	13.60	13.60	13.00

DISTRICT ATTORNEY

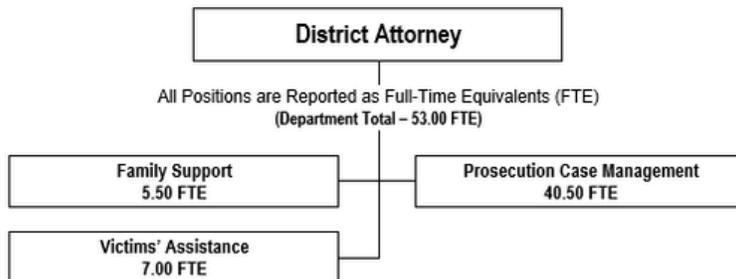


Patrick Green, District Attorney

DistrictAttorney@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

815 West 10th Street
Medford OR 97501
541-774-8181

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 adults and juveniles, 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 2025-2026

- > Ensure that offenders are held accountable in the Courts through the filing and prosecution of appropriate charges.
- > Provide victims and witnesses with services, including 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.

> 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 continues to work collaboratively with community partners to reduce the backlog of cases due to the lack of local public defense capacity. This is a statewide issue that began in July 2022 and has grown and persisted since then. Jackson County, and other larger counties, have been impacted the most. Currently, Jackson County is second in the State for the most unrepresented defendants, with approximately 950 individual defendants without an attorney, representing approximately 1,150 pending cases. Since the beginning of the crisis and over this prior year, the District Attorney's Office has made various efforts to mitigate the local impact as much as possible. Through close collaboration with the Court and the local public defense bar, there has been success at getting public defenders appointed on the most serious cases to ensure those defendants are not released and those cases are not delayed due to lack of an attorney. The District Attorney's Office has also worked with the Court and some of the local defense attorneys to schedule resolution dockets. At these dockets, cases likely to resolve are set together and a defense attorney is present for unrepresented defendants to consult with and decide if they are willing to accept the plea offer. There have been three of these dockets over the last year, which has resolved dozens of cases and/or saving public defense resources to be used on other cases. The Office will continue to work in this way with community partners to utilize these strategies and identify and implement any others that can help mitigate and reduce the impact of this ongoing crisis.

> The Prosecution Case Management Program worked with its law enforcement partners and other community partners to successfully implement the reforms of Measure 110 in House Bill 4002, which re-criminalized possession of small amounts of drugs as Drug Enforcement Misdemeanors (DEM), effective September 1, 2024. Since then, Jackson County prosecutors have reviewed and filed over 500 DEM cases.

> The Prosecution Case Management Program has successfully hired three new prosecutors in the last few months. The District Attorney's Office continues to be active in recruiting and hiring new prosecutors to fill the remaining vacancies.

> Despite having unfilled prosecutor positions, the Prosecution Case Management Program has continued to work actively on many different multi-disciplinary task forces to address crime in Jackson County. This includes, but is not limited to: the Southern Oregon Financial Fraud and Security Team (SOFFAST), the Southern Oregon Child Exploitation Team (SOCET), the Major Assault/Death Investigation Unit (MADIU), the Serious Traffic Accident Reconstruction (STAR) Team, the Medford Area Drug and Gang Enforcement (MADGE), the Illegal Marijuana Eradication Team (IMET), and the Jackson County Council Against Domestic and Sexual Violence (JCCDSV).

> The Family Support Program has fostered new enforcement practices that have built stronger, more sustainable relationships for parents who pay support. The Program is utilizing tools such as stipulated order on arrears and improved contempt practices, leading to better collections and communications with these constituents.

> The Family Support Program learned about barriers that had continued to make contempt actions difficult. Staff connected with courts, attorneys, and program officials to better the process and are now filing new actions that will have legal representation appointed.

> The Victims' Assistance Program provided services to 5,004 crime victims in fiscal year 2023-2024. That included 823 domestic violence victims, 43 victims of adult sexual abuse, 331 children who were sexually or physically assaulted by adults and 32 family members of homicide victims.

> The Victims' Assistance Program ordered \$6,884,280 in restitution during the fiscal year 2023-2024. The District Attorney's Office collected \$51,817 in restitution prior to sentencing for crime victims during this time period.

Significant Issues in the Year Ahead

As with the last couple of years, the public defense crisis will continue to have an impact on the Prosecution Case Management Program throughout the year ahead. Unless a defendant hires a private attorney or represents themselves, a case cannot proceed without a public defender appointed. This can cause significant delays in cases, which contributes to a backlog, increasing the workload of prosecutors in the future once there is sufficient local public defense capacity. Currently, Jackson County has approximately 950 unrepresented defendants, with a total of 1,150 pending cases in which they are waiting for an attorney to be appointed.

In addition, as a consequence of the public defense crisis, the discovery revenue continues to be down when compared with years before the crisis took hold, as a result of fewer cases having attorneys appointed to them. The number of unrepresented defendants and cases has been holding steady for a few months at the current numbers. As staff is able to make progress at reducing that number in the future, at least some improvement in the discovery revenue should be seen. However, due to a recent Oregon Supreme Court decision, District Attorney's Offices statewide may, in the near future, lose the ability to bill Oregon Public Defense Services for providing discovery to indigent defendants. This would significantly reduce the discovery revenue further. Currently, in an attempt to prevent any negative impact from that court decision, there is a proposal in the legislature to explicitly allow by statute for District Attorney's Offices to charge reasonable fees for discovery.

The Family Support Program continues to recognize a drop in the number of applicants across the State. The Program plans to initiate outreach to organizations and have informative meetings on services. These meetings will be developed for attorneys, judges, and other community partners who support Jackson County families. Getting access to these partners will take time to organize and execute alongside their own mission objectives. The Program understands that this will not be an immediate solution to the drop in applicant numbers, but rather is a plan for future numbers to be positively affected.

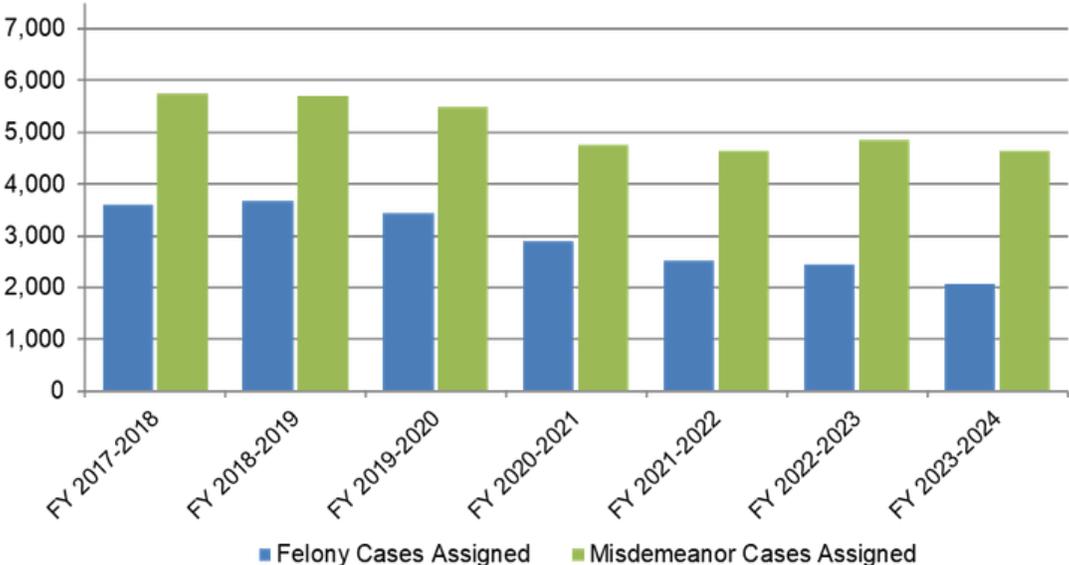
The Family Support Program will initiate the process of interviewing, hiring, and onboarding a new individual at the beginning of the year (2025), due to retirements. Training requires a six-month undertaking for each new hire to become a fully blended case manager. Workload has already been spread amongst the current staff in even increments, though there is a possibility of accumulating backlog. The Program is ready for this and has plans for how to approach it, when the situation arises.

The Victims' Assistance Program is anticipating continued reduction in Federal funding in the next fiscal year. The reduction in the Victims' of Crime Act funding is continuing on the Federal level and, although the Oregon Department of Justice is doing their best to offset losses to counties, reductions are inevitable. The Program will continue to apply for grant funding whenever it becomes available.

DISTRICT ATTORNEY DEPARTMENT BENCHMARKS

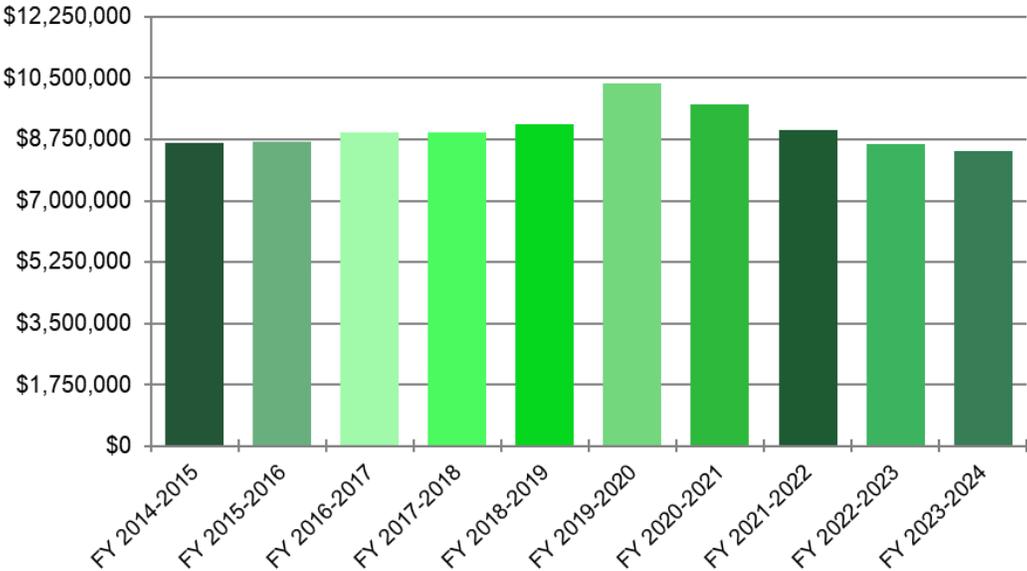
Caseloads in the Prosecution Case Management Program (criminal division) have been reduced. This is a benchmark of new case referrals within a year, and it does not take into account the number of cases being carried over from previous years.

Criminal Division Caseload



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

Child Support Division Collections



DISTRICT ATTORNEY 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 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Total cases referred by law enforcement	7,164	7,580	6,971	9,010	9,000
DDAs assigned to referrals	19	19	19	19	19
Average cases assigned per DDA	377	399	367	474	474
Total cases filed with the Court	5,303	5,674	5,486	6,682	6,700
Change/fluctuation in total cases filed with the Court	-11.27%	-1.85%	-3.31%	21.80%	0.27%
Civil commitments/revocations	25	56	38	34	35
Juvenile delinquency opened for review	444	631	685	616	620

Jackson County law enforcement agencies submitted over 6,971 cases to the office in fiscal year 2023-2024. Of the cases submitted to the District Attorney's Office, 5,486 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 Deputy District Attorney (DDA) attorney consults with Mental Health on approximately 100 cases annually. In 2024, the Office tried 31 jury trials, and the overall conviction rate was 74 percent. The significant fiscal year 2024-2025 expected and fiscal year 2025-2026 projected increase in cases referred by law enforcement and total cases filed with the court is due to the re-criminalization of possession of small amounts of drugs as DEMs pursuant to House Bill 4002. In the first four months since its effective date on September 1, 2024, this Office received and filed over 500 DEMs.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Clients who received services and better understand the criminal justice system*	66%	73%	93%	83%	95%

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

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

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Restitution orders completed by the time of sentencing	86%	80%	76%	78%	80%

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Child support collected (weighted*)	\$10,411,815	\$9,832,482	\$9,472,944	\$9,000,000	\$9,000,000
Unweighted/actual dollars	\$9,026,240	\$8,604,610	\$8,432,425	\$8,000,000	\$8,000,000
Cases with current/ongoing collections	69.81%	70.12%	68.58%	70.00%	71.00%
Cases with arrears receiving payment on the arrears	73.08%	71.70%	70.05%	71.00%	71.00%

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

The Family Support Program continues to be effective in enforcing child support orders, collecting \$8,432,425 in fiscal year 2023-2024 for child support to help support families in our community. Child support enforcement is an ongoing effort of strategizing ways to facilitate regular payments. One of the ways the Family Support Program does so is to intervene early when non-compliance arises with enforcement measures in an attempt to build compliance and payment consistency and avoid the accumulation of a high debt amount that will be challenging to pay down in the future. Enforcement measures can include garnishment of wages or tax returns, driver's license suspension, and contempt of court. The filing of contempt of court is often the most effective. Due to the ongoing public defense crisis, which started in July 2022, the Program's ability to effectively use contempt of court as an enforcement measure has been reduced. As with criminal cases, when someone is charged with contempt of court they are entitled to have an attorney represent them. If they cannot hire their own and there is not a public defender to represent them, the case cannot move forward, which often means their motivation to make payments toward their child support is significantly reduced. Although the Program once again experienced a decrease in total dollars collected, it was not as much as the decrease from the previous year due to a combination of a decrease in active cases and the continued effect of the public defense crisis.

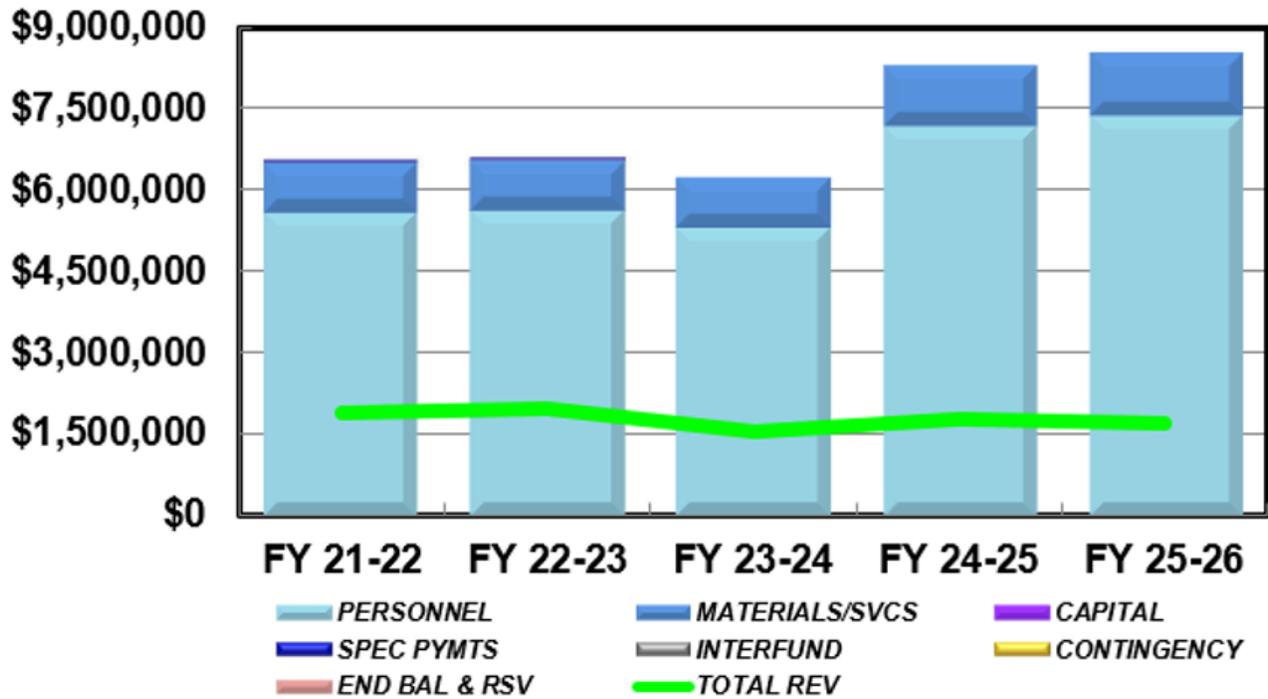
Staffing Changes

There are no staffing changes between the fiscal year 2024-2025 adopted and fiscal year 2025-2026 adopted budget.

Financial Condition

The District Attorney's Office receives revenue from fees for discovery, grants in the Prosecution Case Management Program that provide for 1.50 full-time equivalent (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 3.00 FTE positions in the Victims' Assistance Program. Approximately 80 percent of the District Attorney's budget is funded by the County's General Fund.

DISTRICT ATTORNEY REVENUE AND EXPENDITURE OVERVIEW

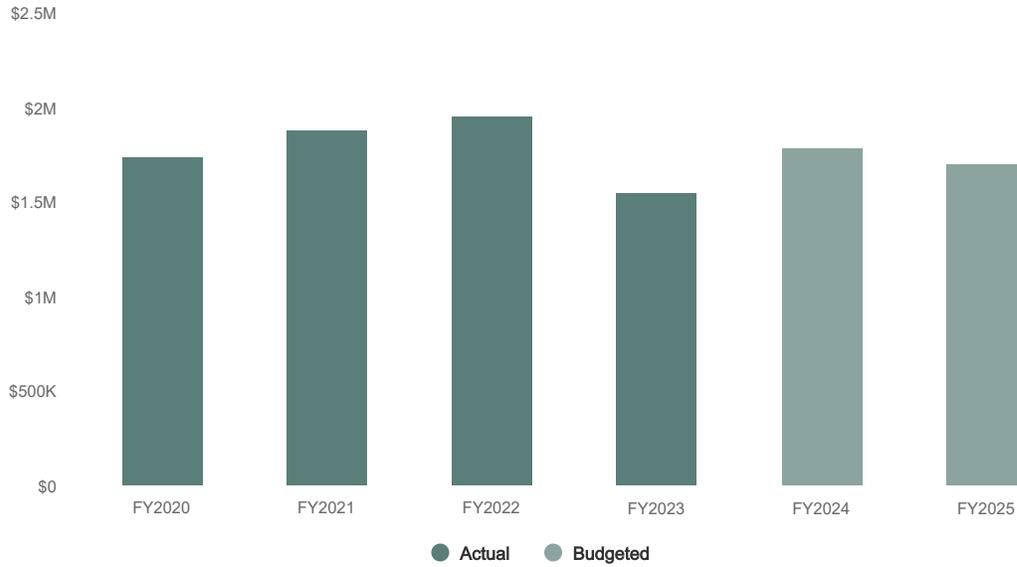


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$1,532,131	\$1,637,274	\$1,317,571	\$1,494,716	\$1,483,171
FEES/SVC CHGS	\$341,603	\$304,050	\$227,184	\$281,000	\$212,000
ALL OTHER	\$62	\$0	\$246	\$0	\$0
INTERFUND	\$3,600	\$5,500	\$6,000	\$6,000	\$6,000
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,877,396	\$1,946,824	\$1,551,001	\$1,781,716	\$1,701,171
PERSONNEL	\$5,605,202	\$5,628,787	\$5,320,265	\$7,189,396	\$7,391,672
MATERIALS/SVCS	\$928,641	\$946,085	\$958,175	\$1,135,291	\$1,155,575
CAPITAL	\$0	\$0	\$0	\$0	\$0
SPEC PYMTS	\$43,669	\$46,439	\$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	\$6,577,512	\$6,621,311	\$6,278,440	\$8,324,687	\$8,547,247
FTEs	54.00	54.00	54.00	53.00	53.00

DISTRICT ATTORNEY REVENUE SUMMARY

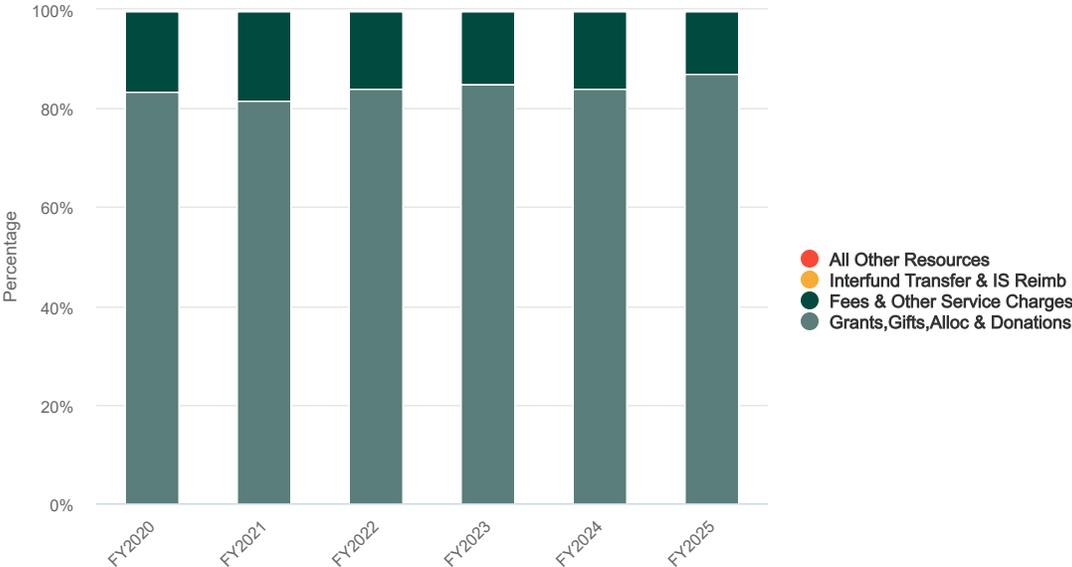
\$1,701,171 **-\$80,545**
(-4.52% vs. prior year)

District Attorney Proposed and Historical Budget vs. Actual



DISTRICT ATTORNEY REVENUE BY SOURCE

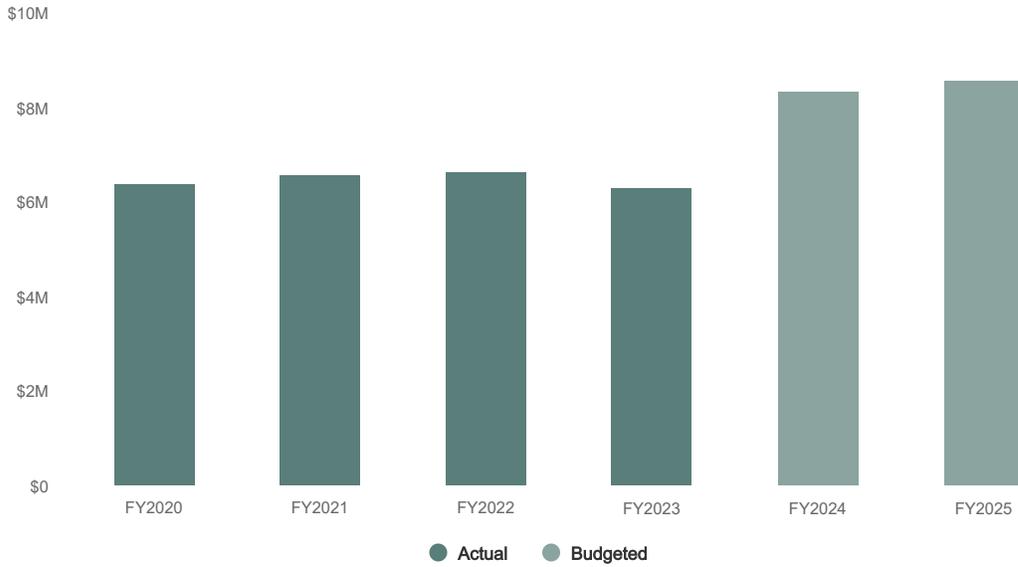
Budgeted and Historical 2025 Revenues by Source



DISTRICT ATTORNEY EXPENDITURE SUMMARY

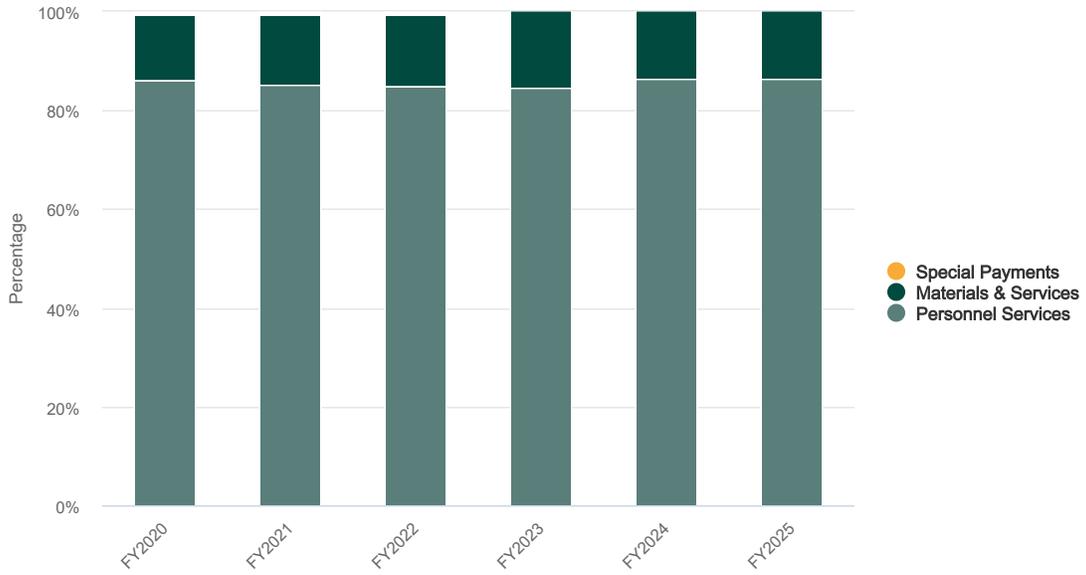
\$8,547,247 **\$222,560**
(2.67% vs. prior year)

District Attorney Proposed and Historical Budget vs. Actual



DISTRICT ATTORNEY EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type District Attorney Department Expenditures



DISTRICT ATTORNEY FINANCIALS BY PROGRAM

<i>Family Support</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$458,892	\$490,548	\$481,022	\$598,327	\$574,735
Fees & Other Service Charges	\$13,256	\$12,000	\$12,325	\$10,000	\$10,000
Interfund Transfers	\$612	\$721	\$764	\$1,020	\$1,020
Total	\$472,760	\$503,269	\$494,111	\$609,347	\$585,755
EXPENDITURES					
Personnel Services	\$437,358	\$457,954	\$483,704	\$638,755	\$599,753
Materials & Services	\$92,266	\$94,362	\$94,889	\$130,640	\$133,921
Total	\$529,624	\$552,316	\$578,593	\$769,395	\$733,674
Full-Time Equivalent	5.50	5.36	5.50	5.50	5.50
<hr/>					
<i>Prosecution Case Management</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$394,989	\$397,896	\$391,937	\$392,356	\$407,470
Fees & Other Service Charges	\$328,347	\$292,050	\$214,859	\$271,000	\$202,000
All Other Resources	\$62	\$0	\$246	\$0	\$0
Interfund Transfers	\$2,572	\$4,283	\$4,709	\$3,960	\$3,960
Total	\$725,970	\$694,229	\$611,751	\$667,316	\$613,430
EXPENDITURES					
Personnel Services	\$4,469,256	\$4,426,449	\$4,056,940	\$5,765,806	\$5,975,812
Materials & Services	\$707,774	\$727,654	\$734,480	\$866,491	\$879,790
Total	\$5,177,030	\$5,154,103	\$4,791,420	\$6,632,297	\$6,855,602
Full-Time Equivalent	40.50	40.64	40.50	40.50	40.50
<hr/>					
<i>Victims' Assistance</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$678,250	\$748,830	\$444,612	\$504,033	\$500,966
Interfund Transfers	\$416	\$497	\$527	\$1,020	\$1,020
Total	\$678,666	\$749,327	\$445,139	\$505,053	\$501,986
EXPENDITURES					
Personnel Services	\$698,588	\$744,384	\$779,620	\$784,835	\$816,107
Materials & Services	\$128,600	\$124,069	\$128,807	\$138,160	\$141,864
Special Payments	\$43,669	\$46,439	\$0	\$0	\$0
Total	\$870,857	\$914,892	\$908,427	\$922,995	\$957,971
Full-Time Equivalent	8.00	8.00	8.00	7.00	7.00

THIS PAGE INTENTIONALLY LEFT BLANK

EXPO

	Rob Holmbeck, Manager ExpoInfo@TheExpo.com www.attheexpo.com	1 Peninger Road P. O. Box 3635 Central Point OR 97502 541-774-8270
---	---	---

Organization Chart



Department Overview: The Expo Department creates and hosts events to foster youth leadership, self-discipline, skill development, and common stewardship of land and agriculture. Activities highlight community values and pride within Jackson County. Signature events produced by the Expo include the Jackson County Fair, Rogue Broadband BrewFest, Central Point Wild Rogue Pro Rodeo, Southern Oregon Holiday Market and a monthly Bingo night.

In addition to the self-produced events, the Expo also provides facility rentals for individuals and organizations hosting a wide range of events attracting both local and regional audiences. These include equestrian shows, concerts, receptions, auctions, consumer expos, motor vehicle showcases, sports events, and outdoor activities. The Department is comprised of four Programs:

Expo Administration is responsible for managing the overall operations of the Jackson County Exposition Park. This Program encompasses revenue and expenses that are not tied to specific events. Administration supports the facilities' operational integrity and ensures fair and equitable allocation of overhead costs in the fee-setting process.

Facility Rentals focuses on generating revenue by leasing the Expo facilities to private and commercial renters for a variety of ticketed and non-ticketed events.

Fair encompasses the annual Jackson County Fair. Its mission is to deliver a financially sustainable event that emphasizes youth activities and agricultural education, engages the community, and encourages participation in all demographics of the population.

Sponsored Events manages the creation and execution of events produced directly by the Expo, including Rogue Broadband BrewFest, Central Point Wild Rogue Pro Rodeo, Southern Oregon Holiday Market, and a monthly Bingo night.

Department Objectives for Fiscal Year 2025-2026

- > Expand Expo's social media presence and reach.
- > Provide events encouraging youth leadership, self-discipline, skill development, common stewardship of land and agriculture, and activities demonstrating pride in Jackson County and 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.
- > 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

- > Successful annual County Fair, Rodeo, and BrewFest.
- > Continued defining and utilizing the new event and sponsor management software.
- > Added monthly Bingo to self-produced events which proved to be popular and profitable.

Significant Issues in the Year Ahead

The fiscal year 2025-2026 organizational structure does not increase full-time equivalent (FTE) positions, and staff continues to be cross-trained. In fiscal year 2025-2026, the focus will be on recruiting, hiring, training, and integrating new seasonal and part-time staff.

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

The Expo's never-ending challenge is the ability to financially maintain the facility and upgrade its infrastructure to meet today's customers' expectations of 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, which will continue to evolve in fiscal year 2025-2026. This project is set to be completed in the fall of 2026 and will be available for use in 2027. It will require a different approach from the Expo's normal operations and additional staff efforts to expand marketing, programming, and planning.

EXPO DEPARTMENT BENCHMARK

The Expo will maintain and operate the campus facilities, grounds, and programs in a fiscally sound manner. The Expo is an entity of Jackson County, but does not receive General Fund support.

EXPO 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 a rental calendar and contracting 365 days a year to allow for outside sources to schedule and host events.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Facility rental income	\$628,889	\$644,723	\$648,504	\$611,000	\$670,000

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Annual marketing investment	\$68,880	\$286,332	\$182,000	\$165,600	\$180,000
Annual trade marketing	n/a	n/a	n/a	n/a	\$129,670

The Expo annually uses trade marketing dollars, along with cash, to promote Expo events and rentals. Trade agreements will begin being tracked starting fiscal year 2025-2026.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Attendance	739	847	992	1,000	1,000

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Net income of sponsored Expo events	\$33,127	\$(2,665,313)*	\$(31,414)	\$98,050	\$61,150

* Loss from Rogue Music Fest, a one-time attempt at an internally produced multi-day music festival

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.

Staffing Changes

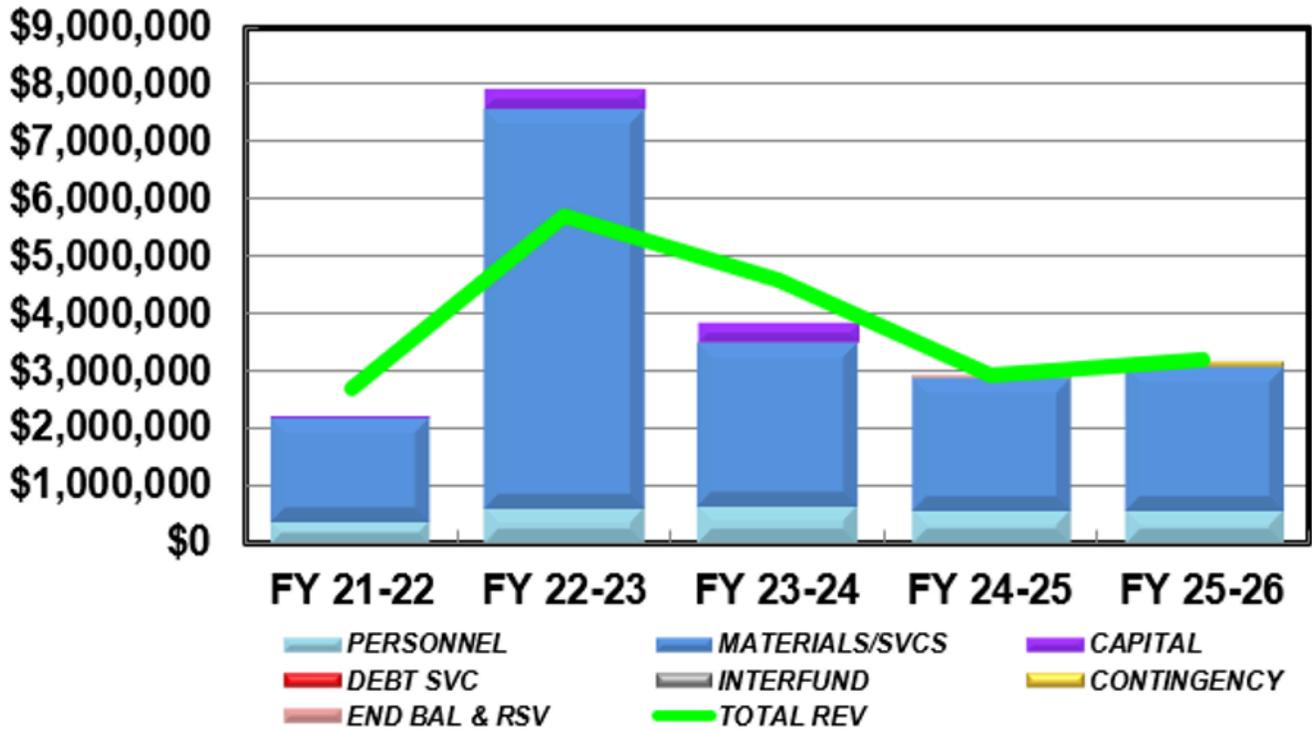
There are no staffing changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

The Expo Department is funded through attendance at the County Fair, facility rental income, sponsored event income, sponsorships, lottery funds, and concession revenue collected from the public.

In fiscal year 2025-2026, 40 percent of the Expo's funding is from sponsored events, 36 percent from the County Fair, and 24 percent from rental activities. The Department receives no financial support from the County's General Fund.

EXPO REVENUE AND EXPENDITURE OVERVIEW

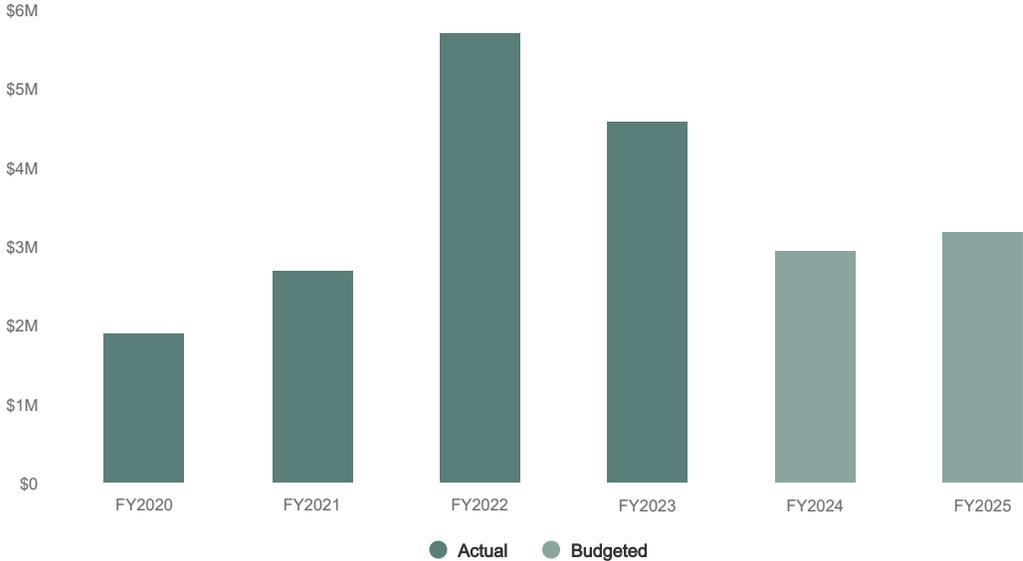


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$530,179	\$768,723	\$1,038,073	\$583,667	\$870,537
FEES/SVC CHGS	\$2,159,204	\$4,834,256	\$2,805,794	\$2,270,600	\$2,130,460
ALL OTHER	-\$8,618	\$43,041	\$67,657	\$15,000	\$8,000
INTERFUND	\$8,500	\$59,993	\$669,125	\$65,000	\$50,500
FUND BALANCE	\$0	\$0	\$0	\$0	\$124,660
TOTAL REV	\$2,689,265	\$5,706,013	\$4,580,649	\$2,934,267	\$3,184,157
PERSONNEL	\$411,004	\$644,258	\$658,756	\$578,282	\$594,126
MATERIALS/SVCS	\$1,805,356	\$6,912,361	\$2,871,605	\$2,343,452	\$2,490,031
CAPITAL	\$4,410	\$362,033	\$340,862	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$100,000
END BAL & RSV	\$0	\$0	\$0	\$12,533	\$0
TOTAL EXP	\$2,220,770	\$7,918,652	\$3,871,223	\$2,934,267	\$3,184,157
FTEs	4.00	7.00	8.00	7.00	7.00

EXPO REVENUE SUMMARY

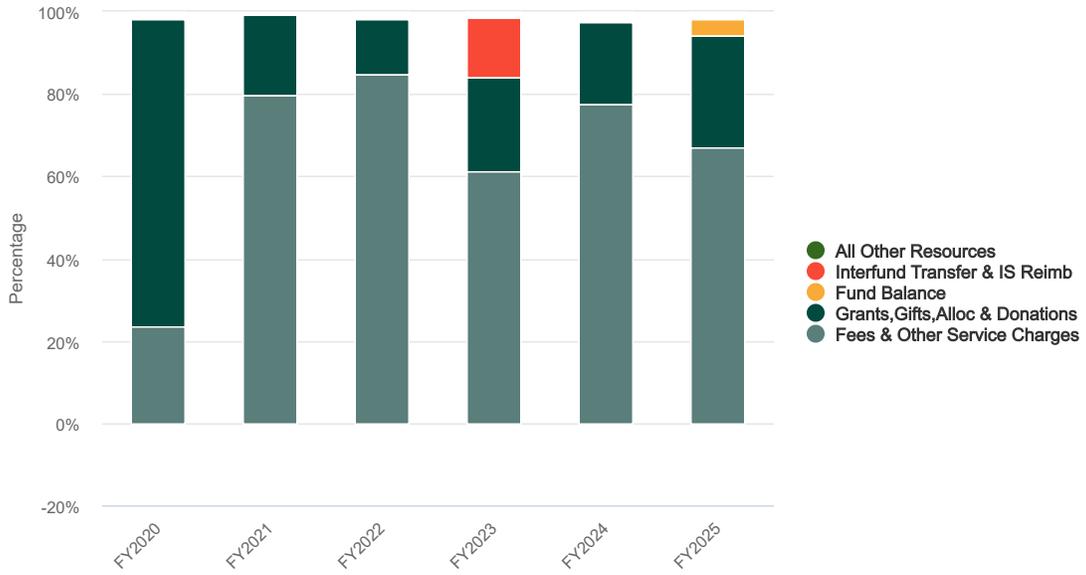
\$3,184,157 **\$249,890**
(8.52% vs. prior year)

Expo Proposed and Historical Budget vs. Actual



EXPO REVENUE BY SOURCE

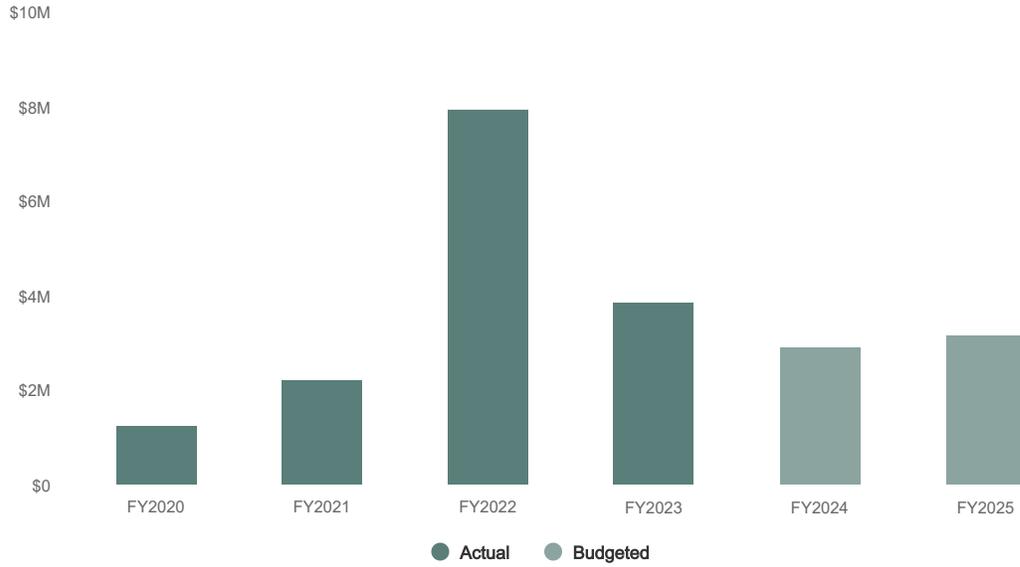
Budgeted and Historical 2025 Revenues by Source



EXPO EXPENDITURE SUMMARY

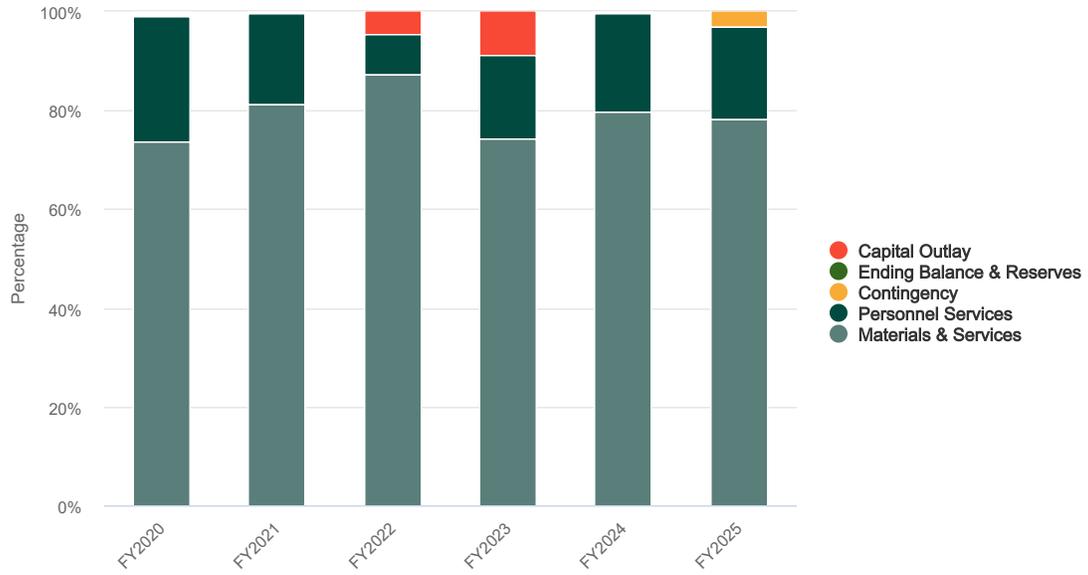
\$3,184,157 **\$249,890**
(8.52% vs. prior year)

Expo Proposed and Historical Budget vs. Actual



EXPO EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Expo Department Expenditures



EXPO FINANCIALS BY PROGRAM

<i>Expo Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$248,848	\$86,358	\$571,358	\$151,500	\$264,000
Fees & Other Service Charges	\$103,183	\$290,377	\$348,191	\$230,000	\$270,330
All Other Resources	-\$215,341	-\$215,297	-\$629,070	-\$381,500	-\$534,333
Interfund Transfers	\$8,380	\$0	\$639,776	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$124,660
Total	\$145,070	\$161,438	\$930,255	\$0	\$124,657
EXPENDITURES					
Personnel Services	\$344,118	\$1	\$0	\$0	\$0
Materials & Services	\$51,910	\$31,592	\$0	\$0	\$0
Capital Outlay	\$4,410	\$362,033	\$340,862	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$12,533	\$0
Total	\$400,438	\$393,626	\$340,862	\$12,533	\$ 0
Full-Time Equivalent	4.00	7.00	8.00	7.00	7.00

<i>Facility Rentals</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$30,064	\$51,648	\$78,790	\$22,500	\$74,500
Fees & Other Service Charges	\$598,824	\$529,173	\$603,247	\$533,500	\$500,500
All Other Resources	\$58,769	\$49,562	\$167,997	\$95,764	\$156,501
Interfund Transfers	\$0	\$45,180	\$11,030	\$55,000	\$50,500
Total	\$687,657	\$675,563	\$861,064	\$706,764	\$782,001
EXPENDITURES					
Personnel Services	\$34,801	\$85,672	\$186,731	\$260,224	\$171,447
Materials & Services	\$363,902	\$163,439	\$298,328	\$522,306	\$380,205
Total	\$398,703	\$249,111	\$485,059	\$782,530	\$551,652
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Fair</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$179,966	\$166,117	\$194,167	\$225,667	\$328,302
Fees & Other Service Charges	\$896,532	\$1,163,874	\$1,063,752	\$1,049,000	\$1,055,575
All Other Resources	\$92,540	\$63,059	\$293,759	\$200,568	\$282,261
Interfund Transfers	\$120	\$14,813	\$8,530	\$5,000	\$0
Total	\$1,169,158	\$1,407,863	\$1,560,208	\$1,480,235	\$1,666,138
EXPENDITURES					
Personnel Services	\$20,781	\$164,303	\$266,525	\$144,576	\$309,217
Materials & Services	\$746,595	\$985,149	\$1,206,587	\$977,526	\$1,534,622
Contingency	\$0	\$0	\$0	\$0	\$100,000
Total	\$767,376	\$1,149,452	\$1,473,112	\$1,122,102	\$1,943,839
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Sponsored Events</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$71,300	\$464,600	\$193,758	\$184,000	\$203,735
Fees & Other Service Charges	\$560,666	\$2,850,832	\$790,604	\$458,100	\$304,055
All Other Resources	\$55,414	\$145,717	\$234,971	\$100,168	\$103,571
Interfund Transfers	\$0	\$0	\$9,788	\$5,000	\$0
Total	\$687,380	\$3,461,149	\$1,229,121	\$747,268	\$611,361
EXPENDITURES					
Personnel Services	\$11,303	\$394,282	\$205,499	\$173,482	\$113,462
Materials & Services	\$642,949	\$5,732,181	\$1,366,690	\$843,620	\$575,204
Total	\$654,252	\$6,126,463	\$1,572,189	\$1,017,102	\$688,666
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY LEFT BLANK

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 American Rescue Plan Act (ARPA), 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; this includes the Multi-Use Pandemic Response Center project in the amount of \$24,200,000 for fiscal year 2025-2026.

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 2025-2026 are:

Dog Control Facility	\$4,767,994
Jail - Door Controls PLC Upgrade (Phase 1)	\$150,000
Jail - Underground Fuel Tank Removal (Phase 2)	\$150,000
Justice Building - Lighting Upgrade	\$250,000
Transition Center - HVAC Replacement	\$120,000
TOTAL	<u>\$5,437,994</u>

Central Services Fund – Fiduciary serves as the “bank account” for all programs operating within this Fund. For fiscal year 2025-2026, those revenues are:

Interest Income	\$120,000
Beginning Fund Balance	\$2,315,988
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, Emergency Medical Services/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. Capital expenditures in the amount of \$15,946,970 are budgeted for in fiscal year 2025-2026.

ECSSO Debt Service Fund repays the bond that was issued for upgrading and replacing an outdated public safety emergency communications system. The ECSSO 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 ECSSO 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. 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 Schedule can be found under Financials by Fund.*

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 2025-2026, those revenues are:

Bureau of Land Management Entitlement Payment in Lieu of Taxes	\$1,935,000
O & C Timber Receipts Replacement Funds	\$3,450,000
State Shared Revenue	
Amusement Device Tax	\$45,828
Cigarette Tax	\$105,000
Liquor Tax	\$1,424,356
Marijuana Tax Share	\$975,000
Cable Franchise Fee	\$362,316
Solid Waste Fund	\$1,209,986
Current and Prior Year Property Taxes	\$54,318,481
Interest Income	\$5,165,489
Local Marijuana Tax	\$100,000
Beginning Fund Balance for Fiscal Year 2025-2026	\$135,772,680
Prior Year Carryover	\$10,310,997
TOTAL	<u>\$215,176,133</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 2025-2026, those expenditures are:

Contracted Services	
Communications Agreements	\$135,000
Rogue Valley Community Television (RVTV)	\$66,000
Special Projects	\$435,000
General Operating Expenses	\$115,000
Transfers to Other Funds:	
Board of Commissioners (General Fund Costs for Central Services)	\$68,109
IT/GIS (General Fund Costs for Central Services)	\$409,802
Accounting/Treasurer (General Fund Costs for Central Services)	\$87,336
Counsel (General Fund Costs for Central Services)	\$203,432
Administration (General Fund Costs for Central Services)	\$86,591
Internal Audit (General Fund Costs for Central Services)	\$43,549

Human Resources (General Fund Costs for Central Services)	\$120,387
Facility Maintenance (General Fund Costs for Central Services)	\$1,420,246
Mail Courier (General Fund Costs for Central Services)	\$20,929
Capital Projects	\$18,170,000
Health and Human Services	\$4,274,801
Contingency	\$22,584,000
Reserves	\$93,262,195
Ending Fund Balance – General Fund	\$17,177,936
TOTAL	<u>\$158,680,313</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.

