

Internal Vendor Funds



JOSEPHINE COUNTY, OREGON
Budget 2014-15
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Internal Vendor Funds

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41 – County Buildings and Fleet Fund	1
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JOSEPHINE COUNTY
Internal Vendors Fund Description
2014-15

The Internal Vendors Fund contains programs such as County Buildings and Fleet, Insurance Reserve and Payroll Reserve. The county buildings program accounts for all building expenditures such as utilities, repairs and maintenance for all county properties and charges a per square feet charge to county departments. The County Fleet program accounts for all county vehicles expenses, maintenance and charges departments a per mile fee for revenue to cover these costs. The Insurance and Payroll reserve programs account for all general liability, workers compensation, property/auto insurance and claims.

The adopted budget is in balance, which means that the budgeted requirements (expenditures and ending fund balance) are equal to the resources (beginning fund balance and revenues) that are estimated to be available during the budget year.

In the pages that follow, a summary of the Internal Vendors Fund (Resources and Requirements) is presented first, followed by sections for each of the departments.

For each department, there is a Program Worksheet (Schedule B). Schedule B provides information about the purpose of the programs within the departments and how much dedicated revenue it is expected to generate during the budget year,

Schedules C, D, and E provide details of resources, personal services and other expenditures, respectively.



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**RESOURCES AND REQUIREMENTS
COUNTY BUILDINGS AND FLEET FUND (41)**

Josephine County

Historical Data				Budget for Next Year 2014-15		
Third Preceding Year 2010-11	Actual		Adopted Budget This Year 2013-14	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	Third Preceding Year 2012-13				
\$ 163,613	\$ 136,120	\$ 175,679	\$ 165,000	\$ 370,000		
289,929	308,843	327,270	-	208,400		
4,204	1,841	2,168	2,000	2,000		
1,818,717	1,881,112	1,859,583	2,039,000	1,914,000		
1,077,135	1,110,541	750,383	729,000	780,600		
\$ 3,353,598	\$ 3,438,456	\$ 3,115,083	\$ 2,935,000	\$ 3,275,000		
\$ 1,713,714	\$ 1,708,397	\$ 1,590,999	\$ 1,958,300	\$ 1,945,600		
777,984	815,063	591,208	716,300	691,800		
133,800	133,800	71,500	73,100	92,700		
214,137	208,248	141,560	-	40,000		
69,000	70,000	46,000	46,000	41,000		
-	-	-	141,300	463,900		
2,908,635	2,935,508	2,441,267	\$ 3,225,000	\$ 3,275,000		
444,963	502,948	673,816				
\$ 3,353,598	\$ 3,438,456	\$ 3,115,083				
RESOURCES						
Beginning Fund Balance - Building O&M						
Beginning Fund Balance - County Fleet						
Interest Income						
Revenues generated by departments:						
Building O & M						
Fleet						
TOTAL RESOURCES						
REQUIREMENTS						
Operating Expenditures:						
Building Operations and Maintenance (O & M)						
County Fleet						
Interfund Transfers:						
47 - Property Reserve Fund - Building O & M						
48 - Equipment Reserve Fund - Fleet						
11 - Public Works Fund - for Fleet management						
Contingency						
TOTAL REQUIREMENTS						
Ending Fund Balance						
TOTAL ACTUAL						

JOSEPHINE COUNTY
 Schedule A - Office/Division Summary of Programs
 2014-15 Budget

Fund: County Buildings and Fleet Fund (41)

2013-14 Budget		Program Name	2014-15 Budget	
FTE	Resources		Resources	Requirements
15.00	\$ 2,204,000		\$ 2,284,000	\$ 2,284,000
2.65	1,019,000	Building Operations & Maintenance	989,000	989,000
-	2,000	County Fleet	2,000	2,000
		Fund Level Interest Earned		
17.65	3,225,000	Total for Fund	\$ 3,275,000	\$ 3,275,000
				\$ -

JOSEPHINE COUNTY
Schedule B - Program Worksheet
2014-15 Budget

Fund: County Buildings and Fleet Fund (41)
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 3910

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 370,000
Program Revenues (Schedule C)		1,914,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 2,284,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	16.00	\$ 1,006,900
Materials and Services (Schedule E)		938,700
Interfund Transfers (Out) (Schedule E)		92,700
Capital Outlays directly from program (Schedule F)		-
Contingency		245,700
Ending Fund Balance		-
Total Requirements - To Schedule A	16.00	\$ 2,284,000

Purpose of Program:

Building Operations and Maintenance has the operational and maintenance responsibility for the preservation of all county buildings and grounds. This includes preventative maintenance and repair of all buildings and building systems (plumbing, electrical, mechanical HVAC, and miscellaneous special systems) as well as Landscaping and Custodial services.

