

Josephine Community Library District
Budget Committee Meeting
Wednesday, April 7, 2021 at 5:30 pm, Virtual Meeting
Call 669-900-9128. Meeting ID # 861 3417 2445
Grants Pass branch, 200 NW C Street 97526
Agenda

Budget Committee members: Gina Marie Agosta, Beecher Ellison, Pat Fahey, John Harelson, Bill Kohn, Jay Meredith, Tom Miller, Cassie Robinson, Laurel Samson, Joanne Stumpf
Budget Officer: Kate Lasky, Library Director

Agenda Items	Action	Responsible	Time
1. Call to order and introductions		K. Lasky	5 min
2. Elect Chair		Committee	5 min
3. Appoint, confirm or elect Secretary		Committee	5 min
4. Budget process and procedure		Chair	5 min
5. Ground rules		Chair	5 min
6. FY22 Budget Message presentation	Presentation	K. Lasky	20 min
7. Budget discussion	Discussion	Committee	20 min
8. Public comment and/or questions		Chair	10 min
9. Questions about the budget or process		Committee	10 min
10. Information requests from Budget Committee		Committee	5 min
11. Budget committee and hearing schedule		Chair	5 min
12. Adjourn		Chair	5 min

Date and Time	Upcoming Meetings
Wednesday, April 21, 2021, 5:30 pm	JCLD regular board meeting Grants Pass branch, Ben Bones Room
Wednesday, May 19, 2021, 5:30 pm	JCLD regular board meeting Grants Pass branch, Ben Bones Room
Wednesday, June 16, 2021, 5:30 pm	JCLD regular board meeting Grants Pass branch, Ben Bones Room
Wednesday, July 1, 2020	FY22 Budget takes effect

TO: Josephine Community Library District Budget Committee
FROM: Kate Lasky, Budget Officer
DATE: April 2021
SUBJECT: FY 2021-22 Budget Message

JOSEPHINE COMMUNITY LIBRARY DISTRICT FY 2021-22 BUDGET MESSAGE

This FY 2021-22 budget document represents the resources and requirements anticipated to be necessary to accomplish the goals and activities of the District as approved by the Board of Directors. This proposed budget is in balance as required by Oregon Budget Law.

RESOURCES

General Fund resources are made up with the cash carryover including any unappropriated ending fund balance, the taxes to be received, restricted resources such as funds from the Library Foundation, State Library and Trust donations along with interest and fees.

Maintenance Fund resources are made up from the carry over (Fund Balance) and a transfer in from the General Fund.

Reserve Fund resources are made up from the carry over (Fund Balance) and a transfer in from the General Fund.

REQUIREMENTS

APPROPRIATIONS SUMMARY

General Library Operations: This allocation includes all aspects of operating the library branches and provides the basic level of core services as approved by the Board of Directors.

Enhanced Library Services: The Josephine County Library Foundation grant funds will pay for deferred maintenance in this category. Other expenditures include State Library or Oregon Ready to Read Grant, Friends of the Library, Kay Jean Turner Trust, Dorothy Thompson Fund, Chaney Foundation, and Oregon Community Foundation.

Interfund Transfers: This appropriation represents a transfer 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.

Operating Contingency: For FY 2021-2022, a contingency of approximately 7.25% of the operating budget is set. It is not anticipated these funds will be needed, however, given the uncertainty and impact of the COVID-19 pandemic and associated unforeseen costs, a larger than normal contingency is advisable.

Unappropriated Ending Fund Balance: It is anticipated a fund balance of \$600,000 will be necessary to provide for operations in FY 2021-22 until the receipt of tax revenue.

GENERAL LIBRARY OPERATIONS

PERSONNEL SERVICES

Library Staff Salaries: The district will employ 16 positions at 15 FTEs. The staffing schedule reflects JCLD's plan to maintain core services. One new fulltime position includes a partnership manager and outreach coordinator, in anticipation of increased workload due to the transition from library services during COVID to library services at full capacity.

Taxes and Benefits: Employee benefits include worker's compensation, employment insurance, health insurance, life and disability insurance, and a retirement program.