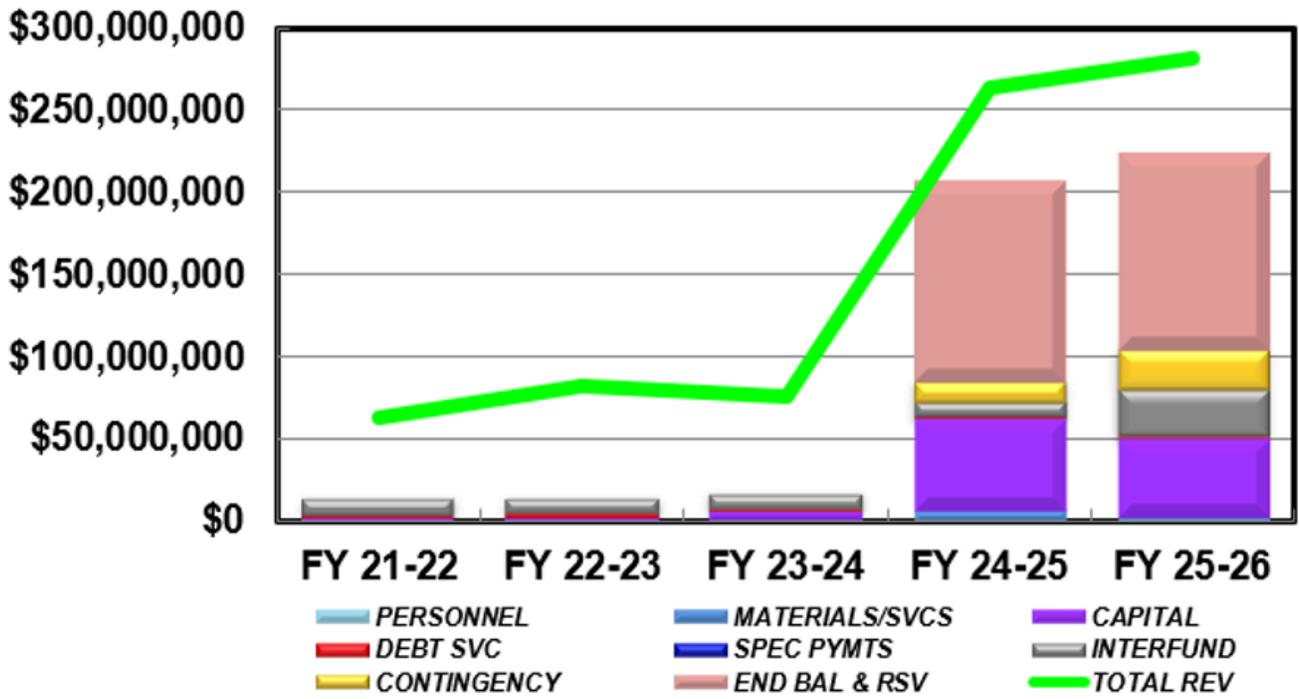
Title III Fund is in place to fund projects that meet the criteria set by the reauthorization of the Secure Rural Schools and Community Self-Determination Act in Public Law (PL). The County currently has Federal Title III funds to support projects for community wildfire protection plans, Firewise communities, 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 states “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 Jackson County Jail and some travel and training expenses for the Board of Commissioners.

White City Capital Projects Fund are funds dedicated 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.

THIS PAGE INTENTIONALLY LEFT BLANK

FIDUCIARY AND SPECIAL FUNDS REVENUE AND EXPENDITURE OVERVIEW

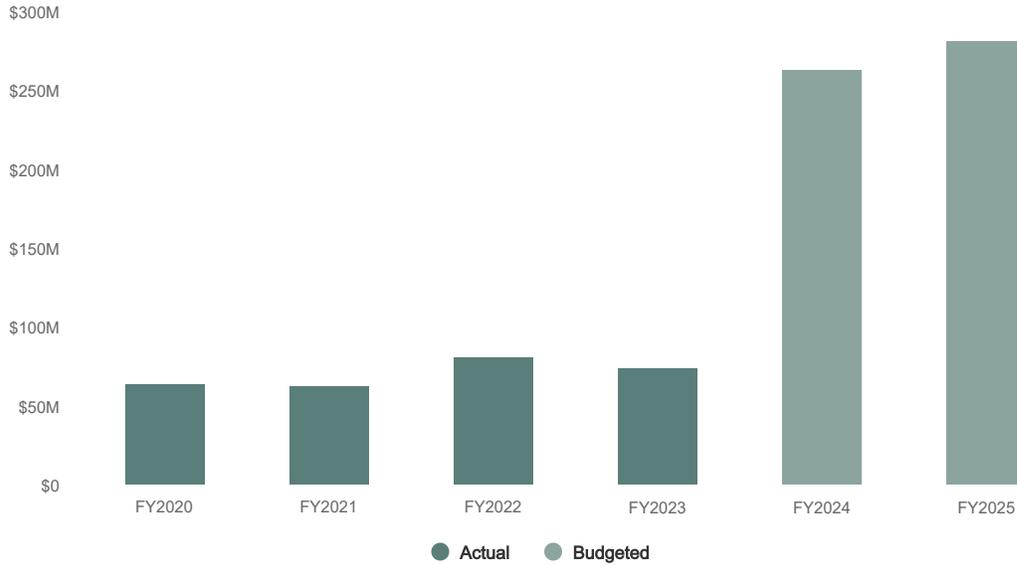


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$24,606,314	\$13,210,943	\$13,862,258	\$43,182,072	\$17,016,184
FEES/SVC CHGS	\$2,138,579	\$2,360,663	\$2,357,581	\$1,921,000	\$2,613,616
PROPERTY TAX	\$46,391,006	\$48,407,509	\$50,228,848	\$52,345,938	\$55,026,674
BONDS/OTHER	\$0	\$0	\$0	\$0	\$0
ALL OTHER	-\$11,407,416	\$16,623,812	\$7,167,026	\$5,574,669	\$6,784,566
INTERFUND	\$1,229,454	\$815,832	\$1,378,999	\$1,518,159	\$24,147,980
FUND BALANCE	\$0	\$0	\$0	\$158,320,907	\$175,613,945
TOTAL REV	\$62,957,937	\$81,418,759	\$74,994,712	\$262,862,745	\$281,202,965
PERSONNEL	\$0	\$0	\$0	\$0	\$0
MATERIALS/SVCS	\$1,504,855	\$1,201,486	\$1,345,983	\$6,155,485	\$3,116,387
CAPITAL	\$866,248	\$1,983,439	\$5,233,638	\$55,288,615	\$47,144,964
DEBT SVC	\$1,760,645	\$1,762,810	\$1,757,463	\$1,763,250	\$1,761,250
SPEC PYMTS	\$11,997,277	\$332,662	\$338,519	\$400,000	\$340,000
INTERFUND	\$10,317,917	\$10,122,166	\$9,277,291	\$9,498,618	\$27,512,285
CONTINGENCY	\$0	\$0	\$0	\$12,500,000	\$25,019,988
END BAL & RSV	\$0	\$0	\$0	\$122,412,966	\$119,812,271
TOTAL EXP	\$26,446,942	\$15,402,563	\$17,952,894	\$208,018,934	\$224,707,145
FTEs	0.00	0.00	0.00	0.00	0.00

FIDUCIARY AND SPECIAL FUNDS REVENUE SUMMARY

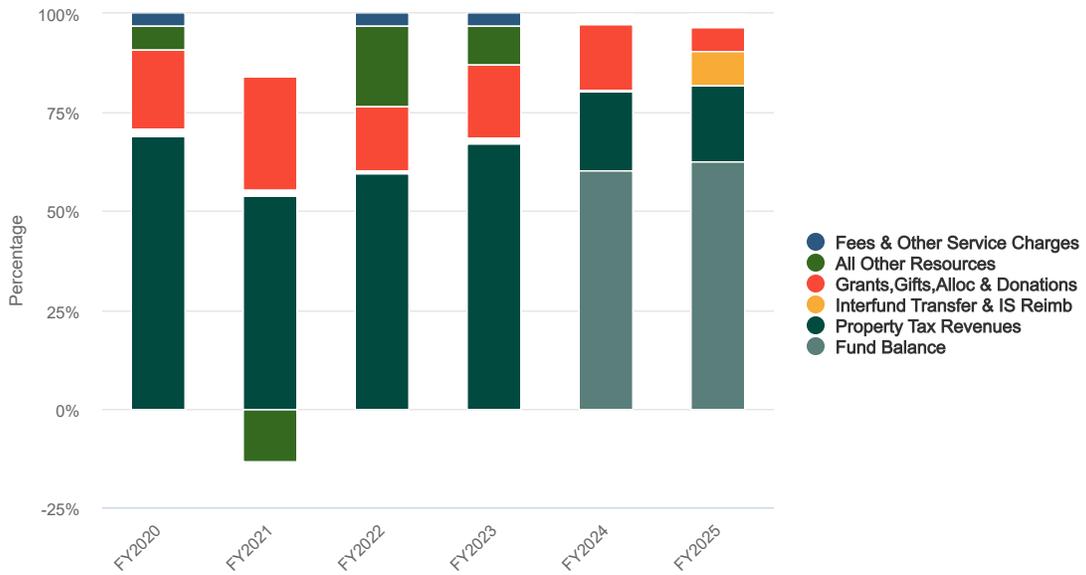
\$281,202,965 **\$18,340,220**
(6.98% vs. prior year)

Fiduciary and Special Funds Proposed and Historical Budget vs. Actual



FIDUCIARY AND SPECIAL FUNDS REVENUE BY SOURCE

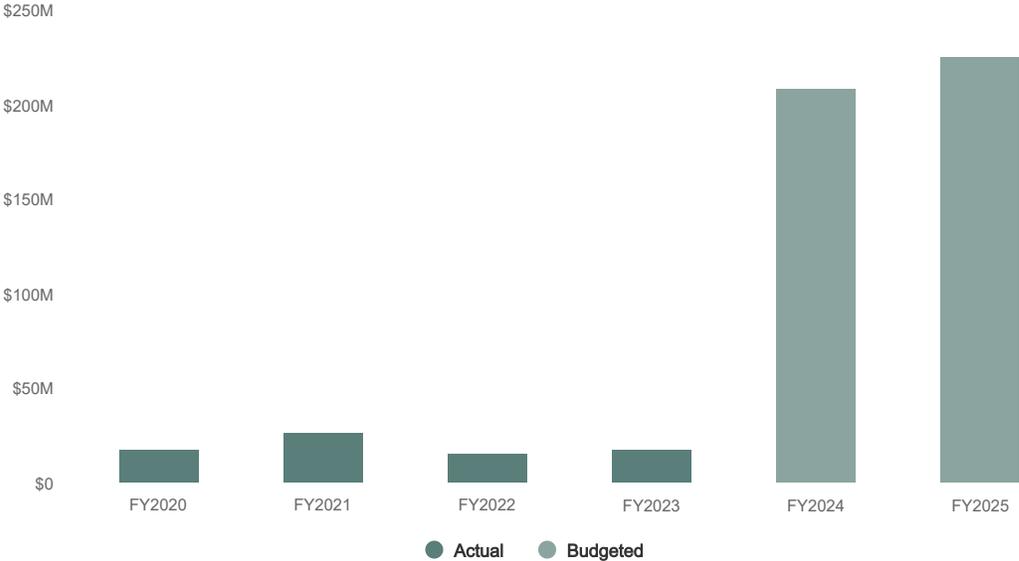
Budgeted and Historical 2025 Revenues by Source



FIDUCIARY AND SPECIAL FUNDS EXPENDITURE SUMMARY

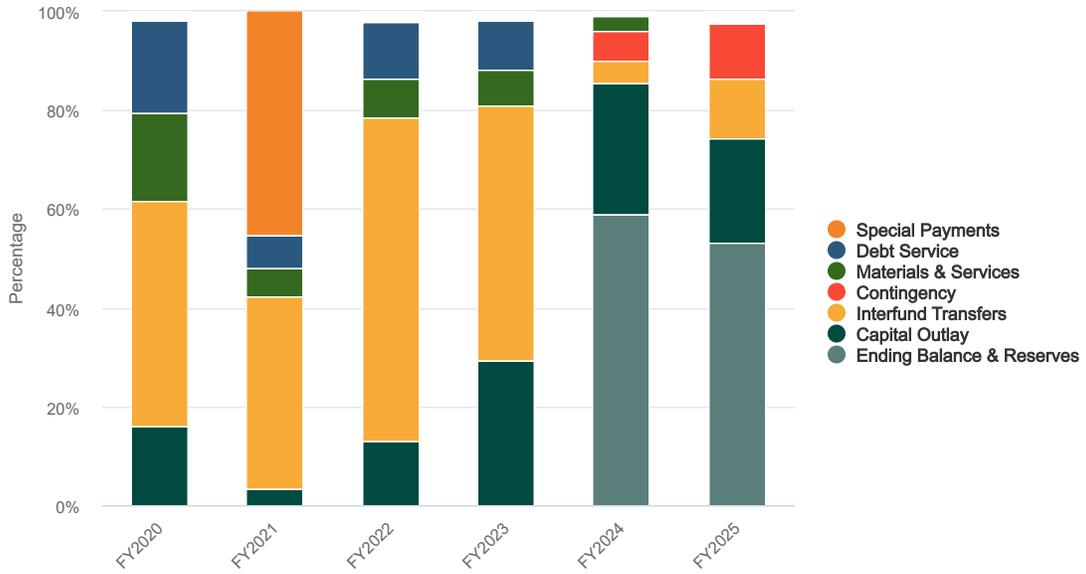
\$224,707,145 **\$16,688,211**
(8.02% vs. prior year)

Fiduciary and Special Funds Proposed and Historical Budget vs. Actual



FIDUCIARY AND SPECIAL FUNDS EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Fiduciary and Special Funds Department Expenditures



FINANCIALS BY FUND

<i>American Rescue Plan Act</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$995,058	\$1,715,370	\$3,226,613	\$32,770,622	\$6,700,000
Interfund Transfers	\$0	\$0	\$0	\$0	\$17,500,000
Total	\$995,058	\$1,715,370	\$3,226,613	\$32,770,622	\$24,200,000
EXPENDITURES					
Materials & Services	\$417,866	\$979,894	\$615,607	\$3,000,000	\$0
Capital Outlay	\$577,192	\$735,476	\$2,611,006	\$29,770,622	\$24,200,000
Total	\$995,058	\$1,715,370	\$3,226,613	\$32,770,622	\$24,200,000
<hr/>					
<i>Capital Projects Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$300,000	\$0	\$0	\$0
All Other Resources	-\$3,999	\$13,639	\$14,032	\$0	\$15,000
Interfund Transfers	\$445,000	\$0	\$400,000	\$500,000	\$5,437,994
Fund Balance	\$0	\$0	\$0	\$0	\$500,000
Total	\$441,001	\$313,639	\$414,032	\$500,000	\$5,952,994
EXPENDITURES					
Materials & Services	\$422,656	\$0	\$0	\$0	\$0
Capital Outlay	\$13,931	\$271,474	\$421,670	\$500,000	\$5,437,994
Ending Balance and Reserves	\$0	\$0	\$0	\$0	\$515,000
Total	\$436,587	\$271,474	\$421,670	\$500,000	\$5,952,994
<hr/>					
<i>Central Services Fund – Fiduciary</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	-\$57,173	\$122,653	\$108,519	\$85,000	\$120,000
Fund Balance	\$0	\$0	\$0	\$2,800,000	\$2,315,988
Total	-\$57,173	\$122,653	\$108,519	\$2,885,000	\$2,435,988
EXPENDITURES					
Contingency	\$0	\$0	\$0	\$2,500,000	\$2,435,988
Ending Balance and Reserves	\$0	\$0	\$0	\$385,000	\$0
Total	\$0	\$0	\$0	\$2,885,000	\$2,435,988

<i>County Schools Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$363,716	\$332,662	\$338,520	\$360,000	\$340,000
All Other Resources	-\$286	\$1,649	\$1,833	\$1,500	\$0
Fund Balance	\$0	\$0	\$0	\$38,500	\$0
Total	\$363,430	\$334,311	\$340,353	\$400,000	\$340,000
EXPENDITURES					
Special Payments	\$363,476	\$332,662	\$338,520	\$400,000	\$340,000
Total	\$363,476	\$332,662	\$338,520	\$400,000	\$340,000

<i>Court Security Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$191,512	\$191,849	\$208,592	\$190,000	\$210,000
All Other Resources	-\$3,238	\$6,316	\$8,651	\$8,000	\$10,000
Fund Balance	\$0	\$0	\$0	\$168,114	\$200,000
Total	\$188,274	\$198,165	\$217,243	\$366,114	\$420,000
EXPENDITURES					
Materials & Services	\$283,880	\$196,340	\$220,448	\$366,114	\$420,000
Total	\$283,880	\$196,340	\$220,448	\$366,114	\$420,000

<i>ECISO Capital Project Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	-\$231,968	\$540,592	\$631,520	\$200,000	\$200,000
Fund Balance	\$0	\$0	\$0	\$23,697,872	\$15,746,970
Total	-\$231,968	\$540,592	\$631,520	\$23,897,872	\$15,946,970
EXPENDITURES					
Capital Outlay	\$275,126	\$976,489	\$2,200,962	\$23,522,993	\$15,946,970
Ending Balance and Reserves	\$0	\$0	\$0	\$374,879	\$0
Total	\$275,126	\$976,489	\$2,200,962	\$23,897,872	\$15,946,970

ECSSO Debt Service Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$74,757	\$0	\$0	\$0	\$0
Property Tax Revenues	\$1,795,322	\$1,795,153	\$1,680,681	\$1,879,848	\$1,708,270
All Other Resources	\$22,614	\$53,786	\$59,839	\$37,000	\$45,000
Fund Balance	\$0	\$0	\$0	\$398,373	\$231,668
Total	\$1,892,693	\$1,848,939	\$1,740,520	\$2,315,221	\$1,984,938
EXPENDITURES					
Materials & Services	\$0	\$0	\$1,170	\$5,000	\$5,000
Debt Service	\$1,760,645	\$1,762,810	\$1,757,463	\$1,763,250	\$1,761,250
Ending Balance and Reserves	\$0	\$0	\$0	\$546,971	\$218,688
Total	\$1,760,645	\$1,762,810	\$1,758,633	\$2,315,221	\$1,984,938

General Obligation Bonds - ECSSO
Maturity Schedule – Series 2020

Fiscal Year	Principal Amount	Interest Rate	Yield or Price
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 2025-2026

Total Payment	Principal	Interest	Remaining Principal
\$1,761,250	\$960,000	\$801,250	\$18,705,000

General Fund – Fiduciary	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$21,248,065	\$9,073,536	\$8,338,962	\$8,031,450	\$7,936,184
Fees & Other Service Charges	\$370,613	\$450,423	\$230,334	\$360,000	\$362,316
Property Tax Revenues	\$44,595,684	\$46,612,356	\$48,548,167	\$50,466,090	\$53,318,404
All Other Resources	-\$11,058,343	\$15,679,505	\$6,032,092	\$5,139,169	\$6,265,566
Interfund Transfers	\$784,454	\$815,832	\$978,999	\$1,018,159	\$1,209,986
Fund Balance	\$0	\$0	\$0	\$121,665,270	\$146,083,677
Total	\$55,940,473	\$72,631,652	\$64,128,554	\$186,680,138	\$215,176,133
EXPENDITURES					
Materials & Services	\$183,357	-\$118,029	\$329,937	\$698,500	\$751,000
Special Payments	\$11,633,801	\$0	\$0	\$0	\$0
Interfund Transfers	\$8,203,206	\$7,959,109	\$6,890,767	\$7,150,010	\$24,905,182
Contingency	\$0	\$0	\$0	\$10,000,000	\$22,584,000
Ending Balance and Reserves	\$0	\$0	\$0	\$113,987,817	\$110,440,131
Total	\$20,020,364	\$7,841,080	\$7,220,704	\$131,836,327	\$158,680,313
Solid Waste Management Fund					
Solid Waste Management Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$1,767,966	\$1,910,240	\$2,127,247	\$1,561,000	\$2,251,300
All Other Resources	-\$45,632	\$118,946	\$186,762	\$30,000	\$40,000
Fund Balance	\$0	\$0	\$0	\$6,974,700	\$8,053,100
Total	\$1,722,334	\$2,029,186	\$2,314,009	\$8,565,700	\$10,344,400
EXPENDITURES					
Materials & Services	\$18,636	\$23,751	\$20,290	\$145,793	\$145,673
Interfund Transfers	\$1,070,617	\$1,119,776	\$1,343,243	\$1,301,608	\$1,560,275
Ending Balance and Reserves	\$0	\$0	\$0	\$7,118,299	\$8,638,452
Total	\$1,089,253	\$1,143,527	\$1,363,533	\$8,565,700	\$10,344,400
Title III/PL 114-10					
Title III/PL 114-10	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Materials & Services	\$10,000	\$0	\$0	\$0	\$0
Total	\$10,000	\$0	\$0	\$0	\$0

<i>Title III/PL 115-141</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$425,518	\$389,065	\$0	\$0	\$0
All Other Resources	-\$10,892	\$0	\$30,817	\$0	\$0
Total	\$414,626	\$389,065	\$30,817	\$0	\$0
EXPENDITURES					
Materials & Services	\$168,460	\$119,446	\$75,066	\$0	\$0
Total	\$168,460	\$119,446	\$75,066	\$0	\$0

<i>Title III/PL 116-94</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$396,246	\$430,000	\$430,000
All Other Resources	\$0	\$32,969	\$17,420	\$25,000	\$25,000
Fund Balance	\$0	\$0	\$0	\$1,108,078	\$962,542
Total	\$0	\$32,969	\$413,666	\$1,563,078	\$1,417,542
EXPENDITURES					
Materials & Services	\$0	\$86	\$83,465	\$1,563,078	\$1,417,542
Total	\$0	\$86	\$83,465	\$1,563,078	\$1,417,542

<i>Video Lottery Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,307,688	\$1,208,462	\$1,353,326	\$1,400,000	\$1,400,000
All Other Resources	-\$5,654	\$23,402	\$37,257	\$24,000	\$24,000
Total	\$1,302,034	\$1,231,864	\$1,390,583	\$1,424,000	\$1,424,000
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$377,000	\$377,172
Interfund Transfers	\$1,044,094	\$1,043,281	\$1,043,281	\$1,047,000	\$1,046,828
Total	\$1,044,094	\$1,043,281	\$1,043,281	\$1,424,000	\$1,424,000

<i>White City Capital Projects Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	-\$12,845	\$30,356	\$38,284	\$25,000	\$40,000
Fund Balance	\$0	\$0	\$0	\$1,470,000	\$1,520,000
Total	-\$12,845	\$30,356	\$38,284	\$1,495,000	\$1,560,000
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$1,495,000	\$1,560,000
Total	\$0	\$0	\$0	\$1,495,000	\$1,560,000

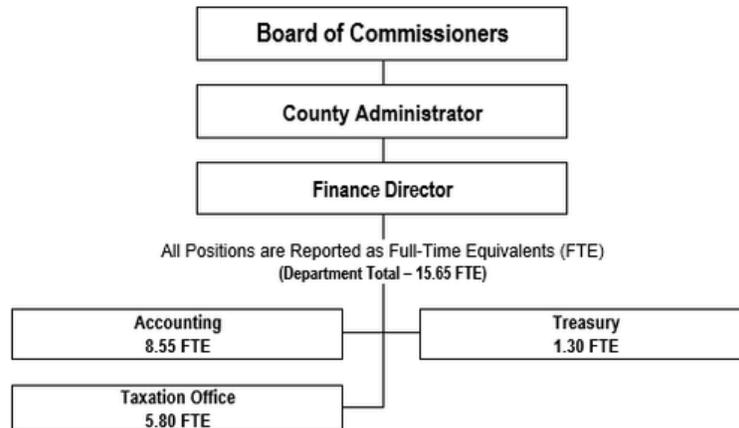
FINANCE



Shannon Bell
Sr. Deputy County Administrator
taxation@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

10 South Oakdale Avenue
Medford OR 97501
541-774-6541

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 four 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.

Taxation 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 districts, provides debt service administration for the County, and maintains an investment pool for all funds.

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 most of 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.*

Department Objectives for Fiscal Year 2025-2026

- > Process tax payments in a cost-effective manner by using best practices and technology.
- > Improve collection processes and procedures for delinquent taxes.
- > Improve and formalize processes and procedures for foreclosed property management to enhance efficiency and transparency to the public.
- > Enhance and streamline countywide accounts payable processes by utilizing new technology.

Department Accomplishments for Prior Year

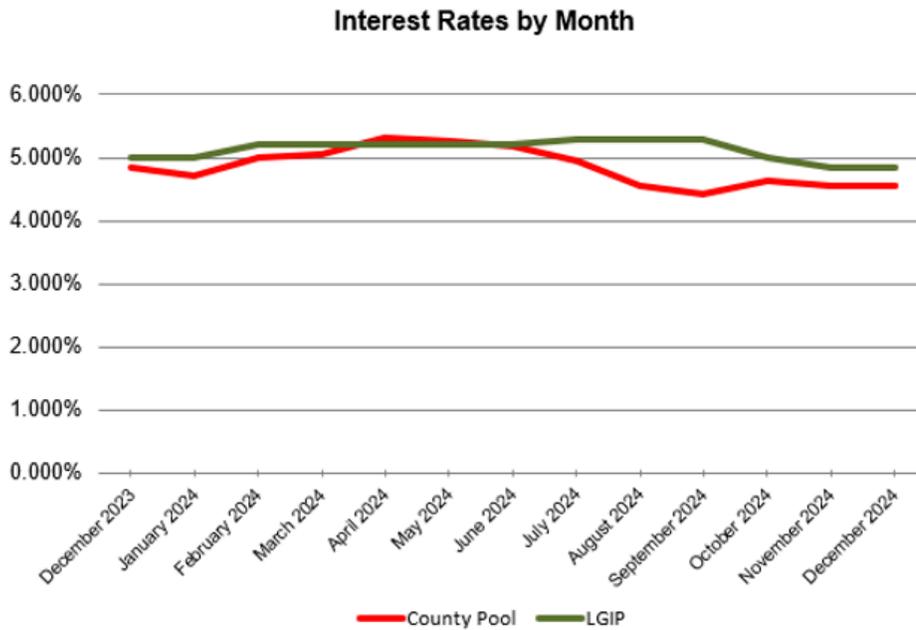
- > Received the Government Finance Officers Association (GFOA) Triple Crown Award for reporting excellence for the County's Annual Comprehensive Financial Report (ACFR) and the Popular Annual Financial Report (PAFR).
- > Increased emphasis on electronic payments improved countywide accounts payable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

Significant Issues in the Year Ahead

The continued emphasis is on maximizing the efficiency and transparent reporting of the Department.

FINANCE 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. The line graph below shows that 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, collection and accounting for property tax using the most efficient processes and procedures.

Performance Measure 1: Increase efficiencies in processing tax documents.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Total November tax documents scanned per FTE	45,774*	38,357	36,895	35,317	36,000

*Klamath County was included in processing for fiscal year 2021-2022.

The Jackson County Taxation Office has leveraged its efficiencies in tax payment processing to other Oregon counties (Curry and Douglas). The Department must provide accurate and efficient service to these customers without any negative impacts on 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Average number of days between collection and distribution to the districts	4.0	3.4	3.2	4.4	3.5

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Percentage of tax payments processed using automation	93.00%	89.56%	89.29%	89.30%	90.00%

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.

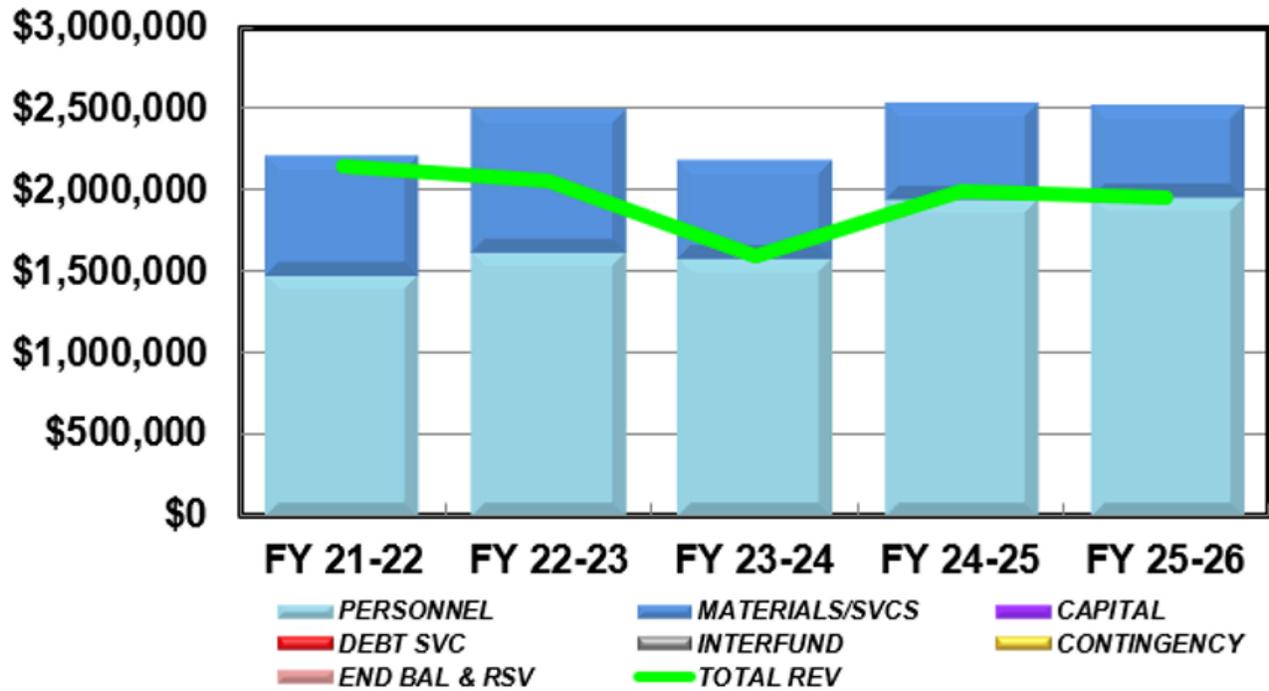
Staffing Changes

There are no staffing changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

The Finance Department receives 48 percent of its funding from interfund charges to County departments, including those that receive General Fund support; 13 percent from fees and service charges; 7 percent from purchasing card rebates; 5 percent from the State's County Assessment Function Funding Assistance (CAFFA) grant; 1 percent from Taxation services provided to other counties; and the remaining 26 percent from the County's General Fund.

FINANCE REVENUE AND EXPENDITURE OVERVIEW

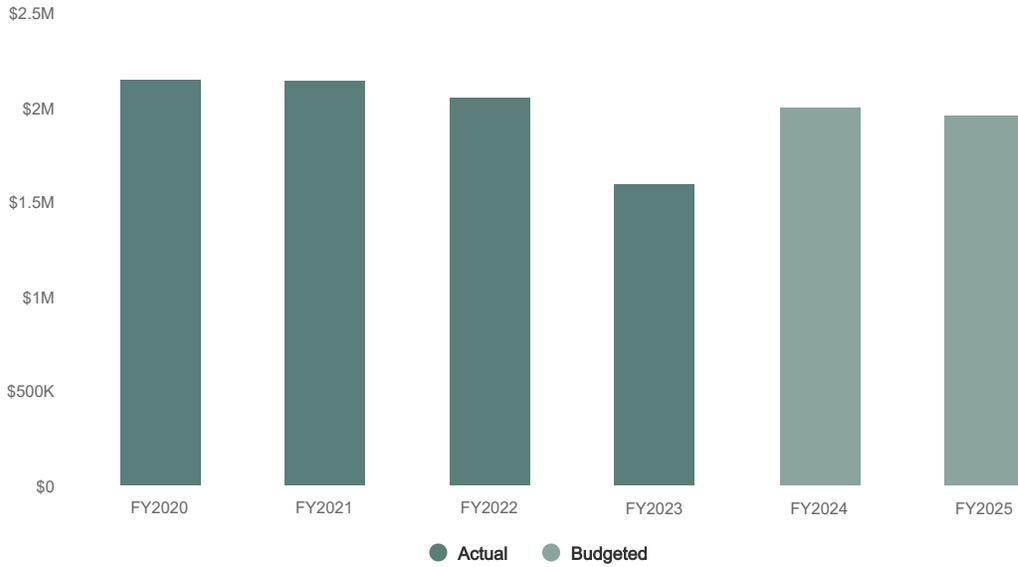


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$363,868	\$280,262	\$317,053	\$271,091	\$321,600
FEES/SVC CHGS	\$888,020	\$788,762	\$305,684	\$443,267	\$331,120
ALL OTHER	\$7,863	\$7,855	\$35,545	\$1,130	\$1,160
INTERFUND	\$879,258	\$978,164	\$935,530	\$1,279,537	\$1,302,492
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$2,139,009	\$2,055,043	\$1,593,812	\$1,995,025	\$1,956,372
PERSONNEL	\$1,483,685	\$1,624,712	\$1,591,340	\$1,944,306	\$1,956,134
MATERIALS/SVCS	\$729,775	\$870,926	\$592,605	\$592,905	\$564,734
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	\$2,213,460	\$2,495,638	\$2,183,945	\$2,537,211	\$2,520,868
FTEs	15.55	16.05	15.75	15.65	15.65

FINANCE REVENUE SUMMARY

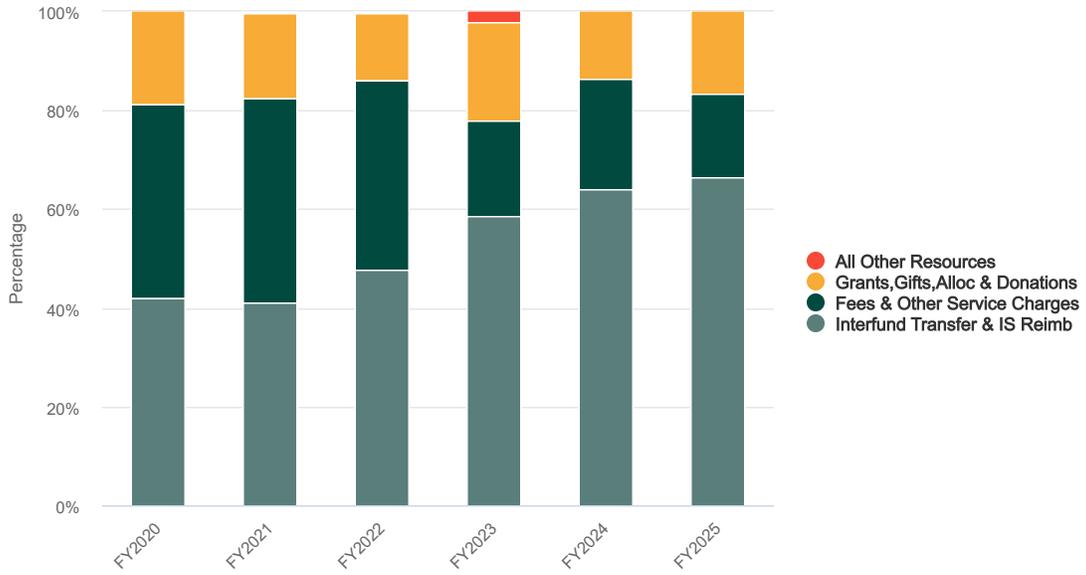
\$1,956,372 **-\$38,653**
(-1.94% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



FINANCE REVENUE BY SOURCE

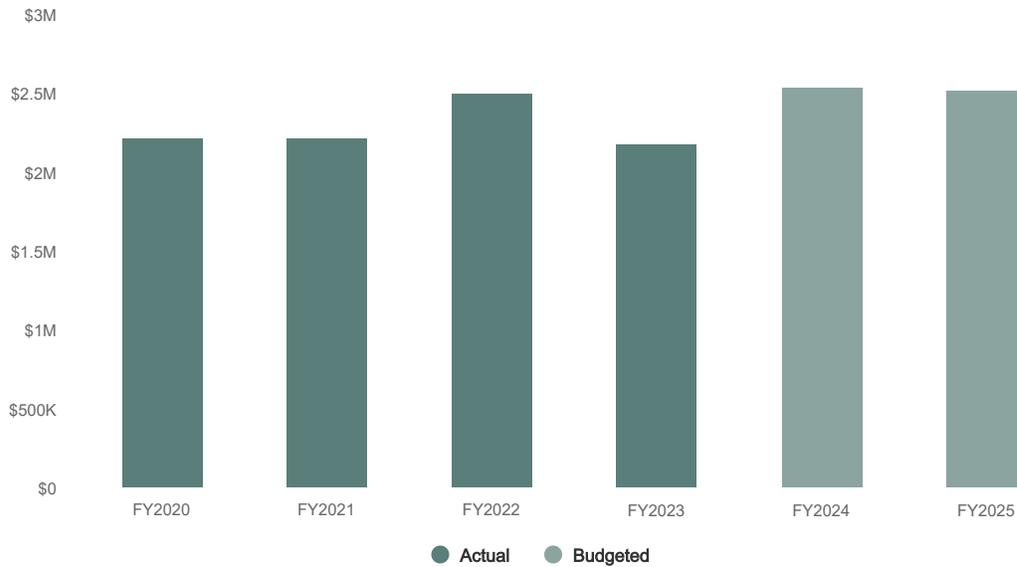
Budgeted and Historical 2025 Revenues by Source



FINANCE EXPENDITURE SUMMARY

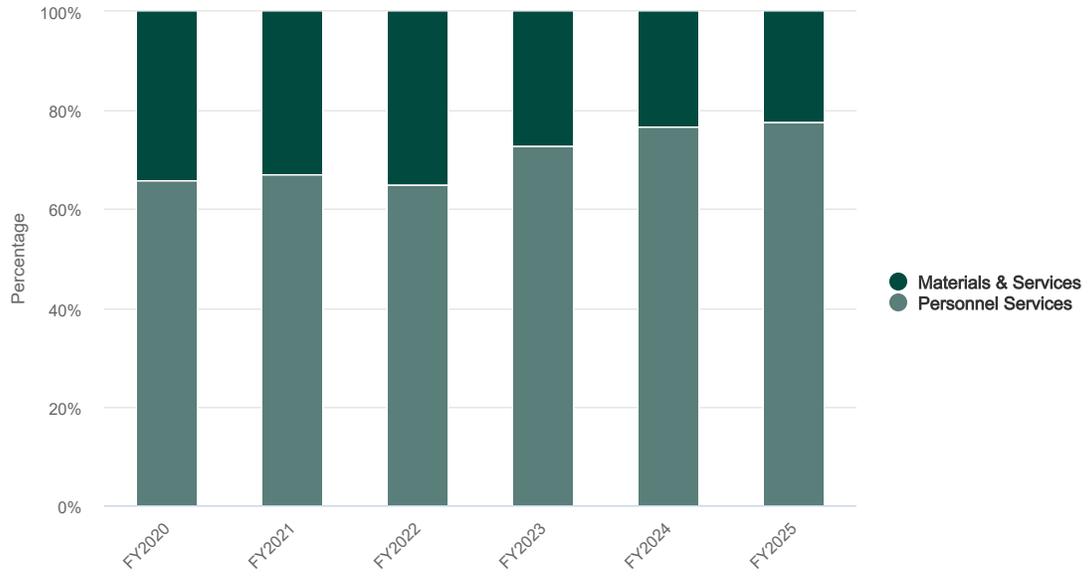
\$2,520,868 **-\$16,343**
(-0.64% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



FINANCE EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Expenditures



FINANCE FINANCIALS BY PROGRAM

<i>Accounting</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$164,058	\$164,289	\$182,343	\$120,000	\$170,000
Fees & Other Service Charges	\$0	\$0	\$15	\$0	\$0
All Other Resources	\$210	\$3,964	\$0	\$0	\$0
Interfund Transfers	\$714,593	\$750,787	\$675,676	\$1,014,232	\$1,031,965
Total	\$878,861	\$919,040	\$858,034	\$1,134,232	\$1,201,965
EXPENDITURES					
Personnel Services	\$814,003	\$856,884	\$944,274	\$1,051,933	\$1,096,478
Materials & Services	\$62,741	\$101,360	\$79,142	\$82,299	\$105,487
Total	\$876,744	\$958,244	\$1,023,416	\$1,134,232	\$1,201,965
Full-Time Equivalent	8.68	8.66	8.65	8.55	8.55

<i>Property Management</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$723,826	\$607,267	\$0	\$0	\$0
All Other Resources	\$0	\$144	\$0	\$0	\$0
Total	\$723,826	\$607,411	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$123,440	\$129,207	\$0	\$0	\$0
Materials & Services	\$314,436	\$374,061	\$0	\$0	\$0
Total	\$437,876	\$503,268	\$0	\$0	\$0
Full-Time Equivalent	1.19	1.00	0.00	0.00	0.00

During fiscal year 2022-2023, responsibility for most of 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 resides within the Finance Department.

<i>Taxation Office</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$152,174	\$114,430	\$131,671	\$147,900	\$148,400
Fees & Other Service Charges	\$159,911	\$176,074	\$303,407	\$441,267	\$329,120
All Other Resources	\$7,653	\$3,747	\$35,545	\$1,130	\$1,160
Total	\$319,738	\$294,251	\$470,623	\$590,297	\$478,680
EXPENDITURES					
Personnel Services	\$376,139	\$475,056	\$449,366	\$693,785	\$651,890
Materials & Services	\$274,156	\$324,520	\$429,237	\$438,698	\$391,286
Total	\$650,295	\$799,576	\$878,603	\$1,132,483	\$1,043,176
Full-Time Equivalent	4.53	5.09	5.80	5.80	5.80

<i>Treasury</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$47,636	\$1,542	\$3,040	\$3,191	\$3,200
Fees & Other Service Charges	\$4,283	\$5,422	\$2,262	\$2,000	\$2,000
Interfund Transfers	\$164,665	\$227,377	\$259,854	\$265,305	\$270,527
Total	\$216,584	\$234,341	\$265,156	\$270,496	\$275,727
EXPENDITURES					
Personnel Services	\$170,103	\$163,565	\$197,699	\$198,588	\$207,766
Materials & Services	\$78,442	\$70,984	\$84,227	\$71,908	\$67,961
Total	\$248,545	\$234,549	\$281,926	\$270,496	\$275,727
Full-Time Equivalent	1.16	1.30	1.30	1.30	1.30

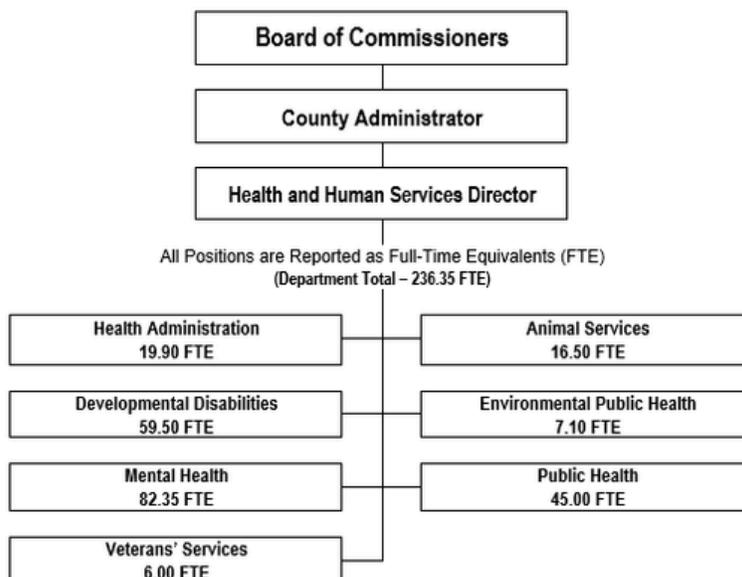
HEALTH AND HUMAN SERVICES



Stacy Brubaker, Director
 hhshelp@jacksoncounty.or.gov
 www.jacksoncounty.or.gov/departments/

140 South Holly
 Medford OR 97501
 541-774-8200

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’ (HHS) programs while maintaining collaborative relationships with other agencies who serve the same population and the community at large.

Animal Services protects the safety of the public through enforcement of the County and State Laws related to the control of dogs and through a rabies control program. The Program also promotes the humane treatment of companion animals through public education regarding responsible pet ownership and through enforcement of County and State animal welfare laws. The program strives to return stray dogs to their owners and works to find new homes for animals determined to be adoptable.

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; as well as, adult case management for individuals living independently with approved services or in foster/group homes. The K plan title refers to the 1915(k) section of the Social Security Act, which funds services intended to help children and adults with intellectual and developmental disabilities (I/DD) to enjoy a full life at home, work and in their communities.

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. Services include per Oregon Administrative Rule (OAR) 333-014-0550: (e) Duties and activities related to enforcing the Indoor Clean Air Act under Oregon Revised Statute (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.

Mental Health provides services and system coordination as mandated by the Local Mental Health Authority (LMHA), the Oregon Health Authority (OHA), and per OAR. Services include crisis intervention and stabilization for all Jackson County residents of any age; specialized evidence-based outpatient treatment programs for adults, youth, and children; care coordination for individuals transitioning between hospitalization, residential, and outpatient care; care coordination for individuals unable to aid and assist in their own defense; civil commitments; outreach, engagement, and treatment for individuals also engaged with the justice system; and investigations of concerns of abuse of adults with mental illness.

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. Services include 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. (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 for their time of sacrifice and service.

Department Objectives for Fiscal Year 2025-2026

- > Provide timely access to developmental disabilities services for children and adults who are eligible.
- > Complete 90 percent of eligibility determinations/re-determinations within 90 days in the Developmental Disabilities Program.
- > Provide 24/7 crisis services, including community-based mobile response from 8:00 a.m. to 8:00 p.m., for Jackson County residents who are experiencing a mental health crisis. In addition, coordinate mental health care for eligible Jackson County residents who are in transition from acute and residential care, and medically necessary mental treatment services to eligible people with mental health challenges.
- > Screen all reports and conduct investigations of abuse of adults with mental illness 100 percent within statutory time requirements.

- > Ensure the health and safety of the community through education and enforcement of public health regulations pertaining to food, swimming pools, and lodging facilities; public drinking water systems; and wood stoves and open burning.
- > Reduce and control communicable diseases in Jackson County.
- > Continue to improve the health of the community through All in for Health (AIFH), a community health improvement plan (CHIP), in collaboration with other 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 Public Health, pursuant to OAR, by interviewing cases that require an interview.
- > Increase dog licenses sold by 15 percent. To accomplish this, new strategies for compliance will be implemented, including participation in local licensing events and promotion of an easy online licensing option.
- > Continue to work towards the design, site-preparation, and contractor selection for construction of a new dog control facility that supports the obligations of the County.
- > Increase interviews conducted with veterans and their families by 5 percent.

Department Accomplishments for Prior Year

- > Over the past fiscal year, the Developmental Disabilities Program was able to hire additional Case Managers and the Program now has an average caseload size of less than 50 served individuals per Case Manager. With these new hires, the Program now has Spanish-speaking staff providing language-specific services for Abuse Investigations, Eligibility Determinations, two Developmental Disabilities case managers, and Office Support Specialists in Developmental Disabilities reception. This is the largest that this Program has ever been, and it continues to grow due to the number of eligible individuals in the County. The Program experienced a 7 percent gain in eligibility for fiscal year 2023-2024, the second highest in the Program's history.
- > Mental Health saw a steady increase in the number of dispatches from its Mobile Crisis Intervention Teams; increased the number of young people and families served with Wraparound care; and added capacity to provide outpatient treatment to aging adults with mental health challenges.
- > Public Health continued to lead the regional AIFH coalition that completed a comprehensive Community Health Assessment (CHA) of Jackson and Josephine Counties and also completed the CHIP. Guided by the foundational learning from the CHA, the CHIP identifies and prioritizes the community's health issues and establishes measures of progress. It includes the development of data-driven goals, strategies, and activities to be carried out by AIFH partners. This work will be implemented over the next five years, including evaluating progress and impact through ongoing data collection and evaluation.

Significant Issues in the Year Ahead

The Jackson County Animal Shelter continues to receive a high level of demand for services from the community, both from the public and law enforcement. The majority of the animals are large breed dogs, which tend to have a longer length of stay. Shelter management works diligently to keep the Shelter within its capacity for care while still meeting community and enforcement needs. Innovative methods promoting dogs for adoption and making transfers to other shelters have been instituted and expansion of these methods will continue. Looking forward to the building of a dog control facility, Animal Services anticipates making progress on long-term challenges that exist in the current facility; 1) finding a more efficient way to deliver

current services that are financially sustainable; 2) recruiting, training, and retaining adequate staffing patterns; and 3) improving conditions for the animals in a new dog control facility by finding new efficiencies and an enhanced environment.

The Oregon Office of Developmental Disabilities Services (ODDS) continues to see statewide growth due to a continued rise in Developmental Disabilities Applications. Competitiveness in human services case management systems will make it a challenge to fill the continued vacancies; it has been almost four years of having an average of 6.00 full-time equivalent (FTE) unfilled Case Manager positions in the Program. The total number of I/DD individuals receiving case management in Jackson County (including those in brokerage services) stands at 1,900. The Developmental Disabilities Program case management stands at 1,480 individuals, while 420 adults receive case management through the local brokerages. 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.

Jackson County Mental Health (JCMH) will continue its rigorous workforce development efforts to fill critical vacancies in an effort to provide full and expanded services across all service lines. In addition to workforce development, JCMH's areas of focus will be: 1) continued work with the Oregon Health Authority and Association of Community Mental Health Programs in analyzing the cost of mandated mental health services in fulfillment of requirements of House Bill 4092; 2) further expansion of workforce and expansion of a two-person Mobile Crisis Intervention Services to 24/7; and 3) relaunch of community-based planning for a Jackson County Crisis and Stabilization Center.

Jackson County continues to see a high rise in overdose deaths, compared to other parts of the State and the country. As part of national and State lawsuit settlements on opioids, Jackson County has received additional funding to use towards the mitigation of risk and reducing the number of overdose deaths in the County. These dollars will currently fund: 1) 0.25 FTE Program Coordinator position within HHS that oversees these dollars; 2) continued funding of two systems navigators - one at each of the local hospitals to assist individuals presenting at the hospital due to issues related to opioid use disorder; 3) continuation of the public service campaign, with television station KOB5, entitled "If Not Now, When?" to promote awareness and conversations among parents and their youth; 4) sustaining and expanding of the Syringe Exchange Program in other rural areas of the County; 5) provision of Naloxone training and purchasing of Naloxone to assist in the development of skills and resources for staff and community members working to reduce overdose rates; 6) investing in helping Mental Health providers become more comfortable addressing substance use and Substance Use Disorders (SUD) with clients across all of JCMH programs, including Mobile Crisis, and 7) dollars will continue to be set aside to assist in the building of a Crisis Stabilization Center.

Jackson County Public Health (JCPH) is nearly fully staffed and is focusing on its core functions in the community. 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 communicable disease in Jackson County.

JCPH has formed a Strategic Initiatives team that is working on internal quality improvement across all programs and a public-facing website for the community to see primary care provider wait times in Jackson County to help people efficiently locate a primary provider and to receive timely medical services.

