

**Josephine Community Library District
Budget Committee Meeting
Monday, April 1, 2019 at 5:15 pm, Ben Bones Room, Grants Pass Branch Library
Agenda**

Budget Committee members: Beecher Ellison, John Harelson, Bill Kohn, Jay Meredith, Tom Miller, Jim Polk, Jennifer Roberts, Laurel Samson, Joanne Stumpf, Judy Williams
Budget Officer: Kate Lasky, Library Director

Agenda Items	Action	Responsible	Time
1. Call to order and introductions		K. Lasky	5 min
2. Budget process and procedure		Chair	5 min
3. Ground rules		Chair	5 min
4. FY20 Budget Message	Presentation	K. Lasky	20 min
5. Budget discussion	Discussion	Committee	20 min
6. Public comment and/or questions		Chair	10 min
7. Questions about the budget or process		Committee	10 min
8. Information requests from Budget Committee		Committee	5 min
9. Budget committee and hearing schedule		Chair	5 min
10. Adjourn		Chair	5 min

Date and Time	Upcoming Meetings
Thursday, April 18, 2019 5:15 pm	JCLD regular board meeting Grants Pass branch, Ben Bones Room
Thursday, May 16, 2019 5:15 pm	JCLD regular board meeting Grants Pass branch, Ben Bones Room
Thursday, June 20, 2019 5:15 pm	JCLD regular board meeting Grants Pass branch, Ben Bones Room
Sunday, July 1, 2019	FY20 Budget takes effect

TO: Josephine Community Library District Budget Committee
FROM: Kate Lasky, Budget Officer
DATE: April 1, 2019, Budget Committee Meeting
SUBJECT: FY 2019–20 Budget Message

JOSEPHINE COMMUNITY LIBRARY DISTRICT FY 2019–20 BUDGET MESSAGE

INTRODUCTION

On the May 16, 2017 ballot, voters approved Measure 17-79 to form a noncontiguous library district, Josephine Community Library District (JCLD). This library district has a permanent dedicated tax rate of 39 cents per \$1,000 of assessed property value for those living within the library district boundaries. The boundary of the district includes noncontiguous areas in Grants Pass, Illinois Valley, Williams, and Wolf Creek with an estimated population of 39,000 (of a total county population of 83,000) based on calculations from the State Library of Oregon.

This smaller district, which was officially formed on June 14, 2017, provides a foundation of stable funding for the future and is completely independent of county government. It is governed by the five members of the library district board who were elected on the same ballot. Fiscal year 2018–19 represents the district's first complete year of operations and the FY 2019–20 budget represents its second year of operations.

This budget document represents the planned resources and requirements for FY 2019-20. The JCLD strategic plan, which was revised in January 2019, guides budget development and operations through 2021. Expenditures in the FY 2019-20 budget represent the goals and activities of the strategic plan, which is therefore referenced throughout this narrative.

GENERAL FUND RESOURCES

Cash Carryover: The district anticipates a Cash Carryover from FY 2018-19 of an estimated \$836,200, of which \$819,000 is unrestricted and \$16,300 is restricted. The amount of Cash Carryover allows the district to operate the library system beginning July 1, 2019 prior to the influx of tax revenue in November 2019.

Estimated taxes to be levied: Taxes expected to be levied equal \$1,352,700. Assessed Values (AV) of all taxable properties within the boundaries of JCLD equals \$3,683,296,539 (\$3.6 billion). The district's AV is 47 percent of all AV in Josephine County which totals \$7,527,274,297. The district's permanent rate levy (0.39 per \$1,000 AV) for FY 2019–20 estimates an increase of 2.5 percent over FY 2018–19 producing total taxes to be received of \$1,408,959.

The actual amount expected to be collected in FY 2019–20 is \$1,352,700. Current year cash tax collections are estimated to be 96 percent of amounts billed to district taxpayers. Discounts for full or 2/3 payments are included in the 96 percent.

The expected balance of delinquent taxes is calculated at \$22,500.

The attached assessor's Statement of Taxes shows the total countywide tax assessments by district. It shows each district's assessed value and share of the amount to be received.