Program Budget Goals:

Our goal is to provide a cost effective service to the county departments and it's citizens. We utilize energy saving technology and industry best practices to provide a healthy and safe environment that fosters a highly qualified and professional workforce. We continue to strive to provide the best service at the lowest possible cost.

JOSEPHINE COUNTY
Schedule C - Resources
2014-15 Budget

Fund: County Buildings and Fleet Fund (41)
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 3910

<u>Revenues:</u>	<u>Budget Amount</u>
30000 Property Taxes	\$ -
30100 Prior Year Taxes	-
30900 Other Taxes	-
31100 Licenses, Permits and Fees	-
32100 Federal Grants	-
32200 State Grants	-
32300 Local Grants	-
32500 Private Grants	-
33100 Charges for Services	-
33200 Sales of Materials	-
33300 Rental Charges	106,100
34200 Fines and Forfeitures	-
35300 Interfund Payments	1,742,500
37100 Interest Earned	-
37200 Donations	-
37850 Equity Transfer In	-
37900 Miscellaneous	65,400
Total Revenues - To Schedule B	<u><u>\$ 1,914,000</u></u>

Transfers from Other Funds (List sources):

35200	\$ -
35200	-
35200	-
35200	-
35200	-
Total Interfund Transfers (In) - To Schedule B	<u><u>\$ -</u></u>

Josephine County
 Schedule C Appendix
 Revenue Detail

#	Fund - Cost Center	Rev GL	Name of Grant/Contract/Fees/Etc & Brief Description:	Agency Providing Assistance:	Grant/Contract Dates:	Amount:	County Match \$:	Federal Y/N	If Federal, CFDA #:	Continuing Award or NEW:	What Commitments are required for County to accept Award?:
1	112-3430	33152	Motorpool / Fuel Charges - Various County Departments			\$ 764,600		N		Continuing	County Department charges for Vehicle O & M, Vehicle Replacement and Fuel Usage
2	112-3430	33152	Repairs - Various County Departments			\$ 16,000		N		Continuing	County Department Direct Bill Vehicles - Charges for repairs and fuel usage.
						\$ 780,600					

BUILDING OPERATIONS & MAINTENANCE

	LOCATION		Rounded
	AREA	DEPT AREA	
ASSESSOR	5955	5955	\$ 43,200
Basker Auditorium	3300	3300	\$ 23,900
BUILDING SAFETY	2934	2934	\$ 21,300
COMMUNITY CORRECTIONS	16643	16643	\$ 120,700
Washington Annex			\$ -
COUNTY CLERK		5,821	\$ 42,200
DISTRICT ATTORNEY		6,939	\$ 50,300
FORESTRY		1,533	\$ 11,100
JUVENILE		5,689	\$ 41,300
CASA 306 NW 4th & D Street	1440	1440	\$ 10,400
LAW LIBRARY	1,458	1,458	\$ 10,600
PARKS		2,947	\$ 21,400
PLANNING		4,400	\$ 31,900
ANIMAL CONTROL	4581	4581	\$ 33,200
PUBLIC HEALTH		15,868	\$ 115,100
PUBLIC WORKS		31,895	\$ 231,400
SHERIFF		81,451	\$ 590,800
STATE COURTS-GENERAL FUND		33,857	\$ 245,600
SURVEYOR	1,289	1,289	\$ 9,400
TRANSIT	2,800	2,800	\$ 20,300
TREASURER/TAX		2,027	\$ 14,700
VETERANS SERVICES	1282	1,282	\$ 9,300
Available Space	22339	22339	\$ 162,100
Total Square Footage	259,382	256,448	\$ 1,860,200
Building O&M Budgeted Costs		FY 11-12 1,860,200	
FAIRGROUNDS			
Maintenance (Labor only / No materials or Utilities)			\$ 48,000
Property Reserve / Capital Projects (flat rate .10)	212000	0.10	\$ 21,200
Actual Bldg Maint Cost / sq ft = 0.6062 (RATE per Sq Feet)			\$ 1,929,400
Airport (flat rate 0.025 for minimal buildings)	5,300	0.025	\$ 1,600