The Veterans' Services Program intends to focus on consistency in regard to outreach scheduling in an effort to increase contact and community-based interviews with veterans and their families in need of service connection and support.

HEALTH AND HUMAN SERVICES DEPARTMENT BENCHMARK

Provide comprehensive community systems planning, services, and support, coupled with the provision of direct services, where contracts from Coordinated Care Organizations and/or the State of Oregon that apply directly to the residents of Jackson County.

HEALTH AND HUMAN SERVICES 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 and implement a plan for 90 percent of clients that are enrolled in case management, within 60 days of eligibility.*

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Medicaid-funded service plans started within 60 days of eligibility	86.36%	89.58%	87.56%	85.00%	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 re-determinations of eligibility are completed as required.*

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Eligibility determinations/re-determinations completed within 90 days	76.00%	72.92%	77.60%	90.00%	85.00%

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 2023-2024, the Developmental Disabilities Program struggled to secure timely Psychological Evaluations required for Eligibility Determinations. The State only has three Psychologists available for the 299 Applications that were processed. This is a statewide issue and the Jackson County Development Disabilities Program utilizes these three psychologists as best they can within their availability. This may lead to challenges in meeting the 90 percent goal unless applications slow down or access to psychologists increases.

***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.*

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Annual inspections completed	1,944	1,930	2,578	2,590	2,600

Note: data is based on calendar years 2021, 2022, 2023, 2024, and 2025.

100 percent of required inspections completed for calendar year 2024 is attributed to being fully staffed.

Performance Measure 4: Promptly investigate water system alerts.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Percentage of drinking water alerts responded to within timeframe	100%	100%	100%	100%	100%

All drinking water system alerts that came into Environmental Public Health (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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Outreach encounters	2,726	3,346	3,130	1,200	1,200
Outreach unduplicated individuals	1,015	1,154	1,242	600	500
Crisis encounters	4,058	3,349	3,526	4,250	4,500
Crisis unduplicated individuals	1,366	1,107	1,311	1,200	1,500
Youth crisis encounters	380	261	244	250	250
Youth crisis unduplicated individuals	64	33	40	40	40

As the LMHA, JCMH is responsible for the 24/7 coverage and response to mental health emergencies and crises. Working closely with other community partners, including law enforcement, JCMH tries to respond to individuals at the right time, in the right place and with the right services needed to deescalate and stabilize the crisis. For fiscal year 2024-2025 and fiscal year 2025-2026, please note the shift from outreach to crisis encounters and the significant increase in expected and projected crisis encounters. This reflects a steady and continual increase in Mobile Crisis Intervention Services, shifting from outreach to crisis encounters and increasing crisis services with more robust follow-up and stabilization.

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Communicable disease reports	1,380	1,347	1,250	1,125	1,175
Percent cases interviewed	67.0%	77.9%	85.0%	100.0%	100.0%

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Number of communicable disease outbreaks	455	143	100	20*	20
Average number of days to outbreak investigation	<1.0	<1.0	<1.0	<1.0	<1.0

*The definition of outbreak changed to exclude most of the respiratory outbreaks that would previously have been reported at schools and long-term care facilities. These facilities have returned to pre-COVID outbreak numbers: fiscal year 2018-2019 saw 19 outbreaks; fiscal year 2019-2020 saw 15.

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 as well as 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 continued to make 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.

Communicable Disease is fully staffed and has been able to focus on completing more thorough and timely interviews, as well as provide more guidance to schools and long-term care facilities in outbreak response.

Staffing Changes

There is an increase of 1.00 FTE position from the fiscal year 2024-2025 adopted budget to the fiscal year 2025-2026 recommended budget.

Financial Condition

The Animal Services Program appreciates the financial donations from individuals of the public and the efforts of Friends of the Animals of Southern Oregon (FOTAs) providing volunteers to support the animals in the shelter through walking and enrichment activities. General Fund dollars are currently supporting the operations of the Animal Shelter in addition to any applicable fees that are collected. Going forward, multiple strategies will be needed to address the financial needs of the shelter, such as exploring additional fees for municipalities that access the shelter services for animals involved as evidence in a legal matter.

The Development Disabilities Program will be funded 100 percent by the State. The Oregon Department of Human Services' final 2023-2025 biennial budget resulted in the current annual contracted amount of \$7,411,985. The 2024 Spring Legislative session passed a bill increasing funding to \$7,883,585 per year. The next biennial budget (2025-2027) for the State is unknown at this point in time.

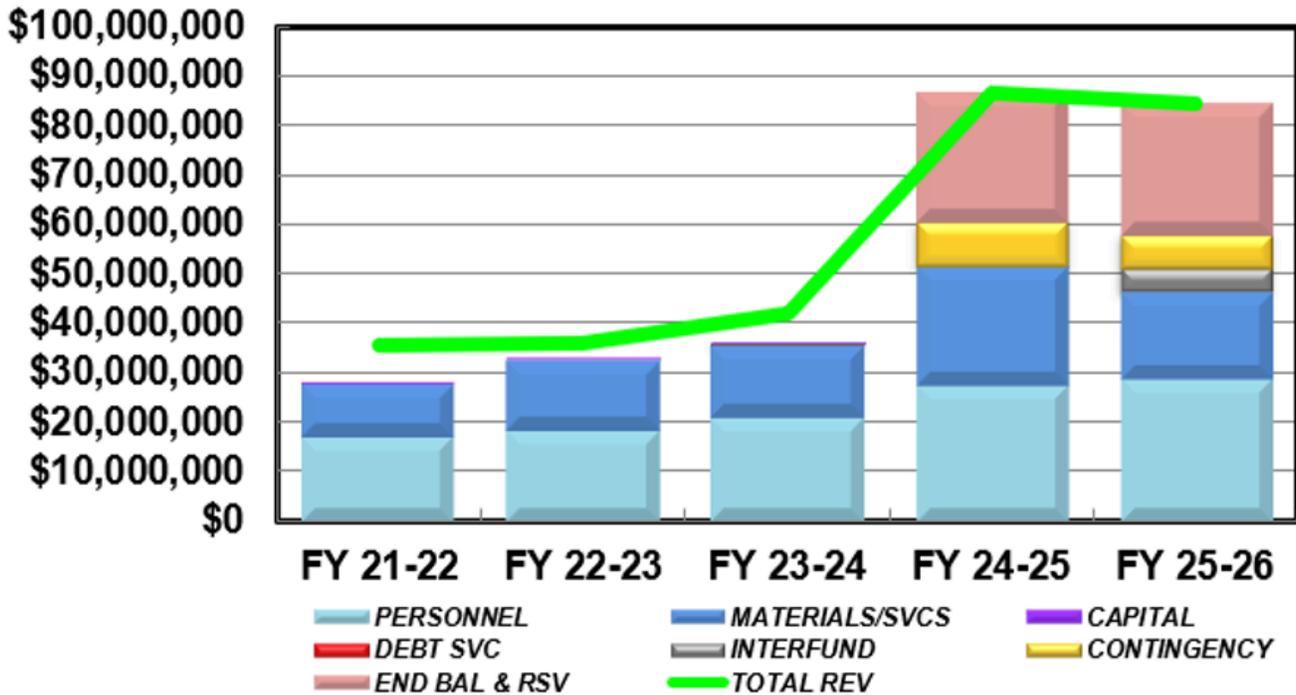
Under EPH, the licensing and inspection program is funded through licensing, inspections, and food handler testing fees. The wood stove and open burning program is funded through a contract with the Oregon Department of Environmental Quality.

The Mental Health Program is primarily funded through State and Federal funds along with a small amount of fees and other charges. 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. General Fund dollars are used for many of these safety net services.

The Health and Human Services budget receives 5 percent of its total funding from the County's General Fund.

HEALTH AND HUMAN SERVICES REVENUE AND EXPENDITURE OVERVIEW

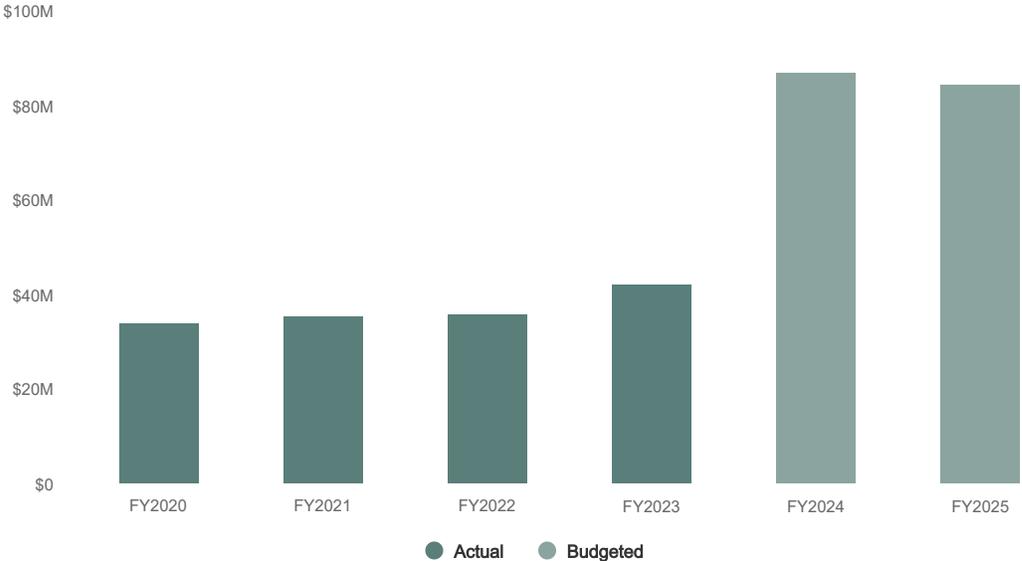


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$28,686,751	\$27,273,303	\$33,044,769	\$38,135,851	\$33,479,390
FEES/SVC CHGS	\$2,491,368	\$2,568,783	\$2,561,870	\$2,885,501	\$2,918,391
ALL OTHER	-\$199,634	\$654,895	\$972,993	\$900,000	\$1,382,308
INTERFUND	\$4,635,005	\$5,271,312	\$5,409,924	\$6,165,179	\$7,320,904
FUND BALANCE	\$0	\$0	\$0	\$38,587,257	\$39,325,689
TOTAL REV	\$35,613,490	\$35,768,293	\$41,989,556	\$86,673,788	\$84,426,682
PERSONNEL	\$17,341,212	\$18,697,417	\$20,976,158	\$27,627,121	\$28,969,166
MATERIALS/SVCS	\$10,765,237	\$13,975,591	\$14,730,440	\$24,146,667	\$17,341,155
CAPITAL	\$10,467	\$238,554	\$110,607	\$0	\$0
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$94,281	\$0	\$4,767,994
CONTINGENCY	\$0	\$0	\$0	\$8,900,000	\$7,000,000
END BAL & RSV	\$0	\$0	\$0	\$26,000,000	\$26,348,367
TOTAL EXP	\$28,116,916	\$32,911,562	\$35,911,486	\$86,673,788	\$84,426,682
FTEs	206.80	229.40	235.70	235.35	236.35

HEALTH AND HUMAN SERVICES REVENUE SUMMARY

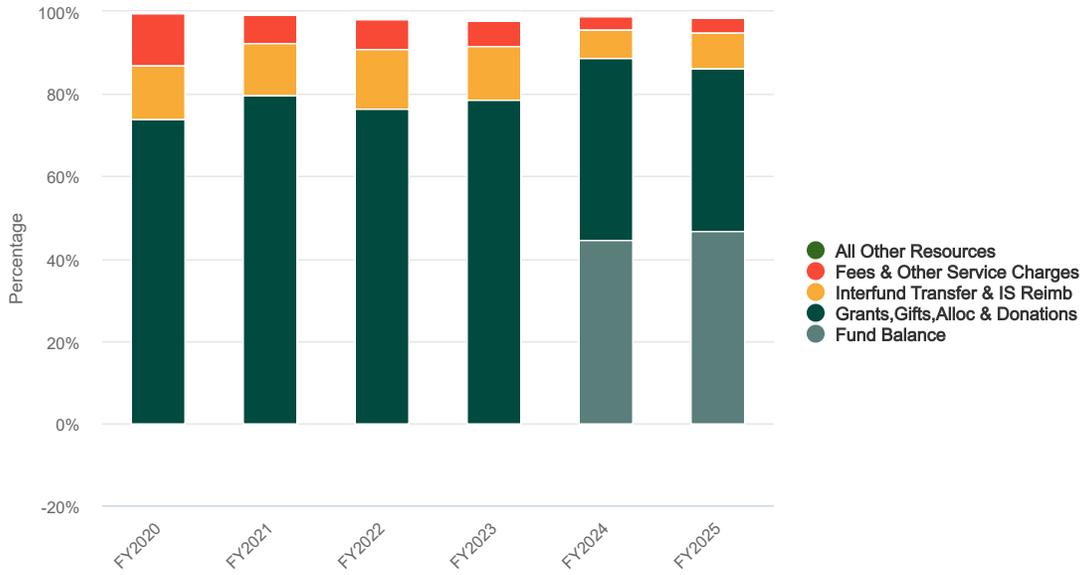
\$84,426,682 **-\$2,247,106**
(-2.59% vs. prior year)

Health and Human Services Proposed and Historical Budget vs. Actual



HEALTH AND HUMAN SERVICES REVENUE BY SOURCE

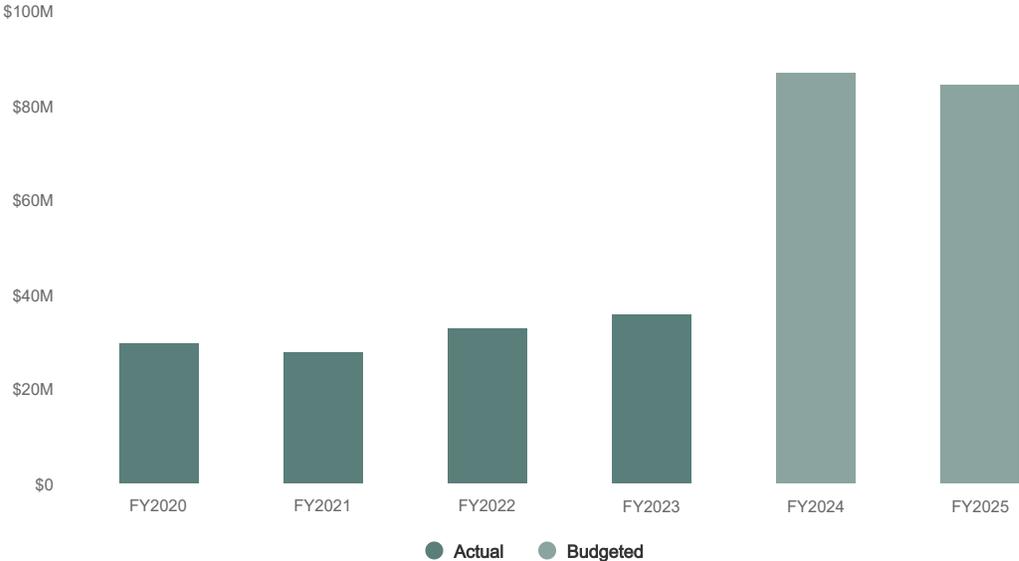
Budgeted and Historical 2025 Revenues by Source



HEALTH AND HUMAN SERVICES EXPENDITURE SUMMARY

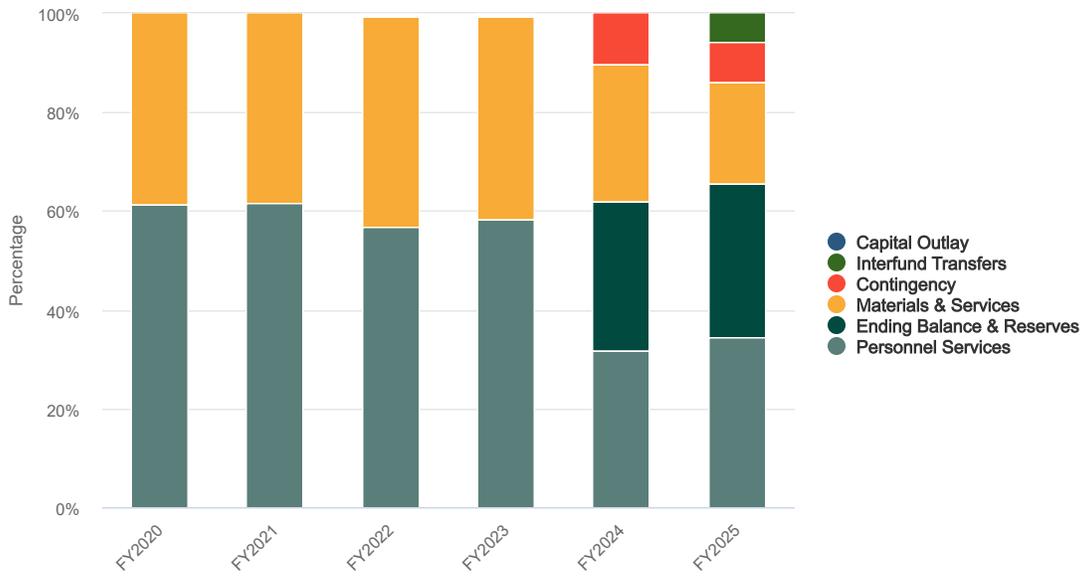
\$84,426,682 **-\$2,247,106**
(-2.59% vs. prior year)

Health and Human Services Proposed and Historical Budget vs. Actual



HEALTH AND HUMAN SERVICES EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Health and Human Services Department Expenditures



HEALTH AND HUMAN SERVICES FINANCIALS BY PROGRAM

<i>Health Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,224,211	\$1,115	\$676,386	\$1,377,814	\$1,170,184
Fees & Other Service Charges	\$532,781	\$506,177	\$533,906	\$545,001	\$535,501
All Other Resources	-\$199,666	\$654,695	\$972,993	\$900,000	\$1,382,308
Interfund Transfers	\$2,968,073	\$3,068,209	\$2,917,888	\$3,110,065	\$4,037,014
Fund Balance	\$0	\$0	\$0	\$38,000,000	\$39,325,689
Total	\$4,525,399	\$4,230,196	\$5,101,173	\$43,932,880	\$46,450,696
EXPENDITURES					
Personnel Services	\$643,178	\$601,747	\$757,192	\$856,401	\$489,610
Materials & Services	\$2,643,436	\$4,323,864	\$4,730,685	\$8,176,479	\$6,305,517
Capital Outlay	\$10,467	\$196,044	\$31,462	\$0	\$0
Interfund Transfers	\$0	\$0	\$48,985	\$0	\$0
Contingency	\$0	\$0	\$0	\$8,900,000	\$7,000,000
Ending Balance and Reserves	\$0	\$0	\$0	\$26,000,000	\$26,348,367
Total	\$3,297,081	\$5,121,655	\$5,568,324	\$43,932,880	\$40,143,494
Full-Time Equivalent	16.25	10.55	14.40	14.65	19.90

<i>Animal Services</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$105,534	\$588,026	\$311,531	\$70,000	\$62,501
Fees & Other Service Charges	\$654,473	\$636,256	\$717,785	\$744,000	\$773,170
All Other Resources	\$8	\$200	\$0	\$0	\$0
Interfund Transfers	\$690,141	\$966,625	\$947,426	\$1,326,381	\$1,260,984
Fund Balance	\$0	\$0	\$0	\$387,257	\$0
Total	\$1,450,156	\$2,191,107	\$1,976,742	\$2,527,638	\$2,096,655
EXPENDITURES					
Personnel Services	\$760,921	\$1,116,976	\$1,336,243	\$1,547,650	\$1,872,968
Materials & Services	\$711,771	\$1,053,186	\$1,128,289	\$979,988	\$954,774
Capital Outlay	\$0	\$23,057	\$79,145	\$0	\$0
Interfund Transfers	\$0	\$0	\$0	\$0	\$4,767,994
Total	\$1,472,692	\$2,193,219	\$2,543,677	\$2,527,638	\$7,595,736
Full-Time Equivalent	10.69	15.23	16.35	16.00	16.50

<i>Developmental Disabilities</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$6,776,668	\$6,920,881	\$8,167,915	\$8,467,809	\$8,065,683
Fees & Other Service Charges	\$924	\$1,497	\$3,219	\$2,000	\$2,020
Total	\$6,777,592	\$6,922,378	\$8,171,134	\$8,469,809	\$8,067,703
EXPENDITURES					
Personnel Services	\$3,883,574	\$4,583,999	\$5,548,997	\$6,714,395	\$6,864,261
Materials & Services	\$1,231,906	\$1,309,906	\$1,631,553	\$1,755,414	\$1,850,903
Total	\$5,115,480	\$5,893,905	\$7,180,550	\$8,469,809	\$8,715,164
Full-Time Equivalent	52.08	52.02	59.75	60.30	59.50

<i>Environmental Public Health</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$601,533	\$562,668	\$239,370	\$226,649	\$228,249
Fees & Other Service Charges	\$1,133,431	\$1,167,982	\$895,072	\$1,249,000	\$1,029,700
Total	\$1,734,964	\$1,730,650	\$1,134,442	\$1,475,649	\$1,257,949
EXPENDITURES					
Personnel Services	\$668,439	\$775,322	\$798,392	\$918,969	\$1,042,035
Materials & Services	\$600,300	\$604,888	\$331,853	\$556,680	\$344,433
Total	\$1,268,739	\$1,380,210	\$1,130,245	\$1,475,649	\$1,386,468
Full-Time Equivalent	8.05	5.60	7.40	7.20	7.10

<i>Mental Health</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$14,068,308	\$13,882,516	\$17,779,651	\$20,400,153	\$16,593,714
Fees & Other Service Charges	\$66,283	\$58,647	\$70,626	\$40,500	\$78,000
All Other Resources	\$24	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$200,000	\$0
Total	\$14,134,615	\$13,941,163	\$17,850,277	\$20,640,653	\$16,671,714
EXPENDITURES					
Personnel Services	\$6,804,169	\$7,561,515	\$7,553,399	\$10,510,693	\$11,162,427
Materials & Services	\$3,185,065	\$4,168,940	\$4,291,267	\$10,129,960	\$5,509,287
Interfund Transfers	\$0	\$0	\$45,296	\$0	\$0
Total	\$9,989,234	\$11,730,455	\$11,889,962	\$20,640,653	\$16,671,714
Full-Time Equivalent	74.83	104.44	84.50	85.95	82.35

Public Health	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$5,697,989	\$5,109,589	\$5,641,113	\$7,363,426	\$7,130,257
Fees & Other Service Charges	\$103,476	\$198,224	\$341,261	\$305,000	\$500,000
All Other Resources	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$544,508	\$860,009	\$1,022,973	\$1,276,573	\$1,550,806
Total	\$6,345,973	\$6,167,822	\$7,005,347	\$8,944,999	\$9,181,063
EXPENDITURES					
Personnel Services	\$4,107,566	\$3,640,900	\$4,437,668	\$6,466,931	\$6,869,948
Materials & Services	\$2,221,335	\$2,346,788	\$2,410,621	\$2,478,068	\$2,343,256
Capital Outlay	\$0	\$19,453	\$0	\$0	\$0
Total	\$6,328,901	\$6,007,141	\$6,848,289	\$8,944,999	\$9,213,204
Full-Time Equivalent	38.69	34.37	47.30	45.25	45.00

Veterans' Services	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$212,508	\$208,508	\$228,804	\$230,000	\$228,802
Interfund Transfers	\$432,283	\$376,469	\$521,636	\$452,160	\$472,100
Total	\$644,791	\$584,977	\$750,440	\$682,160	\$700,902
EXPENDITURES					
Personnel Services	\$473,366	\$416,958	\$544,268	\$612,082	\$667,917
Materials & Services	\$171,425	\$168,019	\$206,173	\$70,078	\$32,985
Total	\$644,791	\$584,977	\$750,441	\$682,160	\$700,902
Full-Time Equivalent	6.21	7.19	6.00	6.00	6.00

THIS PAGE INTENTIONALLY LEFT BLANK

INFORMATION TECHNOLOGY

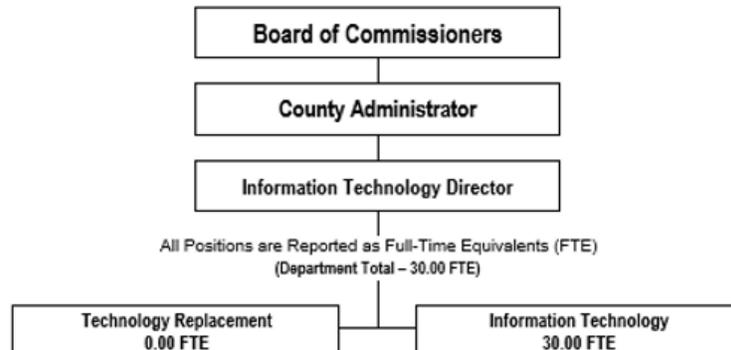


Michael Olson, Director

10 South Oakdale Avenue
Medford OR 97501

www.jacksoncountyor.gov/departments/

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:

Information Technology provides computer information and communication systems that County employees depend on to serve the community.

Technology Replacement (previously called Computer Replacement) maintains productivity through technology lifecycle management of hardware, software, and infrastructure assets.

Department Objectives for Fiscal Year 2025-2026

- > Complete migration to Windows 11 and Microsoft 365.
- > Improve cybersecurity program.
- > Replace telephone system.

Department Accomplishments for Prior Year

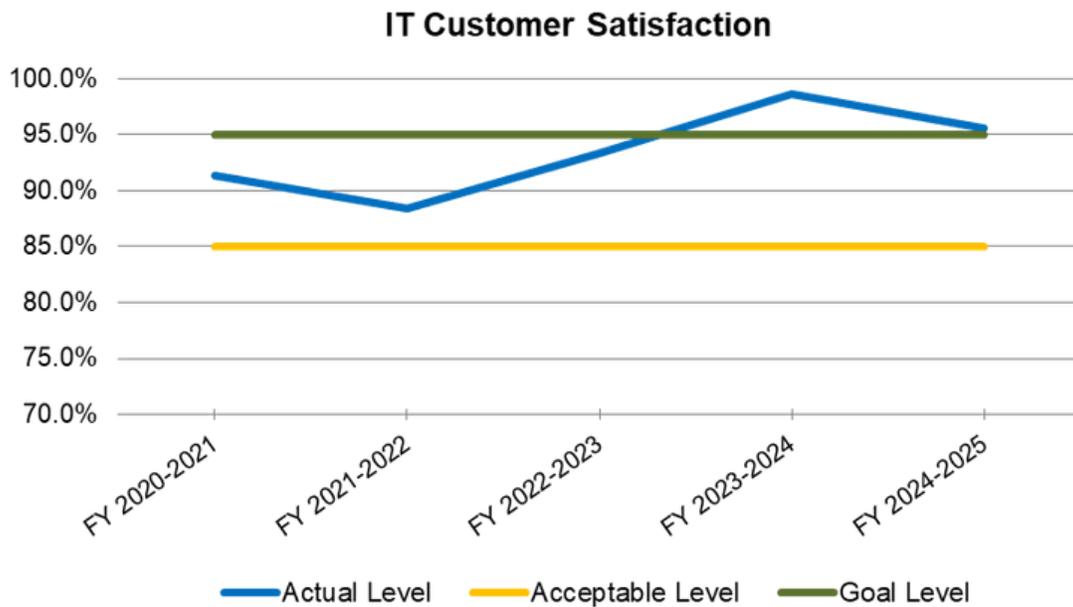
- > Initiated migration to Windows 11 and Microsoft 365.
- > Improved computer workstation cybersecurity benchmarks.
- > Expanded adoption of identity and access management best practices.
- > Increased cybersecurity threat detection and response automation.
- > Maintained strategic commercial software including Enterprise One (E1), Accela, Team Dynamix (TDX), Laserfiche, and Esri.
- > Developed or enhanced custom applications for the Assessor, Development Services, Community Justice, Health and Human Services, Roads and Parks, and Sheriff Departments.

Significant Issues in the Year Ahead

The IT Department has an ambitious agenda to continue upgrading many of the core technology tools that County employees use daily, including personal computers (PC) and operating systems (Microsoft Windows), productivity suite (Microsoft Office), email (Outlook/Exchange), video conferencing (Zoom), and telephones (Mitel). It is expected that these investments will bring productivity and collaboration benefits to help County staff better serve the public. However, making major changes always carries the potential for short-term disruptions which can impact service delivery. To mitigate those impacts, IT staff are planning each project phase carefully, managing execution closely, communicating clearly to stakeholders, and providing added support and training for end-users. To ensure a successful migration, funds earmarked from the Technology Replacement Program will help cover one-time expenses for consulting, administrator training, and implementation assistance.

INFORMATION TECHNOLOGY 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.



INFORMATION TECHNOLOGY GOALS AND MEASURES

Department Goal: Maintain stable technology expenditures for County programs by providing a mechanism (the Technology Replacement Program) to finance lifecycle replacements that occur with less-than-annual frequency.

Performance Measure 1: Replace County computers before they become obsolete. Obsolescence is defined as being unable to operate efficiently in, or lacking compatibility with, the current County environment, thereby becoming an impediment to staff productivity.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024- 2025 Expected	Fiscal Year 2025-2026 Projected
Annual average age of installed PC	2.00	2.00	2.30	2.10	2.00

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.

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 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024- 2025 Expected	Fiscal Year 2025-2026 Projected
Average E1 charge per employee	\$522	\$735	\$498	\$512	\$536

The expense increase in fiscal year 2022-2023 was due to a major system upgrade.

Performance Measure 2: 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024- 2025 Expected	Fiscal Year 2025-2026 Projected
Average telecom charge per phone port	\$504	\$450	\$489	\$462	\$416

The expense was higher in fiscal year 2021-2022 to set aside funds for a planned phone system upgrade/replacement.

Department Goal: Protect against the risks of financial loss and/or service disruption due to cybercrime that is achieved through a robust multi-layer defense strategy which includes security awareness training for computer users.

Performance Measure 1: Mitigate risk through security awareness training.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024- 2025 Expected	Fiscal Year 2025-2026 Projected
Average Organizational Risk Score	25.7	26.4	25.9	24.9	25.4

An organizational risk score is calculated by IT's security awareness training platform and is based on a number of factors, including the amount of employee security awareness training that is delivered and the end-users' demonstrated resistance to simulated attacks. It is measured on a scale from 0-100 with 0 representing no risk, 50 representing medium risk, and 100 representing extreme risk. Achieving a zero-risk state is impossible given that electronic communication and data sharing carry inherent risks and are necessary enterprise activities. It is IT's goal to achieve and maintain a risk score of less than 30 points.

Staffing Changes

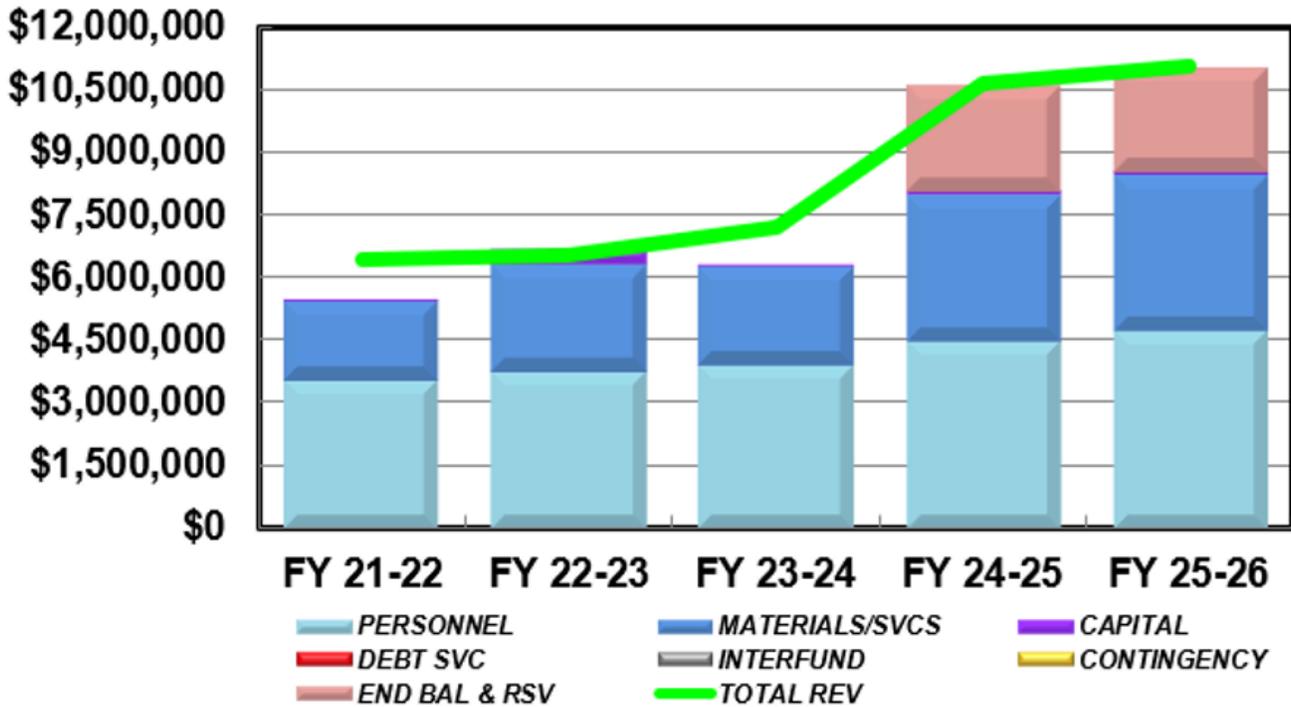
There are no staffing changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

Direct charges recover costs for specialized systems that benefit specific County departments. For example, the document recording software used by the County 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, per-unit core service charges tend to increase when the County eliminates staff positions and decrease when the County adds positions.

Through the Technology Replacement Program, the Department 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 and are accumulated until they are needed. Approximately 9 percent of the Information Technology Program's funding is from outside revenue, mainly from the Geographic Information System (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.

INFORMATION TECHNOLOGY REVENUE AND EXPENSE OVERVIEW

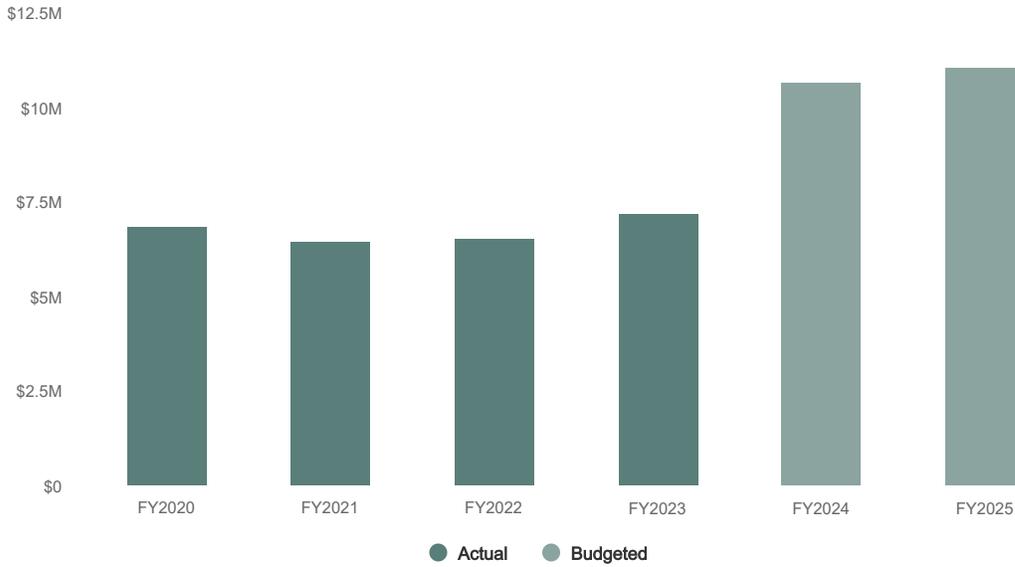


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$31,234	\$41,620	\$17,544	\$20,000	\$198,200
FEES/SVC CHGS	\$477,234	\$328,438	\$331,931	\$487,087	\$539,729
ALL OTHER REV	-\$17,396	\$61,780	\$83,640	\$112,090	\$94,816
INTERFUND	\$5,949,662	\$6,104,416	\$6,756,354	\$7,519,495	\$7,851,453
FUND BALANCE	\$0	\$0	\$0	\$2,497,634	\$2,353,373
TOTAL REV	\$6,440,734	\$6,536,254	\$7,189,469	\$10,636,306	\$11,037,571
PERSONNEL	\$3,547,187	\$3,754,673	\$3,902,258	\$4,464,886	\$4,747,981
MATERIALS/SVCS	\$1,945,618	\$2,603,542	\$2,377,000	\$3,532,183	\$3,693,779
CAPITAL	\$49,579	\$346,127	\$61,823	\$118,500	\$90,000
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	\$2,520,737	\$2,505,811
TOTAL EXP	\$5,542,384	\$6,704,342	\$6,341,081	\$10,636,306	\$11,037,571
FTEs	29.00	29.00	29.00	30.00	30.00

INFORMATION TECHNOLOGY REVENUE SUMMARY

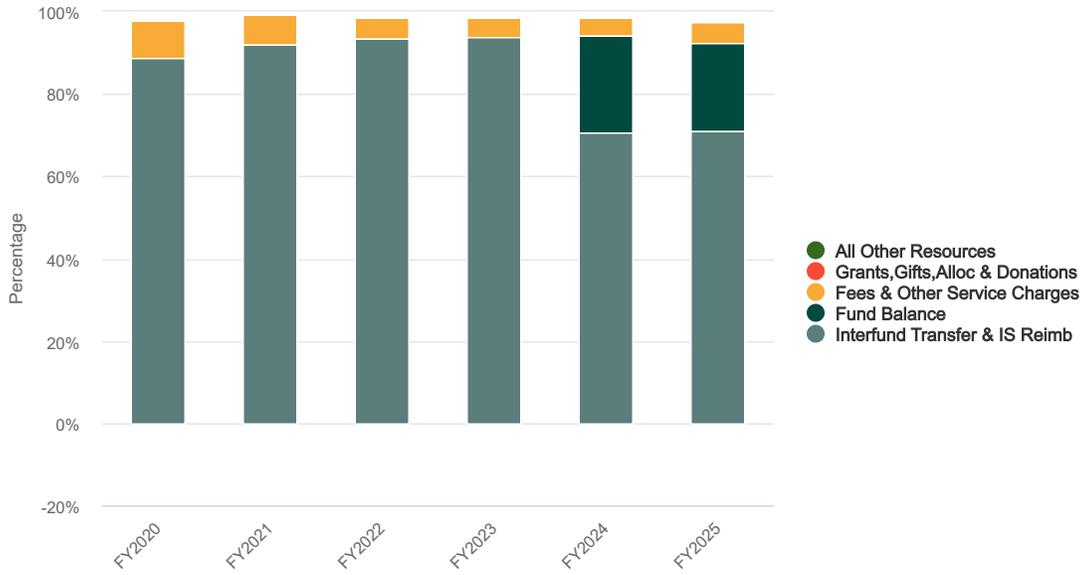
\$11,037,571 **\$401,265**
(3.77% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



INFORMATION TECHNOLOGY REVENUE BY SOURCE

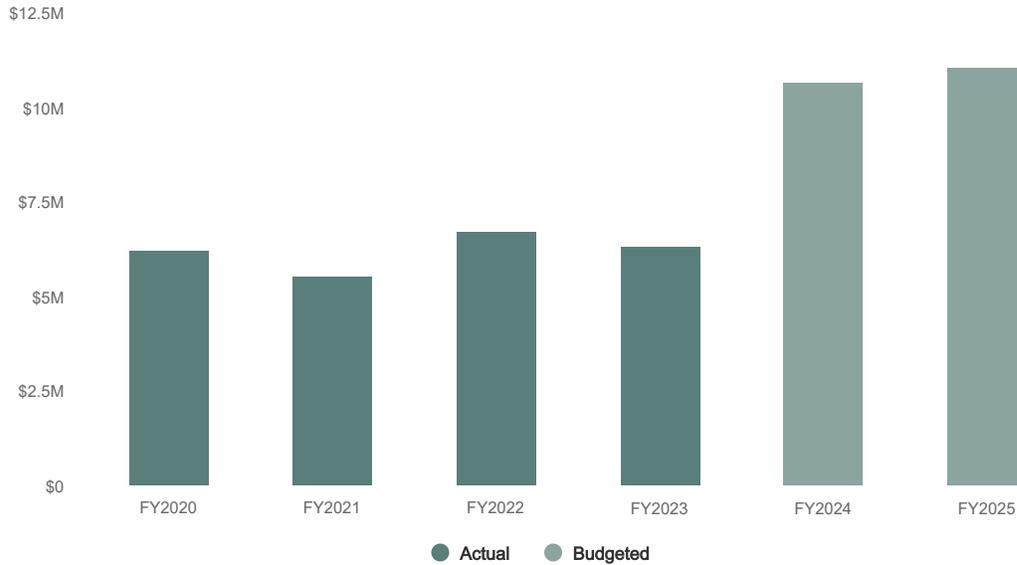
Budgeted and Historical 2025 Revenues by Source



INFORMATION TECHNOLOGY EXPENDITURE SUMMARY

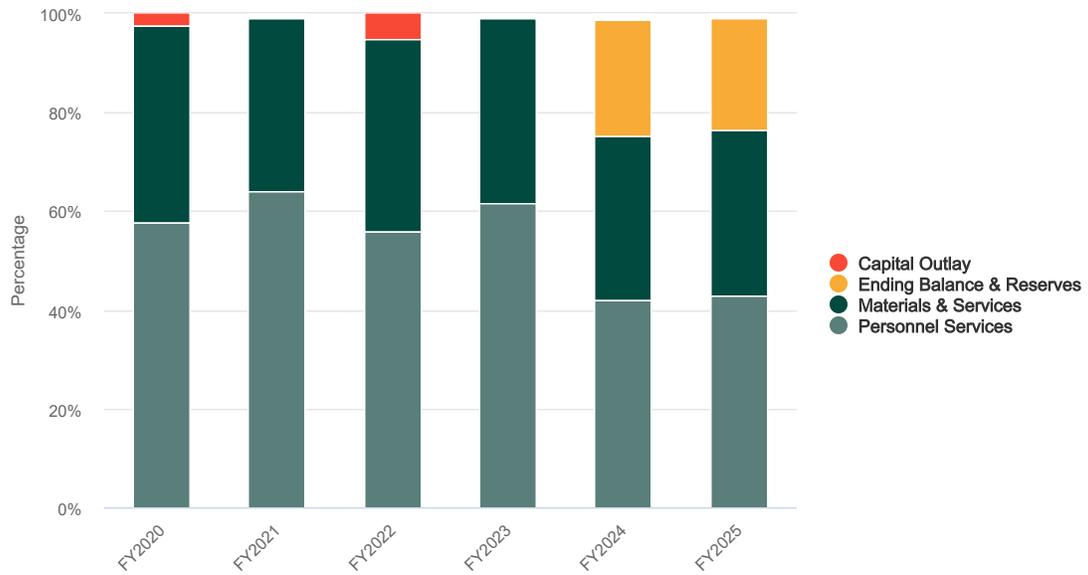
\$11,037,571 **\$401,265**
(3.77% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



INFORMATION TECHNOLOGY EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Expenditures



INFORMATION TECHNOLOGY FINANCIALS BY PROGRAM

<i>Information Technology</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$30,259	\$41,620	\$0	\$20,000	\$198,200
Fees & Other Service Charges	\$477,234	\$328,438	\$331,931	\$487,087	\$539,729
All Other Resources	\$25	\$0	\$0	\$0	\$0
Interfund Transfers	\$4,782,470	\$5,203,456	\$5,871,133	\$6,958,142	\$7,273,795
Total	\$5,289,988	\$5,573,514	\$6,203,064	\$7,465,229	\$8,011,724
EXPENDITURES					
Personnel Services	\$3,547,188	\$3,754,673	\$3,902,258	\$4,464,886	\$4,747,981
Materials & Services	\$1,776,202	\$2,085,313	\$1,976,945	\$2,881,843	\$3,173,743
Capital Outlay	\$38,340	\$82,318	\$38,833	\$118,500	\$90,000
Total	\$5,361,730	\$5,922,304	\$5,918,036	\$7,465,229	\$8,011,724
Full-Time Equivalent	29.00	29.00	29.00	30.00	30.00
<hr/>					
<i>Technology Replacement Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$975	\$0	\$17,544	\$0	\$0
All Other Resources	-\$17,421	\$61,780	\$83,640	\$112,090	\$94,816
Interfund Transfers	\$1,167,192	\$900,960	\$885,221	\$561,353	\$577,658
Fund Balance	\$0	\$0	\$0	\$2,497,634	\$2,353,373
Total	\$1,150,746	\$962,740	\$986,405	\$3,171,077	\$3,025,847
EXPENDITURES					
Materials & Services	\$169,416	\$518,229	\$400,056	\$650,340	\$520,036
Capital Outlay	\$11,239	\$263,809	\$22,990	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$2,520,737	\$2,505,811
Total	\$180,655	\$782,038	\$423,046	\$3,171,077	\$3,025,847
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

JUSTICE COURT DISTRICT

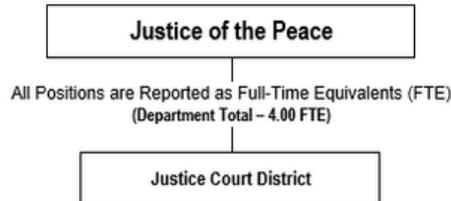


Joe Charter, Judge

justicecourt@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

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 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 2025-2026

- > Process violations and citations from law enforcement agencies throughout the County.
- > Provide the County with judicial services in the most cost-effective manner.
- > Continue education and outreach efforts.
- > Continue to provide excellent customer service with three Court Clerks.

Department Accomplishments for Prior Year

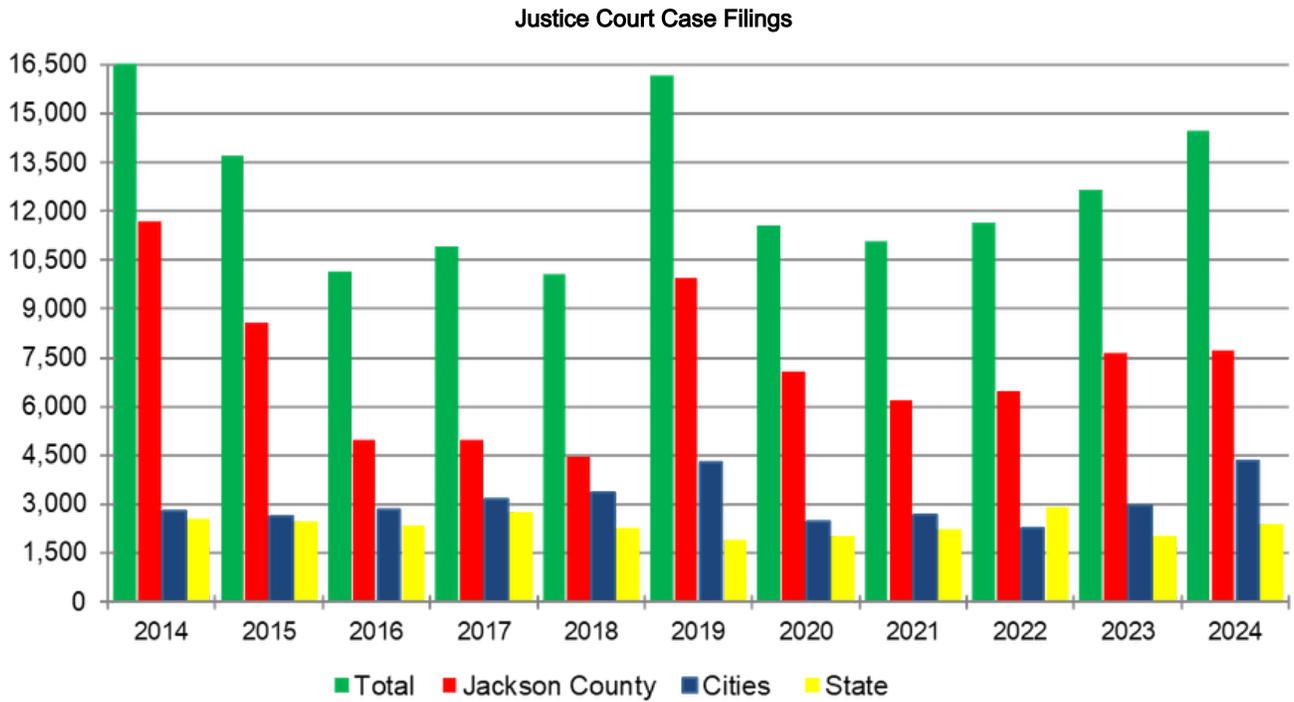
- > Processed case filings from local law enforcement agencies.
- > Implemented Accountability Docket for unpaid fines, while maintaining safety for the public and staff.
- > Resumed Judgment Debtor Examinations through a collection agency.

Significant Issues in the Year Ahead

Continue to monitor legislative transportation issues through judges' associations, and continue to monitor work flow impacts from increased filings.

JUSTICE COURT BENCHMARK

Case filings from city, State, and County agencies.



JUSTICE COURT 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Days to adjudicate cases	30	30	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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Days to process and mail failure to appear notices	14	14	14	14	14

The Court currently sends out failure to appear notices at day 14 of delinquency.

Performance Measure 3: Assign all unpaid judgments to collections within 60 days of judgment.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Days to assign unpaid judgments to an outside collection agency	60	60	60	60	60

The Court currently places delinquent accounts with the collection agency on a bi-monthly basis.

Department Goal: Ensure timely and efficient processing of cases filed with the Court.

Performance Measure 1: Monitor workload and workflow of the Court.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Cases processed per Court Clerk	3,849	4,050	4,468	4,700	4,800

The Justice Court added this new Department Goal in the fiscal year 2024-2025 budget, although the data provided has been tracked for a number of years.