Restricted Resources: New Restricted Resources anticipated in FY 2019–20 include committed funds from Josephine County Library Foundation, Oregon State Library, Friends of the Library, Kay Jean Turner Trust, and Dorothy Thompson Trust. Restricted reimbursement from the Federal Communications Commission (FCC) and USAC for the E-rate program is \$172,400. Total new Restricted Resources anticipated in FY 2019–20 is \$258,400.

Other: Earned interest on cash in the Local Government Investment Pool will amount to approximately \$17,500. Total fines and fees expected in FY 2019–20 is \$57,000. Fines and fees calculations are based on FY 2018–19 YTD actuals.

Total resources including cash carryover, estimated taxes to be levied, restricted resources, and other is \$2,544,300

GENERAL FUND REQUIREMENTS

APPROPRIATIONS SUMMARY

JCLD provides two program services — General Library Operations and Enhanced Library Services. A program is defined as a group of related activities aimed at accomplishing a major service or function of a local government. JCLD distinguishes General Library Operations from Enhanced Library Services to demonstrate services which are paid for by unrestricted funds and services supported by grants or other restricted donations.

General Library Operations: Total appropriation for General Library Operations is \$1,330,900. This allocation includes all aspects of operating the library branches and provides the basic level of service anticipated when the library district was formed.

Enhanced Library Services: Total appropriation for Enhanced Library Services is \$258,400. This allocation includes additional services and acquisitions that are paid for through restricted donor gifts to the library and grants obtained from other organizations that can only be spent for specific purposes as defined by the donor and grantor.

Interfund Transfers: This appropriation represents a transfer of \$5,000 from General Library Operations to the Grants Pass Maintenance Fund as required by the lease agreement between Josephine County and JCLD for use of the Grants Pass branch at 200 NW C Street. This transfer will occur in January 2020 per the lease agreement and may be used for maintenance and repairs to the Grants Pass branch building.

Operating Contingency: For FY 2019–20, a contingency of \$350,000 is set. It is not anticipated these funds will be needed, however, given the complexity of the library district and operating services the board reserves the right to appropriate funds from contingency should the need arise.

Unappropriated Ending Fund Balance: JCLD anticipates it will require a fund balance of \$600,000 at the beginning of FY 2020–21. The Unappropriated Ending Fund Balance will allow the district to operate the library system beginning July 1, 2020 prior to the influx of tax revenue in November 2020, in preparation of FY 2020–21.

Total General Fund Requirements including General Library Operations, Enhanced Library Services, Transfers, Contingency, and Unappropriated Ending Fund Balance is \$2,544,300.

GENERAL LIBRARY OPERATIONS

General Library Operations is divided into expense groupings or program elements. Under Personnel Services, these elements include Library Staff Salaries and Taxes and Benefits. Under Materials and Services, these elements include Library Services, Maintenance and Repair, and Administration.

PERSONNEL SERVICES

Library Staff Salaries: Staff Salaries are shown as two departments: Public Services Department and Support Services Department. Public Services staff are those who provide direct library services such as collection management, technology, children’s literacy, and lifelong learning. Support Services are facilities, accounting, and administration.

The district will employ 16 positions at 14 FTEs. The staffing schedule reflects JCLD’s strategic plan to enhance program quality and customer service by opening and operating the libraries for public use in Grants Pass for 40 hours a week, Illinois Valley for 24 hours a week, Williams for 20 hours a week, and Wolf Creek for 15 hours a week.

Two new part-time positions are included: library assistant and cataloging assistant, in anticipation of increased work load at the Grants Pass branch.

Total Library Staff Salaries is \$637,100.

Taxes and Benefits: Employee benefits include worker’s compensation, employment insurance, health insurance, life and disability insurance, and a retirement program. Total employee benefits equal \$172,800.

The district offers a tax-deferred Simple IRA retirement plan. The district matches employee contributions up to 3 percent of gross wages. All employees expected to earn \$5,000 in the calendar year are eligible to participate. In FY 2019–20, JCLD will have 16 eligible employees.

The district offers health insurance for employees working at least 30 hours per week. In FY 2019–20, JCLD will have 13 eligible employees. The monthly district cost is capped at \$525 per month per employee for a total of \$81,900.

The district covers 100 percent of the cost of life and disability insurance for all employees, amounting to \$30 per month per employee. In FY 2019–20, JCLD will have 16 eligible employees at a total cost of \$5,800.

A cost of living adjustment (COLA) was calculated at 2.5 percent of gross wages and may be applied by approval of the board.