rental income	\$ (162,100)
fair direct to 47 Prop Reserve	\$ (21,200)
CASA (rental income)	\$ (5,200)
TOTAL REVENUE	\$ 1,742,500

JOSEPHINE COUNTY
Schedule E - Other Requirements
2014-15 Budget

Fund: County Buildings and Fleet Fund (41)
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 3910

	<u>Budget Amount</u>
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43010 Office Supplies	\$ 1,000
43015 Operating Supplies	139,500
43025 Aviation Fuel (Airport only)	-
43035 Educational Supplies (DA only)	-
43040 Food and Related Supplies (CJ and Sheriff only)	-
43045 Equipment (<\$5,000)	5,000
43050 Postage and Shipping	100
43055 Printing and Duplication	2,000
<u>Fees and Services:</u>	
44040 Advertising	-
44020 Contracted Services	36,300
44025 Drug Testing (Adult Corrections only)	-
44030 Dues and Subscriptions	500
44035 Insurance	3,000
44040 Investigation Expense (DA only)	-
44045 Medical Services (Sheriff & Insurance only)	-
44050 Professional Services	40,000
44055 Self Insurance Claims (Insurance Fund only)	-
44065 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44070 Travel	1,000
44075 Education and Training	4,000
<u>Facilities and Utilities:</u>	
45010 Utilities	620,000
45015 Communications	5,000
45020 Rental - Land and Buildings	-
45025 Rental - Vehicles and Equipment	2,000
45030 Building Operation, Repairs and Maint (BOM)	45,000
45035 Equipment Operation, Repairs and Maint (Fleet)	30,000
<u>Miscellaneous</u>	
45040 Subsidy Payments - Housing (Adult Corr only)	-
45045 Emergency Food & Shelter (Adult Corr only)	-
45055 Intergovernmental Payments	-
45090 Miscellaneous	4,300
Total Materials and Services - To Schedule B	-
	<u>\$ 938,700</u>
Transfers to Other Funds (List recipients):	
45200 Property Reserve Fund (47) (Bldg Depreciation)	\$ 92,700
45200	-
45200	-
45200	-
Total Interfund Transfers (Out) - To Schedule B	-
	<u>\$ 92,700</u>

Josephine County
Schedule D - Personnel Services
Building Operations and Maintenance
2014-15

Dept.	Cost Center	Job Title	Grade & Step	Union	(Salary (H)ourly	FTE	Annual Wages no COLA	Total Taxes & Benefits	Total Wages & Benefits
39	3910	Bldg Ops/Maint Prog Mgr	N1711	NU	S	1.00	69,393	38,007	107,400
39	3910	Sr Dept Specialist	A1212	AF	S	1.00	41,926	26,390	68,316
39	3910	Bldg Maint Worker	A1212	AF	S	1.00	41,926	28,269	70,195
39	3910	Bldg Maint Worker	A1212	AF	S	1.00	41,926	28,269	70,195
39	3910	Bldg Maint Worker	A1212	AF	S	1.00	41,926	28,269	70,195
39	3910	Bldg Maint Worker	A1208	AF	S	1.00	38,702	26,928	65,630
39	3910	Bldg Maint Worker	A1201	AF	S	1.00	32,272	23,495	55,767
39	3910	Landscape Specialist	A1212	AF	S	1.00	41,926	28,269	70,195
39	3910	Custodial Supervisor	N0912	NU	S	1.00	46,968	30,419	77,387
39	3910	Custodian	A0512	AF	S	1.00	28,032	22,490	50,522
39	3910	Custodian	A0512	AF	S	1.00	28,032	22,490	50,522
39	3910	Custodian	A0512	AF	S	1.00	28,032	22,490	50,522
39	3910	Custodian	A0510	AF	S	1.00	27,259	21,528	48,786
39	3910	Custodian	A0509	AF	S	1.00	26,559	21,253	47,812
39	3910	Custodian	A0502	AF	S	1.00	22,087	20,017	42,104
39	3910	overtime							20,600
						<u>15.00</u>	<u>556,966</u>	<u>388,586</u>	<u>966,151</u>
ADDITIONS									
39	3910	Custodian	A0501	AF	H	1.00	21,541	19,217	40,758
							<u>578,507</u>	<u>407,802</u>	<u>1,006,909</u>
Rounded for Schedule B						<u>16.00</u>	<u>578,500</u>	<u>407,800</u>	<u>1,006,900</u>