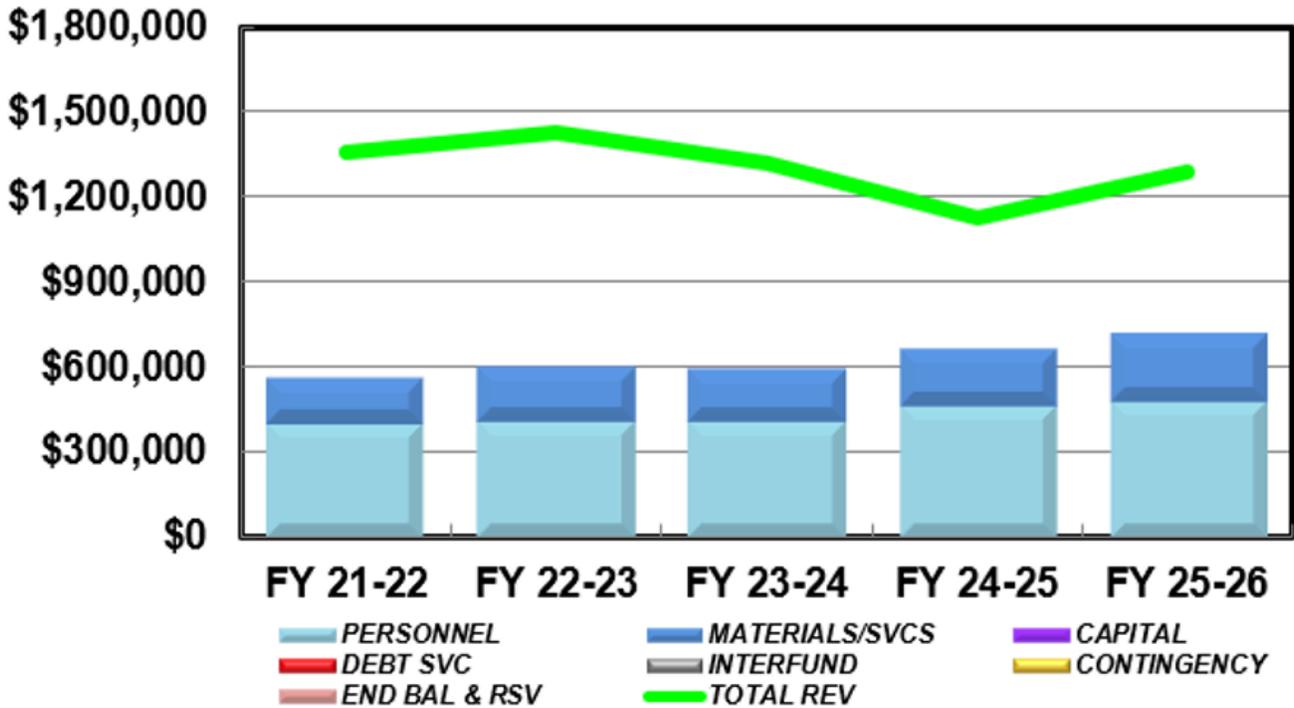
Staffing Changes

There are no staffing changes between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

Financial Condition

The Justice Court District is self-supported through fines collected from traffic and other violations.

JUSTICE COURT REVENUE AND EXPENDITURE OVERVIEW

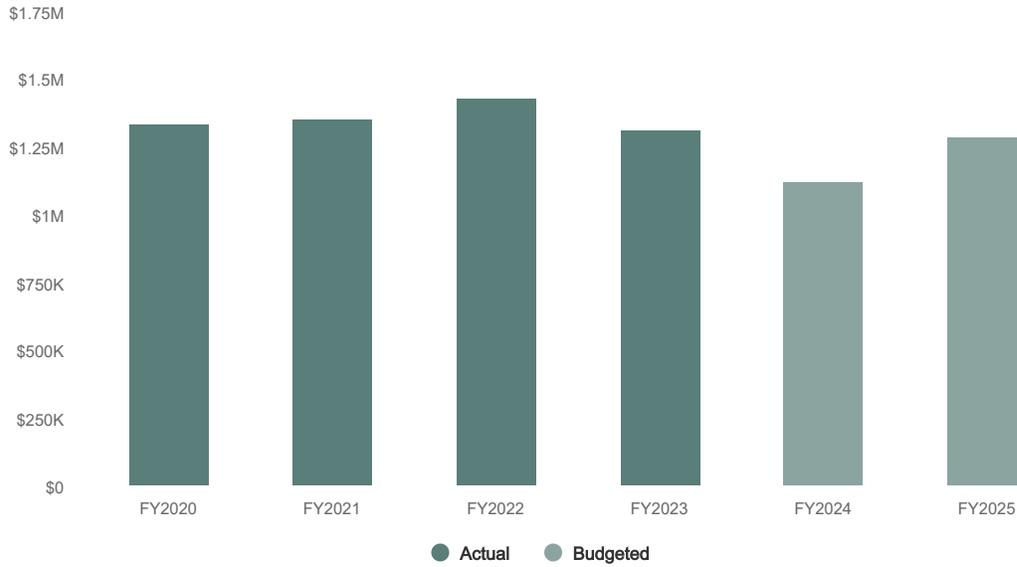


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$0	\$160,000	\$0	\$0	\$0
FEES/SVC CHGS	\$1,355,354	\$1,268,929	\$1,315,827	\$1,122,526	\$1,285,055
ALL OTHER	-\$94	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$1,355,260	\$1,428,929	\$1,315,827	\$1,122,526	\$1,285,055
PERSONNEL	\$401,190	\$410,630	\$412,685	\$466,552	\$480,646
MATERIALS/SVCS	\$162,128	\$196,838	\$184,776	\$198,625	\$237,309
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	\$563,318	\$607,468	\$597,461	\$665,177	\$717,955
FTEs	4.00	4.00	4.00	4.00	4.00

JUSTICE COURT REVENUE SUMMARY

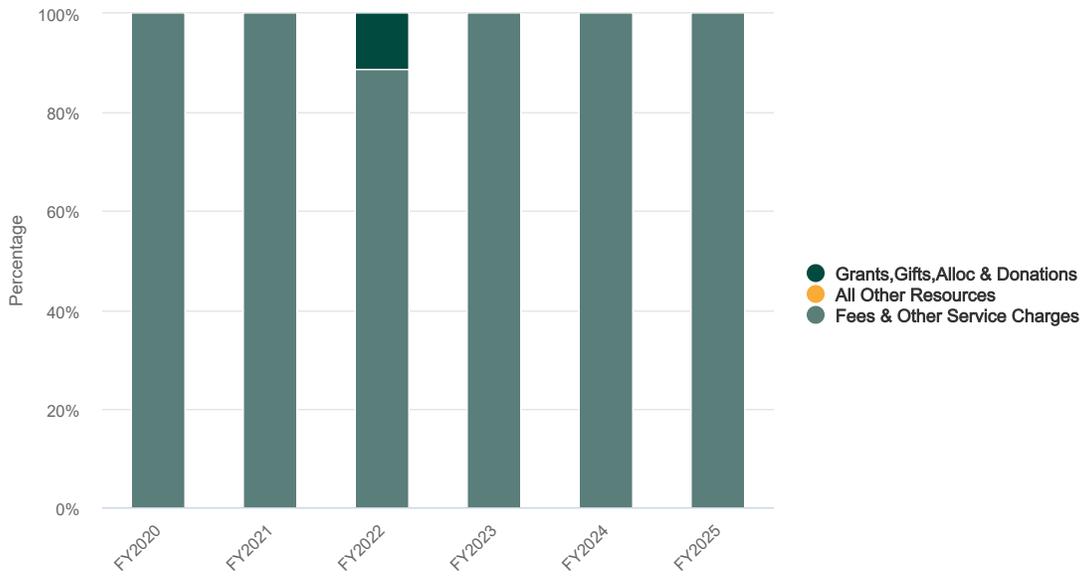
\$1,285,055 **\$162,529**
(14.48% vs. prior year)

Justice Court District Proposed and Historical Budget vs. Actual



JUSTICE COURT REVENUE BY SOURCE

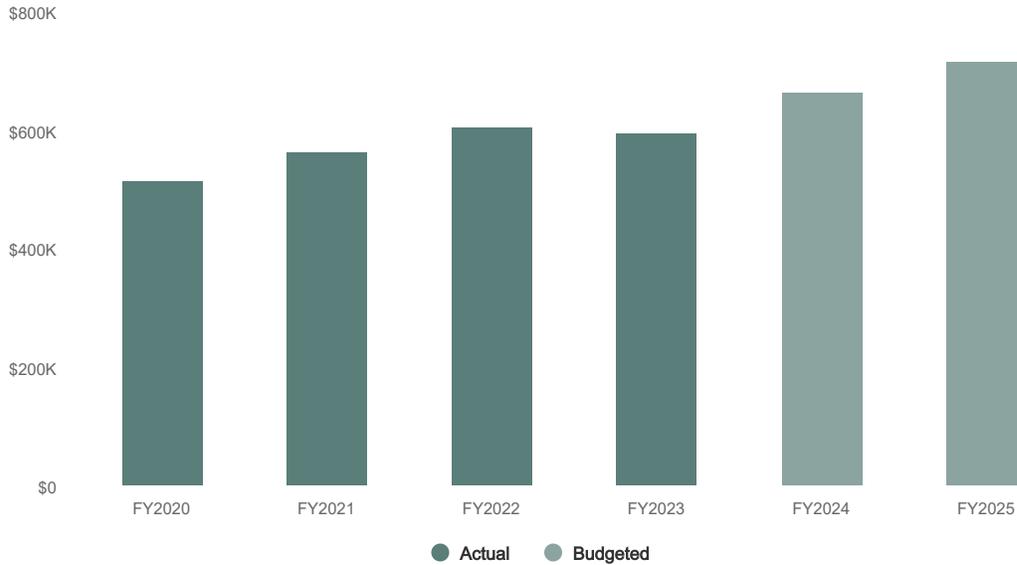
Budgeted and Historical 2025 Revenues by Source



JUSTICE COURT EXPENDITURE SUMMARY

\$717,955 \$52,778
 (7.93% vs. prior year)

Justice Court District Proposed and Historical Budget vs. Actual



JUSTICE COURT FINANCIALS BY PROGRAM

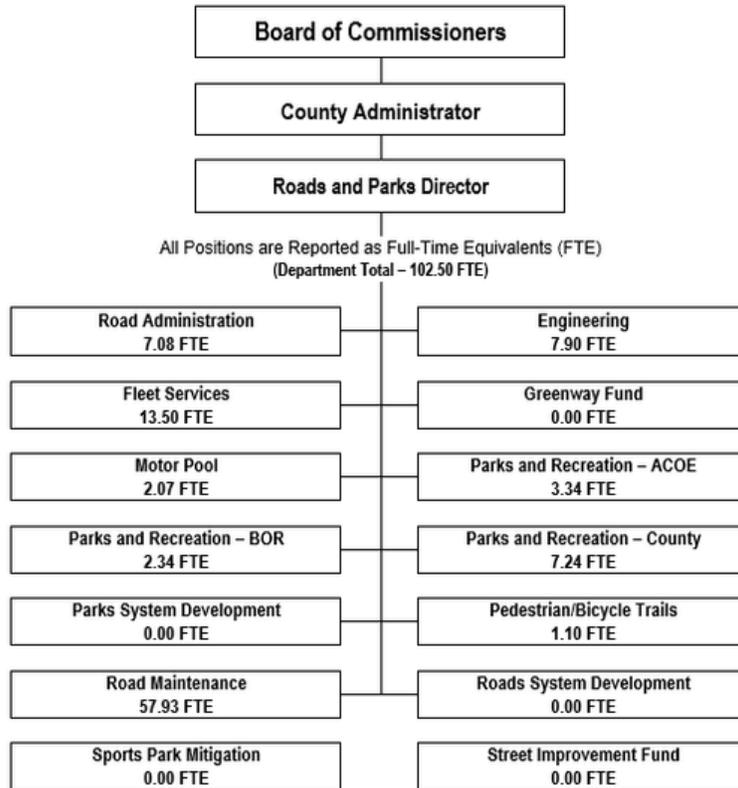
<i>Justice Court District</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$160,000	\$0	\$0	\$0
Fees & Other Service Charges	\$1,355,354	\$1,268,929	\$1,315,827	\$1,122,526	\$1,285,055
All Other Resources	-\$93	\$0	\$0	\$0	\$0
Total	\$1,355,261	\$1,428,929	\$1,315,827	\$1,122,526	\$1,285,055
EXPENDITURES					
Personnel Services	\$401,190	\$410,630	\$412,685	\$466,552	\$480,646
Materials & Services	\$162,129	\$196,837	\$184,776	\$198,625	\$237,309
Total	\$563,319	\$607,467	\$597,461	\$665,177	\$717,955
Full-Time Equivalent	4.00	4.00	4.00	4.00	4.00

THIS PAGE INTENTIONALLY LEFT BLANK

ROADS AND PARKS

	JACKSON COUNTY Roads	Steve Lambert, Director roadsinfo@jacksoncounty.or.gov parksinfo@jacksoncounty.or.gov www.jacksoncounty.or.gov/departments/	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 the traveling public is well-served while commuting on 919 miles of roads, with over 17,400 traffic signs and 330 bridges. A robust fleet of heavy equipment and vehicles is 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 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 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 replacement. The Program also provides services for outside governmental entities.

Greenway is used to complete the 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 intersection of Blackwell Road and Kirtland Road 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 west of 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 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. They 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 land 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 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 all 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 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 2025-2026

- > 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 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.
- > Perform significant pavement replacement projects, including an overlay on Antelope Road and a grind and inlay on the County jurisdiction portion of Crater Lake Highway.
- > In an effort to maintain overall County pavement condition, continue to invest in pavement maintenance and complete approximately 54 miles of chip seal treatment. This process, and the associated pavement repairs completed before chip sealing, will assist in ensuring the Pavement Condition Index (PCI) remains at an acceptable level.
- > In coordination with the Oregon Department of Transportation (ODOT), complete preliminary design and engineering 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 2026-2027.

- > Continue to replace and acquire the very expensive heavy equipment used for road maintenance purposes, including planned for this fiscal year is a 10-yard dump truck, with an estimated replacement cost of \$325,000. Due to ongoing supply chain issues, additional funds are budgeted for a boom truck that was ordered in fiscal year 2024-2025, has yet to be received, for a total of \$188,000.
- > Replace the Department's radio inventory to ensure compatibility with the new countywide radio system upgrade being delivered by the Emergency Communications of Southern Oregon (ECISO), totaling roughly \$625,000.
- > Complete an asphalt overlay on all interior park roads within the Howard Prairie Resort.
- > Install backup generators on three large sewer lift stations at Joseph Stewart Park and Howard Prairie Resort park to prevent sewage overflows during power outages.
- > Begin replacement of old and dilapidated picnic tables and fire pits at the Howard Prairie Resort with new concrete tables and steel fire pits. The project will additionally include the installation of accessible-compliant campsites.
- > Continue efforts to restore the Bear Creek Greenway following the Almeda Fire. Invasive species control will continue with funding received from the Federal Highway Administration, in addition to replanting of native species that will foster a more fire-resistant understory.

Department Accomplishments for Prior Year

- > Completed construction of Foothill Road between Delta Waters Road and Dry Creek Road.
- > Completed 90 percent of the design and right-of-way acquisition for the final phase of the Foothill Road widening project between Dry Creek Road and Corey Road that will be constructed when funding is available.
- > Completed approximately 60 miles of chip seal treatment. These projects, and the associated pavement repairs completed before chip sealing, assist in ensuring the PCI remains at an acceptable level.
- > Completed a renovation of the Oak Slope Campground at Emigrant Lake Park, including a new accessible restroom, pavement overlay, and installation of concrete picnic tables and new steel fire pits.
- > Completed a complex project to rebuild a significant portion of the Joseph Stewart Park lodge building after a tree fell through the structure in a winter storm event.
- > Completed a large-scale fuel reduction project on the Bear Creek Greenway in cooperation with the Cities of Phoenix and Talent with grant funds provided by the Oregon Department of the State Fire Marshal.
- > Replaced a bridge on Fredenburg Road that was extensively damaged due to arson.
- > Assisted in multiple emergency response efforts including wildfires, a water system outage in Shady Cove, severe winter weather events, and urban flooding.

Significant Issues in the Year Ahead

The Department will face several challenges in fiscal year 2025-2026. Some of the challenges are specific to a single program, while others span across the Department.

State Highway Fund revenues are predicted to decline and inflationary impacts across all aspects of work continue to climb. The Department remains actively involved in legislative efforts to address the funding crisis in the 2025 legislative session. If the effort to provide a funding package that adequately addresses local concerns is unsuccessful, the Department will be required to make structural decisions on how to move forward in a financially sustainable manner. Due to prior conservative budgeting, the Department is currently stable, awaiting action from the legislature.

Water levels across all reservoirs that the Parks Program maintains recreational facilities on are expected to be in a much better position in the summer of 2025. Area snowpack is currently in a strong position and water levels are presumed to be at higher levels than last summer. Revenue projections conservatively reflect an anticipated busier summer, along with the impact of a recent fee increase. However, summer smoke impacts from regional wildfires have the potential to negatively affect revenues. The Program eliminated 1.00 full-time equivalent (FTE) position as revenues associated with landscape maintenance at the Jackson County Library District library branches were eliminated due to the District's decision to contract out these services to a private company.

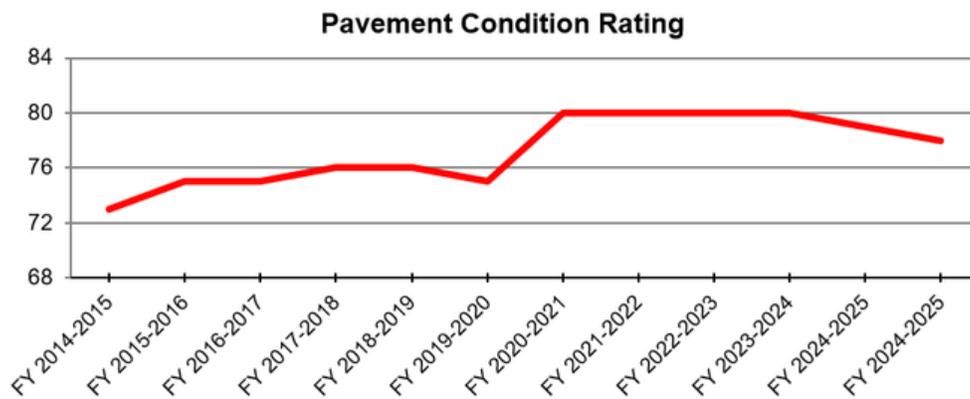
The Department will continue to seek grant funds for all programs to lessen the burden on Department funds where possible.

ROADS AND PARKS DEPARTMENT BENCHMARKS

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 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 78 in the last inspection cycle during the 2024-2025 fiscal year. The budget for fiscal year 2025-2026 includes funding for asphalt maintenance to ensure that pavement condition remains at acceptable levels. This includes a chip seal application in fiscal year 2025-2026 of 54 miles; approximately 7 percent of County paved roads. PCI is expected to climb slightly due to two large overlay projects on Antelope Road and Crater Lake Highway in fiscal year 2025-2026. These projects were delayed one year due to the timing of work being completed in the right-of-way by utility providers.

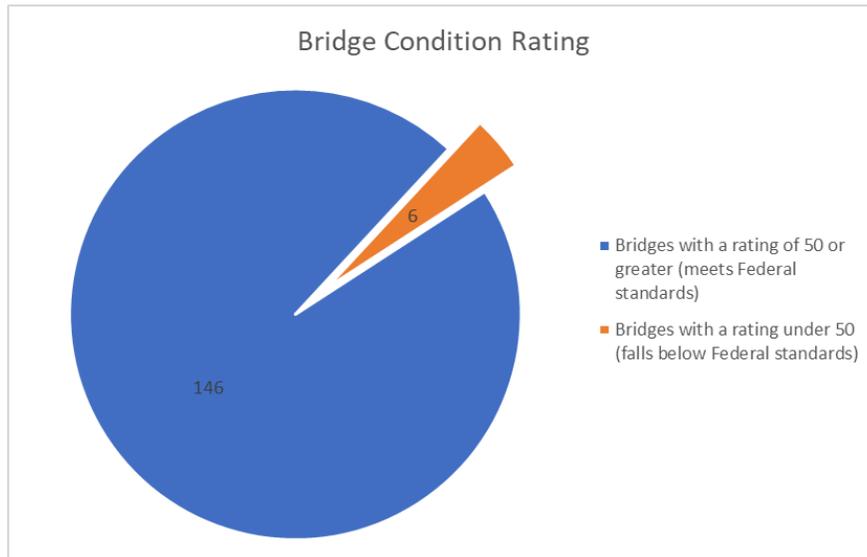
A pavement condition rating of 78 meets the Department's desired system-wide condition rating of 70 or better and is considered a "very good" rating on a system-wide basis. A high overall rating may indicate higher than necessary maintenance has been performed. An overall system rating too far below 70 PCI could indicate less than necessary maintenance is being performed and deterioration may be getting ahead of maintenance.



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 330 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 2024-2025, all Jackson County bridges were found safe to drive over and, of the NBI structures, only six fall under NBI Federal standards. Little Butte Creek bridge #177 on Agate Road has been noted to have signs of scour on one or more footings, which lowers the bridge below the NBI Federal standards. After reviewing with a bridge consultant, it was recommended to simply monitor the situation at this point and no repair is necessary. Bridge #734 on Mill Creek Road is a double box culvert that shows signs of scour along the edge of the floor of the culvert. The Department will continue to monitor the situation and submit for grant funding in the future. Bridge #254 on Butte Falls Road over McNeil Creek has also been noted to have signs of scour and bank failure. The Department has submitted for a grant from ODOT and is waiting to hear if it was selected. Bridge #655 on 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, #545 on Swingle Road, has been weight

limited at eight tons and is being monitored for its structural deficiencies. Lastly, Bridge #807 on Lampman Road over Galls Creek 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 four deficient bridges out of 330 once replacements are completed in fiscal year 2026-2027.



ROADS AND PARKS 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Revenue per campsite	\$1,614	\$2,192	\$2,087	\$2,285	\$2,436

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, wildfire smoke, 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 2020-2021 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. Wildfires and associated smoke have a significant impact on camping revenues, and frequently result in mass cancellations.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Average PCI rating for the County road system	80 PCI	80 PCI	79 PCI	78 PCI	78 PCI

Keeping the PCI at an adequate level will be accomplished through continued 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 78 for the last inspection cycle in 2024. The budget request for fiscal year 2025-2026 continues funding for asphalt maintenance to ensure the pavement condition remains at acceptable levels. This includes retaining chip seal applications for more than 54 miles of county roads.

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.

Performance Measure 1: Increase functional trail segments on the Bear Creek and Rogue River Greenways.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Miles of new trail completed	0.00	2.14	0.00	0.00	0.00

Revenues in the Greenway Fund will be placed in reserves for future construction projects. 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, in addition to the completion of 1.2 miles north of Dean Creek by ODOT. 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 scores above 50. Use County, State, and Federal funding provide inspection, maintenance, and replacement of County bridges.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Bridges with a sufficiency rating of 50 or more	98%	98%	96%	96%	96%

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 structurally deficient, functionally obsolete or both, and are then 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).

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.

<i>Outcome(s)</i>	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Daily trips on Bear Creek Greenway*	168	198	157	170	170

*Data captured at a count station near Talent at the Suncrest Road crossing.

Trail counters located at numerous locations on the Bear Creek Greenway continue to show a steady use on this 22-mile trail facility. Jackson County continues to work with the cities located along the Greenway, in addition to 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. The trail counter was inoperable for a portion of fiscal year 2021-2022 and fiscal year 2022-2023 and, as such, the average daily trips were representative of a portion of the year, not the entire year.

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 downtime due to repair.

Outcome(s)	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
	Actual	Actual	Actual	Expected	Projected
Work orders written as preventative maintenance	38%	42%	32%	35%	35%

Maintaining fleet vehicles using preventative maintenance techniques which are scheduled ahead of time, as opposed to making 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, and outweighs the cost of a new vehicle.

Staffing Changes

The Department has decreased by 1.00 FTE Landscape Technician position in the Parks Program between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget. A contract with the Jackson County Library District for landscape maintenance services was terminated in fiscal year 2024-2025, which required the reduction of the position.

Financial Condition

The Roads and Parks Department remains in stable financial condition and has weathered the challenges of recent volatility due to historic inflation, drought, and summer wildfire smoke. Expenses continue to rise across the board, including utilities, materials and services and capital expenses. The Department has budgeted conservatively in recent years and, as such, has been in a position to adapt to changes without major impacts on service levels. This approach has positioned the Department to be able to respond to emergencies, such as the recently burned Fredenburg Bridge and rebuilding the bridge in a timely manner with funding from reserves. The fiscal year 2025-2026 budget reflects this conservative budget approach to ensure that adequate reserves are maintained for future emergencies.

According to ODOT, gas tax revenues are expected to decrease in future years, largely due to the increased fuel efficiency of modern vehicles. As expenses continue to rise, the forecasted decrease in revenues from the State Highway Fund creates concern. As the Department continues to prioritize pavement maintenance, the Capital program will see decreases, most notably with the postponement of the much-needed final phase of the Foothill Road widening project, which is not planned for the foreseeable future. Federal funding, including Secure Rural Schools Reauthorization funds, has not been reauthorized and will result in significantly less Federal assistance available to the Road Fund as well. If a transportation funding package is not passed in the 2025 legislative session, the Department will be forced to consider budgetary changes to ensure financial stability in the future.

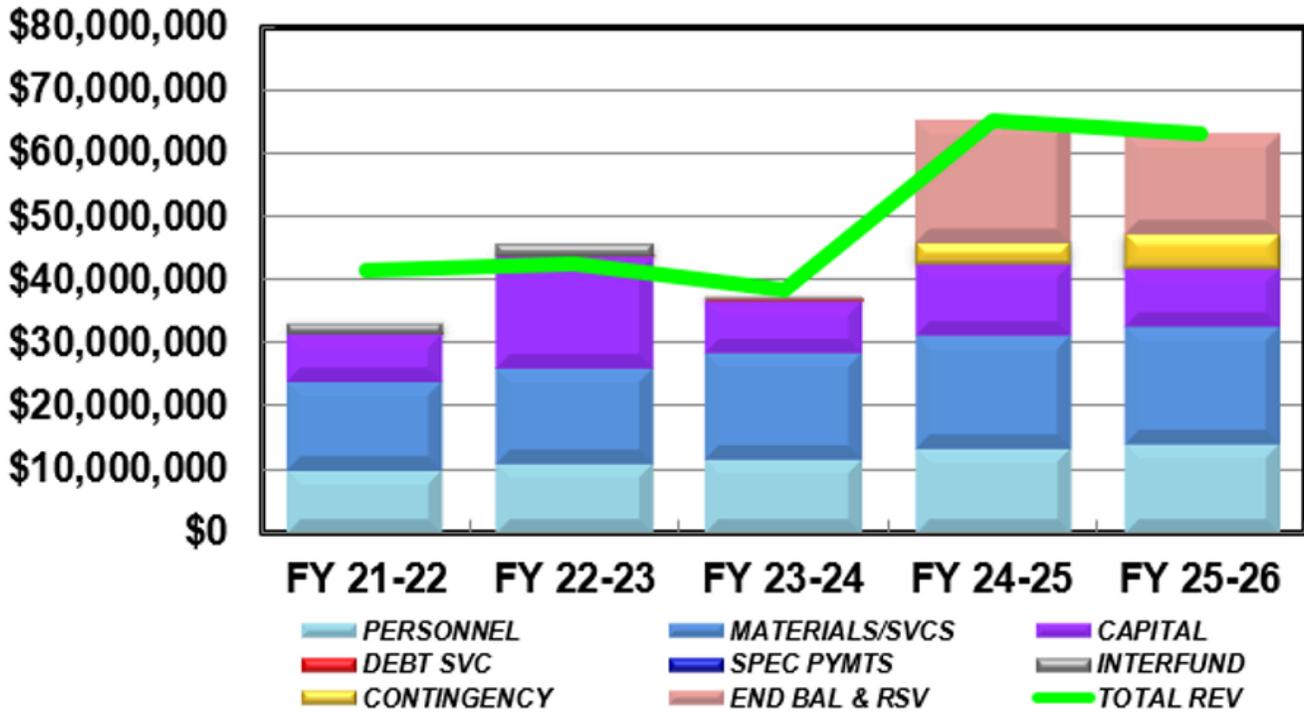
The Motor Pool Fund is in a strong financial position, due in large part to successful efforts to rebuild fund balances in recent years.

Parks and Recreation is expected to see increased visitation at parks located along reservoirs in the southern portion of the County with a prediction of higher lake levels due to a strong 2025 regional snow pack. Visitor use at Joseph Stewart and the Southern Oregon RV Park is historically strong. Administration is continuing to build the impacts of wildfire smoke during the summer recreation season into revenue projections as, similar to drought, extended smoke during the summer recreation season severely impacts revenue growth. A fee

increase that was approved beginning January 1, 2025, will assist in offsetting the impact of rising operational expenses.

The Roads and Parks Department will receive 6.1 percent of its revenue from the County's General Fund through services provided for Motor Pool and landscape maintenance.

ROADS AND PARKS REVENUE AND EXPENDITURE OVERVIEW

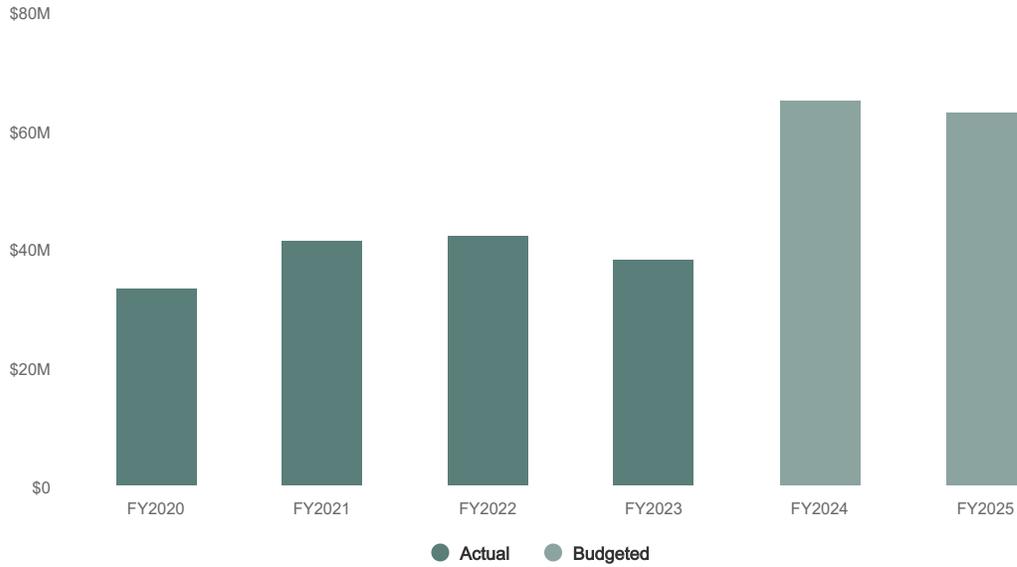


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$27,230,555	\$27,360,443	\$26,513,607	\$24,140,187	\$24,328,971
FEES/SVC CHGS	\$6,052,252	\$4,810,244	\$4,903,833	\$4,668,819	\$4,783,402
ALL OTHER	-\$310,799	\$745,970	\$913,837	\$584,000	\$681,500
INTERFUND	\$8,437,839	\$9,407,927	\$5,930,234	\$6,190,750	\$6,583,533
FUND BALANCE	\$0	\$0	\$0	\$29,545,195	\$26,701,700
TOTAL REV	\$41,409,847	\$42,324,584	\$38,261,511	\$65,128,951	\$63,079,106
PERSONNEL	\$9,932,070	\$10,997,468	\$11,721,134	\$13,615,007	\$14,258,581
MATERIALS/SVCS	\$14,132,342	\$15,194,554	\$16,921,500	\$17,747,973	\$18,475,869
CAPITAL	\$7,486,116	\$17,503,416	\$8,318,232	\$11,114,863	\$9,108,591
DEBT SVC	\$24,441	\$33,220	\$195,338	\$0	\$0
INTERFUND	\$1,677,905	\$1,865,578	\$127,238	\$55,000	\$46,000
CONTINGENCY	\$0	\$0	\$0	\$3,605,382	\$5,571,782
END BAL & RSV	\$0	\$0	\$0	\$18,990,726	\$15,618,283
TOTAL EXP	\$33,252,874	\$45,594,236	\$37,283,442	\$65,128,951	\$63,079,106
FTEs	104.50	104.50	103.50	103.50	102.50

ROADS AND PARKS REVENUE SUMMARY

\$63,079,106 **-\$2,049,845**
(-3.15% vs. prior year)

Roads and Parks Proposed and Historical Budget vs. Actual



ROADS AND PARKS REVENUE BY SOURCE

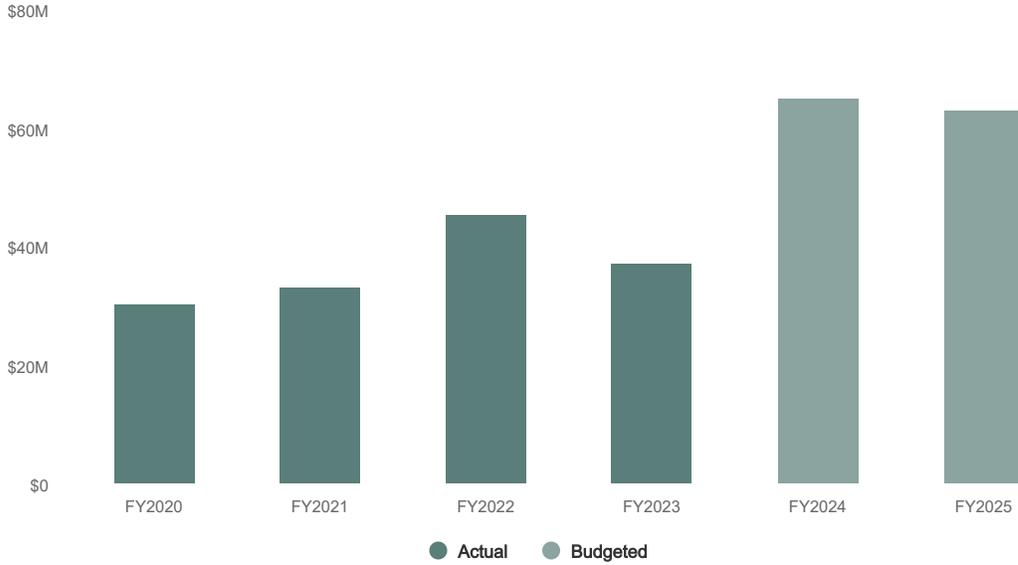
Budgeted and Historical 2025 Revenues by Source



ROADS AND PARKS EXPENDITURE SUMMARY

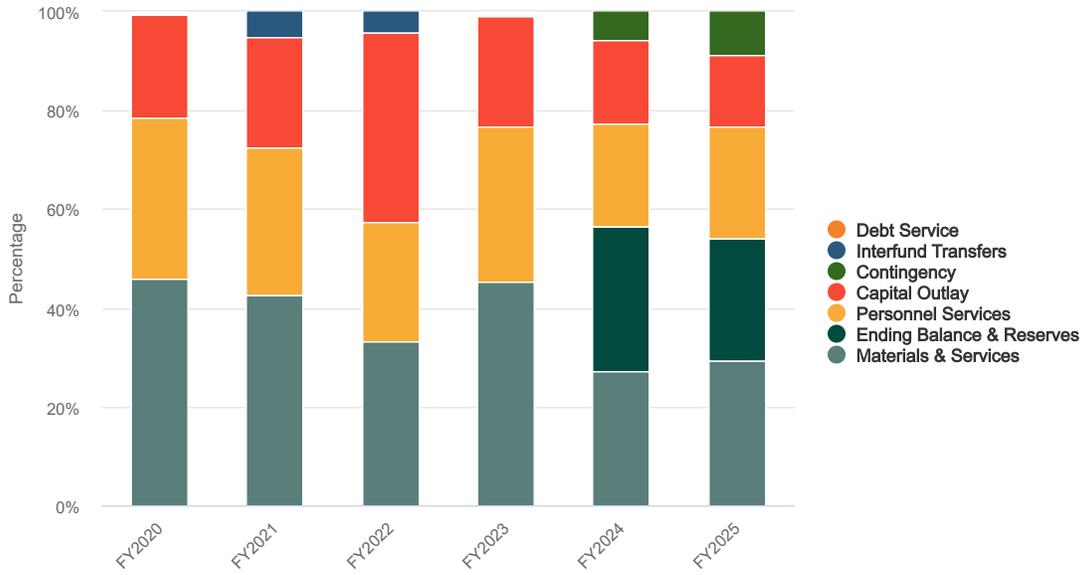
\$63,079,106 **-\$2,049,845**
(-3.15% vs. prior year)

Roads and Parks Proposed and Historical Budget vs. Actual



ROADS AND PARKS EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Roads and Parks Department Expenditures



ROADS AND PARKS FINANCIALS BY PROGRAM

<i>Roads Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$24,361,431	\$23,684,044	\$23,174,949	\$21,527,325	\$21,569,825
Fees & Other Service Charges	\$1,393,217	\$612,823	\$808,533	\$579,950	\$411,400
All Other Resources	-\$244,759	\$613,237	\$732,299	\$500,000	\$550,000
Interfund Transfers	\$1,702,624	\$1,979,961	\$207,725	\$165,000	\$165,000
Fund Balance	\$0	\$0	\$0	\$24,100,000	\$19,500,000
Total	\$27,212,513	\$26,890,065	\$24,923,506	\$46,872,275	\$42,196,225
EXPENDITURES					
Personnel Services	\$804,550	\$855,866	\$889,245	\$993,554	\$1,050,539
Materials & Services	\$1,993,302	\$2,174,907	\$2,029,118	\$2,716,161	\$2,845,198
Capital Outlay	\$191,868	\$0	\$184,552	\$0	\$0
Contingency	\$0	\$0	\$0	\$2,500,000	\$4,000,000
Ending Balance and Reserves	\$0	\$0	\$0	\$13,894,673	\$8,833,670
Total	\$2,989,720	\$3,030,773	\$3,102,915	\$20,104,388	\$16,729,407
Full-Time Equivalent	8.23	7.18	7.08	7.08	7.08
<hr/>					
<i>Engineering</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$1,154,210	\$1,135,413	\$953,432	\$1,261,146	\$1,323,203
Materials & Services	\$130,813	\$174,027	\$154,972	\$282,189	\$289,882
Capital Outlay	\$3,872,818	\$9,579,046	\$3,000,535	\$6,894,590	\$5,311,316
Total	\$5,157,841	\$10,888,486	\$4,108,939	\$8,437,925	\$6,924,401
Full-Time Equivalent	8.50	9.50	8.00	7.90	7.90

<i>Fleet Services</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$241,791	\$300,304	\$239,013	\$190,000	\$190,000
Fees & Other Service Charges	\$52,652	\$42,593	\$43,926	\$40,000	\$40,000
Interfund Transfers	\$1,278,726	\$1,402,162	\$1,441,969	\$1,100,000	\$1,300,000
Total	\$1,573,169	\$1,745,059	\$1,724,908	\$1,330,000	\$1,530,000
EXPENDITURES					
Personnel Services	\$1,206,528	\$1,285,956	\$1,391,751	\$1,572,205	\$1,663,296
Materials & Services	\$2,503,768	\$2,943,713	\$3,285,106	\$3,187,946	\$3,182,101
Capital Outlay	\$6,476	\$13,653	\$6,284	\$28,500	\$20,000
Total	\$3,716,772	\$4,243,322	\$4,683,141	\$4,788,651	\$4,865,397
Full-Time Equivalent	12.70	12.70	14.15	13.50	13.50

<i>Greenway Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	-\$4,593	\$9,926	\$12,511	\$5,000	\$7,500
Fund Balance	\$0	\$0	\$0	\$482,000	\$495,000
Total	-\$4,593	\$9,926	\$12,511	\$487,000	\$502,500
EXPENDITURES					
Materials & Services	\$43,000	\$0	\$0	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$487,000	\$502,500
Total	\$43,000	\$0	\$0	\$487,000	\$502,500
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

Motor Pool	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$134,866	\$103,909	\$61,269	\$50,000	\$50,000
Fees & Other Service Charges	\$109,526	\$62,566	\$121,540	\$70,000	\$70,000
All Other Resources	-\$11,030	\$15,561	\$29,410	\$10,000	\$15,000
Interfund Transfers	\$2,661,963	\$3,177,569	\$3,867,309	\$4,544,759	\$4,820,538
Fund Balance	\$0	\$0	\$0	\$850,000	\$1,250,000
Total	\$2,895,325	\$3,359,605	\$4,079,528	\$5,524,759	\$6,205,538
EXPENDITURES					
Personnel Services	\$235,419	\$256,403	\$248,962	\$293,867	\$330,164
Materials & Services	\$1,489,317	\$1,646,835	\$1,843,392	\$2,165,992	\$2,266,902
Capital Outlay	\$1,024,163	\$1,806,307	\$1,525,760	\$1,670,000	\$1,333,000
Interfund Transfers	\$141,811	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$294,900	\$712,972
Ending Balance and Reserves	\$0	\$0	\$0	\$1,100,000	\$1,562,500
Total	\$2,890,710	\$3,709,545	\$3,618,114	\$5,524,759	\$6,205,538
Full-Time Equivalent	1.77	1.77	1.42	2.07	2.07

Parks and Recreation – ACOE	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$10,237	-\$10,146	\$10,170	\$10,170	\$92,578
Fees & Other Service Charges	\$863,041	\$977,532	\$986,057	\$1,032,500	\$1,053,800
Interfund Transfers	\$31,631	\$39,001	\$37,349	\$43,375	\$42,000
Total	\$904,909	\$1,006,387	\$1,033,576	\$1,086,045	\$1,188,378
EXPENDITURES					
Personnel Services	\$400,282	\$443,202	\$457,073	\$480,885	\$552,518
Materials & Services	\$390,783	\$474,831	\$428,505	\$517,700	\$524,676
Capital Outlay	\$62,088	\$0	\$0	\$0	\$122,350
Total	\$853,153	\$918,033	\$885,578	\$998,585	\$1,199,544
Full-Time Equivalent	3.50	3.13	4.25	3.05	3.34

<i>Parks and Recreation – BOR</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,114,388	\$1,962,305	\$1,257,853	\$1,115,825	\$1,183,489
Fees & Other Service Charges	\$613,622	\$526,117	\$589,212	\$581,900	\$899,100
Interfund Transfers	\$649,269	\$2,327,662	\$72,669	\$0	\$14,875
Total	\$2,377,279	\$4,816,084	\$1,919,734	\$1,697,725	\$2,097,464
EXPENDITURES					
Personnel Services	\$286,238	\$310,615	\$408,956	\$404,814	\$421,507
Materials & Services	\$486,969	\$410,922	\$407,666	\$535,310	\$518,142
Capital Outlay	\$1,757,889	\$4,393,515	\$2,120,874	\$1,011,773	\$1,179,925
Total	\$2,531,096	\$5,115,052	\$2,937,496	\$1,951,897	\$2,119,574
Full-Time Equivalent	2.95	2.83	2.35	2.45	2.34

<i>Parks and Recreation – County</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$899,773	\$928,096	\$1,301,634	\$897,330	\$869,971
Fees & Other Service Charges	\$2,151,340	\$1,743,942	\$1,444,314	\$1,679,430	\$1,615,263
All Other Resources	-\$12,430	\$30,258	\$60,413	\$25,000	\$40,000
Interfund Transfers	\$2,098,625	\$479,248	\$296,674	\$317,616	\$221,120
Fund Balance	\$0	\$0	\$0	\$1,300,000	\$1,000,000
Total	\$5,137,308	\$3,181,544	\$3,103,035	\$4,219,376	\$3,746,354
EXPENDITURES					
Personnel Services	\$1,008,565	\$1,158,525	\$1,238,237	\$1,282,360	\$1,275,843
Materials & Services	\$1,588,975	\$1,472,788	\$1,846,019	\$1,487,969	\$1,577,425
Capital Outlay	\$166,580	\$98,534	\$113,027	\$15,000	\$5,000
Interfund Transfers	\$0	\$45,180	\$11,030	\$55,000	\$46,000
Contingency	\$0	\$0	\$0	\$706,356	\$558,810
Ending Balance and Reserves	\$0	\$0	\$0	\$505,979	\$250,000
Total	\$2,764,120	\$2,775,027	\$3,208,313	\$4,052,664	\$3,713,078
Full-Time Equivalent	7.92	7.37	6.82	8.22	7.24

<i>Parks System Development</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$59,978	\$41,236	\$63,754	\$50,000	\$60,000
All Other Resources	-\$428	\$2,116	\$4,076	\$0	\$5,000
Fund Balance	\$0	\$0	\$0	\$175,000	\$250,000
Total	\$59,550	\$43,352	\$67,830	\$225,000	\$315,000
EXPENDITURES					
Ending Balance and Reserves	\$0	\$0	\$0	\$225,000	\$315,000
Total	\$0	\$0	\$0	\$225,000	\$315,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Pedestrian/Bicycle Trails</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$407,969	\$331,553	\$371,547	\$324,537	\$363,108
Fees & Other Service Charges	\$0	\$4,463	\$14,276	\$10,039	\$8,839
All Other Resources	-\$4,725	\$15,856	\$19,773	\$4,000	\$4,000
Interfund Transfers	\$15,000	\$2,324	\$6,540	\$20,000	\$20,000
Fund Balance	\$0	\$0	\$0	\$550,000	\$800,000
Total	\$418,244	\$354,196	\$412,136	\$908,576	\$1,195,947
EXPENDITURES					
Personnel Services	\$50,440	\$47,666	\$41,564	\$152,327	\$125,196
Materials & Services	\$242,809	\$248,526	\$177,010	\$541,844	\$605,138
Contingency	\$0	\$0	\$0	\$104,126	\$300,000
Ending Balance and Reserves	\$0	\$0	\$0	\$110,279	\$165,613
Total	\$293,249	\$296,192	\$218,574	\$908,576	\$1,195,947
Full-Time Equivalent	1.00	2.10	1.50	1.30	1.10

<i>Road Maintenance</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Total	\$0	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$4,785,838	\$5,503,821	\$6,091,914	\$7,173,849	\$7,516,315
Materials & Services	\$5,197,230	\$5,580,871	\$6,676,784	\$6,202,462	\$6,553,705
Capital Outlay	\$404,234	\$1,612,362	\$1,367,200	\$1,495,000	\$1,137,000
Interfund Transfers	\$136,094	\$120,398	\$116,208	\$0	\$0
Total	\$10,523,396	\$12,817,452	\$14,252,106	\$14,871,311	\$15,207,020
Full-Time Equivalent	57.93	57.93	57.93	57.93	57.93

<i>Roads System Development</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Fees & Other Service Charges	\$808,875	\$798,973	\$832,220	\$625,000	\$625,000
All Other Resources	-\$21,659	\$31,724	\$21,855	\$15,000	\$30,000
Fund Balance	\$0	\$0	\$0	\$923,000	\$2,120,000
Total	\$787,216	\$830,697	\$854,075	\$1,563,000	\$2,775,000
EXPENDITURES					
Materials & Services	\$65,375	\$67,134	\$72,928	\$79,000	\$81,000
Interfund Transfers	\$1,400,000	\$1,700,000	\$0	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$1,484,000	\$2,694,000
Total	\$1,465,375	\$1,767,134	\$72,928	\$1,563,000	\$2,775,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Sports Park Mitigation</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
All Other Resources	-\$274	\$648	\$817	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$31,400	\$31,700
Total	-\$274	\$648	\$817	\$31,400	\$31,700
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$31,400	\$31,700
Total	\$0	\$0	\$0	\$31,400	\$31,700
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Street Improvement Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$60,099	\$60,377	\$97,173	\$25,000	\$10,000
All Other Resources	-\$10,901	\$26,645	\$32,683	\$25,000	\$30,000
Fund Balance	\$0	\$0	\$0	\$1,133,795	\$1,255,000
Total	\$49,198	\$87,022	\$129,856	\$1,183,795	\$1,295,000
EXPENDITURES					
Debt Service	\$24,440	\$33,220	\$195,338	\$0	\$0
Ending Balance and Reserves	\$0	\$0	\$0	\$1,183,795	\$1,295,000
Total	\$24,440	\$33,220	\$195,338	\$1,183,795	\$1,295,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

SHERIFF

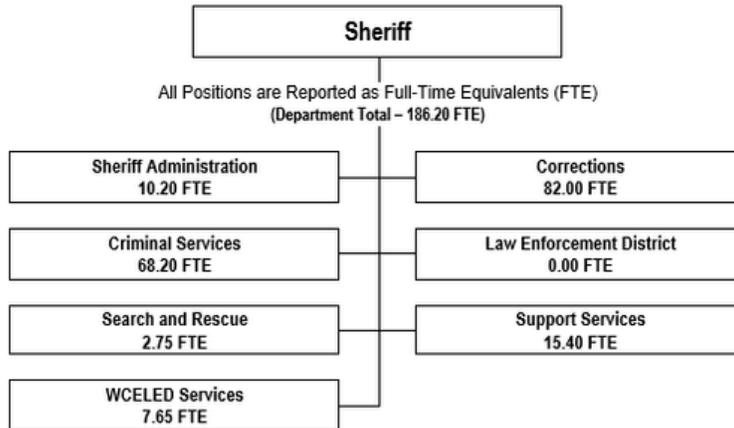


Nathan Sickler, County Sheriff

jcsoadmin@jacksoncountyor.gov
www.jacksoncountyor.gov/departments/

5179 Crater Lake Highway
Central Point OR 97502
541-774-6800

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 serving ethically, respectfully, and equitably.

Under the Home Rule Charter of Jackson County, the Sheriff is an elective administrator officer. The Department is comprised of eight 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 activities.

Corrections provides for community safety and meets the Department's legal mandates for jail operations, 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 within the constraints of an undersized jail. 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 as directed by the Courts.

Criminal is responsible for safeguarding the lives of individuals and their property while also enhancing the overall quality of life for persons in the community. Criminal Services works with community members in the effort to reduce criminal victimization, as well as the fear of crime, while strengthening a mutually beneficial relationship. Additionally, the Program investigates reported criminal activity, works to apprehend the alleged offender(s) while providing resources to victims, and is active throughout the prosecution of the criminal

offense whether it is a non-violent crime or a Felony person crime. Detectives are also assigned to the Special Victims Unit (SVU), the Illegal Marijuana Eradication Team (IMET), the Medford Area Drug and Gang Enforcement (MADGE), and the Medical Examiner's Office.

Inmate Welfare Fund consists of items or programs that enhance the lives of inmates including, but not limited to, education programs, job training programs, drug and alcohol treatment programs, exercise equipment, televisions, cable subscriptions, electronic law library access, magazine subscriptions, books, board games, microwaves available for inmate use, and meals or other foods provided for special events. Funding is provided by Jail telephone revenues.

Law Enforcement District - *Beginning with fiscal year 2024-2025, the Law Enforcement District was transitioned to the WCELED Services Program to provide transparency between the actual White City Enhanced Law Enforcement District (WCELED) and the activities provided by the Sheriff's Office. The Law Enforcement District is only included here to reflect historical fiscal year 2023-2024 and prior years' revenues, expenditures, and full-time equivalent positions.*

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 people lost or missing on public lands. To better 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 in which incident reports are processed by ensuring all data is accurate and reported in a timely manner for criminal and background checks. Support Services also processes: impounded vehicle releases; sex offender registrations; and all records requests from citizens, law firms, insurance companies, and other law enforcement agencies. Additionally, Support Services facilitates and executes the service of summons, instructions, criminal and civil subpoenas, complaints, petitions, small claims, court orders, evictions, restraining orders, civil sales, numerous types of writs, and concealed handgun license issuance, and other services.