Potential merit increase was calculated at 2.5 percent of gross wages on the employee's hire date anniversary.

Total General Library Operations Personnel Services is \$809,900.

MATERIALS AND SERVICES

Library Services: The Materials and Services budget is closely tied to the JCLD strategic plan and is based on an analysis of FY 2018–19 YTD actuals. Library Services represents Collection Development, Technical Services, Patron Services and Supplies, Volunteer Support, Events at Library, Communications and Outreach, and Special Contracts for grants, website development, information technology, and patron survey.

Strategic plan initiatives represented include streamlining interlibrary library loan (ILL) with neighboring library systems and building the infrastructure for a resource sharing system (RSS) across southern Oregon in future years.

Although Collection Development appears to have decreased, it has increased due to the additional account for Technical Services. The Polaris library catalog annual subscription of \$27,995 is now represented in Technical Services to better focus on ILL and RSS. Collection development is also supported by grant funds in Enhanced Library Services at \$25,000. Total expenditures on materials for public checkout have gone from \$175,000 to \$196,000 which represents the 10 percent increase in acquisitions directed by the district board as a strategic plan objective to enhance program quality and customer service.

JCLD's strategic plan initiative to develop a three-year programming plan that responds to community needs and builds equity across all populations is represented in Events at Library and Communications and Outreach as a pilot digital inclusion project in partnership with Nonprofit Technology Education Network (NTEN). The goal of this project is to bridge the digital divides for seniors and adults in Josephine County through outreach, volunteer and staff training, and increased patron access to technology.

Maintenance and Repairs: The district is committed to \$36,140 in matching funds for the FCC USAC E-rate reimbursement program supporting the Technology Infrastructure Project to build high speed Internet access to Illinois Valley and Wolf Creek branch buildings and development a wide area network for all four branches with new equipment. The USAC E-rate program will match the library's equipment at \$172,400 which is represented in Enhanced Library Services. Other allocations in this category include Computer Maintenance for the digital inclusion project including Wi-Fi hotspots, laptops, tablets for check out and the development of mobile labs.

Administration: Allocations include Insurance, Travel & Training, Election, Audit Services, Legal Services, Administrative Support, Telecommunications, and Utilities. Administration calculations are based on FY 2018–19 YTD actuals.

Total General Library Operations Materials and Services is \$521,000.

ENHANCED LIBRARY SERVICES

JCLD distinguishes library operations from enhanced library services to demonstrate services which are paid for by unrestricted funds and services supported by grants or other restricted donations. All restricted resources from grants are appropriated under Enhanced Library Services. There are no anticipated expenditures for Personnel Services for FY 2019–20.

MATERIALS AND SERVICES

Library Services: The Josephine County Library Foundation grant funds will pay for library card scholarships in Library Services. Other grants expensed in this category include Oregon State Library, Friends of the Library, Kay Jean Turner Trust, and Dorothy Thompson Trust.

Maintenance and Repair: The Josephine County Library Foundation grant funds will pay for deferred maintenance in this category. Restricted reimbursement from FCC USAC for the E-rate program will be expensed in Enhanced Library Services at \$172,400 in FY2019-20.

Total Enhanced Library Services Materials and Services is \$258,400.

MAINTENANCE FUND

Grants Pass Library Maintenance Fund: In accordance with the lease agreement between JCLD and Josephine County for the use of the Grants Pass branch building, JCLD holds a dedicated reserve fund account for repairs and renovation of the building. JCLD is required to deposit \$5,000 per year into the Grants Pass Maintenance Fund and may use the funds with written approval from the Josephine County financial officer. Funds transferred per the lease agreement are restricted for support of the Grants Pass branch. All other funds are unrestricted.

Total Maintenance Fund is \$22,436.

RESERVE FUND

The JCLD Board directed the formation of a Reserve Fund for capital outlay for building improvements and infrastructure in the FY 2019–20 budget year. The JCLD Board will pass a resolution to form this fund prior to the adoption of the FY 2019–20 budget at its June 2019 board meeting. Per the JCLD strategic plan, a Capital Improvement Plan will be developed and approved by the Board by June 30, 2019.

Total Reserve Fund is \$178,100.

Josephine Community Library District

2017-2020 Strategic Direction (Updated February 2019)

Vision

A vibrant community strong in itself and connected to the world.