MATERIALS AND SERVICES

Library Services: The Materials and Services budget is closely tied to JCLD's core services and strategic plan and is based on an analysis of FY 2020-21 YTD actuals, as well as the past two fiscal years. Library Services represents Collection Development, Technical Services, Patron Services and Supplies, Volunteer Support, Events at Library, Communications and Outreach, and Special Contracts for grants administration, website development, information technology services, and community needs assessment.

Maintenance and Repairs: Allocations include Building Improvements, Facilities and Equipment, and Computer Maintenance. Maintenance and Repairs calculations are based on FY 2020-21 YTD actuals and projected deferred maintenance and repairs for the Illinois Valley, Williams, and Wolf Creek branch buildings in accordance with the Capital Improvement Plan adopted by the Board of Directors in July 2019 and updated annually.

Administration: Allocations include Insurance, Travel & Training, Election, Audit Services, Legal Services, Administrative Support, Telecommunications, and Utilities. Administration calculations are based on previous years' actuals and planned for full capacity.

Transfers: The Board of Directors authorized the Reserve Fund for the purpose of emergencies, future library services and operations, and capital and maintenance improvement projects in May 2019. The Reserve Fund is for 10 years and expires in May 2030.

ENHANCED LIBRARY SERVICES - 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 program 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.

Total General Fund Requirement, including Contingency and Unappropriated Ending Fund Balance is \$2,453,000.

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 fund 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 Fund Requirement is \$25,368.

RESERVE FUND

The JCLD Board directed the formation of a Reserve Fund for capital outlay for building improvements and infrastructure in May 2019. The Reserve Fund is set aside for the purpose of emergencies, future library services and operations, and capital and maintenance improvement projects.

Total Fund Requirement is \$588,500.

The proposed total annual budget is \$3,071,868.

Josephine Community Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1				1 Available cash on hand* (cash basis)				1
2	717,479	1,072,992	1,115,654	2 Unrestricted - Library Operations	839,400			2
3				3 Restricted - Grants and Donations				3
4		-	-	4 JCLI Grant	-	-	-	4
5		-	-	5 Josephine County Library Foundation	-	-	-	5
6			10,900	6 Ready to Read	10,800			6
7			4,000	7 Friends of the Library	-			7
8				8 Solid Waste Agency				8
9			1,000	9 Kiwanis	500			9
10			7,100	10 Maintenance				10
11				11 Oregon Community Foundation	8,400			11
12				12 Josephine County Cultural Coalition	-			12
13			8,000	13 Carpenter Foundation	-			13
14	57,441	39,801		14 Grants				14
				Chaney Foundation	4,600			
15				15 Total Grants				15
16	57,441	39,801	31,000	16 Total Restricted - Grants and Donations	24,300	-	-	16
17	774,920	1,112,793	1,146,700	17 Total Available cash on hand* (cash basis)	863,700	-	-	17
18	25,387	35,171	27,200	18 Previously levied taxes estimated to be received	27,900			18
19	29,709	33,029	22,000	19 Interest	13,900			19
20				20 OTHER RESOURCES				20
21	86,885	58,295	45,000	21 Fines & Fees	22,500			21
22	157	492	-	22 Gifts & Donations	-	-	-	22
23	26,925	2,261		23 Other Revenue				23
24				24 Restricted - Grants and Donations				24
25	3,000	27,411	8,000	25 Josephine County Library Foundation	8,000			25
26	11,016	11,367	11,000	26 Ready to Read	12,000			26
27	6,528	16,676	10,000	27 Friends of the Library	10,000			27
28	1,994	-	2,000	28 Kay Jean Turner Trust	2,000			28
29	22,582	27,418	25,000	29 Dorothy Thompson Trust	25,000			29
30	47,690	30,000		30 Technology Project Grant				30
31	1,000	6,562		31 Gilder Lehman Grant /CRF				31
32	-	3,411		32 Solid Waste Agency				32
33	6,526	8,900		33 Four Way				33
34	1,500	4,098		34 JCCC/All Care				34
35	5,500	16,000		35 Josephine County				35
36	2,500	16,000		36 Kiwanis/Carpenter Foundation				36
37	2,811			37 LSTA				37
38	1,000			38 NTEN				38
39		-	164,400	39 USAC for E-rate				39
40	113,647	167,843	220,400	40 Total Restricted - Grants and Donations	57,000	-	-	40
41				41				41
42	1,057,630	1,409,884	1,461,300	42 Total resources, except taxes to be levied	985,000	-	-	42
43			1,425,000	43 Taxes estimated to be received	1,468,000			43
44	1,322,384	1,358,425		44 Taxes collected in year levied				44
45	2,380,014	2,768,309	2,886,300	45 TOTAL RESOURCES	2,453,000	-	-	45