WCELED Services supports the White City Enhanced Law Enforcement District by promoting, delivering, and preserving an assurance of security, safety, and quality law enforcement to all citizens of the WCELED. 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. Beginning with fiscal year 2024-2025, the Law Enforcement District transitioned to WCELED Services to provide transparency between the White City Enhanced Law Enforcement District and the activities provided by the Sheriff's Office.

Department Objectives for Fiscal Year 2025-2026

- > 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 in order to maintain effective emergency response 24 hours a day, seven days a week.
- > To operate a safe and effective correctional facility to support the criminal justice system in keeping the community safe.
- > To effectively retain and recruit qualified employees to maintain public service, while keeping the most effective staffing level.
- > Continue to expand employee wellness and relationship building within the community, with an emphasis on building trust with those who have traditionally not had trust in law enforcement.
- > Reduce crime and improve livability by partnering with the community, businesses, and local governments.

- > Evaluate the Jail Population Management Plan to ensure the appropriate AIC remain in custody while continuing to research and advocate for plans that result in additional jail bed space.
- > Pursue in-custody drug and alcohol treatment options for AIC within the jail in order to reduce recidivism, and to promote a holistic approach to criminal justice.

Department Accomplishments for Prior Year

- > Through a multi-departmental effort, the corrections division implemented a release preparation team that includes access to medications for AIC with substance use disorders to help them transition back into the community upon release.
- > Search and Rescue (SAR) assisted in the location and recovery of 96 people that were stranded, lost, or injured in wilderness areas and waterways throughout Jackson County.
- > Continued an ethics, leadership, and cultural agility program that helps staff succeed in the law enforcement profession.
- > Spearheaded the implementation of the Medications for Opioid Use Disorder (MOUD) grant through the State of Oregon as a result of House Bill 4002 to address opioid related substance use disorders among the AIC at the Jackson County Jail.
- > Received \$4,631,838 in Federal and State grant awards to augment and enhance law enforcement services to the citizens of Jackson County.
- > Maintained a positive reputation as a premier law enforcement agency in order to attract the most qualified applicants.

Significant Issues in the Year Ahead

Continued timely funding for IMET represents a significant issue in the year ahead as legislative enthusiasm towards funding marijuana enforcement has lessened in light of the reduction of public grievances, which is the direct result of effective enforcement.

Navigating a significant turnover in leadership across all areas of the Sheriff's Office due to retirements while maintaining a high level of command, control, and competency.

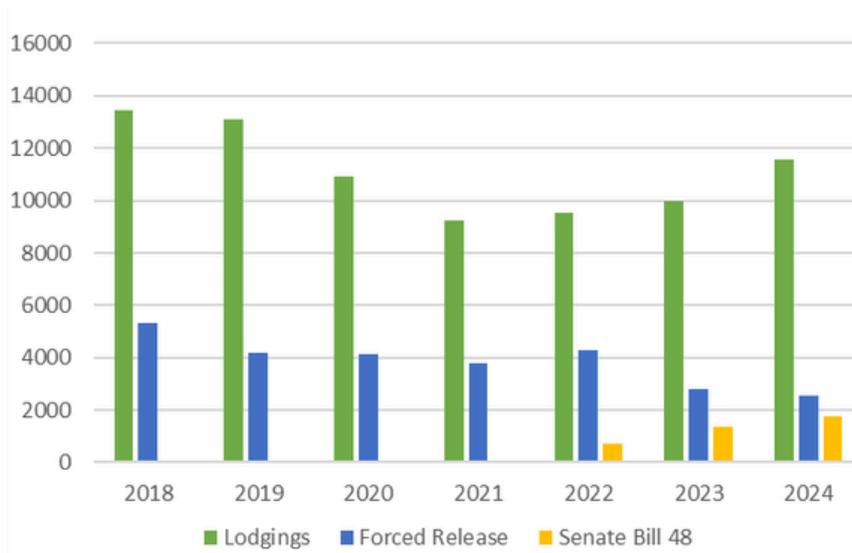
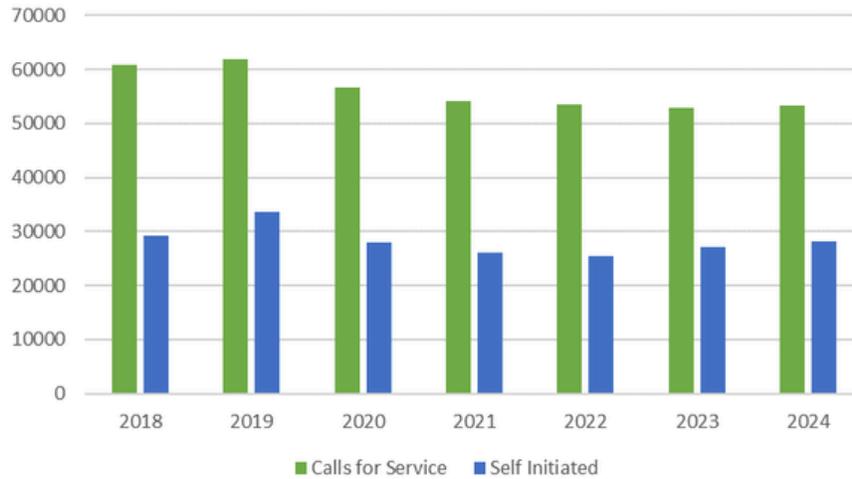
The lack of adequate jail bed space continues to plague the criminal justice system in Jackson County, which results in higher rates of recidivism and increases strain across multiple dimensions of the social safety net.

Navigating potential workload and logistical challenges brought on by a reduction in FTE positions, while maintaining a robust service level to the community.

SHERIFF DEPARTMENT BENCHMARKS

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 AIC lodgings, forced releases, and Senate Bill 48 pre-trial releases. Senate Bill 48 reformed Oregon's pretrial detention system changing it from reliance on cash bail and promoting a risk-based decision-making process.

Calls For Service - Criminal Division



SHERIFF 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Self-initiated calls for service per 1,000 citizens	114	122	128	132	134

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Average monthly number of forced and risk releases in the County jail	358*	232*	212	200	199

*Restated based on corrected data.

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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Annual recruitment and hiring efforts	10	33	22	15	10

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.

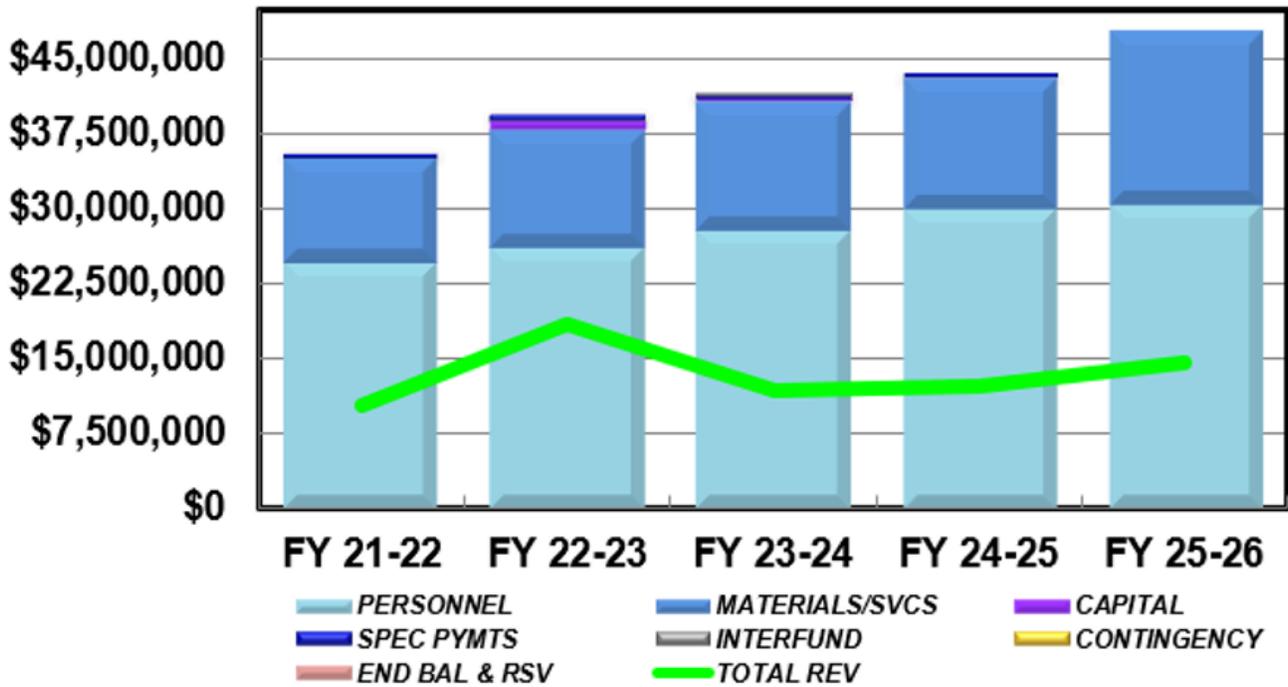
Staffing Changes

Between the fiscal year 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget, there is a decrease of 3.80 FTE positions resulting from vacancies not filled and retirements.

Financial Condition

The Sheriff's Office budget is 30.57 percent funded by grants, fees, and services; and 69.43 percent funded by the County's General Fund.

SHERIFF REVENUE AND EXPENDITURE OVERVIEW

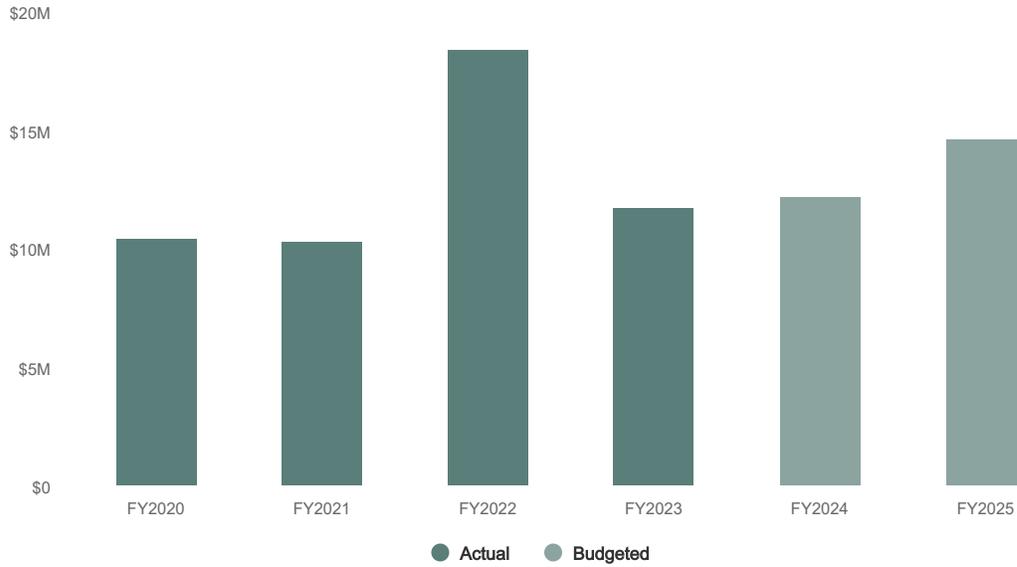


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$8,497,598	\$16,296,890	\$4,878,968	\$8,187,708	\$10,439,078
FEES/SVC CHGS	\$703,600	\$914,041	\$747,942	\$848,500	\$878,539
PROPERTY TAX	\$8,150	-\$1,661	\$2,024,516	\$0	\$0
ALL OTHER	-\$12,422	\$40,103	\$2,970,310	\$0	\$0
INTERFUND	\$1,123,532	\$1,190,210	\$1,140,210	\$3,147,491	\$3,311,149
FUND BAL	\$0	\$0	\$0	\$0	\$0
TOTAL REV	\$10,320,458	\$18,439,583	\$11,761,946	\$12,183,699	\$14,628,766
PERSONNEL	\$24,653,674	\$26,124,295	\$27,983,992	\$30,155,144	\$30,416,489
MATERIALS/SVCS	\$10,481,209	\$11,985,084	\$12,827,150	\$13,065,134	\$17,435,976
CAPITAL	\$93,607	\$857,037	\$282,975	\$0	\$0
SPEC PYMTS	\$389,925	\$538,305	\$384,392	\$375,599	\$0
INTERFUND	\$0	\$0	\$4,100	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$0	\$0
END BAL & RSV	\$0	\$0	\$0	\$0	\$0
TOTAL EXP	\$35,618,415	\$39,504,721	\$41,482,609	\$43,595,877	\$47,852,465
FTEs	186.00	194.00	194.00	190.00	186.20

SHERIFF REVENUE SUMMARY

\$14,628,766 **\$2,445,067**
(20.07% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



SHERIFF REVENUE BY SOURCE

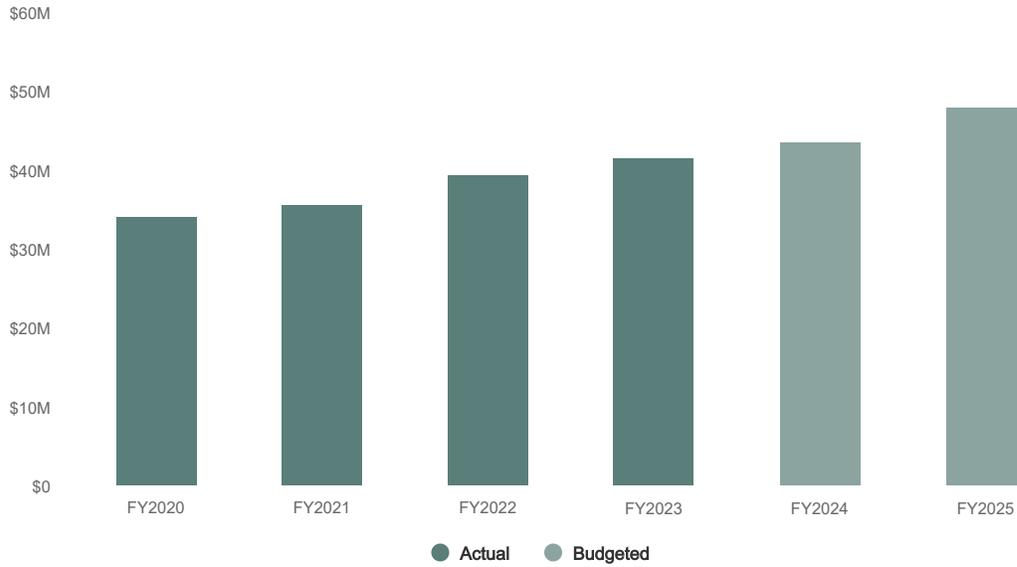
Budgeted and Historical 2025 Revenues by Source



SHERIFF EXPENDITURE SUMMARY

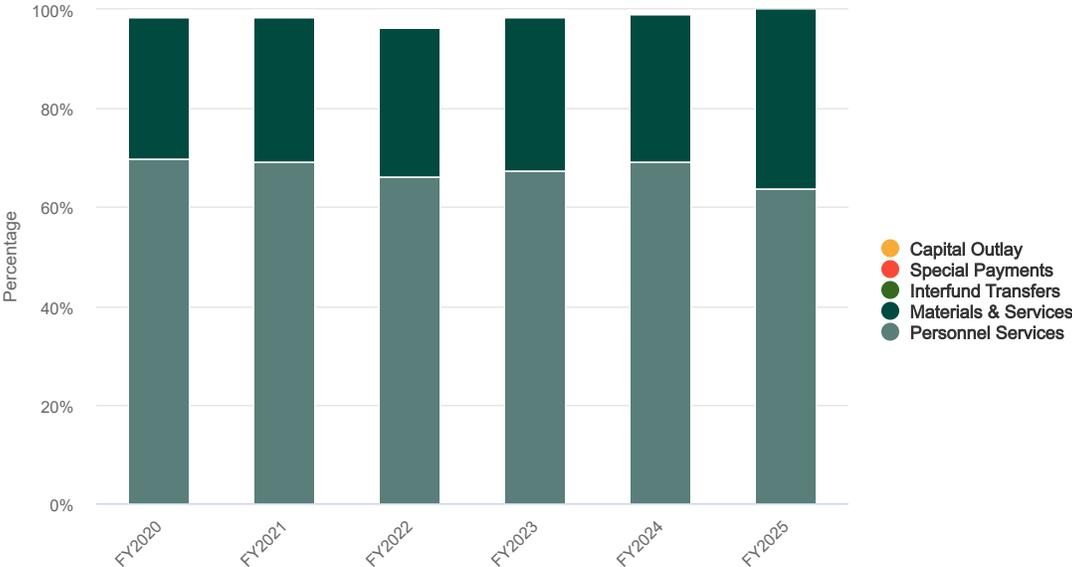
\$47,852,465 **\$4,256,588**
(9.76% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



SHERIFF EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Sheriff Department Expenditures



SHERIFF FINANCIALS BY PROGRAM

<i>Sheriff Administration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$87,982	\$6,483,064	-\$3,643,477	\$72,767	\$1,351,547
Fees & Other Service Charges	\$81	\$6,162	\$198	\$0	\$0
All Other Resources	\$92	\$127	\$2,882,327	\$0	\$0
Total	\$88,155	\$6,489,353	-\$760,952	\$72,767	\$1,351,547
EXPENDITURES					
Personnel Services	\$1,264,735	\$1,397,228	\$1,351,160	\$1,452,916	\$1,820,757
Materials & Services	\$775,398	\$727,796	\$961,327	\$927,681	\$2,120,134
Capital Outlay	\$0	\$187,760	\$112,812	\$0	\$0
Special Payments	\$0	\$140,022	\$0	\$0	\$0
Total	\$2,040,133	\$2,452,806	\$2,425,299	\$2,380,597	\$3,940,891
Full-Time Equivalent	7.40	7.90	7.55	7.60	10.20
<hr/>					
<i>Corrections</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$3,756,570	\$3,495,575	\$3,914,800	\$3,598,024	\$4,327,019
Fees & Other Service Charges	\$17,562	\$199,722	\$117,225	\$105,000	\$25,000
All Other Resources	\$1,044	\$0	\$0	\$0	\$0
Interfund Transfers	\$1,001,000	\$1,022,500	\$1,022,500	\$1,022,500	\$1,022,500
Total	\$4,776,176	\$4,717,797	\$5,054,525	\$4,725,524	\$5,374,519
EXPENDITURES					
Personnel Services	\$10,762,180	\$10,655,405	\$11,023,183	\$12,232,989	\$12,409,922
Materials & Services	\$3,873,441	\$4,786,039	\$5,099,779	\$5,052,489	\$6,908,736
Capital Outlay	\$0	\$6,681	\$99,492	\$0	\$0
Total	\$14,635,621	\$15,448,125	\$16,222,454	\$17,285,478	\$19,318,658
Full-Time Equivalent	84.50	87.00	85.00	84.00	82.00

<i>Criminal</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$2,898,736	\$4,380,194	\$4,517,898	\$4,510,417	\$4,654,012
Fees & Other Service Charges	\$88,493	\$82,732	\$109,051	\$129,500	\$120,000
Interfund Transfers	\$102,900	\$167,710	\$117,710	\$125,320	\$117,710
Total	\$3,090,129	\$4,630,636	\$4,744,659	\$4,765,237	\$4,891,722
EXPENDITURES					
Personnel Services	\$9,390,713	\$10,954,572	\$12,200,978	\$12,623,454	\$12,256,588
Materials & Services	\$4,454,726	\$4,878,341	\$5,140,021	\$5,548,009	\$6,550,246
Capital Outlay	\$93,607	\$607,277	\$41,704	\$0	\$0
Special Payments	\$389,925	\$398,283	\$384,392	\$375,599	\$0
Interfund Transfers	\$0	\$0	\$4,100	\$0	\$0
Total	\$14,328,971	\$16,838,473	\$17,771,195	\$18,547,062	\$18,806,834
Full-Time Equivalent	65.73	70.90	74.30	72.40	68.20

<i>Inmate Welfare Fund</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$0	\$0	\$0	\$100,000
Fees & Other Service Charges	\$0	\$0	\$0	\$0	\$80,000
Total	\$0	\$0	\$0	\$0	\$180,000
EXPENDITURES					
Materials & Services	\$0	\$0	\$0	\$0	\$180,000
Total	\$0	\$0	\$0	\$0	\$180,000
Full-Time Equivalent	0.00	0.00	0.00	0.00	0.00

<i>Search and Rescue</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$14,427	\$42,566	\$89,742	\$6,500	\$6,500
Fees & Other Service Charges	\$88,013	\$73,894	\$46,681	\$100,000	\$113,539
Total	\$102,440	\$116,460	\$136,423	\$106,500	\$120,039
EXPENDITURES					
Personnel Services	\$579,502	\$618,839	\$673,454	\$655,451	\$577,310
Materials & Services	\$334,032	\$493,498	\$430,159	\$381,352	\$329,672
Capital Outlay	\$0	\$49,769	\$28,968	\$0	\$0
Total	\$913,534	\$1,162,106	\$1,132,581	\$1,036,803	\$906,982
Full-Time Equivalent	3.54	3.72	3.48	3.45	2.75

Support Services	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1	\$0	\$0	\$0	\$0
Fees & Other Service Charges	\$509,451	\$551,531	\$474,786	\$514,000	\$540,000
All Other Resources	-\$50	-\$49	\$0	\$0	\$0
Total	\$509,402	\$551,482	\$474,786	\$514,000	\$540,000
EXPENDITURES					
Personnel Services	\$1,829,940	\$1,479,536	\$1,676,075	\$1,938,644	\$2,050,958
Materials & Services	\$410,736	\$423,663	\$458,870	\$407,622	\$477,203
Capital Outlay	\$0	\$5,550	\$0	\$0	\$0
Total	\$2,240,676	\$1,908,749	\$2,134,945	\$2,346,266	\$2,528,161
Full-Time Equivalent	17.01	16.11	15.93	14.90	15.40

Law Enforcement District	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$1,739,881	\$1,895,492	\$5	\$0	\$0
Property Tax Revenues	\$8,150	-\$1,661	\$2,024,516	\$0	\$0
All Other Resources	-\$13,508	\$40,025	\$87,983	\$0	\$0
Interfund Transfers	\$19,632	\$0	\$0	\$0	\$0
Total	\$1,754,155	\$1,933,856	\$2,112,504	\$0	\$0
EXPENDITURES					
Personnel Services	\$826,603	\$1,018,714	\$1,059,141	\$0	\$0
Materials & Services	\$632,877	\$675,747	\$736,994	\$0	\$0
Total	\$1,459,480	\$1,694,461	\$1,796,135	\$0	\$0
Full-Time Equivalent	7.82	8.36	7.75	0.00	0.00

Beginning with fiscal year 2024-2025 budget, the Law Enforcement District was transitioned to WCELED Services to provide transparency between the actual White City Enhanced Law Enforcement District and the activities provided by the Sheriff's Office. The Law Enforcement District is included here to reflect historical fiscal year 2023-2024 revenues, expenditures, and FTE positions.

WCELED Services	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Interfund Transfers	\$0	\$0	\$0	\$1,999,671	\$2,170,939
Total	\$0	\$0	\$0	\$1,999,671	\$2,170,939
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$1,251,690	\$1,300,954
Materials & Services	\$0	\$0	\$0	\$747,981	\$869,985
Total	\$0	\$0	\$0	\$1,999,671	\$2,170,939
Full-Time Equivalent	0.00	0.00	0.00	7.65	7.65

SURVEYOR

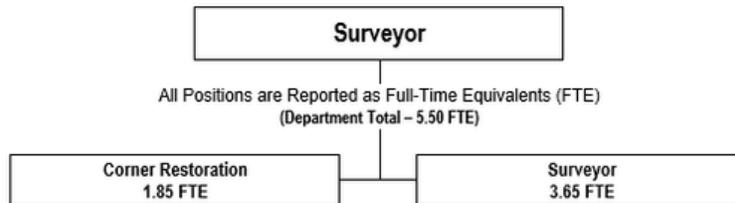


Scott Fein, County Surveyor

surveyor@jacksoncounty.or.gov
www.jacksoncounty.or.gov/departments/

10 South Oakdale Avenue
Medford OR 97501
541-774-6191

Organization Chart



Department Overview: 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 Oregon Revised Statutes (ORS) in order to safeguard the health, property, welfare, and safety of the citizens of Jackson County as they relate to the location and division of real property. In the performance of these duties, the County Surveyor is responsible for complying with all ORS and Oregon Administrative Rules (OAR) which regulate the practice of surveying in Oregon. 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. It is 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 which was first implemented in Jackson County in 1851, even before the County was formed.

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 2025-2026

- > Visit, maintain, and restore public land survey corners that are in danger of being destroyed, or have been destroyed by logging, fire, construction, malintent, or exposure to the elements.
- > Comply with the 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.
- > 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.
- > Respond to the increased demand of complex corner restorations in rural areas being developed which have historically been void of development.
- > 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.
- > Continued to restore the 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.
- > 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 preservation of their original position to maintain the integrity of the land title system in these fire-ravaged areas. Continuing the ongoing effort to restore fire-damaged corners, of which the workload is much greater than staffing levels. Expansion of urban growth boundaries and city limits has increased the volume of land division plats and damage to public land survey corners. Additionally, substantial increases in transportation and infrastructure funding have 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

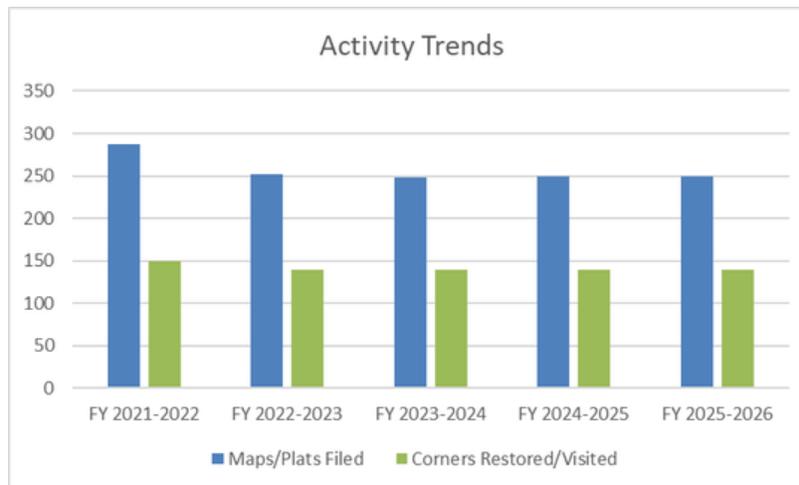
significant unfunded burden on this essential program. A systematic problem in the funding mechanism of the Corner Restoration Program is that the recording fee per document has not been increased since 1986 and is at its current statutory maximum.

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.

The County Surveyor has an internal time frame for the review and filing of survey documents within 15 days which is 50% shorter than the 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.

SURVEYOR DEPARTMENT BENCHMARK

Chart displays trends in maps and plats filed, and corners restored and visited annually.



SURVEYOR 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 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Review survey documents within 15 days	60%	60%	60%	50%	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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Review of survey documents completed 50 percent faster than State law	100%	100%	90%	90%	90%

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; volume increases are making this difficult to achieve.

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.

Outcome(s)	Fiscal Year 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Corners with geodetic survey positions*	6.0%	6.5%	7.0%	8.0%	10.0%

*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, malintent, or 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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Corners reestablished or visited and reported on	150	140	140	140	140
Corner reestablishment records available online	75%	75%	75%	75%	75%
Trainings hosted to educate the public on corners	2	3	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 2021-2022 Actual	Fiscal Year 2022-2023 Actual	Fiscal Year 2023-2024 Actual	Fiscal Year 2024-2025 Expected	Fiscal Year 2025-2026 Projected
Technical training hours per FTE	15	15	15	15	15

Track industry and technology trends, and seek out local training opportunities through the 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.

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 2024-2025 adopted budget and the fiscal year 2025-2026 adopted budget.

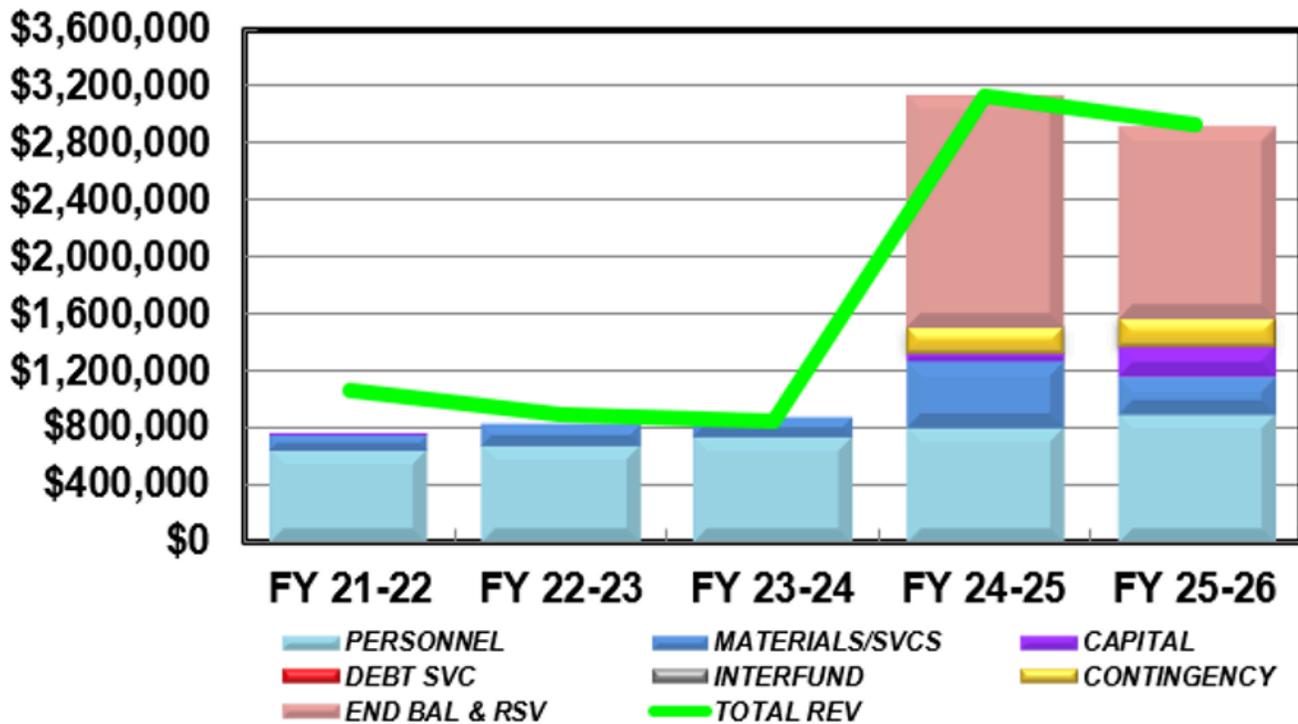
Financial Condition

To meet 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 potential monthly revenue shortfalls to make one-time materials or services purchases to improve operational efficiency. Responsible fiscal management of the Surveyor Fund is essential to ensure the 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. An annual review of the County Surveyor's fees for services ensures that State and local law is being complied with while protecting the interests 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, Surveyor services to the public, and interest income generated from the Surveyor Fund balance. The Surveyor's Office receives no financial support from the County's General Fund.

SURVEYOR REVENUE AND EXPENDITURE OVERVIEW

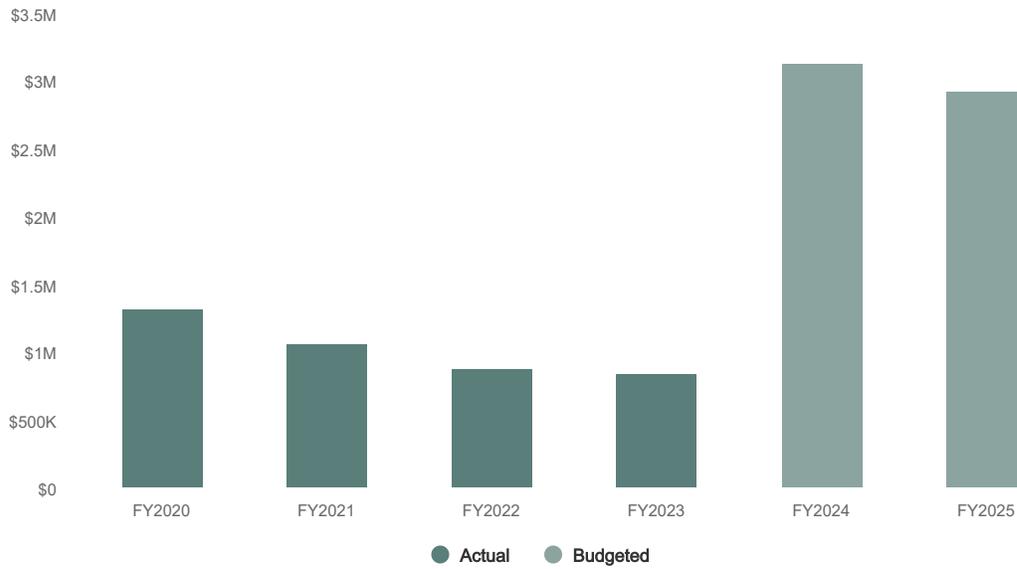


	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted	FY 25-26 Adopted
GRANTS/GIFTS/ETC	\$20,973	\$48,351	\$14,310	\$100,000	\$0
FEES/SVC CHGS	\$1,062,164	\$786,030	\$769,034	\$862,402	\$739,973
ALL OTHER	-\$20,157	\$51,615	\$63,243	\$45,200	\$80,000
INTERFUND	\$1,443	\$0	\$1,620	\$0	\$0
FUND BALANCE	\$0	\$0	\$0	\$2,125,000	\$2,108,790
TOTAL REV	\$1,064,423	\$885,996	\$848,207	\$3,132,602	\$2,928,763
PERSONNEL	\$650,841	\$679,207	\$741,912	\$801,400	\$904,529
MATERIALS/SVCS	\$116,187	\$152,111	\$143,644	\$465,276	\$258,378
CAPITAL	\$14,858	\$0	\$0	\$70,000	\$221,000
DEBT SVC	\$0	\$0	\$0	\$0	\$0
INTERFUND	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$0	\$175,000	\$196,000
END BAL & RSV	\$0	\$0	\$0	\$1,620,926	\$1,348,856
TOTAL EXP	\$781,886	\$831,318	\$885,556	\$3,132,602	\$2,928,763
FTEs	5.00	5.00	5.50	5.50	5.50

SURVEYOR REVENUE SUMMARY

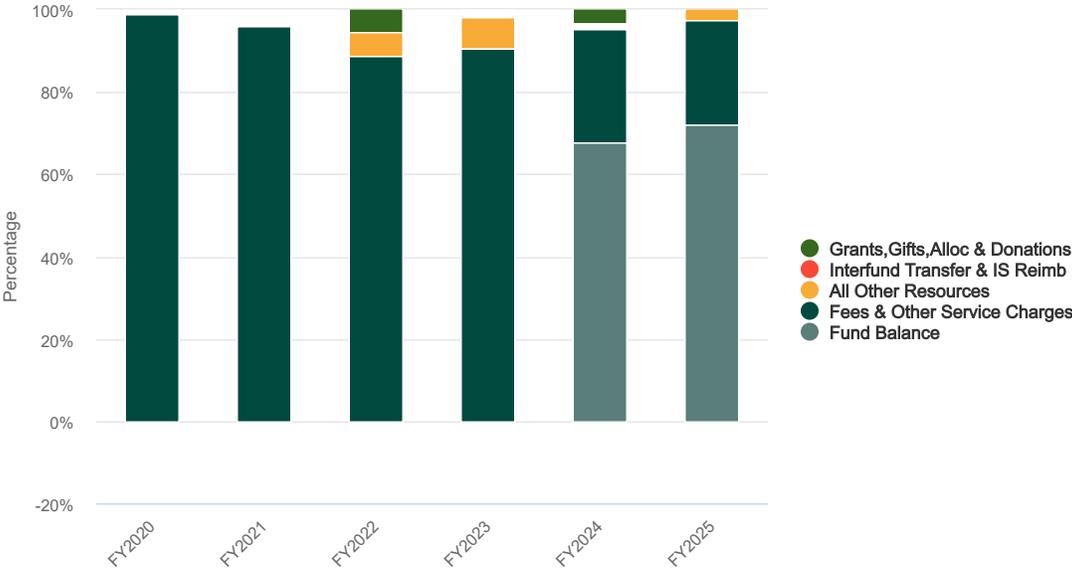
\$2,928,763 **-\$203,839**
(-6.51% vs. prior year)

Surveyor Proposed and Historical Budget vs. Actual



SURVEYOR REVENUE BY SOURCE

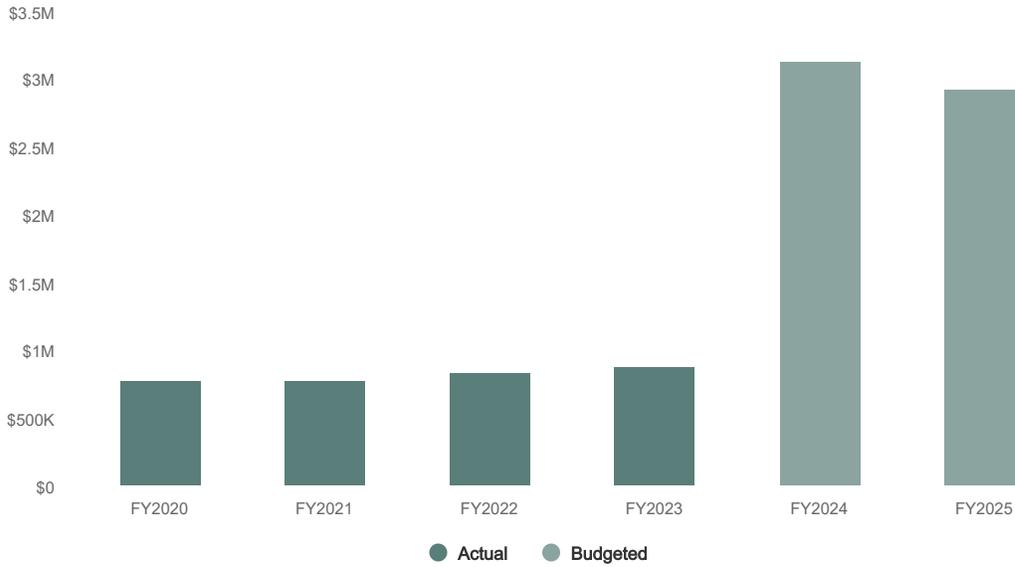
Budgeted and Historical 2025 Revenues by Source



SURVEYOR EXPENITURE SUMMARY

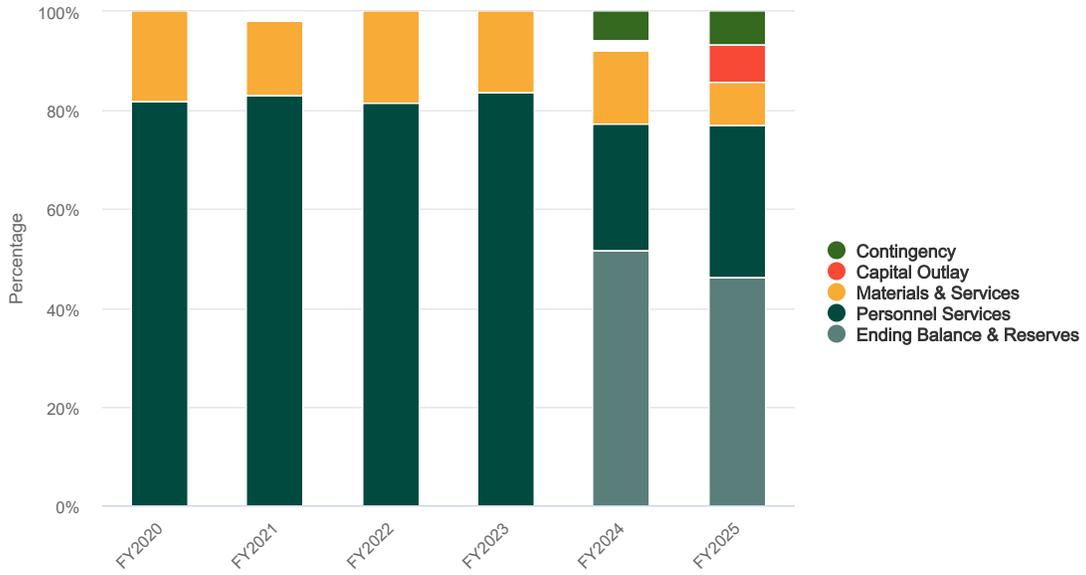
\$2,928,763 **-\$203,839**
(-6.51% vs. prior year)

Surveyor Proposed and Historical Budget vs. Actual



SURVEYOR EXPENDITURES BY TYPE

Budgeted and Historical Expenditures by Expense Type Surveyor Department Expenditures



SURVEYOR FINANCIALS BY PROGRAM

<i>Corner Restoration</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$0	\$69,324	\$14,310	\$100,000	\$0
Fees & Other Service Charges	\$419,434	\$259,872	\$234,546	\$330,000	\$250,000
All Other Resources	\$0	\$23,185	\$28,786	\$22,600	\$40,000
Fund Balance	\$0	\$0	\$0	\$1,050,000	\$1,008,790
Total	\$419,434	\$352,381	\$277,642	\$1,502,600	\$1,298,790
EXPENDITURES					
Personnel Services	\$326,712	\$247,110	\$247,694	\$302,928	\$364,876
Materials & Services	\$51,157	\$47,592	\$48,891	\$292,241	\$115,897
Capital Outlay	\$0	\$0	\$0	\$50,000	\$98,000
Contingency	\$0	\$0	\$0	\$75,000	\$88,000
Ending Balance and Reserves	\$0	\$0	\$0	\$782,431	\$632,017
Total	\$377,869	\$294,702	\$296,585	\$1,502,600	\$1,298,790
Full-Time Equivalent	1.95	1.75	1.85	1.85	1.85

<i>Surveyor</i>	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Adopted
REVENUES					
Grants, Gifts, Allocations, & Donations	\$20,973	-\$20,973	\$0	\$0	\$0
Fees & Other Service Charges	\$642,729	\$526,157	\$534,488	\$532,402	\$489,973
All Other Resources	-\$20,157	\$28,430	\$34,457	\$22,600	\$40,000
Interfund Transfers	\$1,443	\$0	\$1,620	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$1,075,000	\$1,100,000
Total	\$644,988	\$533,614	\$570,565	\$1,630,002	\$1,629,973
EXPENDITURES					
Personnel Services	\$324,129	\$432,097	\$494,218	\$498,472	\$539,653
Materials & Services	\$65,029	\$104,518	\$94,753	\$173,035	\$142,481
Capital Outlay	\$14,858	\$0	\$0	\$20,000	\$123,000
Contingency	\$0	\$0	\$0	\$100,000	\$108,000
Ending Balance and Reserves	\$0	\$0	\$0	\$838,495	\$716,839
Total	\$404,016	\$536,615	\$588,971	\$1,630,002	\$1,629,973
Full-Time Equivalent	3.05	3.25	3.65	3.65	3.65

FIVE-YEAR PROJECTIONS

COMPREHENSIVE LONG-TERM FINANCIAL FORECAST

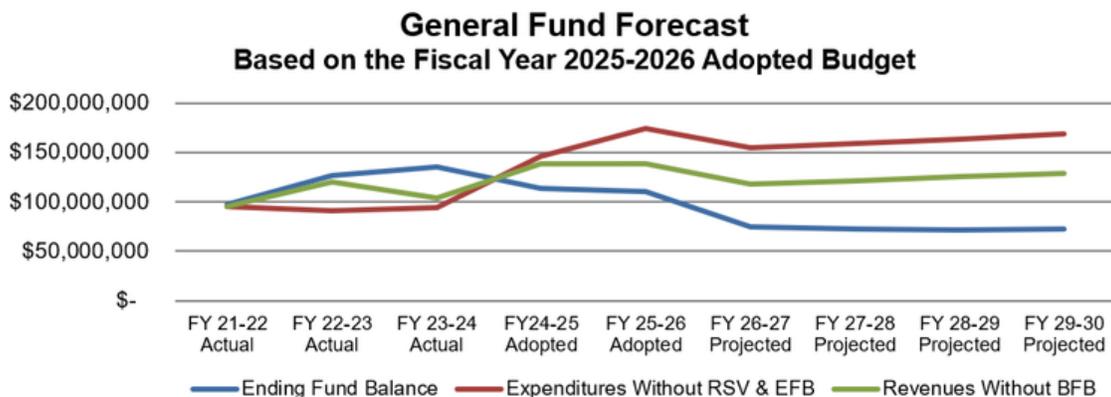
In this forecast, Jackson County projects expected revenues and expenditures for its major funds to help anticipate financial requirements. This tool is central to Jackson County’s financial management strategy and budget planning process. This financial planning process can help shape decisions, and 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 2025-2026 budget: the General Fund (\$284,803,248), the Road Fund (\$43,726,225), the Health and Human Services Fund (\$84,426,682), and the Airport Fund (\$117,594,576). Due to the influx of funding from the American Rescue Plan Act and the remaining capital expenditures for ECSO, the ECSO Capital Project Fund does meet the criteria and is not a budget classification for a major fund for fiscal year 2025-2026. 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.



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 eight years’ records reflects a 3.98 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 Almeda and South Obenchain Fires

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 5.65 percent projected increase in property taxes.

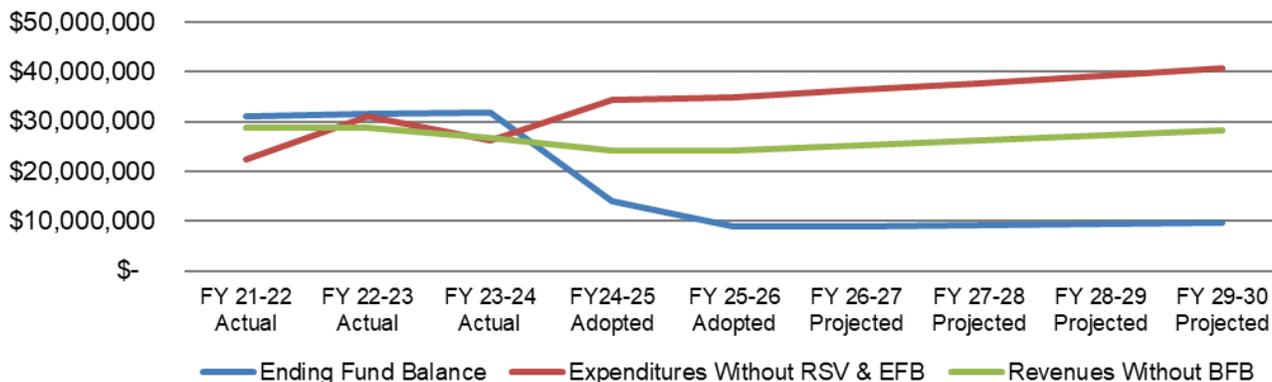
During fiscal year 1991-1992, the County received its last actual O&C Lands payment from timber harvest shared revenue. Environmental issues, including the listing of the spotted owl as an endangered species, significantly reduced timber harvests and revenues. As a result, the Federal government provided 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 \$40,000,000 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 Fiscal Year 2025-2026 Adopted Budget



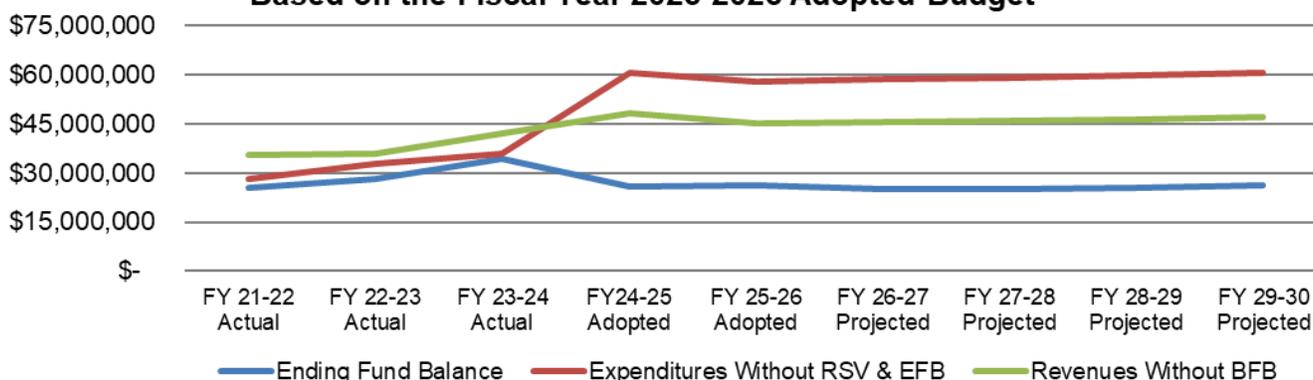
In 2017, the Oregon State Legislature passed House Bill (HB) 2017 which included incremental increases to the State gas tax to assist State and local agencies in financing maintenance and for the expansion of the statewide transportation system. This additional revenue provided a mechanism to advance the scheduling of

major projects included in the Transportation System Plan. Major investments were made in capital projects to improve safety and efficiency on the County’s road network. Deferred equipment purchases were made to ensure a reliable fleet of equipment to perform critical pavement maintenance work as well as emergency storm response. However, the impacts of recent inflation have largely reduced the buying power of the additional funding provided through HB 2017. Current inflationary pressures have notably increased the cost of equipment and materials, which have caused bid prices to advance rapidly as well as add significant costs to the overall operating budget. Compounding the issue, Secure and Rural Schools funding for roads has not been reauthorized, and the Road Fund is continuing to be impacted by a decrease of approximately \$600,000 in Federal revenue each year. Furthermore, gas tax revenues are projected to be impacted negatively due to an increase in vehicle fuel efficiencies, the increased movement toward electric vehicles, and a general trend in overall decreased miles driven across the State. The State of Oregon is working toward developing alternative methods of collecting adequate funding for road maintenance due to these impacts, of which any proposed solution will take legislative action. 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 Fiscal Year 2025-2026 Adopted Budget**

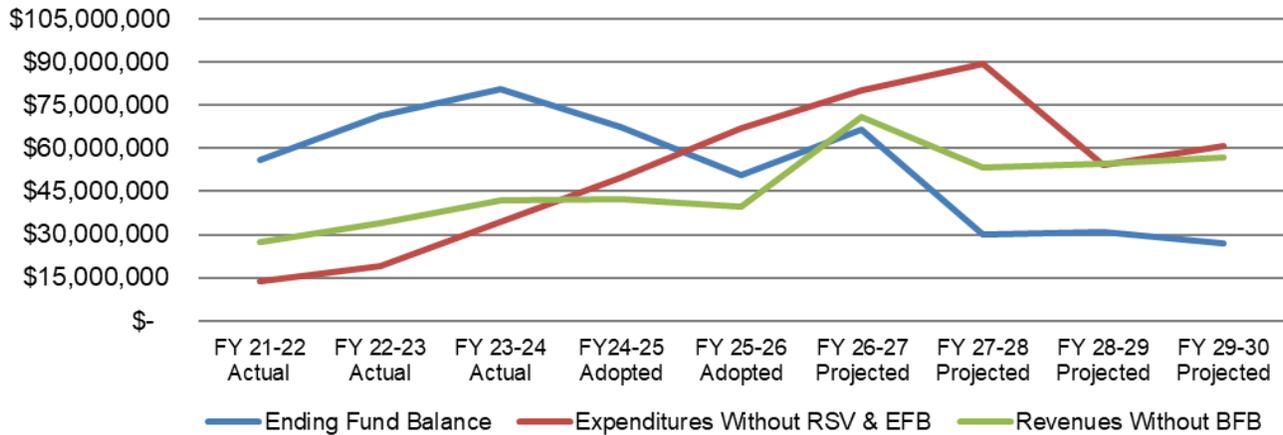


HHS serves as the public information provider for communicable disease-related issues within Jackson County. The past several years brought huge changes in service levels and funding for HHS. The Department continually evaluates the services it provides directly, and those that are available in the community through other organizations. In addition, there have been many efforts at the local, State, and Federal levels regarding funding for various programs. These efforts include the expansion of mobile crisis efforts for behavioral health, distribution of pass-through dollars for providers of services to individuals with developmental disabilities to assist in emergency preparedness efforts for that population, and continued focus on various public health-related issues such as prevention and promotion efforts around opioid use, tobacco prevention, and behaviors that create health risks. These fluctuations in funding continue to make it challenging to project the level of 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 meet 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 timing of 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 Fiscal Year 2025-2026 Adopted Budget



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 funding for future capital projects; most capital projects take several years to complete. 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.