Mission

Enriching our community through access to quality library services across Josephine County.

Values

Integrity Innovation
Accountability Freedom
Engagement Equity & Inclusion

Reputation

Transformative Caring
Inclusive Essential
Dependable Courageous

Position

Our community members and partners value the library system as a lifelong source of ideas and inspiration in an open, warm, and responsive environment.

Imperatives

Enhance program quality and customer service

Objectives

- Maintain high patron satisfaction
- 10% year-over-year increases in acquisitions
- Achieve “Enhanced” status in Oregon Library Association Library Standards by 2021

Initiatives

- Update the collection development plan to improve materials against Oregon Library Association Library Standards
- Develop a three-year programming plan that responds to community needs and includes criteria for review, approval, allocation and ongoing evaluation of resources
- Develop and implement a plan to build equity across all populations

Nurture a work culture that values and supports its staff and volunteers

- Maintain high staff engagement
- Maintain high volunteer engagement

- Develop and implement a staff and volunteer professional development program that aligns with organizational needs
- Enhance volunteer engagement in evaluating and implementing adjustments to library services and procedures
- Codify the unique culture that exists between staff and volunteers

Enhance the facilities across the library systems

- Complete Capital Improvement Plan by July 2019

- Develop a Capital Improvement Plan and associated budget for the four library branches

Develop efficient operating systems and structures

- Clear opinion on audit
- Increased Board effectiveness

- Develop a long-term financial plan for the library system that includes contingency and maintenance reserve funds
- Develop new Board member onboarding process and accompanying materials
- Develop and execute a recruitment and retention plan for future Board members

Build awareness and expand partnerships

- Year-over-year increases in library use
- Year-over-year increases in patron engagement

- Develop and Implement a communications plan that provides ongoing updates on Measure 17-79 commitments and future facility related plans for the Library District
- Secure an agreement with the Josephine County Library Foundation that clarifies partnership in areas including communications, fundraising, and staffing
- Develop and implement an outreach plan that deepens engagement and participation with diverse groups in our community

STATEMENT of TAXES & SUMMARY OF ASSESSMENT ROLL for Josephine County, Oregon

Total assessed value of taxable property
\$7,835,447,945

Total taxes and assessments imposed in county
\$79,996,458.17

This summary is designed to assist you in understanding the property tax assessment in our county. The records and services of our office are open to you, the public, and you are encouraged to discuss your assessment questions or concerns with staff members.

The Assessor values your property through methods prescribed by state laws and regulations. The Assessor does not determine the taxing districts your property may be in nor does the Assessor control the amount of money your taxing districts require.

