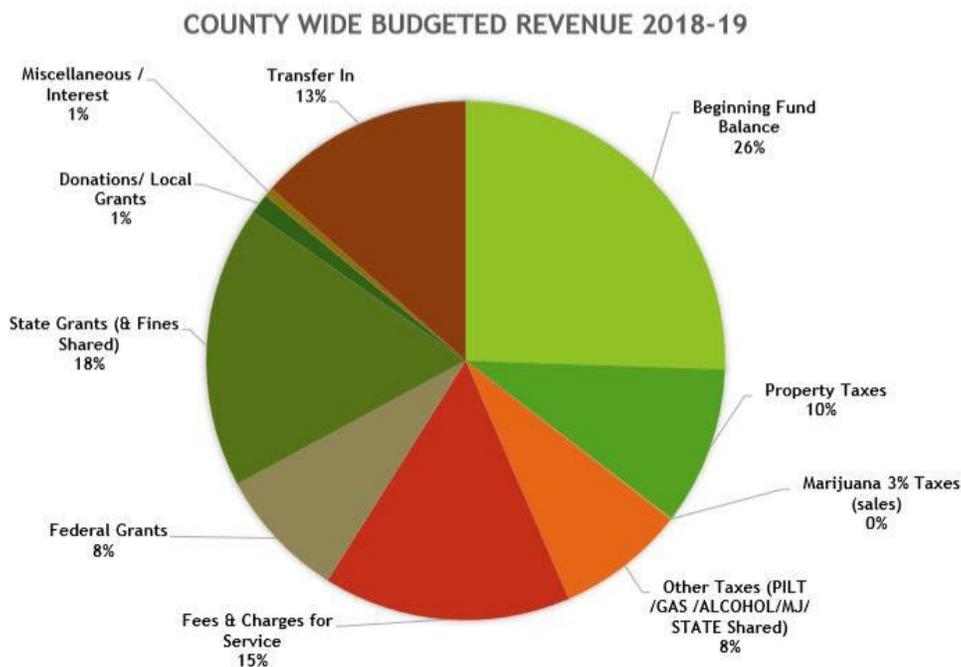


Josephine County taxpayers often complain about the property taxes they pay but do they really know where their money goes? Not many do. That's why Josephine County Democrats invited Financial Director Arthur O'Hare to their May meeting to explain what the county does with the 59 cents per \$1,000 of assessed property value they turn over to the county every year.

Taxes support the services that keep Josephine County from becoming a lawless, corrupt, disorganized, trashy mess. The county will get about \$4.5 million in property tax this year. The county doesn't get any taxes from property inside the city limits of Grants Pass or Cave Junction.

Other revenue comes in from cigarette, alcohol, and gasoline taxes (8%) some marijuana sales taxes (3%), fines and fees (15%). The General Fund contains all the money that isn't otherwise designated for specific purposes like Public Works and Public Health. That money, some from state and federal resources, other from grants and contracts, can't be spent any other way, so the county can't move those funds around to cover shortfalls in the General Fund. The only money the Josephine County Board of Commissioners has any control over is the money going into the General Fund. Josephine County's 2019-20 proposed budget, still going through the approval process, is \$144,000. The General Fund, at \$25 million, is only 18 percent of that.



So what do your taxes help pay for? The County's General Fund provides its residents with the following services:

**Assessor** – Responsible for keeping track of what all taxable property is worth and making sure the county gets its share.

**Clerk/Recorder** – Responsible for conducting elections and making sure they're fair, producing voter pamphlets, managing voter registration, establishing precinct boundaries, oversees the filing for candidates running for election, petitions, initiatives, referendum (asking voters to approve or reject a particular proposal). The Recorder part of this job issues passports and

marriage licenses and keeps track of who owns what property. Of course fees are collected for doing this work, but they fall short of paying for the department.

**Treasurer** – Accounts for all the money received by the county, goes after money owed to the county, and keeps track of the long list of ever-changing rules concerning that money.

**Surveyor** – Keeps people from killing each other over property boundaries.

**Board of County Commissioners** – Provides the citizen-oversight of the county government by making sure county departments behave themselves, holds public hearings on various issues affecting county citizens, passes local laws, hands out awards, and its members attend local events.

**Veterans' Services** – makes sure veterans get access to their benefits and through special funding provides outreach to veterans who are farmers or entrepreneurs and to help reduce suicides.