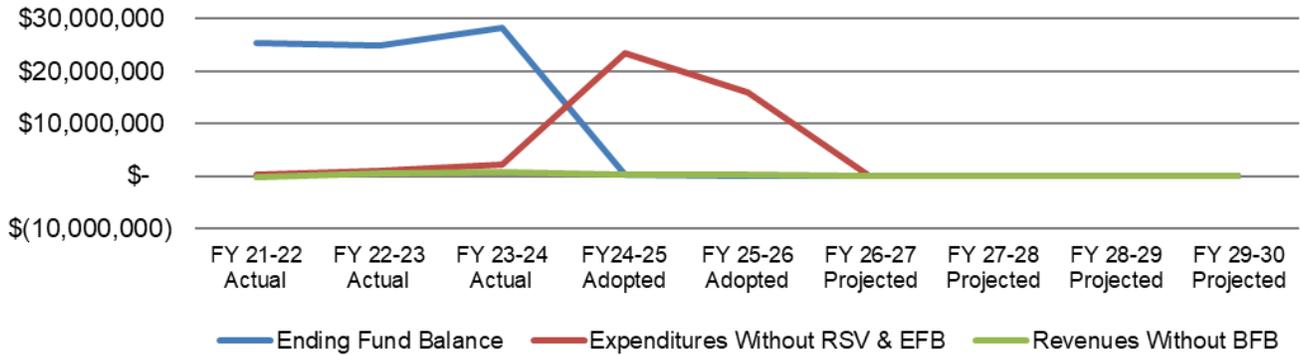
The most significant project for the Airport is expanding the current terminal to meet the needs of the traveling public and air service providers. In fiscal year 2024-2025, the Airport completed the concept and budget report to help guide Airport staff on the identified needs for the terminal expansion project. The Airport is currently working with an architectural and engineering firm to develop the design of the expanded terminal. The design portion of the project is expected to last between 18 and 24 months, with construction beginning shortly thereafter. The Airport intends to use a variety of funding options for the terminal, including grant funding, revenue bonds, and Airport reserves.

Future airside projects include Phase 2 of the east apron expansion, Remain Over-Night (RON) apron construction, and Phase 2 of the general aviation apron expansion. At the time that the fiscal year 2025-2026 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 ECSO Capital Project Fund (630)

The ECSO (Emergency Communications of Southern Oregon) Capital Project Fund will utilize 2020 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 Fiscal Year 2025-2026 Adopted 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 (internet protocol) 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 2025 through 2030 were projected between 2 and 5 percent increases from the 2025-2026 recommended budget. Not all Capital Outlay has been detailed in this projection; a full report of Capital Outlay for fiscal year 2025-2026 is included in the adopted budget document.

COUNTY ADMINISTRATION/FIDUCIARY AND CAPITAL PROJECTS

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$204,613,273				
	2022-2023	\$199,103,990	\$205,077,110			
	2023-2024	\$203,121,332	\$207,183,759	\$211,327,434		
	2024-2025	\$211,885,158	\$218,241,712	\$224,788,964	\$231,532,633	
	2025-2026	\$273,086,285	\$241,131,904	\$248,365,861	\$255,816,836	\$263,491,342

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

AMERICAN RESCUE PLAN ACT: EMERG MULTI-PURPOSE FAC	\$24,200,000					
DOG CONTROL FACILITY – PHASE 1	\$4,767,994					
ECSSO: COMMUNICATIONS INFRASTRUCTURE UPGRADE	\$15,946,970					
JAIL: DOOR CONTROLS PLC UPGRADE PHASE 1	\$150,000					
JAIL: UNDERGROUND FUEL TANK REMOVAL PHASE 2	\$150,000					
JUSTICE BLDG: LIGHTING UPGRADE	\$250,000					
TRANSITION CENTER: HVAC REPLACEMENT SOUTH SIDE	\$120,000					
WHITE CITY: LAND IMPROVEMENTS	\$1,560,000					
COURTHOUSE: IT CARPET REPLACEMENT			\$30,000			
JAIL: DOOR CONTROLS PLC UPGRADE PHASE 2			\$200,000			
JUVENILE: BOILER REPLACEMENT			\$150,000			
JUVENILE: VACUUM SEWAGE SYSTEM UPGRADE			\$300,000			
ROADS: 904 WINDOW REPLACEMENT			\$80,000			
ROADS: 915 ROOF MEMBRANE INSTALLATION			\$250,000			
COMM JUSTICE/ELECTIONS: HVAC REPLACEMENT				\$240,000		
COURTHOUSE: 4 TH FLOOR IT-HVAC REPLACEMENT				\$200,000		
JUVENILE: HVAC ROOFTOP (INTELIPAK)				\$200,000		
TRANSITION CTR: ALL SEASONS HVAC ROOFTOP UNIT				\$175,000		
ROGUE FAMILY CTR: PARKING LOT				\$65,000		
SHERIFF DEPOT: REPLACE FLOORING				\$80,000		
SHERIFF DEPOT: REPLACE PAVEMENT SOUTH SIDE				\$120,000		
COURTHOUSE: DEPARTMENTS CARPET REPLACEMENT					\$120,000	
COURTHOUSE: IT TRANSFER SWITCH REPLACEMENT					\$100,000	
ROGUE FAMILY CTR: FIRE ALARM REPLACEMENT					\$70,000	
COURTHOUSE: PAINT COMMON AREAS						\$100,000
COURTHOUSE: REPLACE MITSUBISHI HVAC PHASE 1						\$100,000
HHS: INTERIOR CARPET REPLACEMENT COMMON AREAS						\$150,000

AIRPORT

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$73,161,397				
	2022-2023	\$97,272,684	\$100,190,864			
	2023-2024	\$111,546,938	\$114,893,346	\$118,340,146		
	2024-2025	\$120,918,441	\$124,545,995	\$128,282,374	\$132,130,846	

	2025-2026	\$117,594,576	\$174,122,413	\$179,346,086	\$131,726,468	\$148,678,262
--	-----------	---------------	---------------	---------------	---------------	---------------

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

BAGGAGE HANDLING SYSTEM	\$150,000					
CORPORATE APRON REHAB: DESIGN AND ENVIRONMENTAL	\$8,609,999					
EAST SIDE CIRCULATION APRON PHASE 2	\$5,054,924	\$4,045,076				
EXPLOSIVE DETECTION SYSTEM	\$50,000					
GENERAL AVIATION (GA) APRON EXPANSION – PHASE 2	\$3,810,998					
GENERATOR: AUTO SURFACE OBSERVING SYS/WEATHER	\$100,000					
GENERATOR: RFC FUEL FARM (CFC)	\$50,000					
NW DEVELOPMENT – TAXIWAY C, TAXILANES, AND NW APRON	\$987,500					
NETWORK SWITCH - SISCO	\$30,000					
NEW SECURITY SOFTWARE/UPGRADE ACCESS CONTROL	\$610,000					
OVERFLOW PARKING LOT DEVELOPMENT	\$4,500,000					
PASSENGER BOARD BRIDGE 4 – CAB REPLACEMENT	\$130,000					
PERIMETER ROAD IMPROVEMENTS	\$650,000					
REAL ESTATE ACQUISITION	\$5,000,000					
SECURITY CAMERAS	\$20,000					
SECURITY PROJECTS – SERVERS AND SWITCHES	\$50,000					
SERVER	\$23,000					
SNOW REMOVAL EQUIPMENT	\$1,500,000					
TAXIWAY B, C, AND CARGO APRON SEAL COAT	\$1,200,000					
TERMINAL SEATING	\$175,000					
TERMINAL EXPANSION – PHASE 1 DESIGN	\$13,000,000					
TAXIWAY A NORTH HOLDING BAY – DESIGN/ENVIRONMENTAL			\$350,000			
TERMINAL EXPANSION – PHASE 1 CONSTRUCTION		\$53,080,436	\$58,174,402			
PAVEMENT CONDITION INDEX		\$117,333				
TAXIWAY A NORTH HOLDING BAY – CONSTRUCTION				\$5,750,000		
TERMINAL EXPANSION – PHASE 2 CONSTRUCTION					\$1,073,524	\$13,600,480
ARFF STATION RELOCATION – DESIGN/ENVIRONMENTAL						\$2,500,000
LAND PURCHASE – FUTURE RUNWAY RPZ						\$1,10,999

ASSESSOR

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$5,310,505				
	2022-2023	\$5,347,269	\$5,480,951			
	2023-2024	\$5,875,919	\$6,022,817	\$6,173,388		
	2024-2025	\$5,927,629	\$6,075,820	\$6,227,716	\$6,383,408	
	2025-2026	\$5,894,684	\$6,042,051	\$6,193,102	\$6,347,930	\$6,506,628

BOARD OF COMMISSIONERS

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$1,074,611				
	2022-2023	\$1,096,133	\$1,129,017			
	2023-2024	\$1,033,297	\$1,064,296	\$1,096,224		
	2024-2025	\$1,087,250	\$1,119,868	\$1,153,464	\$1,188,068	
	2025-2026	\$1,090,703	\$1,123,424	\$1,157,127	\$1,191,841	\$1,227,596

COMMUNITY JUSTICE

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$24,530,900				
	2022-2023	\$25,115,307	\$25,868,767			
	2023-2024	\$24,824,650	\$25,569,390	\$26,336,472		
	2024-2025	\$25,074,807	\$25,827,051	\$26,601,863	\$27,399,919	
	2025-2026	\$27,939,052	\$28,777,224	\$29,640,540	\$30,529,756	\$31,445,649

COUNTY CLERK

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$2,075,760				
	2022-2023	\$2,158,208	\$2,222,954			
	2023-2024	\$1,903,836	\$1,960,951	\$2,019,780		
	2024-2025	\$2,693,765	\$2,774,578	\$2,857,815	\$2,943,550	
	2025-2026	\$1,810,731	\$1,865,053	\$1,921,005	\$1,978,635	\$2,037,994

COUNTY COUNSEL

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$1,585,075				
	2022-2023	\$1,661,414	\$1,744,485			
	2023-2024	\$1,506,220	\$1,581,531	\$1,660,608		
	2024-2025	\$1,462,523	\$1,535,649	\$1,612,432	\$1,693,053	
	2025-2026	\$1,677,951	\$1,761,849	\$1,849,941	\$1,942,438	\$2,039,560

DEVELOPMENT SERVICES

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$6,257,267				
	2022-2023	\$6,636,505	\$6,901,966			
	2023-2024	\$7,009,797	\$7,290,189	\$7,581,796		
	2024-2025	\$7,012,180	\$7,292,667	\$7,584,374	\$7,887,749	
	2025-2026	\$6,720,952	\$6,922,581	\$7,199,484	\$7,487,463	\$7,786,962

DISTRICT ATTORNEY

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$8,416,283				
	2022-2023	\$8,539,963	\$8,796,162			
	2023-2024	\$8,814,890	\$9,079,336	\$9,215,526		
	2024-2025	\$8,574,428	\$8,831,660	\$9,096,610	\$9,233,059	
	2025-2026	\$8,547,247	\$8,803,664	\$9,067,774	\$9,339,808	\$9,620,002

EXPO

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$3,133,218				
	2022-2023	\$5,578,329	\$5,857,245			
	2023-2024	\$9,949,831	\$10,148,828	\$10,351,804		
	2024-2025	\$2,992,952	\$3,052,811	\$3,113,868	\$3,176,145	
	2025-2026	\$3,184,157	\$3,247,840	\$3,312,797	\$3,379,053	\$3,446,634

FINANCE

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$2,846,383				
	2022-2023	\$2,819,386	\$2,918,065			
	2023-2024	\$2,648,097	\$2,740,781	\$2,836,708		
	2024-2025	\$2,613,327	\$2,691,727	\$2,772,479	\$2,855,653	
	2025-2026	\$2,520,868	\$2,596,494	\$2,674,389	\$2,754,621	\$2,837,259

HEALTH AND HUMAN SERVICES

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$51,207,819				
	2022-2023	\$67,354,829	\$69,375,474			
	2023-2024	\$71,028,289	\$71,738,572	\$72,455,958		
	2024-2025	\$87,540,526	\$88,415,931	\$89,300,090	\$90,193,091	
	2025-2026	\$84,426,682	\$85,270,949	\$86,123,658	\$86,984,895	\$87,854,744

INFORMATION TECHNOLOGY

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030

	2021-2022	\$8,670,341				
YEAR PROJECTED	2022-2023	\$10,447,472	\$10,860,411			
	2023-2024	\$10,672,161	\$10,958,648	\$11,396,994		
	2024-2025	\$10,938,518	\$11,255,419	\$11,331,236	\$10,637,261	
	2025-2026	\$11,037,571	\$11,385,474	\$11,295,933	\$10,482,818	\$10,808,531

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

ADAPTIVE SECURITY APPLIANCES PAIR	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
VMWARE ESXI SERVER HARDWARE	\$77,500	\$77,500	\$77,500	\$77,500	\$77,500
DATABASE SERVERS		\$38,000			\$40,000
SAN FILERS AND SHELVES		\$396,000			
CORE SWITCH REPLACEMENT			\$990,000		
WIFI CONTROLLER AND ACCESS POINT REPLACEMENTS			\$136,300		

JUSTICE COURT DISTRICT

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$634,244				
	2022-2023	\$656,070	\$675,752			
	2023-2024	\$646,932	\$666,339	\$686,330		
	2024-2025	\$685,132	\$705,686	\$726,857	\$748,663	
	2025-2026	\$717,955	\$739,494	\$761,678	\$784,529	\$808,065

ROADS AND PARKS

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$67,781,391				
	2022-2023	\$79,231,143	\$82,400,389			
	2023-2024	\$68,564,960	\$71,307,559	\$74,159,861		
	2024-2025	\$67,734,109	\$70,443,473	\$73,261,212	\$76,191,661	
	2025-2026	\$63,079,106	\$65,602,270	\$68,226,361	\$70,955,415	\$73,793,632

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE – PARKS AND RECREATION

IMPROVEMENT PROJECTS

CANTRALL BUCKLEY PARK:

ASPHALT REPAIR/CURBING				\$300,000		
CAMPGROUND UPGRADES/RENOVATION						\$200,000
CAMPGROUND UPGRADES/YURTS			\$100,000			
HAMILTON DAY USE					\$100,000	

EMIGRANT LAKE: GROUP CAMP IMPROVEMENTS/YURTS \$225,000

HOWARD PRAIRIE RESORT:

ACCESSIBILITY UPGRADES	\$400,000					
GENERATOR INSTALLATION FOR SEWER SYSTEM	\$56,925					
GRIZZLY CAMPGROUND RESTROOM REPLACEMENT		\$75,000				
KLUM LANDING CAMPGROUND IMPROVEMENTS				\$250,000	\$250,000	
LOW WATER BOAT RAMP AREA			\$1,000,000	\$1,000,000		
RESORT ROAD PAVING	\$723,000					
WILLOW POINT CAMPGROUND UPGRADES						\$225,000
YURT VILLAGE CONSTRUCTION					\$250,000	\$280,000

JOSEPH STEWART:

GENERATOR INSTALLATION FOR SEWER SYSTEM	\$122,350				\$250,000	\$250,000
CATFISH COVE CAMPGROUND CONSTRUCTION					\$250,000	\$250,000
YURTS		\$50,000				

ROGUE ELK: RESTROOM REPLACEMENT \$300,000

UPPER ROGUE REGIONAL PARK: BOAT RAMP RPLCMNT \$2,000,000

WILLOW LAKE: CAMPGROUND RENOVATION \$500,000 \$500,000

PARKS EQUIPMENT REPLACEMENT \$5,000

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE – ROADS

MOTOR POOL VEHICLE REPLACEMENTS	\$1,333,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
ROADS EQUIPMENT REPLACEMENT	\$1,157,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
RIGHT-OF-WAY ACQUISITIONS COST			\$500,000		

ROAD IMPROVEMENT PROJECTS

ASPHALT OVERLAY PROGRAM: VARIOUS ROADS	\$4,457,549	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
CLAY STREET RECONSTRUCTION (SISKIYOU-ASHLAND)			\$512,500		
FOOTHILL RD: DRY CRK TO COREY PE PHASE COMPL	\$100,000				
LAMPMAN ROAD BRIDGE #807 REPLACEMENT	\$402,646				
SWINGLE ROAD BRIDGE #545 REPLACEMENT	\$351,121				
TABLE ROCK AT VILAS INTERSECTION IMPROVEMENTS			\$102,700	\$410,800	
SAFETY IMPROVEMENT PROJECTS – TO BE DETERMINED	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

SHERIFF

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$43,217,453				
	2022-2023	\$43,990,872	\$45,750,507			
	2023-2024	\$45,267,577	\$47,078,281	\$48,961,412		
	2024-2025	\$45,339,712	\$47,153,301	\$49,039,433	\$51,001,010	
	2025-2026	\$47,852,465	\$49,766,564	\$51,757,226	\$53,827,515	\$55,980,616

SURVEYOR

FISCAL YEAR		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
YEAR PROJECTED	2021-2022	\$2,678,650				
	2022-2023	\$3,056,523	\$3,178,784			
	2023-2024	\$3,458,080	\$3,596,403	\$3,740,259		
	2024-2025	\$3,257,906	\$3,388,222	\$3,523,403	\$3,664,701	
	2025-2026	\$2,928,763	\$3,045,914	\$3,167,750	\$3,294,460	\$3,426,238

FIVE-YEAR PROJECTS INCLUDED IN TOTALS ABOVE

CONTINUOUSLY OPERATING REFERENCE STATIONS

(CORS) GPS AND ROBOTIC TOTAL STATION	\$221,000
--------------------------------------	-----------

THIS PAGE INTENTIONALLY LEFT BLANK

APPROPRIATIONS

BEFORE THE BOARD OF COUNTY COMMISSIONERS

STATE OF OREGON, COUNTY OF JACKSON

IN THE MATTER OF ADOPTING THE FISCAL) ORDER NO. 104-25
YEAR 2025-2026 BUDGET FOR JACKSON)
COUNTY, OREGON)

WHEREAS, on March 31, April 7, and April 8, 2025, the Jackson County Budget Committee held public meetings, public hearings, and deliberations on the fiscal year 2025-2026 budget; and

WHEREAS, the Budget Committee approved the budget for fiscal year 2025-2026 in the amount of \$660,109,748 by Order No. 56-25; 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 28, 2025; and

WHEREAS, the Board of Commissioners held a public hearing on June 4, 2025, 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 \$660,109,748 and full-time equivalent (FTE) positions in the amount of 980.18 for the fiscal year beginning July 1, 2025, through June 30, 2026, are hereby adopted.
2. The fund amounts for the fiscal year beginning July 1, 2025, for the purposes shown, are identified on Exhibit A, attached hereto and incorporated herein.
3. The amounts for the fiscal year beginning July 1, 2025, for the purposes shown below, are hereby adopted as follows:

TOTAL APPROPRIATIONS – ALL FUNDS (from Exhibit A)	\$436,101,124
TOTAL UNAPPROPRIATED ENDING FUND BALANCE AND RESERVES – ALL FUNDS	224,008,624
TOTAL ADOPTED BUDGET	\$660,109,748

ORDER - Page 1 of 2

4. Ad valorem property taxes are hereby imposed for tax year 2025-2026 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 tax rate; and
- b. In the amount of \$1,817,309 for ECSO debt service for general obligation bonds.

5. The taxes imposed are hereby categorized for purposes of Article XI section 11b as:

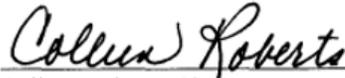
Permanent Rate Tax	General Government Limitation 2.0099/\$1,000
General Obligation Debt Service/ECSO	Excluded From Limitation \$1,817,309

6. The pay scale for non-represented management and confidential employees, as reflected herein, is hereby adopted.

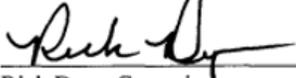
7. The County Administrator shall certify to the County Assessor the tax levy made by this Order and file the appropriate documents in accordance with ORS 294.458.

DATED this 4th day of June, 2025, at Medford, Oregon.

JACKSON COUNTY BOARD OF COMMISSIONERS



Colleen Roberts, Chair



Rick Dyer, Commissioner

/s/ Randy Sparacino

Randy Sparacino, Commissioner

**BOARD OF COMMISSIONERS
State of Oregon, County of Jackson
Adopted Budget Appropriations
Fiscal Year 2025-2026**

Fund/Type	Organizational Unit/Program	Operating Expenses	Debt Service	Special Payments	Transfers	Contingency	Total
General Fund							
	Assessment	5,894,684	0	0	0	0	5,894,684
	Finance	1,043,176	0	0	0	0	1,043,176
	County Administration	1,551,673	0	25,000	0	0	1,576,673
	County Clerk	1,810,731	0	0	0	0	1,810,731
	District Attorney	8,547,247	0	0	0	0	8,547,247
	Justice Court District	717,955	0	0	0	0	717,955
	Development Services	6,720,952	0	0	0	0	6,720,952
	Sheriff	47,672,465	0	0	0	0	47,672,465
	Community Justice	27,939,052	0	0	0	0	27,939,052
	Fiduciary	751,000	0	0	24,905,182	22,584,000	48,240,182
	ARPA - Capital	24,200,000	0	0	0	0	24,200,000
	Total General Fund =	126,848,935	0	25,000	24,905,182	22,584,000	174,363,117
Special Revenue Funds							
General Road	Roads and Parks	30,892,555	0	0	0	4,000,000	34,892,555
County Schools	County Schools	0	0	340,000	0	0	340,000
Law Library	County Administration	231,110	0	0	0	0	231,110
Surveyor	Surveyor	1,383,907	0	0	0	196,000	1,579,907
County Trails	Roads and Parks	730,334	0	0	0	300,000	1,030,334
Title III	Title III	1,417,542	0	0	0	0	1,417,542
Health and Human Services	Health and Human Services	46,310,321	0	0	4,767,994	7,000,000	58,078,315
Video Lottery	Video Lottery	377,172	0	0	1,046,828	0	1,424,000
Solid Waste Management	Solid Waste Management	145,673	0	0	1,560,275	0	1,705,948
Court Security	Court Security	420,000	0	0	0	0	420,000
Sports Park Mitigation	Roads and Parks	31,700	0	0	0	0	31,700
Inmate Welfare	Sheriff	180,000	0	0	0	0	180,000
Enterprise Funds							
Airport Enterprise	Airport	61,266,005	1,113,144	0	1,968,186	2,661,000	67,028,335
Exposition Park	Expo	3,084,157	0	0	0	100,000	3,184,157
Recreation Enterprise	Roads and Parks	6,177,386	0	0	46,000	558,810	6,782,196
Internal Service Funds							
Motor Pool	Roads and Parks	3,930,066	0	0	0	712,972	4,643,038
Technology Replacement Fund	Information Technology	520,036	0	0	0	0	520,036
Risk Mgmt General and Auto Liability	County Administration	5,499,724	0	0	0	0	5,499,724
Self Insurance Health Plan	County Administration	22,219,956	0	0	0	0	22,219,956
Workers' Compensation	County Administration	2,172,867	0	0	0	0	2,172,867
Central Services	Board of Commissioners	1,090,703	0	0	0	0	1,090,703
	Information Technology	8,011,724	0	0	0	0	8,011,724
	Finance	1,477,692	0	0	0	0	1,477,692
	County Counsel	1,677,951	0	0	0	0	1,677,951
	County Administration	8,870,015	0	0	0	0	8,870,015
	Contingency	0	0	0	0	2,435,988	2,435,988
	Total Central Services =	21,128,085	0	0	0	2,435,988	23,564,073
Capital Project Funds							
Capital Projects	Capital Projects	5,437,994	0	0	0	0	5,437,994
Street Improvement	Roads and Parks	0	0	0	0	0	0
Roads System Development	Roads and Parks	81,000	0	0	0	0	81,000
Parks System Development	Roads and Parks	0	0	0	0	0	0
White City Capital Projects	White City Capital Projects	1,560,000	0	0	0	0	1,560,000
ECSCO Capital Project	ECSCO Capital Project	15,946,970	0	0	0	0	15,946,970
Debt Service Funds							
ECSCO Debt Service	ECSCO Debt Service	5,000	1,761,250	0	0	0	1,766,250
Total All Funds =		357,998,495	2,874,394	365,000	34,294,465	40,568,770	436,101,124

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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Adopted	Adopted
FUND 010 – GENERAL FUND					
Dept 05 – Assessment					
Revenue:					
Grants, Gifts, Allocations, & Donations					
42100State Sources	715,361	531,474	662,875	694,490	593,127
Subtotal:	715,361	531,474	662,875	694,490	593,127
Fees & Other Service Charges					
45100Fees	97,295	165,686	166,881	98,200	101,700
45200Fines	336,034	411,147	425,020	407,963	524,909
45500Sales	2,121	21,283	3,188	450	450
Subtotal:	435,450	598,116	595,089	506,613	627,059
All Other Resources					
52900Miscellaneous Revenue	138	65	0	200	200
Subtotal:	138	65	0	200	200
Subtotal of Revenues:	1,150,949	1,129,655	1,257,964	1,201,303	1,220,386

Expenditures:

Personnel Services					
62100Salaries & Wages	1,585,950	1,704,669	1,952,303	2,443,125	2,408,257
62200Payroll Taxes & Benefits	1,088,333	1,144,905	1,296,150	1,549,756	1,595,264
Subtotal:	2,674,283	2,849,574	3,248,453	3,992,881	4,003,521
Materials & Services					
64100Contracted Services	555,127	695,844	675,890	897,948	955,450
64200Operation Expenses	103,645	103,435	109,368	131,609	142,572
64300Minor Equipment	399	310	1,083	24,000	24,000
64400Equip Repair/Maint/Lease	5,899	3,538	7,407	7,000	7,090
64600Travel & Training	2,877	20,278	7,964	32,015	27,000
64700Software Expense	324,904	340,140	377,449	697,600	735,051
Subtotal:	992,851	1,163,545	1,179,161	1,790,172	1,891,163
Subtotal of Expenditures:	3,667,134	4,013,119	4,427,614	5,783,053	5,894,684

FUND 010 – GENERAL FUND

Dept 06 – Finance

Revenue:

Grants, Gifts, Allocations, & Donations					
41100Federal Sources	535	0	0	0	0
42100State Sources	136,498	100,931	122,292	135,000	135,000
43100Local Government Sources	15,141	13,499	9,378	12,900	13,400
Subtotal:	152,174	114,430	131,670	147,900	148,400
Fees & Other Service Charges					
45100Fees	519,547	521,285	192,903	185,897	191,055
45200Fines	5,911	5,300	5,076	5,120	5,400
45500Sales	358,280	256,756	105,428	250,250	132,665
Subtotal:	883,738	783,341	303,407	441,267	329,120
All Other Resources					

52900Miscellaneous Revenue	7,653	3,891	35,545	1,130	1,160
Subtotal:	7,653	3,891	35,545	1,130	1,160
<hr/>					
Subtotal of Revenues:	1,043,565	901,662	470,622	590,297	478,680

Expenditures:

Personnel Services

62100Salaries & Wages	328,308	399,408	295,051	434,880	407,539
62200Payroll Taxes & Benefits	171,272	204,854	154,315	258,905	244,351
Subtotal:	499,580	604,262	449,366	693,785	651,890

Materials & Services

64100Contracted Services	207,435	257,395	163,218	205,291	194,116
64200Operation Expenses	143,472	170,632	210,921	191,197	155,960
64300Minor Equipment	2,972	0	0	2,500	2,500
64400Equip Repair/Maint/Lease	6,079	10,953	13,601	5,000	5,000
64500Property Maint/Utilities	212,174	246,622	34,780	17,000	16,000
64600Travel & Training	3,153	8,308	3,663	6,857	6,857
64700Software Expense	13,306	4,672	3,055	10,853	10,853
Subtotal:	588,591	698,582	429,238	438,698	391,286

Subtotal of Expenditures:	1,088,171	1,302,844	878,604	1,132,483	1,043,176
---------------------------	-----------	-----------	---------	-----------	-----------

FUND 010 – GENERAL FUND

Dept 08 – County Administration

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	239,012	145,410	151,767	159,343	174,785
42100State Sources	178,897	187,064	222,883	714,685	129,340
43100Local Government Sources	53,240	81,412	19,942	41,499	41,799
44100Private/NonProfit Sources	0	17,927	0	10,000	25,000
Subtotal:	471,149	431,813	394,592	925,527	370,924

Fees & Other Service Charges

45100Fees	31,238	47,709	15,640	82,112	197,280
45500Sales	13	4	30	10	15
Subtotal:	31,251	47,713	15,670	82,122	197,295

Subtotal of Revenues:	502,400	479,526	410,262	1,007,649	568,219
-----------------------	---------	---------	---------	-----------	---------

Expenditures:

Personnel Services

62100Salaries & Wages	317,522	354,269	379,957	482,268	479,085
62200Payroll Taxes & Benefits	156,677	199,657	231,542	279,804	298,706
Subtotal:	474,199	553,926	611,499	762,072	777,791

Materials & Services

64100Contracted Services	488,649	321,831	411,642	725,891	571,573
64200Operation Expenses	24,980	27,075	31,197	61,429	70,109
64300Minor Equipment	7,742	16,205	24,492	61,098	71,000
64400Equip Repair/Maint/Lease	4,314	3,428	3,805	5,100	5,100
64500Property Maint/Utilities	139,740	1,325	8,450	25,589	25,600
64600Travel & Training	396	8,629	3,167	17,000	25,500
64700Software Expense	159	2,184	21,408	5,000	5,000
Subtotal:	665,980	380,677	504,161	901,107	773,882

Capital Outlay

68400CO-Equipment/Machinery	4,836	0	22,236	0	0
-----------------------------	-------	---	--------	---	---

Subtotal:	4,836	0	22,236	0	0
Special Payments					
73100Special Payments	0	17,927	0	310,000	25,000
Subtotal:	0	17,927	0	310,000	25,000
Subtotal of Expenditures:	1,145,015	952,530	1,137,896	1,973,179	1,576,673

FUND 010 – GENERAL FUND

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	5,421,240	6,420,516	5,392,455	5,389,000	5,385,000
42100State Sources	15,826,825	2,653,019	2,946,506	2,642,450	2,551,184
Subtotal:	21,248,065	9,073,535	8,338,961	8,031,450	7,936,184

Fees & Other Service Charges

45100Fees	370,613	450,423	230,334	360,000	362,316
Subtotal:	370,613	450,423	230,334	360,000	362,316

Property Tax Revenues

46100Current Property Tax Revenue	44,595,684	46,612,356	48,548,167	50,466,090	53,318,404
Subtotal:	44,595,684	46,612,356	48,548,167	50,466,090	53,318,404

All Other Resources

52100Interest Revenue	-11,814,506	14,845,121	5,043,658	4,173,596	5,165,489
52500PriorYear Prop Tax Revenue	653,035	749,594	888,522	865,573	1,000,077
52800Privilege & Severance Taxes	103,128	84,140	88,236	100,000	100,000
52900Miscellaneous Revenue	0	650	11,676	0	0
Subtotal:	-11,058,343	15,679,505	6,032,092	5,139,169	6,265,566

Interfund Transfers

54100Interfund Transfers	784,454	815,832	978,999	1,018,159	1,209,986
Subtotal:	784,454	815,832	978,999	1,018,159	1,209,986

Fund Balance

58100Fund Balance	0	0	0	121,665,270	146,083,677
Subtotal:	0	0	0	121,665,270	146,083,677

Subtotal of Revenues:	55,940,473	72,631,651	64,128,553	186,680,138	215,176,133
-----------------------	------------	------------	------------	-------------	-------------

Expenditures:

Materials & Services

64100Contracted Services	-74,432	-216,479	131,659	586,000	636,000
64200Operation Expenses	257,789	98,450	198,278	112,500	115,000
Subtotal:	183,357	-118,029	329,937	698,500	751,000

Special Payments

73100Special Payments	11,633,801	0	0	0	0
Subtotal:	11,633,801	0	0	0	0

Transfers to Other Funds

74100Transfers To Other Funds	8,203,206	7,959,109	6,890,767	7,150,010	24,905,182
Subtotal:	8,203,206	7,959,109	6,890,767	7,150,010	24,905,182

Contingency

75005Contingency	0	0	0	10,000,000	22,584,000
Subtotal:	0	0	0	10,000,000	22,584,000

Ending Balance and Reserves					
78100Reserves	0	0	0	98,175,832	93,262,195
78500Unapprop Ending Fund Bal	0	0	0	15,811,985	17,177,936
Subtotal:	0	0	0	113,987,817	110,440,131

Subtotal of Expenditures: 20,020,364 7,841,080 7,220,704 131,836,327 158,680,313

FUND 010 – GENERAL FUND

Dept 15 – County Clerk

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	0	670,000	0	0	0
42100State Sources	33,695	95,619	8,153	10,000	8,000
43100Local Government Sources	163,144	211,806	47,341	260,000	270,000
Subtotal:	196,839	977,425	55,494	270,000	278,000

Fees & Other Service Charges

45100Fees	1,724,057	935,712	885,808	1,356,850	1,357,500
45400Licenses	39,780	37,800	37,950	38,200	40,000
45500Sales	87,370	72,339	72,858	91,500	93,000
Subtotal:	1,851,207	1,045,851	996,616	1,486,550	1,490,500

All Other Resources

52900Miscellaneous Revenue	5,057	1,500	-106	0	0
Subtotal:	5,057	1,500	-106	0	0

Interfund Transfers

54100Interfund Transfers	685	685	790	685	800
Subtotal:	685	685	790	685	800

Subtotal of Revenues: 2,053,788 2,025,461 1,052,794 1,757,235 1,769,300

Expenditures:

Personnel Services

62100Salaries & Wages	450,076	476,175	413,909	446,585	463,582
62200Payroll Taxes & Benefits	303,028	313,638	261,340	277,117	297,182
Subtotal:	753,104	789,813	675,249	723,702	760,764

Materials & Services

64100Contracted Services	514,991	614,021	1,185,464	1,516,332	696,138
64200Operation Expenses	258,790	329,157	210,265	316,955	305,864
64300Minor Equipment	17,204	19,800	5,690	12,500	2,500
64400Equip Repair/Maint/Lease	0	0	0	2,025	3,110
64500Property Maint/Utilities	18,611	19,934	19,750	18,925	19,118
64600Travel & Training	29,232	26,411	25,996	24,867	23,237
64700Software Expense	408	0	0	0	0
Subtotal:	839,236	1,009,323	1,447,165	1,891,604	1,049,967

Capital Outlay

68400CO-Equipment/Machinery	0	60,130	0	0	0
Subtotal:	0	60,130	0	0	0

Subtotal of Expenditures: 1,592,340 1,859,266 2,122,414 2,615,306 1,810,731

FUND 010 – GENERAL FUND

Dept 17 – District Attorney

Revenue:

Grants, Gifts, Allocations, & Donations						
41100	Federal Sources	919,554	794,253	743,031	886,360	859,701
42100	State Sources	295,487	519,161	260,377	299,656	300,451
43100	Local Government Sources	315,049	323,092	313,239	308,700	323,019
44100	Private/NonProfit Sources	2,041	767	925	0	0
	Subtotal:	1,532,131	1,637,273	1,317,572	1,494,716	1,483,171

Fees & Other Service Charges						
45100	Fees	330,609	297,540	221,296	281,000	212,000
45300	Forfeitures	10,993	6,511	5,883	0	0
45500	Sales	1	0	5	0	0
	Subtotal:	341,603	304,051	227,184	281,000	212,000

All Other Resources						
52900	Miscellaneous Revenue	62	0	246	0	0
	Subtotal:	62	0	246	0	0

Interfund Transfers						
54100	Interfund Transfers	3,600	5,500	6,000	6,000	6,000
	Subtotal:	3,600	5,500	6,000	6,000	6,000

Subtotal of Revenues: 1,877,396 1,946,824 1,551,002 1,781,716 1,701,171

Expenditures:

Personnel Services						
62100	Salaries & Wages	3,474,036	3,523,295	3,332,816	4,527,155	4,582,383
62200	Payroll Taxes & Benefits	2,131,166	2,105,492	1,987,448	2,662,241	2,809,289
62300	Labor Adjustments	0	0	0	0	0
	Subtotal:	5,605,202	5,628,787	5,320,264	7,189,396	7,391,672

Materials & Services						
64100	Contracted Services	563,022	548,958	526,546	644,375	648,593
64200	Operation Expenses	187,505	209,465	222,110	259,702	274,868
64300	Minor Equipment	4,768	1,783	5,997	20,540	17,697
64400	Equip Repair/Maint/Lease	3,089	3,750	2,995	5,100	5,100
64500	Property Maint/Utilities	116,793	129,064	137,881	135,374	139,317
64600	Travel & Training	15,726	26,189	37,728	35,800	35,800
64700	Software Expense	37,738	26,874	24,918	34,400	34,200
	Subtotal:	928,641	946,083	958,175	1,135,291	1,155,575

Special Payments						
73100	Special Payments	43,669	46,439	0	0	0
	Subtotal:	43,669	46,439	0	0	0

Subtotal of Expenditures: 6,577,512 6,621,309 6,278,439 8,324,687 8,547,247

FUND 010 – GENERAL FUND

Dept 28 – Justice Court District

Revenue:

Grants, Gifts, Allocations, & Donations						
41100	Federal Sources	0	160,000	0	0	0
	Subtotal:	0	160,000	0	0	0

Fees & Other Service Charges						
45200	Fines	1,355,354	1,268,929	1,315,827	1,122,526	1,285,055
	Subtotal:	1,355,354	1,268,929	1,315,827	1,122,526	1,285,055

All Other Resources

52900Miscellaneous Revenue	-93	0	0	0	0
Subtotal:	-93	0	0	0	0

Subtotal of Revenues: 1,355,261 1,428,929 1,315,827 1,122,526 1,285,055

Expenditures:

Personnel Services

62100Salaries & Wages	236,519	244,317	245,005	287,112	295,598
62200Payroll Taxes & Benefits	164,592	166,314	167,680	179,440	185,048
62300Labor Adjustments	79	0	0	0	0
Subtotal:	401,190	410,631	412,685	466,552	480,646

Materials & Services

64100Contracted Services	111,059	141,857	125,881	138,745	168,809
64200Operation Expenses	20,545	26,541	32,300	31,205	37,757
64300Minor Equipment	774	591	490	500	600
64400Equip Repair/Maint/Lease	0	434	995	500	500
64500Property Maint/Utilities	23,484	19,291	18,297	19,175	21,143
64600Travel & Training	125	758	363	1,500	1,500
64700Software Expense	6,141	7,365	6,451	7,000	7,000
Subtotal:	162,128	196,837	184,777	198,625	237,309

Subtotal of Expenditures: 563,318 607,468 597,462 665,177 717,955

FUND 010 – GENERAL FUND

Dept 37 – Development Services

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	21,398	0	0	0	0
42100State Sources	1,054,666	2,608,906	553,968	416,099	167,700
43100Local Government Sources	271	12	30	0	0
Subtotal:	1,076,335	2,608,918	553,998	416,099	167,700

Fees & Other Service Charges

45100Fees	5,494,878	5,209,011	5,326,620	5,095,626	5,238,038
45200Fines	591,283	410,061	296,680	70,000	70,000
45500Sales	10,576	16,031	9,142	8,580	8,580
Subtotal:	6,096,737	5,635,103	5,632,442	5,174,206	5,316,618

All Other Resources

52900Miscellaneous Revenue	72	0	0	0	0
Subtotal:	72	0	0	0	0

Interfund Transfers

54500Interdepartmental Charges	158,937	205,247	198,928	208,046	209,635
Subtotal:	158,937	205,247	198,928	208,046	209,635

Subtotal of Revenues: 7,332,081 8,449,268 6,385,368 5,798,351 5,693,953

Expenditures:

Personnel Services

62100Salaries & Wages	2,249,734	2,331,112	2,476,132	3,116,929	2,982,900
62200Payroll Taxes & Benefits	1,450,342	1,448,635	1,512,362	1,863,203	1,827,933
Subtotal:	3,700,076	3,779,747	3,988,494	4,980,132	4,810,833

Materials & Services

64100Contracted Services	1,467,527	1,460,904	1,406,384	1,422,438	1,491,737
64200Operation Expenses	758,961	260,104	533,915	290,387	299,342

64300Minor Equipment	46,293	6,408	8,947	13,850	13,850
64400Equip Repair/Maint/Lease	16,306	21,280	20,812	17,610	21,165
64600Travel & Training	29,262	39,400	57,229	83,525	84,025
Subtotal:	2,318,349	1,788,096	2,027,287	1,827,810	1,910,119

Special Payments

73100Special Payments	0	1,121,150	0	0	0
Subtotal:	0	1,121,150	0	0	0

Transfers to Other Funds

74100Transfers To Other Funds	66,139	33,070	0	0	0
Subtotal:	66,139	33,070	0	0	0

Subtotal of Expenditures:	6,084,564	6,722,063	6,015,781	6,807,942	6,720,952
---------------------------	-----------	-----------	-----------	-----------	-----------

FUND 010 – GENERAL FUND

Dept 41 – Sheriff

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	1,800,690	2,337,519	3,678,190	1,513,612	1,863,617
42100State Sources	3,262,432	10,781,415	-376,103	5,299,421	7,014,187
43100Local Government Sources	1,402,852	984,944	1,117,778	1,249,675	1,283,774
44100Private/NonProfit Sources	255,165	189,615	420,238	118,500	171,000
44400Donations/Sponsorships	36,577	107,906	38,861	6,500	6,500
Subtotal:	6,757,716	14,401,399	4,878,964	8,187,708	10,339,078

Fees & Other Service Charges

45100Fees	293,996	313,831	311,232	416,000	378,539
45200Fines	18,768	17,705	16,680	40,000	20,000
45400Licenses	369,565	377,515	298,815	290,000	370,000
45500Sales	21,272	204,989	121,215	102,500	30,000
Subtotal:	703,601	914,040	747,942	848,500	798,539

All Other Resources

52900Miscellaneous Revenue	1,086	78	2,882,327	0	0
Subtotal:	1,086	78	2,882,327	0	0

Interfund Transfers

54100Interfund Transfers	1,001,000	1,022,500	1,022,500	1,022,500	1,022,500
54500Interdepartmental Charges	102,900	167,710	117,710	2,124,991	2,288,649
Subtotal:	1,103,900	1,190,210	1,140,210	3,147,491	3,311,149

Subtotal of Revenues:	8,566,303	16,505,727	9,649,443	12,183,699	14,448,766
-----------------------	-----------	------------	-----------	------------	------------

Expenditures:

Personnel Services

62100Salaries & Wages	14,048,888	15,084,638	16,190,387	18,186,336	18,215,934
62200Payroll Taxes & Benefits	9,778,182	10,020,943	10,734,464	11,968,808	12,200,555
Subtotal:	23,827,070	25,105,581	26,924,851	30,155,144	30,416,489

Materials & Services

64100Contracted Services	4,939,128	5,914,744	6,428,249	7,721,511	10,762,903
64200Operation Expenses	3,512,826	3,939,529	4,196,235	4,193,342	5,275,552
64300Minor Equipment	445,397	344,295	330,294	190,850	207,230
64400Equip Repair/Maint/Lease	90,470	141,700	130,406	93,800	90,800
64500Property Maint/Utilities	585,818	683,013	719,856	665,231	684,735
64600Travel & Training	250,054	266,819	263,185	184,300	215,256
64700Software Expense	24,640	19,237	21,929	16,100	19,500

Subtotal:	9,848,333	11,309,340	12,090,154	13,065,134	17,255,976
Capital Outlay					
68400CO-Equipment/Machinery	93,607	857,037	282,976	0	0
Subtotal:	93,607	857,037	282,976	0	0
Special Payments					
73100Special Payments	389,925	538,305	384,392	375,599	0
Subtotal:	389,925	538,305	384,392	375,599	0
Transfers to Other Funds					
74100Transfers To Other Funds	0	0	4,100	0	0
Subtotal:	0	0	4,100	0	0
Subtotal of Expenditures:	34,158,935	37,810,263	39,686,473	43,595,877	47,672,465

FUND 010 – GENERAL FUND

Dept 48 – Community Justice

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	652,190	433,371	645,368	425,000	425,000
42100State Sources	11,747,094	11,739,941	12,581,370	13,606,790	16,787,559
43100Local Government Sources	219,537	197,776	148,679	110,000	110,000
44100Private/NonProfit Sources	177,407	7,655	174,782	7,500	15,000
44400Donations/Sponsorships	1,490	1,570	3,356	1,500	1,500
Subtotal:	12,797,718	12,380,313	13,553,555	14,150,790	17,339,059

Fees & Other Service Charges

45100Fees	866,737	595,057	604,288	555,650	560,600
45500Sales	2,327	2,314	3,690	2,750	2,350
Subtotal:	869,064	597,371	607,978	558,400	562,950

All Other Resources

52900Miscellaneous Revenue	450	531	409	1,600	550
Subtotal:	450	531	409	1,600	550

Interfund Transfers

54100Interfund Transfers	91,476	19,800	19,800	19,800	134,026
54500Interdepartmental Charges	305,756	228,388	189,964	225,000	225,000
Subtotal:	397,232	248,188	209,764	244,800	359,026

Subtotal of Revenues:	14,064,464	13,226,403	14,371,706	14,955,590	18,261,585
------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Expenditures:

Personnel Services

62100Salaries & Wages	7,818,397	7,977,547	8,665,904	10,399,097	11,662,757
62200Payroll Taxes & Benefits	5,335,305	5,252,714	5,745,166	6,619,130	7,874,148
Subtotal:	13,153,702	13,230,261	14,411,070	17,018,227	19,536,905

Materials & Services

64100Contracted Services	4,281,449	5,512,474	5,607,007	5,268,609	5,972,474
64200Operation Expenses	963,763	1,146,941	1,242,172	1,019,984	1,289,720
64300Minor Equipment	159,154	195,071	88,698	42,250	63,250
64400Equip Repair/Maint/Lease	166,546	160,715	113,342	96,000	132,650
64500Property Maint/Utilities	504,816	589,244	622,052	533,421	649,979
64600Travel & Training	138,655	212,853	183,793	360,982	261,369
64700Software Expense	5,363	13,641	7,283	5,000	32,705
Subtotal:	6,219,746	7,830,939	7,864,347	7,326,246	8,402,147

Capital Outlay					
68400CO-Equipment/Machinery	0	37,998	148,074	0	0
68500Capital Outlay-Software	0	489,608	53,656	0	0
Subtotal:	0	527,606	201,730	0	0
Transfers to Other Funds					
74100Transfers To Other Funds	40,794	0	0	0	0
Subtotal:	40,794	0	0	0	0
Subtotal of Expenditures:	19,414,242	21,588,809	22,477,147	24,344,473	27,939,052

**FUND 010 – GENERAL FUND
SUMMARY**

Revenue:					
Grants, Gifts, Alloc & Donations	44,947,488	42,316,580	29,887,681	34,318,680	38,655,643
Fees & Other Service Charges	12,938,618	11,644,938	10,672,489	10,861,184	11,181,452
Property Tax	44,595,684	46,612,356	48,548,167	50,466,090	53,318,404
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-11,043,918	15,685,570	8,950,513	5,142,099	6,267,476
Interfund Transfers	2,448,808	2,465,663	2,534,691	4,625,181	5,096,596
Fund Balance	0	0	0	121,665,270	146,083,677
Total Fund 010 Revenues:	93,886,680	118,725,107	100,593,541	227,078,504	260,603,248
Expenditures:					
Personnel Services	51,088,408	52,952,585	56,041,929	65,981,891	68,830,511
Materials & Services	22,747,212	25,205,393	27,014,402	29,273,187	33,818,424
Capital Outlay	98,443	1,444,773	506,942	0	0
Debt Service	0	0	0	0	0
Special Payments	12,067,395	1,723,821	384,392	685,599	25,000
Interfund Transfers	8,310,139	7,992,179	6,894,867	7,150,010	24,905,182
Contingency	0	0	0	10,000,000	22,584,000
Ending Balance & Reserves	0	0	0	113,987,817	110,440,131
Total Fund 010 Expenditures:	94,311,597	89,318,751	90,842,532	227,078,504	260,603,248

**FUND 020 – GENERAL ROAD FUND
Dept 39 – Roads and Parks**

Revenue:					
Grants, Gifts, Allocations, & Donations					
41100Federal Sources	1,155,674	997,065	1,033,375	377,325	377,325
42100State Sources	22,863,171	21,926,876	22,054,510	21,000,000	21,042,500
43100Local Government Sources	349,673	787,117	106,251	150,000	150,000
44100Private/NonProfit Sources	234,704	273,291	219,826	190,000	190,000
Subtotal:	24,603,222	23,984,349	23,413,962	21,717,325	21,759,825
Fees & Other Service Charges					
45100Fees	1,308,999	500,923	700,409	578,000	379,500
45200Fines	0	31	0	0	0
45500Sales	136,869	154,462	152,050	41,950	71,900
Subtotal:	1,445,868	655,416	852,459	619,950	451,400
All Other Resources					
52100Interest Revenue	-245,296	613,237	732,299	500,000	550,000
52900Miscellaneous Revenue	537	0	0	0	0
Subtotal:	-244,759	613,237	732,299	500,000	550,000
Interfund Transfers					
54100Interfund Transfers	1,400,000	1,745,000	0	0	0