Constance L. Roach,
Josephine County Assessor
October 3, 2018

ASSESSMENT DATE
January 1, 2018
EFFECTIVE LIEN DATE
July 1, 2018
FISCAL YEAR ENDING
June 30, 2019

2018-19 ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT

District	Assessed Value	Permanent Rate per \$1,000	Local Option	Bonds	Total Tax Rate	Tax Extended Net of Amount to Urban Renewal				M5 Compression Loss	Add'l Taxes & Penalties	Amount to be Received
						Permanent	Local Option	Bonds	Total Amount to be Raised			
Josephine County	7,835,447,945	0.5867	1.0100		1.5967	4,555,439.15	7,913,804.18		12,469,243.33	(5.19)	113,632.60	12,582,870.74
City of Grants Pass	3,277,174,020	4.1335	1.7900	0.2283	6.1518	13,252,237.27	5,866,142.70	748,180.10	19,866,560.07	(1.19)	3,705.09	19,870,263.97
City of Cave Junction	135,884,855	1.8959			1.8959	257,624.60			257,624.60		360.23	257,984.83
Three Rivers School District	4,422,841,890	3.7262		0.4723	4.1985	16,474,734.57		2,088,192.61	18,562,927.18		57,323.75	18,620,250.93
Grants Pass School District #7	3,412,606,055	4.5248			4.5248	15,126,447.11			15,126,447.11	(167,222.13)	3,638.62	14,962,863.60
Rogue Community College	7,835,447,945	0.5128		0.0475	0.5603	3,981,643.51		372,185.78	4,353,829.29	(18,994.68)	8,101.38	4,342,935.99
Southern Oregon ESD	7,835,447,945	0.3524			0.3524	2,736,307.23			2,736,307.23	(13,054.42)	5,094.98	2,728,347.79
Applegate RFPD #9	68,881,012	1.6787	0.9200		2.5987	115,630.58	63,370.50		179,001.08		403.10	179,404.18
Illinois Valley RFPD #1	657,697,622	1.8701	0.5000	0.2831	2.6532	1,229,960.66	328,862.44	186,194.85	1,745,017.95	(1.99)	10,945.50	1,755,961.46
Williams RFPD	193,127,807	1.0552	0.6500		1.7052	203,788.40	125,533.50		329,321.90		3,107.03	332,428.93
Wolf Creek RFPD	38,212,395	2.1865	0.5900		2.7765	83,551.33	22,545.36		106,096.69	(1.13)	1,647.75	107,743.31
Josephine Co. 4H/Extension Service	7,835,447,945	0.0459			0.0459	356,700.15			356,700.15	(0.02)	663.65	357,363.78
Kerby Water District	14,266,987	-		1.7522	1.7522	24,998.67			24,998.67		439.90	25,438.57
Josephine Co. Community Library	3,683,296,539	0.3900			0.3900	1,408,958.67			1,408,958.67	(0.11)	1,196.40	1,410,154.96
Grants Pass Urban Renewal**					**				748,636.89			748,636.89
						Special Assessments:						
						City of Grants Pass Delinquent Sewer				44,611.85		44,611.85
						Ft Vannoy Irrigation District				51,349.02		51,349.02
						MS Community Resource Center Fee				24,370.00	(187.33)	24,182.67
						OR Forestry Fire, Timber & Surcharge				1,593,664.70		1,593,664.70
										(199,468.19)	210,259.98	79,996,458.17

**Urban Renewal division of tax rate determined by formula outlined in Oregon law.

Varies depending on code area.

Permanent tax rates for the various taxing districts do not change. Districts may levy local option levies or bond repayment levies in addition to the permanent rates with voter approval. Taxes are calculated on each individual parcel to determine the applicable limitations of Article XI of Section 11 of the Oregon Constitution for each parcel.

SUMMARY OF ASSESSMENT ROLL; JOSEPHINE COUNTY, OREGON; Fiscal Year Ending June 30, 2019

TAXABLE PROPERTY	REAL MARKET VALUE	TAXABLE ASSESSED VALUE	EXEMPT & SPECIALLY ASSESSED PROPERTY	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
Real Property			Partially & Totally Exempt		
Land	\$ 4,430,907,464	*	Business/Housing/Misc.	160,874,228	83,532,372
Improvements	5,971,612,480	*	Commercial Facilities under Construction	3,705,190	341,880
Gross Real Property	10,402,519,944	7,389,606,905	Publicly Owned Property	747,339,192	821,170
Less Veteran's, Active Duty Exemptions **		36,474,210	Social Welfare Exemptions	293,096,044	38,659,865
TOTAL REAL PROPERTY	10,402,519,944	7,426,081,115	Total Partially & Totally Exempt	1,205,014,654	123,355,287
Manufactured Homes			Specially Assessed Property		
All Manufactured Homes	91,873,610	75,157,750	Farm Property	162,274,530	13,356,030
Less: Veteran's Exemptions **		2,166,350	Forest Property	414,504,420	22,106,510
TOTAL MANUFACTURED HOMES	91,873,610	77,324,100	Open Space	3,950,870	651,090
NON-PROFIT HOUSING (billed to state)	2,944,140	2,220,240	Conservation Easements	1,965,920	106,450
PERSONAL PROPERTY	123,487,268	123,487,268	Low Income Rental Housing	33,183,670	6,565,460
STATE ASSESSED UTILITIES	248,167,394	244,975,782	Total Specially Assessed Property	\$ 615,879,410	\$ 42,785,540
TOTAL VALUE OF TAXABLE PROPERTY	\$ 10,868,992,356	\$ 7,874,088,505	TOTAL EXEMPT & SPECIALLY ASSESSED PROPERTY	\$ 1,820,894,064	\$ 166,140,827

OFFICE OF JOSEPHINE COUNTY ASSESSOR

Constance L Roach, Assessor
Courthouse, 500 NW 6th Street, Dept 3
Grants Pass, Oregon 97526
Phone (541) 474-5260
e-mail: assessor@co.josephine.or.us



* Under Measure 50, the assessed value of property is determined in total, and cannot be separated into component parts.