REQUIREMENTS SUMMARY

FORM
LB-30

General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1			1	APPROPRIATIONS SUMMARY				1
2			2					2
3			3					3
4	1,130,965	1,216,900	1,358,900	4 TOTAL GENERAL LIBRARY OPERATIONS	1,491,900			4
5			5					5
6			6					6
7			7					7
8			8					8
9	131,256	178,964	258,400	9 TOTAL ENHANCED LIBRARY SERVICES - GRANTS	57,000			9
10			10					10
11			11					11
12			12					12
13			13					13
14			14	DEBT SERVICE				14
15			15					15
16			16					16
17			17	TOTAL DEBT SERVICE				17
18			18	SPECIAL PAYMENTS				18
19			19					19
20			20					20
21			21	TOTAL SPECIAL PAYMENTS				21
22			22	INTERFUND TRANSFERS				22
23	5,000	5,000	5,000	23 Transfer to Grants Pass Maintenance Fund	5,000			23
24	0	150,100	150,100	24 Transfer to Reserve Fund	121,200			24
25			25					25
26			26					26
27			27					27
28	5,000	155,100	155,100	28 TOTAL INTERFUND TRANSFERS	126,200	0	0	28
29		0	171,900	29 OPERATING CONTINGENCY	177,900			29
30	1,267,221	1,550,964	1,944,300	30 Total Requirements NOT ALLOCATED	1,853,000	0		30
31			31	Total Requirements for ALL Org.Units/Progams within fund				31
32			32	Reserved for future expenditure				32
33			33	Ending balance (prior years)				33
34	1,112,793	1,217,345	600,000	34 UNAPPROPRIATED ENDING FUND BALANCE	600,000			34
35	2,380,014	2,768,309	2,544,300	35 TOTAL REQUIREMENTS	2,453,000	0		35

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund - General Library Operations

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations</u>	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding 2019-20						
1				1	PERSONNEL SERVICES			1
2	534,253	581,090	656,200	2	Library Staff Salaries	689,300		2
3	116,156	125,965	187,800	3	Taxes and Benefits	197,400		3
4				4	Total			4
5				5				5
6				6				6
7				7				7
8	650,409	707,055	844,000	8	TOTAL PERSONNEL SERVICES	886,700	0	8
9	14	14	15	9	Total Full-Time Equivalent (FTE)	15		9
10				10	MATERIALS AND SERVICES			10
11	301,670	346,411	368,800	11	Library Services	354,000		11
12	61,548	49,291	77,400	12	Maintenance and Repairs	103,100		12
13	117,339	114,143	158,800	13	Administration	148,100		13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	480,556	509,845	605,000	27	TOTAL MATERIALS AND SERVICES	605,200	0	27
28				28	CAPITAL OUTLAY			28
29				29	Capital Outlay			29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	0	0	35
36	1,130,965	1,216,900	1,449,000	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,491,900	0	36