54500	Interdepartmental Charges	1,581,351	1,637,123	1,649,694	1,265,000	1,465,000
	Subtotal:	2,981,351	3,382,123	1,649,694	1,265,000	1,465,000
Fund Balance						
58100	Fund Balance	0	0	0	24,100,000	19,500,000
	Subtotal:	0	0	0	24,100,000	19,500,000
Subtotal of Revenues:		28,785,682	28,635,125	26,648,414	48,202,275	43,726,225
Expenditures:						
Personnel Services						
62100	Salaries & Wages	4,755,557	5,392,303	5,772,292	6,950,557	7,219,099
62200	Payroll Taxes & Benefits	3,195,569	3,388,754	3,554,052	4,050,197	4,334,254
	Subtotal:	7,951,126	8,781,057	9,326,344	11,000,754	11,553,353
Materials & Services						
64100	Contracted Services	1,668,010	2,018,094	2,738,766	2,501,543	2,824,682
64200	Operation Expenses	4,849,265	5,213,380	5,803,942	5,989,235	6,024,072
64300	Minor Equipment	87,527	119,241	106,247	122,600	110,600
64400	Equip Repair/Maint/Lease	2,474,171	2,849,150	2,743,602	3,015,500	3,102,500
64500	Property Maint/Utilities	708,551	597,666	659,543	678,380	725,032
64600	Travel & Training	37,588	74,960	89,926	79,000	81,000
64700	Software Expense	0	1,026	3,954	2,500	3,000
	Subtotal:	9,825,112	10,873,517	12,145,980	12,388,758	12,870,886
Capital Outlay						
68100	Capital Outlay-Land	281,949	436,359	69,240	560,000	0
68300	CO-Land Improvements	3,590,868	9,055,791	3,115,847	6,324,590	5,311,316
68400	CO-Equipment/Machinery	602,578	1,712,911	1,373,484	1,533,500	1,157,000
	Subtotal:	4,475,395	11,205,061	4,558,571	8,418,090	6,468,316
Transfers to Other Funds						
74100	Transfers To Other Funds	136,094	120,398	116,208	0	0
	Subtotal:	136,094	120,398	116,208	0	0
Contingency						
75005	Contingency	0	0	0	2,500,000	4,000,000
	Subtotal:	0	0	0	2,500,000	4,000,000
Ending Balance and Reserves						
78500	Unapprop Ending Fund Bal	0	0	0	13,894,673	8,833,670
	Subtotal:	0	0	0	13,894,673	8,833,670
Subtotal of Expenditures:		22,387,727	30,980,033	26,147,103	48,202,275	43,726,225

**FUND 020 – GENERAL ROAD FUND
SUMMARY**

Revenue:						
	Grants, Gifts, Alloc & Donations	24,603,222	23,984,349	23,413,962	21,717,325	21,759,825
	Fees & Other Service Charges	1,445,868	655,416	852,459	619,950	451,400
	Property Tax	0	0	0	0	0
	Bonds & Other Debt	0	0	0	0	0
	All Other Resources	-244,759	613,237	732,299	500,000	550,000
	Interfund Transfers	2,981,351	3,382,123	1,649,694	1,265,000	1,465,000
	Fund Balance	0	0	0	24,100,000	19,500,000
Total Fund 020 Revenues:		28,785,682	28,635,125	26,648,414	48,202,275	43,726,225

Expenditures:

Personnel Services	7,951,126	8,781,057	9,326,344	11,000,754	11,553,353
Materials & Services	9,825,112	10,873,517	12,145,980	12,388,758	12,870,886
Capital Outlay	4,475,395	11,205,061	4,558,571	8,418,090	6,468,316
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	136,094	120,398	116,208	0	0
Contingency	0	0	0	2,500,000	4,000,000
Ending Balance & Reserves	0	0	0	13,894,673	8,833,670
Total Fund 020 Expenditures:	22,387,727	30,980,033	26,147,103	48,202,275	43,726,225

FUND 024 – COUNTY SCHOOLS FUND

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	363,716	332,662	338,520	360,000	340,000
Subtotal:	363,716	332,662	338,520	360,000	340,000

All Other Resources

52100Interest Revenue	-286	1,649	1,833	1,500	0
Subtotal:	-286	1,649	1,833	1,500	0

Fund Balance

58100Fund Balance	0	0	0	38,500	0
Subtotal:	0	0	0	38,500	0

Subtotal of Revenues:	363,430	334,311	340,353	400,000	340,000
------------------------------	----------------	----------------	----------------	----------------	----------------

Expenditures:

Special Payments

73100Special Payments	363,476	332,662	338,520	400,000	340,000
Subtotal:	363,476	332,662	338,520	400,000	340,000

Subtotal of Expenditures:	363,476	332,662	338,520	400,000	340,000
----------------------------------	----------------	----------------	----------------	----------------	----------------

FUND 024 – COUNTY SCHOOLS FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	363,716	332,662	338,520	360,000	340,000
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	-286	1,649	1,833	1,500	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	38,500	0
Total Fund 024 Revenues:	363,430	334,311	340,353	400,000	340,000

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	363,476	332,662	338,520	400,000	340,000
Interfund Transfers	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund 024 Expenditures:	363,476	332,662	338,520	400,000	340,000

FUND 025 – LAW LIBRARY FUND

Dept 08 – County Administration

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	0	10,000	0	0	0
Subtotal:	0	10,000	0	0	0

Fees & Other Service Charges

45100Fees	222,780	222,780	239,102	239,102	250,000
Subtotal:	222,780	222,780	239,102	239,102	250,000

All Other Resources

52100Interest Revenue	-2,049	4,644	9,536	4,000	13,802
Subtotal:	-2,049	4,644	9,536	4,000	13,802

Fund Balance

58100Fund Balance	0	0	0	200,000	345,060
Subtotal:	0	0	0	200,000	345,060

Subtotal of Revenues:	220,731	237,424	248,638	443,102	608,862
-----------------------	---------	---------	---------	---------	---------

Expenditures:

Materials & Services

64100Contracted Services	103,658	106,783	128,052	140,000	143,000
64200Operation Expenses	36,456	38,462	51,493	68,500	69,610
64300Minor Equipment	0	9,524	0	10,000	10,000
64400Equip Repair/Maint/Lease	8	210	1,155	1,000	3,500
64700Software Expense	0	0	0	0	5,000
Subtotal:	140,122	154,979	180,700	219,500	231,110

Ending Balance and Reserves

78100Reserves	0	0	0	223,602	377,752
Subtotal:	0	0	0	223,602	377,752

Subtotal of Expenditures:	140,122	154,979	180,700	443,102	608,862
---------------------------	---------	---------	---------	---------	---------

FUND 025 – LAW LIBRARY FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	0	10,000	0	0	0
Fees & Other Service Charges	222,780	222,780	239,102	239,102	250,000
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-2,049	4,644	9,536	4,000	13,802
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	200,000	345,060
Total Fund 025 Revenues:	220,731	237,424	248,638	443,102	608,862

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	140,122	154,979	180,700	219,500	231,110
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	223,602	377,752
Total Fund 025 Expenditures:	140,122	154,979	180,700	443,102	608,862

FUND 026 – SURVEYOR FUND

Dept 43 - Surveyor

Dept 43 – Surveyor

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	20,973	48,351	14,310	100,000	0
Subtotal:	20,973	48,351	14,310	100,000	0

Fees & Other Service Charges

45100Fees	1,061,689	785,750	768,487	862,290	739,858
45500Sales	475	280	547	112	115
Subtotal:	1,062,164	786,030	769,034	862,402	739,973

All Other Resources

52100Interest Revenue	-20,157	51,615	63,243	45,200	80,000
Subtotal:	-20,157	51,615	63,243	45,200	80,000

Interfund Transfers

54500Interdepartmental Charges	1,443	0	1,620	0	0
Subtotal:	1,443	0	1,620	0	0

Fund Balance

58100Fund Balance	0	0	0	2,125,000	2,108,790
Subtotal:	0	0	0	2,125,000	2,108,790

Subtotal of Revenues:	-1,064,423	-885,996	-848,207	-3,132,602	-2,928,763
-----------------------	------------	----------	----------	------------	------------

Expenditures:

Personnel Services

62100Salaries & Wages	415,053	435,608	478,753	518,436	594,108
62200Payroll Taxes & Benefits	235,787	243,600	263,157	282,964	310,421
Subtotal:	650,840	679,208	741,910	801,400	904,529

Materials & Services

64100Contracted Services	90,102	98,105	94,605	266,488	175,480
64200Operation Expenses	15,741	35,464	25,864	85,647	41,062
64400Equip Repair/Maint/Lease	4,772	5,838	7,427	18,831	6,836
64600Travel & Training	1,279	6,965	5,044	52,976	15,000
64700Software Expense	4,294	5,738	10,702	41,334	20,000
Subtotal:	116,188	152,110	143,642	465,276	258,378

Capital Outlay

68400CO-Equipment/Machinery	14,858	0	0	70,000	221,000
Subtotal:	14,858	0	0	70,000	221,000

Contingency

75005Contingency	0	0	0	175,000	196,000
Subtotal:	0	0	0	175,000	196,000

Ending Balance and Reserves

78100Reserves	0	0	0	1,620,926	1,348,856
Subtotal:	0	0	0	1,620,926	1,348,856

Subtotal of Expenditures:	781,886	831,318	885,552	3,132,602	2,928,763
---------------------------	---------	---------	---------	-----------	-----------

FUND 026 – SURVEYOR FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	20,973	48,351	14,310	100,000	0
----------------------------------	--------	--------	--------	---------	---

Fees & Other Service Charges	1,062,164	786,030	769,034	862,402	739,973
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-20,157	51,615	63,243	45,200	80,000
Interfund Transfers	1,443	0	1,620	0	0
Fund Balance	0	0	0	2,125,000	2,108,790
Total Fund 026 Revenues:	1,064,423	885,996	848,207	3,132,602	2,928,763
Expenditures:					
Personnel Services	650,840	679,208	741,910	801,400	904,529
Materials & Services	116,188	152,110	143,642	465,276	258,378
Capital Outlay	14,858	0	0	70,000	221,000
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	175,000	196,000
Ending Balance & Reserves	0	0	0	1,620,926	1,348,856
Total Fund 026 Expenditures:	781,886	831,318	885,552	3,132,602	2,928,763

FUND 028 – COUNTY TRAILS FUND

Dept 39 – Roads and Parks

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	272,840	207,016	204,321	200,000	200,000
43100Local Government Sources	124,537	124,537	167,226	124,537	163,108
44400Donations/Sponsorships	10,592	0	0	0	0
Subtotal:	407,969	331,553	371,547	324,537	363,108

Fees & Other Service Charges

45100Fees	0	4,463	14,276	10,039	8,839
Subtotal:	0	4,463	14,276	10,039	8,839

All Other Resources

52100Interest Revenue	-4,725	13,321	19,773	4,000	4,000
52900Miscellaneous Revenue	0	2,535	0	0	0
Subtotal:	-4,725	15,856	19,773	4,000	4,000

Interfund Transfers

54100Interfund Transfers	15,000	2,324	6,541	20,000	20,000
Subtotal:	15,000	2,324	6,541	20,000	20,000

Fund Balance

58100Fund Balance	0	0	0	550,000	800,000
Subtotal:	0	0	0	550,000	800,000

Subtotal of Revenues: 418,244 354,196 412,137 908,576 1,195,947

Expenditures:

Personnel Services

62100Salaries & Wages	28,048	28,328	25,177	93,392	75,503
62200Payroll Taxes & Benefits	22,392	19,338	16,387	58,935	49,693
Subtotal:	50,440	47,666	41,564	152,327	125,196

Materials & Services

64100Contracted Services	56,005	71,515	69,179	54,814	55,106
64200Operation Expenses	7,439	9,024	6,410	18,030	16,532
64300Minor Equipment	3,469	7,413	600	5,000	3,000
64400Equip Repair/Maint/Lease	91	15	1,693	1,500	1,500

64500Property Maint/Utilities	175,457	160,474	98,647	460,000	526,500
64600Travel & Training	347	85	482	2,500	2,500
Subtotal:	242,808	248,526	177,011	541,844	605,138
Contingency					
75005Contingency	0	0	0	104,126	300,000
Subtotal:	0	0	0	104,126	300,000
Ending Balance and Reserves					
78500Unapprop Ending Fund Bal	0	0	0	110,279	165,613
Subtotal:	0	0	0	110,279	165,613
Subtotal of Expenditures:	293,248	296,192	218,575	908,576	1,195,947

**FUND 028 – COUNTY TRAILS FUND
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	407,969	331,553	371,547	324,537	363,108
Fees & Other Service Charges	0	4,463	14,276	10,039	8,839
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-4,725	15,856	19,773	4,000	4,000
Interfund Transfers	15,000	2,324	6,541	20,000	20,000
Fund Balance	0	0	0	550,000	800,000
Total Fund 028 Revenues:	418,244	354,196	412,137	908,576	1,195,947

Expenditures:

Personnel Services	50,440	47,666	41,564	152,327	125,196
Materials & Services	242,808	248,526	177,011	541,844	605,138
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	104,126	300,000
Ending Balance & Reserves	0	0	0	110,279	165,613
Total Fund 028 Expenditures:	293,248	296,192	218,575	908,576	1,195,947

FUND 030 – TITLE III FUND

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	425,518	389,065	396,246	430,000	430,000
Subtotal:	425,518	389,065	396,246	430,000	430,000

All Other Resources

52100Interest Revenue	-10,892	32,969	48,237	25,000	25,000
Subtotal:	-10,892	32,969	48,237	25,000	25,000

Fund Balance

58100Fund Balance	0	0	0	1,108,078	962,542
Subtotal:	0	0	0	1,108,078	962,542

Subtotal of Revenues: 414,626 422,034 444,483 1,563,078 1,417,542

Expenditures:

Materials & Services

64100Contracted Services	178,459	119,398	158,506	1,563,078	1,417,542
64200Operation Expenses	1	134	1	0	0

64400Equip Repair/Maint/Lease	0	1	25	0	0
Subtotal:	178,460	119,533	158,532	1,563,078	1,417,542
Subtotal of Expenditures:	178,460	119,533	158,532	1,563,078	1,417,542

FUND 030 – TITLE III FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	425,518	389,065	396,246	430,000	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	-10,892	32,969	48,237	25,000	25,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,108,078	962,542
Total Fund 030 Revenues:	414,626	422,034	444,483	1,563,078	1,417,542

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	178,460	119,533	158,532	1,563,078	1,417,542
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 030 Expenditures:	178,460	119,533	158,532	1,563,078	1,417,542

FUND 033 – HEALTH AND HUMAN SERVICES FUND

Dept 24 – Health and Human Services

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	1,421,226	1,488,307	1,719,921	1,710,777	1,873,569
42100State Sources	26,154,522	24,947,292	30,093,474	35,131,236	30,244,337
43100Local Government Sources	100,592	117,389	81,655	86,467	94,242
44100Private/NonProfit Sources	960,284	194,031	866,012	1,137,371	1,204,742
44400Donations/Sponsorships	50,126	526,284	283,707	70,000	62,500
Subtotal:	28,686,750	27,273,303	33,044,769	38,135,851	33,479,390

Fees & Other Service Charges

45100Fees	869,762	923,157	1,076,821	1,020,201	1,264,301
45200Fines	22,181	26,161	27,406	21,000	24,070
45300Forfeitures	8,885	9,060	9,560	10,000	7,000
45400Licenses	1,589,735	1,610,082	1,447,657	1,834,000	1,622,700
45500Sales	807	325	426	300	320
Subtotal:	2,491,370	2,568,785	2,561,870	2,885,501	2,918,391

All Other Resources

52100Interest Revenue	-199,666	654,745	972,972	900,000	1,382,308
52900Miscellaneous Revenue	32	150	21	0	0
Subtotal:	-199,634	654,895	972,993	900,000	1,382,308

Interfund Transfers

54100Interfund Transfers	3,512,930	3,567,901	3,655,654	4,210,464	4,420,035
54500Interdepartmental Charges	1,122,075	1,703,412	1,754,270	1,954,715	2,900,869
Subtotal:	4,635,005	5,271,313	5,409,924	6,165,179	7,320,904

Fund Balance

58100Fund Balance	0	0	0	38,587,257	39,325,689
Subtotal:	0	0	0	38,587,257	39,325,689
<hr/>					
Subtotal of Revenues:	35,613,491	35,768,296	41,989,556	86,673,788	84,426,682
<hr/>					
Expenditures:					
Personnel Services					
62100Salaries & Wages	10,866,430	11,758,104	13,103,683	17,195,836	18,081,711
62200Payroll Taxes & Benefits	6,474,786	6,939,309	7,875,393	10,431,285	11,356,529
62300Labor Adjustments	0	1	-2,919	0	-469,074
Subtotal:	17,341,216	18,697,414	20,976,157	27,627,121	28,969,166
<hr/>					
Materials & Services					
64100Contracted Services	7,966,558	9,536,901	10,265,867	16,643,189	13,065,314
64200Operation Expenses	1,406,024	1,919,177	1,793,425	2,077,161	2,093,451
64300Minor Equipment	25,753	145,054	5,032	4,000	5,250
64400Equip Repair/Maint/Lease	19,103	26,980	27,305	25,500	43,500
64500Property Maint/Utilities	1,142,062	2,105,166	2,336,220	4,793,585	1,603,110
64600Travel & Training	146,706	192,262	197,056	495,732	406,705
64700Software Expense	59,032	50,051	105,535	107,500	123,825
Subtotal:	10,765,238	13,975,591	14,730,440	24,146,667	17,341,155
<hr/>					
Capital Outlay					
68400CO-Equipment/Machinery	10,467	238,554	110,607	0	0
Subtotal:	10,467	238,554	110,607	0	0
<hr/>					
Transfers to Other Funds					
74100Transfers To Other Funds	0	0	94,281	0	4,767,994
Subtotal:	0	0	94,281	0	4,767,994
<hr/>					
Contingency					
75005Contingency	0	0	0	8,900,000	7,000,000
Subtotal:	0	0	0	8,900,000	7,000,000
<hr/>					
Ending Balance and Reserves					
78100Reserves	0	0	0	26,000,000	26,348,367
Subtotal:	0	0	0	26,000,000	26,348,367
<hr/>					
Subtotal of Expenditures:	28,116,921	32,911,559	35,911,485	86,673,788	84,426,682

FUND 033 – HEALTH AND HUMAN SERVICES FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	28,686,750	27,273,303	33,044,769	38,135,851	33,479,390
Fees & Other Service Charges	2,491,370	2,568,785	2,561,870	2,885,501	2,918,391
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-199,634	654,895	972,993	900,000	1,382,308
Interfund Transfers	4,635,005	5,271,313	5,409,924	6,165,179	7,320,904
Fund Balance	0	0	0	38,587,257	39,325,689
Total Fund 033 Revenues:	35,613,491	35,768,296	41,989,556	86,673,788	84,426,682

Expenditures:

Personnel Services	17,341,216	18,697,414	20,976,157	27,627,121	28,969,166
Materials & Services	10,765,238	13,975,591	14,730,440	24,146,667	17,341,155
Capital Outlay	10,467	238,554	110,607	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0

Interfund Transfers	0	0	94,281	0	4,767,994
Contingency	0	0	0	8,900,000	7,000,000
Ending Balance & Reserves	0	0	0	26,000,000	26,348,367
Total Fund 033 Expenditures:	28,116,921	32,911,559	35,911,485	86,673,788	84,426,682

FUND 035 – VIDEO LOTTERY

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	1,307,688	1,208,462	1,353,326	1,400,000	1,400,000
Subtotal:	1,307,688	1,208,462	1,353,326	1,400,000	1,400,000

All Other Resources

52100Interest Revenue	-5,654	23,402	37,257	24,000	24,000
Subtotal:	-5,654	23,402	37,257	24,000	24,000

Subtotal of Revenues:	1,302,034	1,231,864	1,390,583	1,424,000	1,424,000
------------------------------	------------------	------------------	------------------	------------------	------------------

Expenditures:

Materials & Services

64200Operation Expenses	0	0	0	377,000	377,172
Subtotal:	0	0	0	377,000	377,172

Transfers to Other Funds

74100Transfers To Other Funds	1,044,094	1,043,281	1,043,281	1,047,000	1,046,828
Subtotal:	1,044,094	1,043,281	1,043,281	1,047,000	1,046,828

Subtotal of Expenditures:	1,044,094	1,043,281	1,043,281	1,424,000	1,424,000
----------------------------------	------------------	------------------	------------------	------------------	------------------

FUND 035 – VIDEO LOTTERY

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	1,307,688	1,208,462	1,353,326	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	-5,654	23,402	37,257	24,000	24,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	0	0
Total Fund 035 Revenues:	1,302,034	1,231,864	1,390,583	1,424,000	1,424,000

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	377,000	377,172
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	1,044,094	1,043,281	1,043,281	1,047,000	1,046,828
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	0	0
Total Fund 035 Expenditures:	1,044,094	1,043,281	1,043,281	1,424,000	1,424,000

FUND 037 – SOLID WASTE MANAGEMENT FUND

Dept 09 – Fiduciary

Revenue:

Fees & Other Service Charges

45100Fees	1,767,966	1,910,240	2,127,247	1,561,000	2,251,300
Subtotal:	1,767,966	1,910,240	2,127,247	1,561,000	2,251,300

All Other Resources					
52100Interest Revenue	-45,632	118,946	186,762	30,000	40,000
Subtotal:	-45,632	118,946	186,762	30,000	40,000
Fund Balance					
58100Fund Balance	0	0	0	6,974,700	8,053,100
Subtotal:	0	0	0	6,974,700	8,053,100
Subtotal of Revenues:	1,722,334	2,029,186	2,314,009	8,565,700	10,344,400

Expenditures:

Materials & Services

64100Contracted Services	17,575	21,864	19,042	89,943	89,823
64200Operation Expenses	1,054	632	1,225	49,700	49,700
64300Minor Equipment	0	365	19	0	0
64400Equip Repair/Maint/Lease	6	29	4	400	400
64600Travel & Training	0	860	0	5,750	5,750
Subtotal:	18,635	23,750	20,290	145,793	145,673

Transfers to Other Funds

74100Transfers To Other Funds	1,070,617	1,119,776	1,343,243	1,301,608	1,560,275
Subtotal:	1,070,617	1,119,776	1,343,243	1,301,608	1,560,275

Ending Balance and Reserves

78100Reserves	0	0	0	7,118,299	8,638,452
Subtotal:	0	0	0	7,118,299	8,638,452

Subtotal of Expenditures:	1,089,252	1,143,526	1,363,533	8,565,700	10,344,400
---------------------------	-----------	-----------	-----------	-----------	------------

FUND 037 – SOLID WASTE MANAGEMENT FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	1,767,966	1,910,240	2,127,247	1,561,000	2,251,300
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-45,632	118,946	186,762	30,000	40,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	6,974,700	8,053,100
Total Fund 037 Revenues:	1,722,334	2,029,186	2,314,009	8,565,700	10,344,400

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	18,635	23,750	20,290	145,793	145,673
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	1,070,617	1,119,776	1,343,243	1,301,608	1,560,275
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	7,118,299	8,638,452
Total Fund 037 Expenditures:	1,089,252	1,143,526	1,363,533	8,565,700	10,344,400

FUND 038 – COURT SECURITY FUND

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	47,850	48,253	45,886	50,000	50,000
--------------------	--------	--------	--------	--------	--------

43100Local Government Sources	143,662	143,596	162,706	140,000	160,000
Subtotal:	191,512	191,849	208,592	190,000	210,000
All Other Resources					
52100Interest Revenue	-3,238	6,316	8,651	8,000	10,000
Subtotal:	-3,238	6,316	8,651	8,000	10,000
Fund Balance					
58100Fund Balance	0	0	0	168,114	200,000
Subtotal:	0	0	0	168,114	200,000
Subtotal of Revenues:	188,274	198,165	217,243	366,114	420,000
Expenditures:					
Materials & Services					
64100Contracted Services	283,880	196,340	220,448	366,114	420,000
Subtotal:	283,880	196,340	220,448	366,114	420,000
Subtotal of Expenditures:	283,880	196,340	220,448	366,114	420,000

**FUND 038 – COURT SECURITY FUND
SUMMARY**

Revenue:					
Grants, Gifts, Alloc & Donations	191,512	191,849	208,592	190,000	210,000
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	-3,238	6,316	8,651	8,000	10,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	168,114	200,000
Total Fund 038 Revenues:	188,274	198,165	217,243	366,114	420,000
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	283,880	196,340	220,448	366,114	420,000
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 038 Expenditures:	283,880	196,340	220,448	366,114	420,000

FUND 039 – LAW ENFORCEMENT DISTRICT

Dept 41 – Sheriff

Revenue:					
Grants, Gifts, Allocations, & Donations					
42100State Sources	11,318	0	0	0	0
43100Local Government Sources	1,728,564	1,894,763	5	0	0
44100Private/NonProfit Sources	0	729	0	0	0
Subtotal:	1,739,882	1,895,492	5	0	0
Property Tax Revenues					
46100Current Prop Tax Revenue	8,150	-1,661	2,024,516	0	0
Subtotal:	8,150	-1,661	2,024,516	0	0
All Other Resources					
52100Interest Revenue	-13,508	40,025	55,965	0	0

52500PriorYear Prop Tax Revenue	0	0	32,019	0	0
Subtotal:	-13,508	40,025	87,984	0	0
Interfund Transfers					
54100Interfund Transfers	19,632	0	0	0	0
Subtotal:	19,632	0	0	0	0
Fund Balance					
58100Fund Balance	0	0	0	0	0
Subtotal:	0	0	0	0	0
Subtotal of Revenues:	1,754,156	1,933,856	2,112,505	0	0

Expenditures:

Personnel Services

62100Salaries & Wages	478,747	595,604	617,100	0	0
62200Payroll Taxes & Benefits	347,856	423,110	442,041	0	0
Subtotal:	826,603	1,018,714	1,059,141	0	0

Materials & Services

64100Contracted Services	324,171	354,059	371,398	0	0
64200Operation Expenses	282,596	295,060	306,357	0	0
64300Minor Equipment	6,605	1,149	12,000	0	0
64400Equip Repair/Maint/Lease	3,796	3,779	4,340	0	0
64500Property Maint/Utilities	15,708	20,740	39,119	0	0
64600Travel & Training	0	960	3,779	0	0
Subtotal:	632,876	675,747	736,993	0	0

Contingency

75005Contingency	0	0	0	0	0
Subtotal:	0	0	0	0	0

Ending Balance and Reserves

78100Reserves	0	0	0	0	0
Subtotal:	0	0	0	0	0

Subtotal of Expenditures:	1,459,479	1,694,461	1,796,134	0	0
---------------------------	-----------	-----------	-----------	---	---

**FUND 039 – LAW ENFORCEMENT DISTRICT
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	1,739,882	1,895,492	5	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	8,150	-1,661	2,024,516	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-13,508	40,025	87,984	0	0
Interfund Transfers	19,632	0	0	0	0
Fund Balance	0	0	0	0	0
Total Fund 039 Revenues:	1,754,156	1,933,856	2,112,505	0	0

Expenditures:

Personnel Services	826,603	1,018,714	1,059,141	0	0
Materials & Services	632,876	675,747	736,993	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	0	0
Total Fund 039 Expenditures:	1,459,479	1,694,461	1,796,134	0	0

FUND 040 – SPORTS PARK MITIGATION

Dept 39 – Roads and Parks

Revenue:

All Other Resources

52100Interest Revenue	-274	648	817	0	0
Subtotal:	-274	648	817	0	0

Fund Balance

58100Fund Balance	0	0	0	31,400	31,700
Subtotal:	0	0	0	31,400	31,700

Subtotal of Revenues:	-274	648	817	31,400	31,700
-----------------------	------	-----	-----	--------	--------

Expenditures:

Materials & Services

64100Contracted Services	0	0	0	31,400	31,700
Subtotal:	0	0	0	31,400	31,700

Subtotal of Expenditures:	0	0	0	31,400	31,700
---------------------------	---	---	---	--------	--------

FUND 040 – SPORTS PARK MITIGATION

SUMMARY

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	-274	648	817	0	0
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	31,400	31,700
Total Fund 040 Revenues:	-274	648	817	31,400	31,700

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	31,400	31,700
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 040 Expenditures:	0	0	0	31,400	31,700

FUND 042 – AMERICAN RESCUE PLAN ACT

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	995,058	1,715,370	3,226,613	32,770,622	6,700,000
Subtotal:	995,058	1,715,370	3,226,613	32,770,622	6,700,000

Interfund Transfers

54100Interfund Transfers	0	0	0	0	17,500,000
Subtotal:	0	0	0	0	17,500,000

Subtotal of Revenues:	995,058	1,715,370	3,226,613	32,770,622	24,200,000
-----------------------	---------	-----------	-----------	------------	------------

Expenditures:

Materials & Services

64100Contracted Services	188,324	20,581	10,000	3,000,000	0
64300Minor Equipment	93,521	660	0	0	0
64500Property Maint/Utilities	136,011	958,493	605,607	0	0
64600Travel & Training	0	160	0	0	0
64700Software Expense	10	0	0	0	0
Subtotal:	417,866	979,894	615,607	3,000,000	0

Capital Outlay

68200Capital Outlay-Buildings	0	735,476	2,611,006	29,770,622	24,200,000
68300CO-Land Improvements	37,147	0	0	0	0
68400CO-Equipment/Machinery	540,044	0	0	0	0
Subtotal:	577,191	735,476	2,611,006	29,770,622	24,200,000

Subtotal of Expenditures:	995,057	1,715,370	3,226,613	32,770,622	24,200,000
---------------------------	---------	-----------	-----------	------------	------------

**FUND 042 - AMERICAN RESCUE PLAN ACT
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	995,058	1,715,370	3,226,613	32,770,622	6,700,000
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	0	0	0	0	0
Interfund Transfers	0	0	0	0	17,500,000
Fund Balance	0	0	0	0	0
Total Fund 042 Revenues:	995,058	1,715,370	3,226,613	32,770,622	24,200,000

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	417,866	979,894	615,607	3,000,000	0
Capital Outlay	577,191	735,476	2,611,006	29,770,622	24,200,000
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 042 Expenditures:	995,057	1,715,370	3,226,613	32,770,622	24,200,000

FUND 044 – INMATE WELFARE FUND

Dept 41 – Sheriff

Revenue:

Grants, Gifts, Allocations, & Donations

44100Private/NonProfit Sources	0	0	0	0	100,000
Subtotal:	0	0	0	0	100,000

Fees & Other Service Charges

45500Sales	0	0	0	0	80,000
Subtotal:	0	0	0	0	80,000

Subtotal of Revenues:	0	0	0	0	180,000
-----------------------	---	---	---	---	---------

Expenditures:

Materials & Services

64200Operation Expenses	0	0	0	0	180,000
Subtotal:	0	0	0	0	180,000

Subtotal of Expenditures:	0	0	0	0	180,000
---------------------------	---	---	---	---	---------

FUND 044 – INMATE WELFARE FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	0	0	0	0	100,000
Fees & Other Service Charges	0	0	0	0	80,000
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	0	0
Total Fund 044 Revenues:	0	0	0	0	180,000

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	180,000
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 044 Expenditures:	0	0	0	0	180,000

FUND 500 – AIRPORT ENTERPRISE FUND

Dept 01 – Airport

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	8,917,207	11,139,362	19,192,872	16,781,100	15,083,046
42100State Sources	16,327	6,115	1,341,035	3,250,000	150,000
43100Local Government Sources	-31,757	0	0	0	0
44100Private/NonProfit Sources	5,329,708	6,052,571	5,097,547	5,784,686	5,933,836
44400Donations/Sponsorships	5,200	0	0	0	0
Subtotal:	14,300,199	17,198,048	25,631,454	25,815,786	21,166,882

Fees & Other Service Charges

45100Fees	9,953,361	11,444,802	10,719,770	9,906,923	11,809,200
45200Fines	10,341	12,181	11,606	2,000	2,000
45400Licenses	19,225	20,604	21,884	21,624	22,260
45500Sales	271,130	295,256	361,479	260,000	300,000
Subtotal:	10,254,057	11,772,843	11,114,739	10,190,547	12,133,460

All Other Resources

52100Interest Revenue	-355,325	1,124,032	1,704,039	300,000	300,000
52900Miscellaneous Revenue	1,223	2,093	2,197	350	100
Subtotal:	-354,102	1,126,125	1,706,236	300,350	300,100

Interfund Transfers

54100Interfund Transfers	0	1,156,471	310,099	347,128	855,042
Subtotal:	0	1,156,471	310,099	347,128	855,042

Fund Balance

58100Fund Balance	0	0	0	70,166,373	73,086,270
Subtotal:	0	0	0	70,166,373	73,086,270

Subtotal of Revenues:	24,200,154	31,253,487	38,762,528	106,820,184	107,541,754
-----------------------	------------	------------	------------	-------------	-------------

Expenditures:

Personnel Services

62100Salaries & Wages	1,853,977	2,310,002	2,723,622	3,831,668	4,237,340
62200Payroll Taxes & Benefits	1,258,721	1,510,920	1,678,458	2,331,337	2,649,085
62300Labor Adjustments	-5,485	-7,367	-13,799	0	0
Subtotal:	3,107,213	3,813,555	4,388,281	6,163,005	6,886,425

Materials & Services

64100Contracted Services	2,025,930	2,320,294	2,467,349	4,012,868	4,076,161
64200Operation Expenses	648,095	575,017	664,629	1,325,279	1,483,258
64300Minor Equipment	54,997	83,305	61,350	215,400	139,700
64400Equip Repair/Maint/Lease	261,502	484,029	430,084	520,000	515,000
64500Property Maint/Utilities	1,049,822	3,906,646	1,101,978	2,329,800	2,214,600
64600Travel & Training	37,645	48,805	74,541	147,900	152,900
64700Software Expense	7,200	28,410	1,418	21,540	21,540
Subtotal:	4,085,191	7,446,506	4,801,349	8,572,787	8,603,159

Capital Outlay

68200Capital Outlay-Buildings	0	0	0	0	13,000,000
68300CO-Land Improvements	4,641,436	4,085,942	21,916,111	24,309,401	29,813,421
68400CO-Equipment/Machinery	243,928	540,152	525,815	2,792,490	2,047,490
Subtotal:	4,885,364	4,626,094	22,441,926	27,101,891	44,860,911

Transfers to Other Funds

74100Transfers To Other Funds	311,817	327,003	303,792	472,704	352,419
Subtotal:	311,817	327,003	303,792	472,704	352,419

Contingency

75005Contingency	0	0	0	2,660,900	2,681,000
Subtotal:	0	0	0	2,660,900	2,681,000

Ending Balance and Reserves

78100Reserves	0	0	0	45,825,000	31,550,000
78500Unapprop Ending Fund Bal	0	0	0	16,023,897	12,607,840
Subtotal:	0	0	0	61,848,897	44,157,840

Subtotal of Expenditures: 12,389,585 16,213,158 31,935,348 106,820,184 107,541,754

**FUND 500 – AIRPORT ENTERPRISE FUND
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	14,300,199	17,198,048	25,631,454	25,815,786	21,166,882
Fees & Other Service Charges	10,254,057	11,772,843	11,114,739	10,190,547	12,133,460
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-354,102	1,126,125	1,706,236	300,350	300,100
Interfund Transfers	0	1,156,471	310,099	347,128	855,042
Fund Balance	0	0	0	70,166,373	73,086,270
Total Fund 500 Revenues:	24,200,154	31,253,487	38,762,528	106,820,184	107,541,754

Expenditures:

Personnel Services	3,107,213	3,813,555	4,388,281	6,163,005	6,886,425
Materials & Services	4,085,191	7,446,506	4,801,349	8,572,787	8,603,159
Capital Outlay	4,885,364	4,626,094	22,441,926	27,101,891	44,860,911
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	311,817	327,003	303,792	472,704	352,419

Contingency	0	0	0	2,660,900	2,681,000
Ending Balance & Reserves	0	0	0	61,848,897	44,157,840
Total Fund 500 Expenditures:	12,389,585	16,213,158	31,935,348	106,820,184	107,541,754

FUND 501 – AIRPORT DEBT SERVICE FUND

Dept 01 - Airport

Revenue:

All Other Resources

52100Interest Revenue	0	0	13,858	0	0
Subtotal:	0	0	13,858	0	0

Interfund Transfers

54100Interfund Transfers	890,307	890,728	959,552	1,114,045	1,113,144
Subtotal:	890,307	890,728	959,552	1,114,045	1,113,144

Fund Balance

58100Fund Balance	0	0	0	447,161	447,160
Subtotal:	0	0	0	447,161	447,160

Subtotal of Revenues:	890,307	890,728	973,410	1,561,206	1,560,304
------------------------------	----------------	----------------	----------------	------------------	------------------

Expenditures:

Debt Service

72100Debt Service	890,306	890,727	959,552	1,114,046	1,113,144
Subtotal:	890,306	890,727	959,552	1,114,046	1,113,144

Ending Balance and Reserves

78500Unapprop Ending Fund Bal	0	0	0	447,160	447,160
Subtotal:	0	0	0	447,160	447,160

Subtotal of Expenditures:	890,306	890,727	959,552	1,561,206	1,560,304
----------------------------------	----------------	----------------	----------------	------------------	------------------

FUND 501 – AIRPORT DEBT SERVICE FUND

SUMMARY

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	13,858	0	0
Interfund Transfers	890,307	890,728	959,552	1,114,045	1,113,144
Fund Balance	0	0	0	447,161	447,160
Total Fund 501 Revenues:	890,307	890,728	973,410	1,561,206	1,560,304

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	890,306	890,727	959,552	1,114,046	1,113,144
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	447,160	447,160
Total Fund 501 Expenditures:	890,306	890,727	959,552	1,561,206	1,560,304

FUND 503 – PASSENGER FACILITY CHARGE FUND

Dept 01 – Airport

Revenue:

Fees & Other Service Charges					
45100Fees	2,246,076	1,919,441	1,809,481	1,997,450	2,001,840
Subtotal:	2,246,076	1,919,441	1,809,481	1,997,450	2,001,840
All Other Resources					
52100Interest Revenue	-54,911	141,769	207,564	50,000	50,000
Subtotal:	-54,911	141,769	207,564	50,000	50,000
Fund Balance					
58100Fund Balance	0	0	0	6,967,705	6,440,678
Subtotal:	0	0	0	6,967,705	6,440,678
Subtotal of Revenues:	2,191,165	2,061,210	2,017,045	9,015,155	8,492,518

Expenditures:

Materials & Services					
64100Contracted Services	0	7,833	568,916	250,000	75,000
Subtotal:	0	7,833	568,916	250,000	75,000

Capital Outlay

68400CO-Equipment/Machinery	0	0	0	2,340,510	840,510
Subtotal:	0	0	0	2,340,510	840,510

Transfers to Other Funds

74100Transfers To Other Funds	608,438	1,765,196	965,859	1,108,469	1,615,767
Subtotal:	608,438	1,765,196	965,859	1,108,469	1,615,767

Ending Balance and Reserves

78100Reserves	0	0	0	5,316,176	5,961,241
Subtotal:	0	0	0	5,316,176	5,961,241

Subtotal of Expenditures:	608,438	1,773,029	1,534,775	9,015,155	8,492,518
---------------------------	---------	-----------	-----------	-----------	-----------

FUND 503 - PASSENGER FACILITY CHARGE FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	2,246,076	1,919,441	1,809,481	1,997,450	2,001,840
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-54,911	141,769	207,564	50,000	50,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	6,967,705	6,440,678
Total Fund 503 Revenues:	2,191,165	2,061,210	2,017,045	9,015,155	8,492,518

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	7,833	568,916	250,000	75,000
Capital Outlay	0	0	0	2,340,510	840,510
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	608,438	1,765,196	965,859	1,108,469	1,615,767
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	5,316,176	5,961,241
Total Fund 503 Expenditures:	608,438	1,773,029	1,534,775	9,015,155	8,492,518

FUND 523 – EXPOSITION PARK FUND

Dept 21 – Expo

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	142,486	0	5,181	0	0
42100State Sources	53,167	108,722	369,501	53,167	53,167
43100Local Government Sources	0	8,005	0	0	0
44100Private/NonProfit Sources	37,277	43,643	76,290	22,500	74,500
44400Donations/Sponsorships	297,250	608,353	587,101	508,000	742,870
Subtotal:	530,180	768,723	1,038,073	583,667	870,537

Fees & Other Service Charges

45100Fees	2,159,207	4,785,682	2,803,517	2,270,600	2,130,460
45500Sales	0	48,575	2,278	0	0
Subtotal:	2,159,207	4,834,257	2,805,795	2,270,600	2,130,460

All Other Resources

52100Interest Revenue	-13,195	23,720	-7,418	15,000	8,000
52900Miscellaneous Revenue	4,577	19,321	75,073	0	0
Subtotal:	-8,618	43,041	67,655	15,000	8,000

Interfund Transfers

54100Interfund Transfers	8,500	59,993	669,124	65,000	50,500
Subtotal:	8,500	59,993	669,124	65,000	50,500

Fund Balance

58100Fund Balance	0	0	0	0	124,660
Subtotal:	0	0	0	0	124,660

Subtotal of Revenues: 2,689,269 5,706,014 4,580,647 2,934,267 3,184,157

Expenditures:

Personnel Services

62100Salaries & Wages	262,998	417,884	413,299	341,901	348,086
62200Payroll Taxes & Benefits	148,006	226,376	245,458	236,381	246,040
62300Labor Adjustments	0	0	0	0	0
Subtotal:	411,004	644,260	658,757	578,282	594,126

Materials & Services

64100Contracted Services	477,932	1,132,159	980,962	884,263	863,783
64200Operation Expenses	897,447	5,073,001	1,490,887	977,389	1,152,348
64300Minor Equipment	44,242	27,202	9,312	15,000	14,000
64400Equip Repair/Maint/Lease	52,415	239,885	54,660	71,500	86,000
64500Property Maint/Utilities	325,310	422,764	322,731	379,500	358,200
64600Travel & Training	8,017	17,351	6,197	10,100	7,000
64700Software Expense	0	0	6,862	5,700	8,700
Subtotal:	1,805,363	6,912,362	2,871,611	2,343,452	2,490,031

Capital Outlay

68200Capital Outlay-Buildings	0	523	279,552	0	0
68400CO-Equipment/Machinery	4,410	361,510	61,310	0	0
Subtotal:	4,410	362,033	340,862	0	0

Contingency

75005Contingency	0	0	0	0	100,000
Subtotal:	0	0	0	0	100,000

Ending Balance and Reserves

78100Reserves	0	0	0	12,533	0
Subtotal:	0	0	0	12,533	0

Subtotal of Expenditures:	2,220,777	7,918,655	3,871,230	2,934,267	3,184,157
---------------------------	-----------	-----------	-----------	-----------	-----------

FUND 523 – EXPOSITION PARK FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	530,180	768,723	1,038,073	583,667	870,537
Fees & Other Service Charges	2,159,207	4,834,257	2,805,795	2,270,600	2,130,460
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-8,618	43,041	67,655	15,000	8,000
Interfund Transfers	8,500	59,993	669,124	65,000	50,500
Fund Balance	0	0	0	0	124,660
Total Fund 523 Revenues:	2,689,269	5,706,014	4,580,647	2,934,267	3,184,157

Expenditures:

Personnel Services	411,004	644,260	658,757	578,282	594,126
Materials & Services	1,805,363	6,912,362	2,871,611	2,343,452	2,490,031
Capital Outlay	4,410	362,033	340,862	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	100,000
Ending Balance & Reserves	0	0	0	12,533	0
Total Fund 523 Expenditures:	2,220,777	7,918,655	3,871,230	2,934,267	3,184,157

FUND 535 – RECREATION ENTERPRISE FUND

Dept 39 – Roads and Parks

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	971,747	1,186,139	1,117,760	676,035	637,200
42100State Sources	1,012,861	1,642,694	1,319,871	1,284,590	1,441,338
43100Local Government Sources	1,212	705	71,811	700	1,000
44100Private/NonProfit Sources	35,012	47,748	56,165	55,000	63,000
44400Donations/Sponsorships	3,567	2,971	4,050	7,000	3,500
Subtotal:	2,024,399	2,880,257	2,569,657	2,023,325	2,146,038

Fees & Other Service Charges

45100Fees	3,526,483	3,082,816	2,788,086	3,082,530	3,307,463
45500Sales	101,521	164,776	231,498	211,300	260,700
Subtotal:	3,628,004	3,247,592	3,019,584	3,293,830	3,568,163

All Other Resources

52100Interest Revenue	-12,882	30,258	60,413	25,000	40,000
52900Miscellaneous Revenue	452	0	0	0	0
Subtotal:	-12,430	30,258	60,413	25,000	40,000

Interfund Transfers

54100Interfund Transfers	2,573,203	2,580,787	170,577	72,875	72,875
54500Interdepartmental Charges	206,322	265,122	236,114	288,116	205,120
Subtotal:	2,779,525	2,845,909	406,691	360,991	277,995

Fund Balance

58100Fund Balance	0	0	0	1,300,000	1,000,000
Subtotal:	0	0	0	1,300,000	1,000,000

Subtotal of Revenues:	8,419,498	9,004,016	6,056,345	7,003,146	7,032,196
------------------------------	------------------	------------------	------------------	------------------	------------------

Expenditures:

Personnel Services

62100Salaries & Wages	1,113,077	1,291,472	1,431,590	1,504,221	1,557,933
62200Payroll Taxes & Benefits	584,535	620,870	672,676	663,838	691,935
62300Labor Adjustments	-2,525	0	0	0	0
Subtotal:	1,695,087	1,912,342	2,104,266	2,168,059	2,249,868

Materials & Services

64100Contracted Services	854,086	846,745	898,217	766,071	839,958
64200Operation Expenses	269,542	425,854	454,236	488,755	575,195
64300Minor Equipment	36,594	29,937	47,230	51,500	54,000
64400Equip Repair/Maint/Lease	95,578	128,396	104,333	138,500	142,000
64500Property Maint/Utilities	1,203,948	913,734	1,165,759	1,082,803	995,390
64600Travel & Training	6,981	13,872	12,415	13,350	13,700
Subtotal:	2,466,729	2,358,538	2,682,190	2,540,979	2,620,243

Capital Outlay

68200Capital Outlay-Buildings	0	0	321,224	0	0
68300CO-Land Improvements	1,790,269	4,401,449	1,852,713	1,011,773	1,302,275
68400CO-Equipment/Machinery	196,289	90,600	59,966	15,000	5,000
Subtotal:	1,986,558	4,492,049	2,233,903	1,026,773	1,307,275

Transfers to Other Funds

74100Transfers To Other Funds	0	45,180	11,030	55,000	46,000
Subtotal:	0	45,180	11,030	55,000	46,000

Contingency

75005Contingency	0	0	0	706,356	558,810
Subtotal:	0	0	0	706,356	558,810

Ending Balance and Reserves

78500Unapprop Ending Fund Bal	0	0	0	505,979	250,000
Subtotal:	0	0	0	505,979	250,000

Subtotal of Expenditures: 6,148,374 8,808,109 7,031,389 7,003,146 7,032,196

FUND 535 – RECREATION ENTERPRISE FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	2,024,399	2,880,257	2,569,657	2,023,325	2,146,038
Fees & Other Service Charges	3,628,004	3,247,592	3,019,584	3,293,830	3,568,163
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-12,430	30,258	60,413	25,000	40,000
Interfund Transfers	2,779,525	2,845,909	406,691	360,991	277,995
Fund Balance	0	0	0	1,300,000	1,000,000
Total Fund 535 Revenues:	8,419,498	9,004,016	6,056,345	7,003,146	7,032,196

Expenditures:

Personnel Services	1,695,087	1,912,342	2,104,266	2,168,059	2,249,868
Materials & Services	2,466,729	2,358,538	2,682,190	2,540,979	2,620,243
Capital Outlay	1,986,558	4,492,049	2,233,903	1,026,773	1,307,275
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	0	45,180	11,030	55,000	46,000
Contingency	0	0	0	706,356	558,810
Ending Balance & Reserves	0	0	0	505,979	250,000
Total Fund 535 Expenditures:	6,148,374	8,808,109	7,031,389	7,003,146	7,032,196

FUND 559 – MOTOR POOL

Dept 39 – Roads and Parks

Revenue:

Grants, Gifts, Allocations, & Donations

43100Local Government Sources	136	1,889	11,312	0	0
44100Private/NonProfit Sources	134,731	102,020	49,957	50,000	50,000
Subtotal:	134,867	103,909	61,269	50,000	50,000

Fees & Other Service Charges

45100Fees	84	0	67	0	0
45500Sales	109,442	62,566	121,473	70,000	70,000
Subtotal:	109,526	62,566	121,540	70,000	70,000

All Other Resources

52100Interest Revenue	-11,030	15,561	29,410	10,000	15,000
Subtotal:	-11,030	15,561	29,410	10,000	15,000

Interfund Transfers

54100Interfund Transfers	272,975	153,468	214,589	120,000	0
54500Interdepartmental Charges	2,388,987	3,024,101	3,652,720	4,424,759	4,820,538
Subtotal:	2,661,962	3,177,569	3,867,309	4,544,759	4,820,538

Fund Balance

58100Fund Balance	0	0	0	850,000	1,250,000
Subtotal:	0	0	0	850,000	1,250,000

Subtotal of Revenues: 2,895,325 3,359,605 4,079,528 5,524,759 6,205,538

Expenditures:

Personnel Services

62100Salaries & Wages	148,447	164,680	156,758	191,241	215,941
62200Payroll Taxes & Benefits	86,972	91,723	92,204	102,626	114,223
Subtotal:	235,419	256,403	248,962	293,867	330,164

Materials & Services

64100Contracted Services	646,529	531,155	590,764	597,856	630,687
64200Operation Expenses	9,972	3,412	1,410	6,627	5,806
64300Minor Equipment	464	0	0	0	0
64400Equip Repair/Maint/Lease	816,442	1,093,150	1,226,966	1,535,200	1,601,000
64500Property Maint/Utilities	15,909	19,119	24,252	26,309	29,409
Subtotal:	1,489,316	1,646,836	1,843,392	2,165,992	2,266,902

Capital Outlay

68400CO-Equipment/Machinery	1,024,163	1,806,307	1,525,760	1,670,000	1,333,000
Subtotal:	1,024,163	1,806,307	1,525,760	1,670,000	1,333,000

Transfers to Other Funds

74100Transfers To Other Funds	141,811	0	0	0	0
Subtotal:	141,811	0	0	0	0

Contingency

75005Contingency	0	0	0	294,900	712,972
Subtotal:	0	0	0	294,900	712,972

Ending Balance and Reserves

78100Reserves	0	0	0	700,000	750,000
78500Unapprop Ending Fund Bal	0	0	0	400,000	812,500

Subtotal:	0	0	0	1,100,000	1,562,500
Subtotal of Expenditures:	2,890,709	3,709,546	3,618,114	5,524,759	6,205,538

**FUND 559 – MOTOR POOL
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	134,867	103,909	61,269	50,000	50,000
Fees & Other Service Charges	109,526	62,566	121,540	70,000	70,000
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-11,030	15,561	29,410	10,000	15,000
Interfund Transfers	2,661,962	3,177,569	3,867,309	4,544,759	4,820,538
Fund Balance	0	0	0	850,000	1,250,000
Total Fund 559 Revenues:	2,895,325	3,359,605	4,079,528	5,524,759	6,205,538