**General Government Office** – monitors the costs of running the county government and suggests improvements.

**Court Facilities** – Provides, supplies and maintains courtrooms, offices and jury rooms for the court system.

**Emergency Management** – Prepares for disasters by having plans in place for evacuation, sheltering and feeding people displaced by fire, flood, and earthquakes. This department gets grants to help pay for about half its costs.

**Forestry Department** – Takes care of the 30,000 acres of forest land in Josephine County, manages timber sales and makes sure the county gets the best price, works on reforestation where fire or disease has destroyed trees, conducts surveys, oversees firewood sales and rock and mineral extraction, makes sure the county abides by laws affecting the forests, and works with a citizens advisory board.

**Community Development/Planning** – makes sure the county complies with land use laws, issues permits to develop land, enforces building and land use codes, tries to get people to clean up trashy property, and develops plans for orderly growth, business and tourism enhancement.

**Community Development** – Guides development of housing and recreational properties with an eye toward safety, affordability, crime reduction, and general quality of life.

**General Fund** – Keeps track of the money each department uses for pencils, paper, fixing the copying machine, fixing computer glitches, etc.

Timber harvested on county land called O&C funds (because the now public land was once owned by the Oregon and California Railroad) and money from Secure Rural Schools (SRS, which makes up for declining timber receipts) legislation also goes to the General Fund, but in the 2007-08 budget all money from those two sources were put into the Public Safety Fund for law enforcement and incarceration. In 2018 Oregon Senators Ron Wyden and Jeff Merkley secured two years of that funding, but there is no guarantee it will continue beyond that.

Since 2006 Law Enforcement has had its own fund and is no longer under General Fund Expenditures although the Commissioners still have some discretion in how it's spent. The Law Enforcement Fund now covers the sheriff's department and district attorney, and juvenile justice. The jail, under Adult Corrections, has its own fund now.

**Sheriff** – This is the county's largest department and takes up most of the county's budget. It's responsible for the enforcement of county, state and federal laws, but it also provides search and rescue, patrols waterways, maintains an emergency reporting system, serves papers in civil matters, executes warrants, is responsible for evidence and property related to criminal cases, and keeps order in the courts. In addition, since the legalization of marijuana, the Sheriff has an Illegal Marijuana Task Force to keep growers and distributors in compliance with the law.

**District Attorney** – Prosecutes criminals, advises the Grand Jury, protects victims' rights, and investigates deaths with the District Medical Examiner.

**Juvenile Justice** - Deals with people under age 18 who commit crimes, oversees the Turning Point Youth Residential Program that provides residential services for rehabilitation.

**Community Corrections** – This program has a multitude of services from incarceration to treatment for substance abuse, transitional and field services for monitoring those on probation or released from jail. They also oversee alternative programs for offenders such as work crews, community service and home detention.

Other services include maintaining the airports, overseeing the county fairgrounds, and taking care of county parks. If all that seems to be more than a mere \$25 million can cover, it is. The county can create more revenue by raising taxes and fees, but that usually gets a lot of complaints during budget hearings, so when revenues can't keep up with expenses, some services are just cut, like libraries, or put on survival mode to operate only on the fees they generate, like parks services, public works, the airport, and the fairgrounds. The racetrack at the fairgrounds has an opportunity to expand now, with the closing of the Portland facility, but again, that will have to finance itself because the county can't help financially. Veterans' Services, along with some other departments, has reduced hours so it can operate with fewer employees. That's why you can't find them open on Fridays anymore.

Of course services don't just provide themselves. People are needed to run things and one of the biggest threats to the County budget is the cost of providing healthcare for employees. Premiums range from \$1,200 a month to \$1,500 for employees and their families. O'Hare says at some point the costs of healthcare will require further reductions in county services unless the way we provide it changes.

Although the county has parks along the rivers charging use fees, the county really doesn't get any measurable income from tourism since there are few restaurants and motels out of the city limits. A seasonal sales tax aimed at getting more money out of tourists has been proposed, but O'Hare said most things people buy are in Josephine County's cities anyway and unless it's regional, people will go elsewhere for large purchases or wait till the season is over. Taxing marijuana has been proposed, but the current legislation allows only the state to collect the taxes, and they don't always share adequately.

People want their county to provide the services that add to their quality of life here, O'Hare said, "But there's no free lunch. We can't have services if we don't pay for them."