General Fund

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations - Personnel Services</u>	Budget for Next Year 2021-22				
	Actual		Adopted Budget This Year Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	Library Staff Salaries				1
2			188,700	2	Support Services Department	191,800			2
3			446,000	3	Public Services Department	477,000			3
4	534,253	581,090		4	District Salaries				4
5				5					5
6				6					6
7				7					7
8				8					8
9			5,600	9	Merit 2.5% based on anniversary date	5,600			9
10			15,900	10	COLA 2.5% of Gross Salaries	14,900			10
11	534,253	581,090	656,200	11	Total Library Staff Salaries	689,300	0	0	11
12				12					12
13				13	Taxes and Benefits				13
14	12,030			14	BENEFITS Other				14
15	13,651	13,360	19,700	15	BENEFITS Retirement	20,700			15
16	41,505	42,487	50,200	16	BENEFITS Social Security/Medicare	52,800			16
17	10,379	10,823	15,100	17	BENEFITS Unemployment Insurance (SUTA, FUTA)	15,200			17
18	33,603	55,019	94,500	18	BENEFITS Health Insurance	101,400			18
19	1,308	1,055	2,000	19	BENEFITS Workers Comp Insurance	2,100			19
20	3,359	2,941	5,800	20	BENEFITS Life and Disability Insurance	4,700			20
21	321	280	500	21	WBF	500			21
22	116,156	125,965	187,800	22	Total Taxes and Benefits	197,400	0	0	22
23				23					23
24				24	Transfers to Grants				24
25				25					25
26				26					26
27				27					27
28	14	14	15	28	Total full time equivalent (FTE)*	15			28
29				29					29
30				30					30
31	650,409	707,055	844,000	31	Total requirements	886,700	0	0	31

General Fund

	Historical Data			REQUIREMENTS FOR: General Library Operations - Materials and Services	Budget for Next Year 2021-22				
	Actual		Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	Library Services				1
2	177,516	131,879	175,000	2	Collection Development	175,000			2
3	26,512	39,179	42,600	3	Technical Services	44,100			3
4	17,671	2,625	9,100	4	Patron Services & Supplies	11,100			4
5	2,197	1,110	2,900	5	Volunteer Support	2,500			5
6	10,059	3,027	13,200	6	Events at Library	17,000			6
7	14,833	18,720	30,500	7	Communication & Outreach	30,500			7
8	52,882	149,871	95,500	8	Special Contracts	73,800			8
9	301,670	346,411	368,800	9	Total Library Services	354,000	-	-	9
10				10					10
11				11	Maintenance & Repairs				11
12	2,592	17,532	13,800	12	Building Improvements	45,200			12
13	16,346	24,008	49,800	13	Facilities & Equipment	45,200			13
14	42,610	7,751	13,800	14	Computer Maintenance	12,700			14
15	61,548	49,291	77,400	15	Total Maintenance & Repairs	103,100	-	-	15
16				16					16
17				17	Administration				17
18	8,109	8,517	9,400	18	Insurance	9,500			18
19	13,656	17,793	44,200	19	Travel & Training	44,200			19
20	9,780	-	10,000	20	Election	100			20
21	18,700	19,359	17,500	21	Audit Services	17,500			21
22	-	-	-	22	Accounting System	-			22
23	1,156	935	2,000	23	Legal Services	2,000			23
24	20,683	16,996	19,900	24	Administrative Support	20,000			24
25	10,328	14,621	15,200	25	Telecommunications	14,100			25
26	34,926	35,922	40,600	26	Utilities	40,700			26
27	117,339	114,143	158,800	27	Total Administration	148,100	-	-	27
28	480,556	509,845	605,000	28	Total Materials & Services				28
29				29	Transfers				29
30		150,100	316,300	30	Transfer to Reserve Fund	121,200			30
31	5,000	5,000		31	Transfer to Grants Pass Maintenance Fund	5,000			31
32	5,000	155,100	316,300	32	Total Transfers	126,200	-	-	32
33				33					33
34				34					34
35				35					35
36	485,556	664,945	921,300	36	TOTAL REQUIREMENTS	731,400	-	-	36

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund - Enhance Library Services

	Historical Data			REQUIREMENTS FOR: <u>Grants and Donations - Restricted Funding</u>	Budget For Next Year 2021-22				
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	PERSONNEL SERVICES			1	
2	22,383	0	0	2	Library Staff Salaries	0	0	0	2
3		0	0	3	Taxes and Benefits	0	0	0	3
4		0	0	4	Transfer from Library Operations	0	0	0	4
5				5					5
6				6					6
7				7					7
8	22,383	0	0	8	TOTAL PERSONNEL SERVICES	0	0	0	8
9				9	Total Full-Time Equivalent (FTE)				9
10				10	MATERIALS AND SERVICES			10	
11	108,873	178,964	79,000	11	Library Services	49,000			11
12	0	0	172,400	12	Maintenance and Repair (computer software, hardware)	8,000			12
13	0	0		13	Administration	0			13
14				14					14
15				15					15
16				16					16
17				17					17
18	108,873	178,964	251,400	18	TOTAL MATERIALS AND SERVICES	57,000	0	0	18
19				19	CAPITAL OUTLAY			19	
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26	0	0	0	26	TOTAL CAPITAL OUTLAY	0	0	0	26
27	131,256	178,964	251,400	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	57,000	0	0	27

MAINTENANCE FUND

This reserve fund will be reviewed to continue or be abolished. Date can not be more than 10 years after establishment.