** Veteran's and Active Duty exemptions applied against assessed value only

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2018-19			
Code 1; Grants Pass; School District #7; Library District; URA		Code 11; Wolf Creek RFPD; 3Rivers School District; Library District	
Josephine County	1.5967	Josephine County	1.5967
City of Grants Pass	6.1518	Wolf Creek Rural Fire Protection District	2.7765
Grants Pass School District #7	4.5248	Three Rivers School District	4.1985
Rogue Community College	0.5603	Rogue Community College	0.5603
Southern Oregon Education Service District	0.3524	Southern Oregon Education Service District	0.3524
4H/Extension Service District	0.0459	4H/Extension Service District	0.0459
Josephine Community Library District	0.3900	Josephine Community Library District	0.3900
Total Tax Rate: 13.6219		Total Tax Rate: 9.9203	
Code 2; Cave Junction; 3Rivers School District; Library District		Code 12; Josephine County; School District #7; Library District	
Josephine County	1.5967	Josephine County	1.5967
City of Cave Junction	1.8959	Grants Pass School District #7	4.5248
Illinois Valley Rural Fire Protection District #1	2.6532	Rogue Community College	0.5603
Three Rivers School District	4.1985	Southern Oregon Education Service District	0.3524
Rogue Community College	0.5603	4H/Extension Service District	0.0459
Southern Oregon Education Service District	0.3524	Josephine Community Library District	0.3900
4H/Extension Service District	0.0459	Total Tax Rate: 7.4701	
Josephine Community Library District	0.3900	Code 13; City of Grants Pass; School Dist #7; Library District; URP	
Total Tax Rate: 11.6929		Josephine County	1.5967
Code 3; Josephine County; School District #7		City of Grants Pass	6.1518
Josephine County	1.5967	Grants Pass School District #7	4.5248
Grants Pass School District #7	4.5248	Rogue Community College	0.5603
Rogue Community College	0.5603	Southern Oregon Education Service District	0.3524
Southern Oregon Education Service District	0.3524	4H/Extension Service District	0.0459
4H/Extension Service District	0.0459	Josephine Community Library District	0.3900
Total Tax Rate: 7.0801		Total Tax Rate: 13.6219	
Code 4; Illinois Valley RFPD; 3Rivers School District		Code 14 Applegate RFPD; 3Rivers School District	
Josephine County	1.5967	Josephine County	1.5967
Illinois Valley Rural Fire Protection District #1	2.6532	Applegate Rural Fire Protection District #9	2.5987
Three Rivers School District	4.1985	Three Rivers School District	4.1985
Rogue Community College	0.5603	Rogue Community College	0.5603
Southern Oregon Education Service District	0.3524	Southern Oregon Education Service District	0.3524
4H/Extension Service District	0.0459	4H/Extension Service District	0.0459
Total Tax Rate: 9.4070		Total Tax Rate: 9.3525	
Code 5; Josephine County; 3Rivers School District		Code 15 City of Grants Pass; 3Rivers Schl Dist; Library Dist; URP	
Josephine County	1.5967	Josephine County	1.5967
Three Rivers School District	4.1985	City of Grants Pass	6.1518
Rogue Community College	0.5603	Three Rivers School District	4.1985
Southern Oregon Education Service District	0.3524	Rogue Community College	0.5603
4H/Extension Service District	0.0459	Southern Oregon Education Service District	0.3524
Total Tax Rate: 6.7538		4H/Extension Service District	0.0459
Code 6; Williams RFPD; 3Rivers School District; Library District		Josephine Community Library District	0.3900
Josephine County	1.5967	Total Tax Rate: 13.2956	
Williams Rural Fire Protection District	1.7052	Code 16 City of Grants Pass; URP; 3Rivers School Dist; Library Dist	
Three Rivers School District	4.1985	Josephine County	1.5967
Rogue Community College	0.5603	City of Grants Pass	6.1518
Southern Oregon Education Service District	0.3524	Three Rivers School District	4.1985
4H/Extension Service District	0.0459	Rogue Community College	0.5603
Josephine Community Library District	0.3900	Southern Oregon Education Service District	0.3524