Expenditures:

Personnel Services	235,419	256,403	248,962	293,867	330,164
Materials & Services	1,489,316	1,646,836	1,843,392	2,165,992	2,266,902
Capital Outlay	1,024,163	1,806,307	1,525,760	1,670,000	1,333,000
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	141,811	0	0	0	0
Contingency	0	0	0	294,900	712,972
Ending Balance & Reserves	0	0	0	1,100,000	1,562,500
Total Fund 559 Expenditures:	2,890,709	3,709,546	3,618,114	5,524,759	6,205,538

FUND 560 – TECHNOLOGY REPLACEMENT FUND

Dept 03 – Information Technology

Revenue:

Grants, Gifts, Allocations, & Donations

44100Private/NonProfit Sources	975	0	17,543	0	0
Subtotal:	975	0	17,543	0	0

All Other Resources

52100Interest Revenue	-17,421	61,780	83,641	112,090	94,816
Subtotal:	-17,421	61,780	83,641	112,090	94,816

Interfund Transfers

54500Interdepartmental Charges	1,167,192	900,960	885,221	561,353	577,658
Subtotal:	1,167,192	900,960	885,221	561,353	577,658

Fund Balance

58100Fund Balance	0	0	0	2,497,634	2,353,373
Subtotal:	0	0	0	2,497,634	2,353,373

Subtotal of Revenues:	1,150,746	962,740	986,405	3,171,077	3,025,847
-----------------------	-----------	---------	---------	-----------	-----------

Expenditures:

Materials & Services

64200Operation Expenses	0	0	0	165,000	165,000
64300Minor Equipment	164,629	496,597	383,678	485,340	355,036
64400Equip Repair/Maint/Lease	0	100	0	0	0
64600Travel & Training	0	0	16,378	0	0
64700Software Expense	4,788	21,531	0	0	0
Subtotal:	169,417	518,228	400,056	650,340	520,036

Capital Outlay

68400CO-Equipment/Machinery	11,239	263,809	22,990	0	0
Subtotal:	11,239	263,809	22,990	0	0
Ending Balance and Reserves					
78100Reserves	0	0	0	2,520,737	2,505,811
Subtotal:	0	0	0	2,520,737	2,505,811
Subtotal of Expenditures:	180,656	782,037	423,046	3,171,077	3,025,847

**FUND 560 - TECHNOLOGY REPLACEMENT FUND
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	975	0	17,543	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	-17,421	61,780	83,641	112,090	94,816
Interfund Transfers	1,167,192	900,960	885,221	561,353	577,658
Fund Balance	0	0	0	2,497,634	2,353,373
Total Fund 560 Revenues:	1,150,746	962,740	986,405	3,171,077	3,025,847

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	169,417	518,228	400,056	650,340	520,036
Capital Outlay	11,239	263,809	22,990	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	2,520,737	2,505,811
Total Fund 560 Expenditures:	180,656	782,037	423,046	3,171,077	3,025,847

FUND 561 – RISK MGMT-GEN AUTO LIAB

Dept 08 – County Administration

Revenue:

Grants, Gifts, Allocations, & Donations					
44100Private/NonProfit Sources	-4,299	675	35,060	0	0
Subtotal:	-4,299	675	35,060	0	0
All Other Resources					
52100Interest Revenue	-84,475	197,235	233,010	395,263	270,610
52900Miscellaneous Revenue	0	75,992	-65,642	0	0
Subtotal:	-84,475	273,227	167,368	395,263	270,610
Interfund Transfers					
54500Interdepartmental Charges	1,919,219	2,133,312	2,721,404	2,922,386	4,166,743
Subtotal:	1,919,219	2,133,312	2,721,404	2,922,386	4,166,743
Fund Balance					
58100Fund Balance	0	0	0	7,905,256	6,765,242
Subtotal:	0	0	0	7,905,256	6,765,242
Subtotal of Revenues:	1,830,445	2,407,214	2,923,832	11,222,905	11,202,595

Expenditures:

Personnel Services					
62100Salaries & Wages	77,681	80,203	82,886	117,735	97,582
62200Payroll Taxes & Benefits	45,402	44,010	38,631	62,133	51,389

	Subtotal:	123,083	124,213	121,517	179,868	148,971
Materials & Services						
64100	Contracted Services	789,678	1,002,050	915,313	930,915	1,010,205
64200	Operation Expenses	1,241,120	1,928,534	2,116,990	3,135,718	4,333,298
64300	Minor Equipment	0	1,096	0	750	750
64400	Equip Repair/Maint/Lease	345	341	424	500	500
64600	Travel & Training	0	7,488	0	6,000	6,000
	Subtotal:	2,031,143	2,939,509	3,032,727	4,073,883	5,350,753
Ending Balance and Reserves						
78100	Reserves	0	0	0	6,969,154	5,702,871
	Subtotal:	0	0	0	6,969,154	5,702,871
	Subtotal of Expenditures:	2,154,226	3,063,722	3,154,244	11,222,905	11,202,595

**FUND 561 - RISK MGMT-GEN AUTO LIAB
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	-4,299	675	35,060	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	-84,475	273,227	167,368	395,263	270,610
Interfund Transfers	1,919,219	2,133,312	2,721,404	2,922,386	4,166,743
Fund Balance	0	0	0	7,905,256	6,765,242
Total Fund 561 Revenues:	1,830,445	2,407,214	2,923,832	11,222,905	11,202,595

Expenditures:

Personnel Services	123,083	124,213	121,517	179,868	148,971
Materials & Services	2,031,143	2,939,509	3,032,727	4,073,883	5,350,753
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	6,969,154	5,702,871
Total Fund 561 Expenditures:	2,154,226	3,063,722	3,154,244	11,222,905	11,202,595

FUND 562 – SELF-INSURANCE HEALTH PLAN

Dept 08 – County Administration

Revenue:

Fees & Other Service Charges

45100	Fees	4,014	0	7,521	3,707	3,962
	Subtotal:	4,014	0	7,521	3,707	3,962

All Other Resources

52100	Interest Revenue	-53,830	177,976	213,254	393,535	256,168
	Subtotal:	-53,830	177,976	213,254	393,535	256,168

Interfund Transfers

54500	Interdepartmental Charges	14,261,050	14,768,668	15,299,134	14,962,072	15,555,626
	Subtotal:	14,261,050	14,768,668	15,299,134	14,962,072	15,555,626

Fund Balance

58100	Fund Balance	0	0	0	7,870,700	6,404,200
	Subtotal:	0	0	0	7,870,700	6,404,200

Subtotal of Revenues:	14,211,234	14,946,644	15,519,909	23,230,014	22,219,956
-----------------------	------------	------------	------------	------------	------------

Expenditures:

Materials & Services

64100Contracted Services	1,454,546	1,582,755	1,636,757	1,759,671	1,399,879
64200Operation Expenses	10,895,619	11,898,912	15,417,234	21,457,354	20,806,703
64300Minor Equipment	0	2,927	0	0	0
64500Property Maint/Utilities	7,122	7,593	10,397	12,989	13,374
Subtotal:	12,357,287	13,492,187	17,064,388	23,230,014	22,219,956

Subtotal of Expenditures:	12,357,287	13,492,187	17,064,388	23,230,014	22,219,956
---------------------------	------------	------------	------------	------------	------------

**FUND 562 – SELF-INSURANCE HEALTH PLAN
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	4,014	0	7,521	3,707	3,962
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-53,830	177,976	213,254	393,535	256,168
Interfund Transfers	14,261,050	14,768,668	15,299,134	14,962,072	15,555,626
Fund Balance	0	0	0	7,870,700	6,404,200
Total Fund 562 Revenues:	14,211,234	14,946,644	15,519,909	23,230,014	22,219,956

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	12,357,287	13,492,187	17,064,388	23,230,014	22,219,956
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 562 Expenditures:	12,357,287	13,492,187	17,064,388	23,230,014	22,219,956

FUND 563 – WORKERS' COMPENSATION

Dept 08 – County Administration

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	27,773	90,604	75,559	0	0
Subtotal:	27,773	90,604	75,559	0	0

All Other Resources

52100Interest Revenue	-43,060	88,531	98,556	94,382	109,887
Subtotal:	-43,060	88,531	98,556	94,382	109,887

Interfund Transfers

54500Interdepartmental Charges	705,036	777,575	754,692	999,696	1,043,980
Subtotal:	705,036	777,575	754,692	999,696	1,043,980

Fund Balance

58100Fund Balance	0	0	0	3,146,070	2,747,172
Subtotal:	0	0	0	3,146,070	2,747,172

Subtotal of Revenues:	689,749	956,710	928,807	4,240,148	3,901,039
-----------------------	---------	---------	---------	-----------	-----------

Expenditures:

Personnel Services

62100Salaries & Wages	67,159	73,981	64,122	75,817	80,795
62200Payroll Taxes & Benefits	34,557	35,265	34,478	41,447	43,802
Subtotal:	101,716	109,246	98,600	117,264	124,597
Materials & Services					
64100Contracted Services	53,736	49,768	43,879	89,514	94,970
64200Operation Expenses	822,226	1,133,009	1,046,845	1,823,800	1,948,800
64600Travel & Training	0	0	0	4,500	4,500
Subtotal:	875,962	1,182,777	1,090,724	1,917,814	2,048,270
Ending Balance and Reserves					
78100Reserves	0	0	0	2,205,070	1,728,172
Subtotal:	0	0	0	2,205,070	1,728,172
Subtotal of Expenditures:	977,678	1,292,023	1,189,324	4,240,148	3,901,039

**FUND 563 – WORKERS' COMPENSATION
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	27,773	90,604	75,559	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	-43,060	88,531	98,556	94,382	109,887
Interfund Transfers	705,036	777,575	754,692	999,696	1,043,980
Fund Balance	0	0	0	3,146,070	2,747,172
Total Fund 563 Revenues:	689,749	956,710	928,807	4,240,148	3,901,039

Expenditures:

Personnel Services	101,716	109,246	98,600	117,264	124,597
Materials & Services	875,962	1,182,777	1,090,724	1,917,814	2,048,270
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	2,205,070	1,728,172
Total Fund 563 Expenditures:	977,678	1,292,023	1,189,324	4,240,148	3,901,039

FUND 565 – CENTRAL SERVICES FUND

Dept 02 – Board of Commissioners

Revenue:

Grants, Gifts, Allocations, & Donations					
41100Federal Sources	6,209	0	0	0	0
Subtotal:	6,209	0	0	0	0
Fees & Other Service Charges					
45500Sales	9	560	224	100	100
Subtotal:	9	560	224	100	100
Interfund Transfers					
54100Interfund Transfers	110,703	112,642	101,638	111,109	114,937
54500Interdepartmental Charges	660,581	718,436	692,001	944,374	975,666
Subtotal:	771,284	831,078	793,639	1,055,483	1,090,603
Subtotal of Revenues:	777,502	831,638	793,863	1,055,583	1,090,703

Expenditures:

Personnel Services						
62100	Salaries & Wages	470,306	501,835	553,634	621,169	626,566
62200	Payroll Taxes & Benefits	248,461	256,151	284,874	338,510	366,765
	Subtotal:	718,767	757,986	838,508	959,679	993,331
Materials & Services						
64100	Contracted Services	12,259	6,671	7,938	13,610	14,043
64200	Operation Expenses	47,868	34,794	29,185	35,893	38,369
64300	Minor Equipment	799	131	85	1,000	1,000
64400	Equip Repair/Maint/Lease	2,072	1,454	1,334	3,250	3,250
64600	Travel & Training	7,091	12,329	14,796	40,651	39,460
64700	Software Expense	102	421	278	1,500	1,250
	Subtotal:	70,191	55,800	53,616	95,904	97,372
	Subtotal of Expenditures:	788,958	813,786	892,124	1,055,583	1,090,703

FUND 565 – CENTRAL SERVICES FUND

Dept 03 – Information Technology

Revenue:

Grants, Gifts, Allocations, & Donations

41100	Federal Sources	9,974	7,688	0	0	0
42100	State Sources	20,285	33,932	0	20,000	198,200
	Subtotal:	30,259	41,620	0	20,000	198,200

Fees & Other Service Charges

45100	Fees	477,108	327,651	331,931	487,087	539,729
45500	Sales	125	787	0	0	0
	Subtotal:	477,233	328,438	331,931	487,087	539,729

All Other Resources

52900	Miscellaneous Revenue	25	0	0	0	0
	Subtotal:	25	0	0	0	0

Interfund Transfers

54100	Interfund Transfers	350,642	364,622	376,219	751,184	771,802
54500	Interdepartmental Charges	4,431,828	4,838,834	5,494,914	6,206,958	6,501,993
	Subtotal:	4,782,470	5,203,456	5,871,133	6,958,142	7,273,795

Subtotal of Revenues: 5,289,987 5,573,514 6,203,064 7,465,229 8,011,724

Expenditures:

Personnel Services

62100	Salaries & Wages	2,243,052	2,400,385	2,495,419	2,890,410	3,026,081
62200	Payroll Taxes & Benefits	1,304,135	1,354,289	1,406,839	1,574,476	1,721,900
	Subtotal:	3,547,187	3,754,674	3,902,258	4,464,886	4,747,981

Materials & Services

64100	Contracted Services	1,286,038	1,537,247	1,458,866	1,764,544	1,913,781
64200	Operation Expenses	345,822	361,171	390,382	480,385	611,659
64300	Minor Equipment	65,385	30,585	32,901	57,650	59,950
64400	Equip Repair/Maint/Lease	0	51	0	0	0
64600	Travel & Training	29,308	42,029	23,916	77,271	61,905
64700	Software Expense	49,649	114,230	70,878	501,993	526,448
	Subtotal:	1,776,202	2,085,313	1,976,943	2,881,843	3,173,743

Capital Outlay

68400	CO-Equipment/Machinery	38,340	82,319	38,833	118,500	90,000
	Subtotal:	38,340	82,319	38,833	118,500	90,000

Subtotal of Expenditures:	5,361,729	5,922,306	5,918,034	7,465,229	8,011,724
---------------------------	-----------	-----------	-----------	-----------	-----------

FUND 565 – CENTRAL SERVICES FUND

Dept 06 – Finance

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	2,086	1,542	1,870	2,000	2,000
43100Local Government Sources	70,642	0	1,170	1,191	1,200
44100Private/NonProfit Sources	138,967	164,289	182,343	120,000	170,000
Subtotal:	211,695	165,831	185,383	123,191	173,200

Fees & Other Service Charges

45100Fees	4,283	5,422	2,269	2,000	2,000
45500Sales	0	0	-8	0	0
Subtotal:	4,283	5,422	2,277	2,000	2,000

All Other Resources

52900Miscellaneous Revenue	210	3,964	0	0	0
Subtotal:	210	3,964	0	0	0

Interfund Transfers

54100Interfund Transfers	82,526	98,232	101,375	105,845	87,336
54500Interdepartmental Charges	796,732	879,932	834,155	1,173,692	1,215,156
Subtotal:	879,258	978,164	935,530	1,279,537	1,302,492

Subtotal of Revenues:	1,095,446	1,153,381	1,123,190	1,404,728	1,477,692
-----------------------	-----------	-----------	-----------	-----------	-----------

Expenditures:

Personnel Services

62100Salaries & Wages	592,539	617,023	713,893	791,267	811,582
62200Payroll Taxes & Benefits	391,566	403,427	428,080	459,254	492,662
62300Labor Adjustments	0	0	0	0	0
Subtotal:	984,105	1,020,450	1,141,973	1,250,521	1,304,244

Materials & Services

64100Contracted Services	82,740	87,588	73,641	73,228	99,250
64200Operation Expenses	36,681	41,916	47,900	46,629	56,903
64300Minor Equipment	9,292	6,914	9,142	5,450	4,050
64400Equip Repair/Maint/Lease	2,805	931	1,166	1,100	1,100
64500Property Maint/Utilities	0	3,742	0	0	0
64600Travel & Training	9,662	29,364	31,322	27,800	12,145
64700Software Expense	0	1,888	195	0	0
Subtotal:	141,180	172,343	163,366	154,207	173,448

Subtotal of Expenditures:	1,125,285	1,192,793	1,305,339	1,404,728	1,477,692
---------------------------	-----------	-----------	-----------	-----------	-----------

FUND 565 – CENTRAL SERVICES FUND

Dept 07 - County Counsel

Revenue:

Grants, Gifts, Allocations, & Donations

41100Federal Sources	12,802	0	0	0	0
Subtotal:	12,802	0	0	0	0

Fees & Other Service Charges

45100Fees	1,239	430	62	200	200
45500Sales	4	27	0	0	0
Subtotal:	1,243	457	62	200	200

All Other Resources						
52900	Miscellaneous Revenue	26	0	0	0	0
	Subtotal:	26	0	0	0	0

Interfund Transfers						
54100	Interfund Transfers	203,566	211,698	196,052	192,397	203,432
54500	Interdepartmental Charges	994,786	1,192,219	1,010,609	1,200,282	1,474,319
	Subtotal:	1,198,352	1,403,917	1,206,661	1,392,679	1,677,751

Subtotal of Revenues: 1,212,423 1,404,374 1,206,723 1,392,879 1,677,951

Expenditures:

Personnel Services						
62100	Salaries & Wages	798,101	796,520	794,436	854,578	1,016,683
62200	Payroll Taxes & Benefits	400,672	396,515	396,750	399,818	512,151
	Subtotal:	1,198,773	1,193,035	1,191,186	1,254,396	1,528,834

Materials & Services						
64100	Contracted Services	11,653	9,193	9,085	20,476	21,397
64200	Operation Expenses	55,873	64,761	72,875	82,551	93,876
64300	Minor Equipment	0	12	0	3,150	3,150
64400	Equip Repair/Maint/Lease	4,254	4,547	4,600	5,760	6,000
64500	Property Maint/Utilities	0	0	0	1,500	1,500
64600	Travel & Training	3,485	4,576	6,751	25,046	23,194
64700	Software Expense	0	0	2,317	0	0
	Subtotal:	75,265	83,089	95,628	138,483	149,117

Subtotal of Expenditures: 1,274,038 1,276,124 1,286,814 1,392,879 1,677,951

FUND 565 – CENTRAL SERVICES FUND

Dept 08 – County Administration

Revenue:

Grants, Gifts, Allocations, & Donations						
41100	Federal Sources	42,347	0	3,661	0	0
43100	Local Government Sources	1,056,990	598,182	883,394	704,950	643,820
44100	Private/NonProfit Sources	10,884	16,543	800	0	0
	Subtotal:	1,110,221	614,725	887,855	704,950	643,820

Fees & Other Service Charges						
45100	Fees	3,326	3,007	408,548	308,747	393,364
45300	Forfeitures	26,513	390	0	0	0
45400	Licenses	0	0	0	250	0
45500	Sales	24	695	810	50	25
	Subtotal:	-29,863	-4,092	-409,358	-309,047	-393,389

All Other Resources						
52900	Miscellaneous Revenue	668	0	0	0	0
	Subtotal:	668	0	0	0	0

Interfund Transfers						
54100	Interfund Transfers	1,256,810	1,304,829	1,583,052	1,846,245	1,941,702
54500	Interdepartmental Charges	4,486,887	5,359,400	5,755,482	5,466,595	5,891,104
	Subtotal:	5,743,697	6,664,229	7,338,534	7,312,840	7,832,806

Subtotal of Revenues: 6,884,449 7,283,046 8,635,747 8,326,837 8,870,015

Expenditures:

Personnel Services					
62100Salaries & Wages	2,412,702	2,515,947	2,583,099	2,994,925	3,205,725
62200Payroll Taxes & Benefits	1,365,464	1,376,549	1,420,573	1,669,257	1,840,235
62300Labor Adjustments	0	-1	0	44,533	-65
Subtotal:	3,778,166	3,892,495	4,003,672	4,708,715	5,045,895

Materials & Services					
64100Contracted Services	262,425	278,978	312,534	371,562	407,412
64200Operation Expenses	170,209	201,606	220,661	272,735	320,737
64300Minor Equipment	5,341	19,685	16,259	27,500	27,500
64400Equip Repair/Maint/Lease	19,378	12,976	14,802	19,000	18,877
64500Property Maint/Utilities	2,744,828	3,501,100	3,709,287	2,774,225	2,894,237
64600Travel & Training	12,512	10,318	14,560	63,864	59,542
64700Software Expense	19,402	48,000	128,123	89,236	95,815
Subtotal:	3,234,095	4,072,663	4,416,226	3,618,122	3,824,120

Capital Outlay					
68400CO-Equipment/Machinery	0	32,334	0	0	0
Subtotal:	0	32,334	0	0	0

Subtotal of Expenditures: 7,012,261 7,997,492 8,419,898 8,326,837 8,870,015

FUND 565 – CENTRAL SERVICES FUND

Dept 09 – Fiduciary

Revenue:

All Other Resources

52100Interest Revenue	-57,173	122,653	108,519	85,000	120,000
Subtotal:	-57,173	122,653	108,519	85,000	120,000

Fund Balance

58100Fund Balance	0	0	0	2,800,000	2,315,988
Subtotal:	0	0	0	2,800,000	2,315,988

Subtotal of Revenues: -57,173 122,653 108,519 2,885,000 2,435,988

Expenditures:

Contingency

75005Contingency	0	0	0	2,500,000	2,435,988
Subtotal:	0	0	0	2,500,000	2,435,988

Ending Balance and Reserves

78100Reserves	0	0	0	385,000	0
Subtotal:	0	0	0	385,000	0

Subtotal of Expenditures: 0 0 0 2,885,000 2,435,988

FUND 565 – CENTRAL SERVICES FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	1,371,186	822,176	1,073,238	848,141	1,015,220
Fees & Other Service Charges	512,631	338,969	743,852	798,434	935,418
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-56,244	126,617	108,519	85,000	120,000
Interfund Transfers	13,375,061	15,080,844	16,145,497	17,998,681	19,177,447
Fund Balance	0	0	0	2,800,000	2,315,988
Total Fund 565 Revenues:	15,202,634	16,368,606	18,071,106	22,530,256	23,564,073

Expenditures:					
Personnel Services	10,226,998	10,618,640	11,077,597	12,638,197	13,620,285
Materials & Services	5,296,933	6,469,208	6,705,779	6,888,559	7,417,800
Capital Outlay	38,340	114,653	38,833	118,500	90,000
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	2,500,000	2,435,988
Ending Balance & Reserves	0	0	0	385,000	0
Total Fund 565 Expenditures:	15,562,271	17,202,501	17,822,209	22,530,256	23,564,073

FUND 600 – CAPITAL PROJECTS FUND

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	0	300,000	0	0	0
Subtotal:	0	300,000	0	0	0

All Other Resources

52100Interest Revenue	-3,999	13,639	14,032	0	15,000
Subtotal:	-3,999	13,639	14,032	0	15,000

Interfund Transfers

54100Interfund Transfers	445,000	0	400,000	500,000	5,437,994
Subtotal:	445,000	0	400,000	500,000	5,437,994

Fund Balance

58100Fund Balance	0	0	0	0	500,000
Subtotal:	0	0	0	0	500,000

Subtotal of Revenues: 441,001 313,639 414,032 500,000 5,952,994

Expenditures:

Materials & Services

64500Property Maint/Utilities	422,656	0	0	0	0
Subtotal:	422,656	0	0	0	0

Capital Outlay

68200Capital Outlay-Buildings	13,931	271,474	421,670	500,000	5,437,994
Subtotal:	13,931	271,474	421,670	500,000	5,437,994

Ending Balance and Reserves

78100Reserves	0	0	0	0	515,000
Subtotal:	0	0	0	0	515,000

Subtotal of Expenditures: 436,587 271,474 421,670 500,000 5,952,994

FUND 600 – CAPITAL PROJECTS FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	0	300,000	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	-3,999	13,639	14,032	0	15,000
Interfund Transfers	445,000	0	400,000	500,000	5,437,994
Fund Balance	0	0	0	0	500,000
Total Fund 600 Revenues:	441,001	313,639	414,032	500,000	5,952,994

Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	422,656	0	0	0	0
Capital Outlay	13,931	271,474	421,670	500,000	5,437,994
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	515,000
Total Fund 600 Expenditures:	436,587	271,474	421,670	500,000	5,952,994

FUND 612 – STREET IMPROVEMENT FUND

Dept 39 – Roads and Parks

Revenue:

Grants, Gifts, Allocations, & Donations

44100Private/NonProfit Sources	60,099	60,377	97,173	25,000	10,000
Subtotal:	60,099	60,377	97,173	25,000	10,000

All Other Resources

52100Interest Revenue	-10,901	26,645	32,683	25,000	30,000
Subtotal:	-10,901	26,645	32,683	25,000	30,000

Fund Balance

58100Fund Balance	0	0	0	1,133,795	1,255,000
Subtotal:	0	0	0	1,133,795	1,255,000

Subtotal of Revenues:	49,198	87,022	129,856	1,183,795	1,295,000
-----------------------	--------	--------	---------	-----------	-----------

Expenditures:

Debt Service

72100Debt Service	24,440	33,220	195,338	0	0
Subtotal:	24,440	33,220	195,338	0	0

Ending Balance and Reserves

78100Reserves	0	0	0	1,183,795	1,295,000
Subtotal:	0	0	0	1,183,795	1,295,000

Subtotal of Expenditures:	24,440	33,220	195,338	1,183,795	1,295,000
---------------------------	--------	--------	---------	-----------	-----------

FUND 612 - STREET IMPROVEMENT FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	60,099	60,377	97,173	25,000	10,000
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	-10,901	26,645	32,683	25,000	30,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,133,795	1,255,000
Total Fund 612 Revenues:	49,198	87,022	129,856	1,183,795	1,295,000

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	24,440	33,220	195,338	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	1,183,795	1,295,000
Total Fund 612 Expenditures:	24,440	33,220	195,338	1,183,795	1,295,000

FUND 613 – GREENWAY FUND

Dept 39 – Roads and Parks

Revenue:

All Other Resources

52100Interest Revenue	-4,593	9,926	12,511	5,000	7,500
Subtotal:	-4,593	9,926	12,511	5,000	7,500

Fund Balance

58100Fund Balance	0	0	0	482,000	495,000
Subtotal:	0	0	0	482,000	495,000

Subtotal of Revenues:	-4,593	9,926	12,511	487,000	502,500
-----------------------	--------	-------	--------	---------	---------

Expenditures:

Materials & Services

64200Operation Expenses	43,000	0	0	0	0
Subtotal:	43,000	0	0	0	0

Ending Balance and Reserves

78500Unapprop Ending Fund Bal	0	0	0	487,000	502,500
Subtotal:	0	0	0	487,000	502,500

Subtotal of Expenditures:	43,000	0	0	487,000	502,500
---------------------------	--------	---	---	---------	---------

FUND 613 – GREENWAY FUND

SUMMARY

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	-4,593	9,926	12,511	5,000	7,500
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	482,000	495,000
Total Fund 613 Revenues:	-4,593	9,926	12,511	487,000	502,500

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	43,000	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	0	0	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	487,000	502,500
Total Fund 613 Expenditures:	43,000	0	0	487,000	502,500

FUND 614 – ROADS SYSTEM DEVELOPMENT FUND

Dept 39 – Roads and Parks

Revenue:

Fees & Other Service Charges

45100Fees	808,875	798,973	832,220	625,000	625,000
Subtotal:	808,875	798,973	832,220	625,000	625,000

All Other Resources						
52100	Interest Revenue	-21,659	31,724	21,855	15,000	30,000
	Subtotal:	-21,659	31,724	21,855	15,000	30,000
Fund Balance						
58100	Fund Balance	0	0	0	923,000	2,120,000
	Subtotal:	0	0	0	923,000	2,120,000
	Subtotal of Revenues:	787,216	830,697	854,075	1,563,000	2,775,000
Expenditures:						
Materials & Services						
64100	Contracted Services	65,375	67,134	72,928	79,000	81,000
	Subtotal:	65,375	67,134	72,928	79,000	81,000
Transfers to Other Funds						
74100	Transfers To Other Funds	1,400,000	1,700,000	0	0	0
	Subtotal:	1,400,000	1,700,000	0	0	0
Ending Balance and Reserves						
78100	Reserves	0	0	0	1,484,000	2,694,000
	Subtotal:	0	0	0	1,484,000	2,694,000
	Subtotal of Expenditures:	1,465,375	1,767,134	72,928	1,563,000	2,775,000

**FUND 614 – ROADS SYSTEM DEVELOPMENT FUND
SUMMARY**

Revenue:

Grants, Gifts, Alloc & Donations	0	0	0	0	0
Fees & Other Service Charges	808,875	798,973	832,220	625,000	625,000
Property Tax	0	0	0	0	0
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-21,659	31,724	21,855	15,000	30,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	923,000	2,120,000
Total Fund 614 Revenues:	787,216	830,697	854,075	1,563,000	2,775,000

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	65,375	67,134	72,928	79,000	81,000
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Special Payments	0	0	0	0	0
Interfund Transfers	1,400,000	1,700,000	0	0	0
Contingency	0	0	0	0	0
Ending Balance & Reserves	0	0	0	1,484,000	2,694,000
Total Fund 614 Expenditures:	1,465,375	1,767,134	72,928	1,563,000	2,775,000

FUND 615 – PARKS SYSTEM DEVELOPMENT FUND

Dept 39 – Roads and Parks

Revenue:

Fees & Other Service Charges						
45100	Fees	59,978	41,236	63,754	50,000	60,000
	Subtotal:	59,978	41,236	63,754	50,000	60,000

All Other Resources

52100	Interest Revenue	-428	2,116	4,076	0	5,000
-------	------------------	------	-------	-------	---	-------

	Subtotal:	-428	2,116	4,076	0	5,000
Fund Balance						
58100Fund Balance		0	0	0	175,000	250,000
	Subtotal:	0	0	0	175,000	250,000
	Subtotal of Revenues:	59,550	43,352	67,830	225,000	315,000
Expenditures:						
Ending Balance and Reserves						
78100Reserves		0	0	0	225,000	315,000
	Subtotal:	0	0	0	225,000	315,000
	Subtotal of Expenditures:	0	0	0	225,000	315,000

**FUND 615 – PARKS SYSTEM DEVELOPMENT FUND
SUMMARY**

Revenue:						
Grants, Gifts, Alloc & Donations		0	0	0	0	0
Fees & Other Service Charges		59,978	41,236	63,754	50,000	60,000
Property Tax		0	0	0	0	0
Bonds & Other Debt		0	0	0	0	0
All Other Resources		-428	2,116	4,076	0	5,000
Interfund Transfers		0	0	0	0	0
Fund Balance		0	0	0	175,000	250,000
	Total Fund 615 Revenues:	59,550	43,352	67,830	225,000	315,000
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		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Contingency		0	0	0	0	0
Ending Balance & Reserves		0	0	0	225,000	315,000
	Total Fund 615 Expenditures:	0	0	0	225,000	315,000

FUND 617 – WHITE CITY CAPITAL PROJECTS

Dept 09 – Fiduciary

Revenue:						
All Other Resources						
52100Interest Revenue		-12,845	30,356	38,284	25,000	40,000
	Subtotal:	-12,845	30,356	38,284	25,000	40,000
Fund Balance						
58100Fund Balance		0	0	0	1,470,000	1,520,000
	Subtotal:	0	0	0	1,470,000	1,520,000
	Subtotal of Revenues:	-12,845	30,356	38,284	1,495,000	1,560,000
Expenditures:						
Capital Outlay						
68300CO-Land Improvements		0	0	0	1,495,000	1,560,000
	Subtotal:	0	0	0	1,495,000	1,560,000
	Subtotal of Expenditures:	0	0	0	1,495,000	1,560,000

FUND 617 – WHITE CITY CAPITAL PROJECTS

SUMMARY

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	-12,845	30,356	38,284	25,000	40,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	1,470,000	1,520,000
Total Fund 617 Revenues:	-12,845	30,356	38,284	1,495,000	1,560,000

Expenditures:

Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	0	0	0	1,495,000	1,560,000
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 617 Expenditures:	0	0	0	1,495,000	1,560,000

FUND 630 – ECSO CAPITAL PROJECT FUND

Dept 09 – Fiduciary

Revenue:

All Other Resources					
52100Interest Revenue	-231,968	540,592	631,520	200,000	200,000
Subtotal:	-231,968	540,592	631,520	200,000	200,000
Fund Balance					
58100Fund Balance	0	0	0	23,697,872	15,746,970
Subtotal:	0	0	0	23,697,872	15,746,970
Subtotal of Revenues:	-231,968	540,592	631,520	23,897,872	15,946,970

Expenditures:

Capital Outlay					
68200Capital Outlay-Buildings	275,126	976,489	2,200,962	23,522,993	15,946,970
Subtotal:	275,126	976,489	2,200,962	23,522,993	15,946,970
Ending Balance and Reserves					
78500Unapprop Ending Fund Bal	0	0	0	374,879	0
Subtotal:	0	0	0	374,879	0
Subtotal of Expenditures:	275,126	976,489	2,200,962	23,897,872	15,946,970

FUND 630 – ECSO CAPITAL PROJECT FUND

SUMMARY

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	-231,968	540,592	631,520	200,000	200,000
Interfund Transfers	0	0	0	0	0
Fund Balance	0	0	0	23,697,872	15,746,970
Total Fund 630 Revenues:	-231,968	540,592	631,520	23,897,872	15,946,970

Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital Outlay	275,126	976,489	2,200,962	23,522,993	15,946,970
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	374,879	0
Total Fund 630 Expenditures:	275,126	976,489	2,200,962	23,897,872	15,946,970

FUND 631 – ECSO DEBT SERVICE FUND

Dept 09 – Fiduciary

Revenue:

Grants, Gifts, Allocations, & Donations

42100State Sources	74,757	0	0	0	0
Subtotal:	74,757	0	0	0	0

Property Tax Revenues

46100Current Property Tax Revenue	1,795,322	1,795,153	1,680,681	1,879,848	1,708,270
Subtotal:	1,795,322	1,795,153	1,680,681	1,879,848	1,708,270

All Other Resources

52100Interest Revenue	-8,204	23,925	23,877	12,000	20,000
52500PriorYear Prop Tax Revenue	30,818	29,861	35,962	25,000	25,000
Subtotal:	22,614	53,786	59,839	37,000	45,000

Fund Balance

58100Fund Balance	0	0	0	398,373	231,668
Subtotal:	0	0	0	398,373	231,668

Subtotal of Revenues: 1,892,693 1,848,939 1,740,520 2,315,221 1,984,938

Expenditures:

Materials & Services

64100Contracted Services	0	0	1,170	5,000	5,000
Subtotal:	0	0	1,170	5,000	5,000

Debt Service

72100Debt Service	1,760,645	1,762,810	1,757,463	1,763,250	1,761,250
Subtotal:	1,760,645	1,762,810	1,757,463	1,763,250	1,761,250

Ending Balance and Reserves

78500Unapprop Ending Fund Bal	0	0	0	546,971	218,688
Subtotal:	0	0	0	546,971	218,688

Subtotal of Expenditures: 1,760,645 1,762,810 1,758,633 2,315,221 1,984,938

FUND 631 – ECSO DEBT SERVICE FUND

SUMMARY

Revenue:

Grants, Gifts, Alloc & Donations	74,757	0	0	0	0
Fees & Other Service Charges	0	0	0	0	0
Property Tax	1,795,322	1,795,153	1,680,681	1,879,848	1,708,270
Bonds & Other Debt	0	0	0	0	0
All Other Resources	22,614	53,786	59,839	37,000	45,000
Interfund Transfers	0	0	0	0	0

Fund Balance	0	0	0	398,373	231,668
Total Fund 631 Revenues:	1,892,693	1,848,939	1,740,520	2,315,221	1,984,938
Expenditures:					
Personnel Services	0	0	0	0	0
Materials & Services	0	0	1,170	5,000	5,000
Capital Outlay	0	0	0	0	0
Debt Service	1,760,645	1,762,810	1,757,463	1,763,250	1,761,250
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	546,971	218,688
Total Fund 631 Expenditures:	1,760,645	1,762,810	1,758,633	2,315,221	1,984,938

GRAND TOTAL ALL FUNDS

Revenue:					
Grants, Gifts, Alloc & Donations	122,209,912	121,921,805	122,854,597	159,092,934	128,696,643
Fees & Other Service Charges	39,711,134	40,808,529	37,754,963	36,338,746	39,409,658
Property Tax	46,399,156	48,405,848	52,253,364	52,345,938	55,026,674
Bonds & Other Debt	0	0	0	0	0
All Other Resources	-12,554,626	20,043,441	14,691,172	8,471,419	10,033,667
Interfund Transfers	48,314,091	52,913,452	52,021,193	56,451,471	84,479,167
Fund Balance	0	0	0	327,779,258	342,463,939
Grand Total All Revenues:	244,079,667	284,093,075	279,575,289	640,479,766	660,109,748

Expenditures:					
Personnel Services	93,809,153	99,655,303	106,885,025	127,702,035	134,337,191
Materials & Services	76,476,769	95,646,498	97,279,275	125,236,437	121,395,328
Capital Outlay	13,415,485	26,536,772	37,014,032	96,034,379	102,265,976
Debt Service	2,675,391	2,686,757	2,912,353	2,877,296	2,874,394
Special Payments	12,430,871	2,056,483	722,912	1,085,599	365,000
Interfund Transfers	13,023,010	14,113,013	10,772,561	11,134,791	34,294,465
Contingency	0	0	0	27,841,282	40,568,770
Ending Balance & Reserves	0	0	0	248,567,947	224,008,624
Grand Total All Expenditures:	211,830,679	240,694,826	255,586,158	640,479,766	660,109,748

GLOSSARY AND ACRONYMS

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.

American Rescue Plan Act: Enacted in 2021, this Act provides Federal funding for pandemic response and other eligible causes.

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: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

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 the form prescribed by the Secretary of State, made by an auditor expressing an opinion about the propriety of a local government's financial statements, 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.

Benefited Property: Real estate that derives a benefit from a specific easement, right-of-way, or other property right.

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.

Boulder Care: A service that provides comprehensive online care for people with addictions.

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 Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads and bridges; easements; buildings and building improvements; vehicles; and machinery and equipment.

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 healthcare 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 healthcare costs.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument which provides, on its face, that amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

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.

Community Works: A non-profit organization serving Jackson County that supports and empowers anyone impacted by domestic and sexual violence.

Contingency: This amount is set aside for anticipated operating expenses that cannot be specifically identified at the time the budget is prepared.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

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 fund's total Unappropriated Ending Fund Balance and Reserves.

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 operations, 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 receive 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 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.

Fixed Assets: Long-lived assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

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 regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the local government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations. Fund types include: General, Debt Service, Capital Projects, Special Revenue, Enterprise, Internal Services, and Custodial and Trust. Local governments whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria in the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends, and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, governments must identify the true costs of the other post-employment benefits (OPEB) earned by employees over their estimated years of actual service.

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.

Geodetic: The science of measuring and representing the geometry, gravity, and spatial orientation of the Earth in temporally varying 3D.

Goals: Statement of intended results that will be the focus of strategic efforts.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

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.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure: Long-lived capital assets that are normally stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets, such as roads and bridges.

Interdepartmental Charges: An expenditure and revenue classification for those expenses charged to one department by another for materials or equipment used or for services rendered.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

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).

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy: The amount of ad valorem tax certified by a local government for the support of governmental activities.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

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.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

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 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.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, and counties, but also bonds of the state and agencies of the state.

Nalaxone: A medication that can temporarily reverse the effects of an opioid overdose.

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.

Note: A short-term loan, typically with a maturity date of a year or less.

Objective: Action(s) intended to attain or accomplish; purpose; goal; target.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Office: An organizational unit within the County led by an individual elected by the citizens of the County; often referred to as a department.

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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 which has 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 the collection of property taxes.

Oregon K Plan: A Medicaid state plan option authorized under the Affordable Care Act.

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.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Pathfinder Network: An organization that provides justice system-impacted individuals and families the tools and support they need to be safe and thrive in the community.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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.

Principal: The face amount of a bond, exclusive of accrued interest.

Pro Se: A party in a legal case who represents themselves in court without the assistance of an attorney.

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.

Psilocybin: A hallucinogenic found in some toadstools. They can affect all senses, altering a person's thinking, sense of time, and emotions.

Publication: Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Purchased Services: The cost of services that are provided by a vendor.

Quasi-Judicial: Refers to a proceeding conducted by an administrative or executive official or organization that is similar to a court proceeding.

Real ID Act: Establishes minimum security standards for state-issued driver's licenses and identification cards used for certain Federal purposes, such as boarding commercial aircraft or entering Federal facilities.

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.

Recidivism: A person's relapse into criminal behavior, often after the person receives sanctions or undergoes intervention for a previous crime.

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 life that exceeds one year, have a regular replacement cycle, are generally 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.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

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.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Resources: Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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 Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

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.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Riparian: Lands that occur along the edges of rivers, streams, lakes, and other water bodies.

Scour: The process where flowing water erodes and removes the surrounding soil and sediment from around a bridge's foundation, potentially undermining its stability.

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.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

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.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Terminus: A place where something ends or is complete, as at the end of the road or other transportation route

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.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

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).

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Vernal Pool: A seasonal wetland characterized by its periodic filling with water, typically in the spring, and drying up in the summer.

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.

Wraparound Care: A comprehensive, individualized, and team-based approach to supporting individuals and their families, particularly those with complex needs, by coordinating various services and supports.

Writs: Formal, legal documents that order a person or entity to perform or to cease performing a specific action or deed.

Xeriscaping: Landscaping in a style which requires little or no irrigation.

ACRONYMS

TERM	STANDS FOR	USED BY
ACOE	Army Corps of Engineers	Roads and Parks
ACFR	Annual Comprehensive Financial Report	Bud Sum/Finance
AIC	Adults-in-Custody	Sheriff
AIP	Airport Improvement Program	Capital
AIFH	All in for Health	HHS
AMT	Amount	Various
AOS	Adults on Supervision	CJ
ARC	Addictions Recovery Center	CJ
ARFF	Aircraft Rescue and Firefighting	Airport/5-Year Proj
ARPA	American Rescue Plan Act	Various
ASOS	Automated Surface Observing System	Capital
AWS	Airport Workers' Screening Program	Airport
BFB	Beginning Fund Balance	5-Year Proj
Biop	Biological Opinion	Dev Svcs
BoC	Board of Commissioners	Various
BOR	Bureau of Reclamation	Roads and Parks
BRIC	Building Resilient Infrastructure Communities	Dev Svcs
CAFFA	County Assessment Function Funding Assistance	Various
CAMA	Computer-Assisted Mass Appraisal	Assessor
CAO	County Administrator's Office/County Administration	Various
CBA	Collective Bargaining Agreement	Budget Message
CCA	Community Corrections Act	CJ
CD	Certificate of Deposit	Glossary
CFC	Customer Facility Charge	Airport
CFM	Certified Floodplain Manager	Dev Svcs
CHA	Community Health Assessment	HHS
CHIP	Community Health Improvement Plan	HHS
CIP	Capital Improvement Plan and/or Program	Capital
CISA	Cybersecurity and Infrastructure Security Agency	Clerk
CJ	Community Justice	Various
CM/GC	Construction Manager/General Contractor	CAO
CMS	Centers for Medicare and Medicaid Services	HHS
CORS	Continuously Operating Reference Stations	5-Year Proj
COVID	Coronavirus Disease (Pandemic)	Various
CPEP	Cost Per Enplaned Passenger	Airport
CPI	Consumer Price Index	Bud Msg/Airport
CPI-U	Consumer Price Index for All Urban Consumers	Airport
CTE	Career Technical Technician	CJ
DA	District Attorney	Various
DDA	Deputy District Attorney	DA
DEQ	Department of Environmental Quality (Oregon)	Dev Svcs
DEM	Drug-Enforced Misdemeanor	Bud Msg/CJ/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
DUI	Driving Under the Influence	CJ
E1	EnterpriseOne	IT
EAC	Elections Assistance Commission	Clerk
ECSO	Emergency Communications of Southern Oregon	Various
EDIS	Earned Discharge (Oregon Program)	CJ
EFB	Ending Fund Balance	5-Year Proj
EMS	Emergency Medical Services	Capital/Fiduciary

TERM	STANDS FOR	USED BY
EOC	Emergency Operations Center	CAO
EOP	Emergency Operations Plan	CAO
EPH	Environmental Public Health	HHS
EQV	Equalized Valuation	Glossary
ERIC	Electronic Registration Information Center	Clerk
F3	Fluorine Free Foam	Airport
FAA	Federal Aviation Administration	Various
FEMA	Federal Emergency Management Agency	Various
FFA	Future Farmers of America	Expo
FICA	Federal Insurance Contributions Act	Glossary
FOPPO	Federation of Oregon Parole and Probation Officers	Various
FOTAs	Friends of the Animals of Southern Oregon	HHS
FTE	Full-Time Equivalent (employees/positions)	Various
FY	Fiscal Year	Various
GA	General Aviation	Various
GAAP	Generally Accepted Accounting Principles	Budget Summary
GASB	Governmental Accounting Standards Board	Glossary
GC	General Commercial (a land use zoning designation)	Dev Svcs
GCC	Government Coordinating Council	Clerk
GFOA	Government Finance Officers Association	Intro/Finance
GIS	Geographic Information System	Various
GPS	Global Positioning System	5-Year Proj
HAVA	Help America Vote Act	Clerk
HB	House Bill	Various
HHS	Health and Human Services	Various
HTML	Hyper Text Markup Language	Clerk
HVAC	Heating/Ventilation/Air Conditioning	Various
I/DD	Intellectual and Developmental Disabilities	HHS
ICC	International Code Council	Dev Svcs
IGA	Intergovernmental Agreement	Various
IJA	Infrastructure Investment and Jobs Act PL 117-58	5-Yr Proj
IMET	Illegal Marijuana Eradication Team	Dev Svcs/DA/Sheriff
IMMEG	Illegal Marijuana Market Enforcement Grant	Bud Sum/Dev Svcs
IP	Internet Protocol	Capital/5-Yr Proj
IRS	Internal Revenue Service	Glossary
IT	Information Technology	Various
JCCDSV	Jackson County Council Against Domestic and Sexual Violence	DA
JCMH	Jackson County Mental Health	HHS
JCPH	Jackson County Public Health	HHS
JCSEA	Jackson County Sheriff's Employees' Association	Various
JRP	Justice Reinvestment Program	CJ
JRRP	Jail Resource Release Program	CJ
LDO	Land Development Ordinance	BoC/Dev Svcs
LED	Light Emitting Diode	Capital
LGIP	Local Government Investment Pool	Finance
LI	Light Industrial (a land use zoning designation)	Dev Svcs
LMHA	Local Mental Health Authority	HHS
LUBA	Land Use Board of Appeals	Various
MADGE	Medford Area Drug and Gang Enforcement	Dev Svcs/DA/Sheriff
MADIU	Major Assault/Death Investigation Unit	DA
MAV	Maximum Assessed Value	5-Year Proj/Glossary
MFR	Rogue Valley International-Medford Airport	Bud Msg/Airport
MOUD	Medications for Opioid Use Disorder	Sheriff
MPO	Metropolitan Planning Organization	CAO

TERM	STANDS FOR	USED BY
MTC	Metropolitan Transportation Commission	Roads and Parks
NBI	National Bridge Inventory	Roads and Parks
NIMS	National Incident Management System	CAO
NW	Northwest	Various
NOAA	National Oceanic and Atmospheric Administration	Airport
O&C	Oregon and California Railroad Lands Act	Various
OACC	Oregon Association of County Clerks	Clerk
OAR	Oregon Administrative Rules	Various
OCVR	Oregon Centralized Voter Registration	Clerk
ODDS	Oregon Office of Developmental Disabilities Services	HHS
ODOT	Oregon Department of Transportation	Roads/Various
OEM	Oregon Department of Emergency Management	Clerk
OFLA	Oregon Family Leave Act	CAO
OHA	Oregon Health Authority	HHS
ONA	Oregon Needs Assessment	HHS
OPEB	Other Post-Employment Benefits	Glossary
OPEU	Oregon Public Employees Union	CAO
OPRD	Oregon Parks and Recreation Department	Roads and Parks
ORCATS	Oregon Counties Assessment and Taxation System	Clerk
ORS	Oregon Revised Statutes	Various
ORVIS	Oregon Registered Voter Information System	Clerk
OSHA	Occupational Safety and Health Administration	CAO/Dev Svcs
OWRD	Oregon Water Resources Department	Various
PAFR	Popular Annual Financial Report	CAO/Finance
PC	Personal Computer	IT
PCI	Pavement Condition Index	Various
PFAS	Polyfluoroalkyl Substances	Airport
PFC	Passenger Facility Charge	Bud Msg/Airport
PL	Federal Public Law	Fiduciary/5-Year Proj
PLO	Paid Leave Oregon	CAO
PRAS	Property Recording Alert Service	Clerk
PSAP	Public Safety Answering Point	Capital
PSC	Public Safety Checklist	CJ
PVAB	Property Value Appeals Board	Assessor/Clerk
QMHA	Qualified Mental Health Associate	Personnel
QMPH	Qualified Mental Health Professional	Personnel
RAN	Revenue Anticipation Note	Glossary
RMP	Resource Management Plan	5-Year Proj
RMV	Real Market Value	Various
RON	Remain Over-Night	5-Year Proj
RSV	Reserve	Various
RV	Recreational Vehicle	Roads and Parks
RVCOG	Rogue Valley Council of Governments	CAO
RVTD	Rogue Valley Transportation District	Roads and Parks
RVTV	Rogue Valley Community Television	Fiduciary
SAR	Search and Rescue	Sheriff
SCASD	Small Community Air Service Development	Airport
SDC	System Development Charges	Roads and Parks
SEIU	Service Employees International Union	Various
SMS	Safety Management System (FAA)	Airport
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 and Community Self-Determination Act	Various

TERM	STANDS FOR	USED BY
STEAM	Science, Technology, Engineering, the Arts, and Math	CJ
SUD	Substance Use Disorder	HHS
SVU	Special Victims Unit	Sheriff
TANF	Temporary Assistance for Needy Families	DA
TDX	Team Dynamix	IT
TMDL	Total Maximum Daily Load	CAO/Dev Svcs
TSA	Transportation Security Administration	Various
UGB	Urban Growth Boundary	Various
UGBA	Urban Growth Boundary Amendment	Dev Svcs
UMAS	Uniform Municipal Accounting System	Glossary
UOCAVA	Uniformed and Overseas Citizens Absentee Voting Act	Clerk
URA	Urban Renewal Agency of Jackson County	Capital/Fiduciary
USDOT-FAA	US Department of Transportation – Federal Aviation Administration	Airport
WCELED	White City Enhanced Law Enforcement District	Various
WCUR-4	White City Urban Residential-4 (a land use zoning designation)	Dev Svcs
WCUR-6	White City Urban Residential-6 (a land use zoning designation)	Dev Svcs
WCUR-8	White City Urban Residential-8 (a land use zoning designation)	Dev Svcs
WRAP	Wraparound	Personnel