This fund is authorized and established by resolution: 2018-002 on 03/15/2018 for the following specified purpose:
Maintenance/upkeep of Grants Pass Main Branch and unrestricted funds from JCLI grant for all branches

RESOURCES AND REQUIREMENTS

Review Year: 2028

Grants Pass Library Maintenance Fund

Josephine Community Library District

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
Actual		Adopted Budget 2020-21	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-19	First Preceding Year 2019-20						
1			1	RESOURCES			1
2	21,461		2	Cash on hand * (cash basis), or			2
3		15,331	3	Unrestricted	3,362		3
4		7,006	4	Restricted - GP Branch	22,006		4
5		15,346	5	Total Cash Carryover	25,368	-	5
6	17	22	6	Interest			6
7			7	Donations			7
8			8				8
9	5,000	5,000	9	Transferred In from General Fund (Restricted for GP branch)	5,000	-	9
10	26,478	20,353	10	Total Resources, except taxes to be levied	30,368	-	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	26,478	20,353	13	TOTAL RESOURCES	30,368	-	13
14			14	REQUIREMENTS **			14
15			15	Grants Pass Main Library			15
16	630	-	16	Unrestricted Maintenance	3,362		16
17	10,517	5,000	17	Restricted - GP Branch	27,006		17
18	11,147	5,000	18	Total	30,368	-	18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24	Ending balance (prior years)			24
25	15,331	15,353	25	UNAPPROPRIATED ENDING FUND BALANCE			25
26	26,478	20,353	26	TOTAL REQUIREMENTS	30,368	-	26

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and

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RESERVE FUND

This reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment

This fund is authorized and established by resolution: 2019-009 on May 16, 2019 for the following specified purpose:

RESOURCES AND REQUIREMENTS

Review Year: 2030

emergencies, future library services and operations, and capital and maintenance improvement projects

Reserve Fund

Josephine Community Library District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22			
Actual		Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-19	First Preceding Year 2019-20						
1			1	RESOURCES			1
2	0	150,100	2	Carry Carryover Restricted	467,300		2
3		316,300	3	Transfer in from the General Fund	121,200		3
4		48	4	Interest			4
5			5				5
6			6				6
7			7				7
8			8				8
9			9				9
10	0	466,400	10		588,500	-	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	0	466,400	13	TOTAL RESOURCES	588,500	-	13
14			14	REQUIREMENTS **			14
15		93,280	15	Library Services	117,700		15
16		373,120	16	Capital Outlay	470,800		16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29		150148	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	0	466,400	31	TOTAL REQUIREMENTS	588,500	-	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

2020-2021 STATEMENT of TAXES & SUMMARY OF ASSESSMENT ROLL for Josephine County, Oregon

ASSESSMENT DATE	January 1, 2020
EFFECTIVE LIEN DATE	July 1, 2020
FISCAL YEAR ENDING	June 30, 2021

**OFFICE OF
JOSEPHINE COUNTY
ASSESSOR**

Total Assessed Value of Taxable Property:	\$8,468,887,697
Total Taxes & Assessments Imposed in County:	\$85,471,848

SUMMARY OF ASSESSMENT ROLL; JOSEPHINE COUNTY, OREGON; Fiscal Year Ending June 30, 2021