Total Tax Rate: 8.8490		4H/Extension Service District	0.0459
Code 7; Illinois Valley RFPD; 3Rivers School Dist; Library Dist		Josephine Community Library District	0.3900
Josephine County	1.5967	Total Tax Rate: 13.2956	
Illinois Valley Rural Fire Protection District #1	2.6532	Code 17 Applegate RFPD; 3Rivers School District; Library District	
Three Rivers School District	4.1985	Josephine County	1.5967
Rogue Community College	0.5603	Applegate Rural Fire Protection District #9	2.5987
Southern Oregon Education Service District	0.3524	Three Rivers School District	4.1985
4H/Extension Service District	0.0459	Rogue Community College	0.5603
Josephine Community Library District	0.3900	Southern Oregon Education Service District	0.3524
Total Tax Rate: 9.7970		4H/Extension Service District	0.0459
Code 8; Josephine County; 3Rivers School Dist; Library Dist		Josephine Community Library District	0.3900
Josephine County	1.5967	Total Tax Rate: 9.7425	
Three Rivers School District	4.1985	Code 18 Illinois Vly RFPD; Kerby Water Dist; Library District	
Rogue Community College	0.5603	Josephine County	1.5967
Southern Oregon Education Service District	0.3524	Illinois Valley Rural Fire Protection District #1	2.6532
4H/Extension Service District	0.0459	Three Rivers School District	4.1985
Josephine Community Library District	0.3900	Rogue Community College	0.5603
Total Tax Rate: 7.1438		Southern Oregon Education Service District	0.3524
Code 9; Williams RFPD; 3Rivers School District		4H/Extension Service District	0.0459
Josephine County	1.5967	Kerby Water District	1.7522
Williams Rural Fire Protection District	1.7052	Josephine Community Library District	0.3900
Three Rivers School District	4.1985	Total Tax Rate: 11.5492	
Rogue Community College	0.5603	Code 19 Josephine Co; Kerby Water Dist; Library District	
Southern Oregon Education Service District	0.3524	Josephine County	1.5967
4H/Extension Service District	0.0459	Three Rivers School District	4.1985
Total Tax Rate: 8.4590		Rogue Community College	0.5603
Code 10; Wolf Creek RFPD; 3Rivers School District		Southern Oregon Education Service District	0.3524
Josephine County	1.5967	4H/Extension Service District	0.0459
Wolf Creek Rural Fire Protection District	2.7765	Kerby Water District	1.7522
Three Rivers School District	4.1985	Josephine Community Library District	0.3900
Rogue Community College	0.5603	Total Tax Rate: 8.8960	
Southern Oregon Education Service District	0.3524	LOCAL OPTION LEVIES	
4H/Extension Service District	0.0459	District	
Total Tax Rate: 9.5303		Final Year	
		Purpose	
		rate	
		Josephine County	2021-2022
		Animal Control	\$0.08
		Josephine County	2021-2022
		Adult Jail; Juvenile Detention	\$0.93
		Grants Pass	2020-2021
		Public Safety	\$1.79
		Applegate RFPD #9	2018-2019
		Operation of the fire district	\$0.92
		Illinois Valley RFPD #1	2021-2022
		Hire firefighter/EMTs	\$0.50
		Williams RFPD	2021-2022
		Operation of the fire district	\$0.65
		Wolf Creek RFPD	2020-2021
		Operation of the fire district	\$0.59
Amount raised by Local Option Levies may only be used for stated in the ballot measure that was submitted to & approved by voters.			
BONDS			
District		Purpose of Bond	
		*Bond Final Year	
City of Grants Pass		Fire & Police Facilities	2019-2020
Three Rivers School District		Replace/renovate school buildings	2022-2023
Rogue Community College		Capital Improvements	2037-2038
Illinois Valley Rural Fire Protection District #1		Capital Construction, Improvements & Fire Equipment	2023-2024
Kerby Water District		Water distribution system	2035-2036
*Bond final year subject to change; for more information contact taxing district directly.			
**Amount raised by Bonds may only be used for the purpose stated in the ballot measure that was submitted to and approved by voters.			
Tax rates are BILLING RATES; not to be confused with Measure 50 Permanent Rates. Application of billing rates to an individual accounts assessed value may not produce the actual tax amount billed under Measure 5.			