TAXABLE PROPERTY	REAL MARKET VALUE	TAXABLE ASSESSED VALUE	EXEMPT & SPECIALLY ASSESSED PROPERTY	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
Real Property			Partially & Totally Exempt		
Land	\$ 4,693,247,968	*	Business/Housing/Misc.	257,310,667	137,894,841
Improvements	6,537,245,870	*	Commercial Facilities under Construction	-	-
Gross Real Property	11,230,493,838	7,959,772,644	Publicly Owned Property	791,908,791	1,633,040
Less Veteran's, Active Duty Exemptions **		(40,502,690)	Social Welfare Exemptions	302,156,090	39,471,314
TOTAL REAL PROPERTY	11,230,493,838	7,919,269,954	Total Partially & Totally Exempt	1,351,375,548	178,999,195
Manufactured Homes			Specially Assessed Property		
All Manufactured Homes	99,602,770	82,176,760	Farm Property	159,259,670	13,867,910
Less: Veteran's Exemptions **		(2,194,930)	Forest Property	414,458,840	23,467,470
TOTAL MANUFACTURED HOMES	99,602,770	79,981,830	Open Space	3,909,070	679,730
NON-PROFIT HOUSING (billed to state)	3,522,660	2,355,430	Conservation Easements	3,187,490	305,360
PERSONAL PROPERTY	131,142,463	131,142,463	Low Income Rental Housing	41,011,440	7,616,580
STATE ASSESSED UTILITIES	293,657,568	293,440,400	Total Specially Assessed Property	\$ 621,826,510	\$ 45,937,050
TOTAL VALUE OF TAXABLE PROPERTY	\$ 11,758,419,299	\$ 8,426,190,077	TOTAL EXEMPT & SPECIALLY ASSESSED PROPERTY	\$ 1,973,202,058	\$ 224,936,245

* 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

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 2, 2020

Constance L Roach, Assessor

**Courthouse, 500 NW 6th Street, Dept 3
Grants Pass, Oregon 97526**

Phone (541) 474-5260

e-mail: assessor@josephinecounty.gov



OFFICE OF JOSEPHINE COUNTY ASSESSOR

2020-2021 STATEMENT of TAXES & SUMMARY OF ASSESSMENT ROLL for Josephine County, Oregon

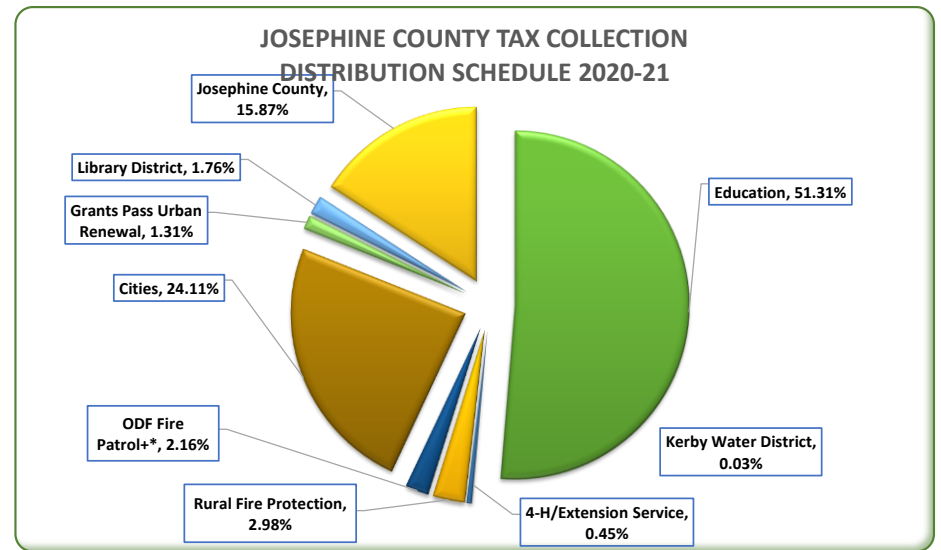
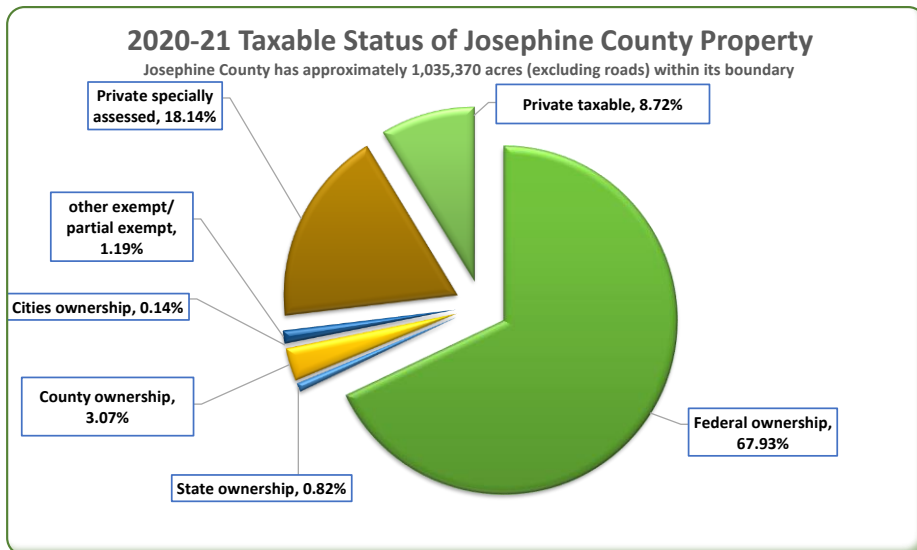
ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT

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	8,468,887,697	0.5867	1.0100		1.5967	4,906,311.54	8,553,578.87	0.00	13,459,890.41	(7.17)	108,449.35	13,568,332.59	
City of Grants Pass	3,505,009,245	4.1335	1.7900		5.9235	14,047,376.94	6,273,967.76	0.00	20,321,344.70	(4.94)	-	20,321,339.76	
City of Cave Junction	151,216,416	1.8959			1.8959	286,691.65	0.00	0.00	286,691.65	0.00	1,149.81	287,841.46	
Grants Pass School District #7	3,654,111,101	4.5248			4.5248	16,059,681.95	0.00	0.00	16,059,681.95	(156,171.96)	5,980.90	15,909,490.89	
Three Rivers School District	4,814,776,596	3.7262		0.4706	4.1968	17,934,485.93	0.00	2,265,046.68	20,199,532.61	0.00	97,938.13	20,297,470.74	
Rogue Community College	8,468,887,697	0.5128		0.0501	0.5629	4,288,520.90	0.00	424,294.05	4,712,814.95	(17,761.80)	13,880.11	4,708,933.26	
Southern Oregon ESD	8,468,887,697	0.3524			0.3524	2,946,935.36	0.00	0.00	2,946,935.36	(12,204.31)	8,689.55	2,943,420.60	
Applegate RFPD #9	74,828,442	1.6787	1.0500		2.7287	125,614.56	78,569.98	0.00	204,184.54	0.00	869.87	205,054.41	
Illinois Valley RFPD #1	724,590,570	1.8701	0.5000	0.2038	2.5739	1,355,056.82	362,309.84	147,671.78	1,865,038.44	(1.65)	9,168.72	1,874,205.51	
Williams RFPD	206,723,485	1.0552	0.6500		1.7052	218,134.75	134,370.65	0.00	352,505.40	0.00	1,351.11	353,856.51	
Wolf Creek RFPD	41,258,317	2.1865	0.5900		2.7765	90,211.35	24,342.44	0.00	114,553.79	(1.04)	494.75	115,047.50	
Josephine Co. 4H/Extension Service	8,468,887,697	0.0459			0.0459	384,167.56	0.00	0.00	384,167.56	(0.03)	1,131.84	385,299.37	
Kerby Water District	15,175,684	-		1.6473	1.6473	0.00	0.00	24,998.90	24,998.90	0.00	99.88	25,098.78	
Josephine Co. Community Library	3,955,162,173	0.3900			0.3900	1,501,155.13	0.00	0.00	1,501,155.13	(0.12)	4,948.78	1,506,103.79	
Grants Pass Urban Renewal**					**				1,122,281.41			1,122,281.41	
Special Assessments:													
City of Grants Pass Delinquent Sewer											-	63,516.95	63,516.95
Ft Vannoy Irrigation District											-	53,833.65	53,833.65
MS Community Resource Center Fee											(228.93)	23,770.00	23,541.07
OR Forestry Fire, Timber & Surcharge											-	1,707,179.70	1,707,179.70
											(186,381.95)	2,102,453.10	85,471,847.95

**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.

Tax rates are BILLING RATES; not to be confused with Measure 50 Permanent Rates. Application of billing rates to an individual account's assessed value may not produce the actual tax amount billed under Measure 5.



OFFICE OF JOSEPHINE COUNTY ASSESSOR

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2020-21

Code 1; Grants Pass; School District # 7; Library District	Code 2; Cave Junction; Three Rivers School District; Library District	Code 3; Josephine County; School District # 7	Code 4; Illinois Valley RFPD; Three Rivers School District
Josephine County 1.5967 City of Grants Pass 5.9235 Grants Pass School District #7 4.5248 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 City of Cave Junction 1.8959 Illinois Valley Rural Fire Protection District #1 2.5739 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 Grants Pass School District #7 4.5248 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459	Josephine County 1.5967 Illinois Valley Rural Fire Protection District #1 2.5739 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459
Total Tax Rate: 13.3962	Total Tax Rate: 11.6145	Total Tax Rate: 7.0827	Total Tax Rate: 9.3286
Code 5; Josephine County; Three Rivers School District	Code 6; Williams RFPD; Three Rivers School District; Library District	Code 7; Illinois Valley RFPD; Three Rivers School Dist; Library Dist	Code 8; Josephine County; Three Rivers School Dist; Library Dist
Josephine County 1.5967 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459	Josephine County 1.5967 Williams Rural Fire Protection District 1.7052 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 Illinois Valley Rural Fire Protection District #1 2.5739 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900
Total Tax Rate: 6.7547	Total Tax Rate: 8.8499	Total Tax Rate: 9.7186	Total Tax Rate: 7.1447
Code 9; Williams RFPD; Three Rivers School District	Code 10; Wolf Creek RFPD; Three Rivers School District	Code 11; Wolf Creek RFPD; Three Rivers School District; Library District	Code 12; Josephine County; School District # 7; Library District
Josephine County 1.5967 Williams Rural Fire Protection District 1.7052 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459	Josephine County 1.5967 Wolf Creek Rural Fire Protection District 2.7765 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459	Josephine County 1.5967 Wolf Creek Rural Fire Protection District 2.7765 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 Grants Pass School District #7 4.5248 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900
Total Tax Rate: 8.4599	Total Tax Rate: 9.5312	Total Tax Rate: 9.9212	Total Tax Rate: 7.4727
Code 13; City of Grants Pass; School Dist # 7; Library District; Urban Renewal Plan	Code 14 Applegate RFPD; Three Rivers School District	Code 15 City of Grants Pass; Three Rivers Schl Dist; Library Dist	Code 16 City of Grants Pass; Three Rivers School Dist; Library District; Urban Renewal Plan
Josephine County 1.5967 City of Grants Pass 5.9235 Grants Pass School District #7 4.5248 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 Applegate Rural Fire Protection District #9 2.7287 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459	Josephine County 1.5967 City of Grants Pass 5.9235 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 City of Grants Pass 5.9235 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900
Total Tax Rate: 13.3962	Total Tax Rate: 9.4834	Total Tax Rate: 13.0682	Total Tax Rate: 13.0682
Code 17 Applegate RFPD; Three Rivers School District; Library District	Code 18 Illinois Vly RFPD; Kerby Water Dist; Library District	Code 19 Kerby Water Dist; Library District	
Josephine County 1.5967 Applegate Rural Fire Protection District #9 2.7287 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Josephine Community Library District 0.3900	Josephine County 1.5967 Illinois Valley Rural Fire Protection District #1 2.5739 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Kerby Water District 1.6473 Josephine Community Library District 0.3900	Josephine County 1.5967 Three Rivers School District 4.1968 Rogue Community College 0.5629 Southern Oregon Education Service District 0.3524 4H/Extension Service District 0.0459 Kerby Water District 1.6473 Josephine Community Library District 0.3900	
Total Tax Rate: 9.8734	Total Tax Rate: 11.3659	Total Tax Rate: 8.7920	

LOCAL OPTION LEVIES			
District	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	2023-2024	Operation of the fire district	\$1.05
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 the purpose stated in the ballot measure that was approved by voters.			

BONDS			
District	Purpose of Bond	*Final Year	
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 approved by voters.			

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