Josephine County, Oregon

Board of Commissioners: Cheryl Walker, K.O. Heck, Simon G. Hare

Building Operations & Maintenance

Ryan Johnson, Manager

705 NW Dimmick / Grants Pass, OR 97526

(541) 474-5464 / FAX (541) 474-5389

TDD# (800) 735-2900

Date: April 3, 2014

From: Ryan Johnson, Building Operations Manager

Subject: Additional Personnel/Cost Justification for Building Operations & Maintenance

For budget year 2014-2015 I have factored in one additional Custodian Position. The cost of this has been included in the BOM rate without increase. This was accomplished through utility savings. The custodial work group is at about 50% of its past staff levels. At this point we have each custodian covering an area in excess of 20,000 square feet per night. We have a need to backfill any position that is vacant from the use of PTO time in order to maintain service. This will also allow for Building Operations and Maintenance to maintain floor coverings at a higher level as we replace them through the Property Reserve Fund.

Sincerely,
Ryan Johnson

BUILDINGS COMMUNICATIONS PROPERTY

"Josephine County is an Affirmative Action / Equal Opportunity Employer and complies with Section 504 of the Rehabilitation Act of 1973"

JOSEPHINE COUNTY
Schedule B - Program Worksheet
2014-15 Budget

Fund: (41) County Building and Fleet
Office/Division: Public Works
Program: County Fleet
Cost Center #: 3430

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 208,400
Program Revenues (Schedule C)		780,600
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 989,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	2.65	\$ 191,800
Materials and Services (Schedule E)		500,000
Interfund Transfers (Out) (Schedule E)		81,000
Capital Outlays directly from program (Schedule F)		-
Contingency		216,200
Ending Fund Balance		-
Total Requirements - To Schedule A	2.65	\$ 989,000

Purpose of Program:

The Fleet revenues and expenditures are associated with the preventative maintenance of the county's transportation fleet, emergency vehicles and the Sheriff's units. Revenues are generated from the rental fees charged for the departmental use of the vehicles and/or equipment.

The Josephine County Fleet (JCF) Program is responsible for the repair and preventative maintenance of the County's vehicle fleet. Individual departments have vehicles assigned to them at their geographic location, and Public Works tracks repair and maintenance costs on county vehicles within a computerized fleet management system. This system provides the historical data necessary to make cost-effective decisions regarding vehicle repair, disposal and/or replacement. Vehicle replacement/acquisition is also a function of the JCF, to replace those which are no longer serviceable or cost-effective to operate

Budget Goal #1 - Improve community outreach and communication to the public by investing in technology that will improve efficiencies within County Departments and provide enhanced service to citizens.

The County Fleet has little direct interaction with the general public. Instead, the JCF supports all other user departments in their various functions of providing public service and points of contact. JCF also works closely with user departments to identify the optimal number, make and model of vehicles to allow them to meet their program needs.

Budget Goal #2 - Develop a sustainable plan for all mandated and essential County government programs.

JCF is funded through three primary mechanisms –

A per-mile Operations and Maintenance charge on all county-maintained vehicles. This rate is based on prior year actual maintenance costs and is allocated by vehicle type and class.

A direct bill for fuel usage on county cars – fuel is purchased via monthly cardlock transactions and through bulk fuel purchases that are inventoried at Public Works. Fuel costs are then direct billed to departments, based on actual usage.

A per-mile vehicle replacement charge. When the JCF purchases a new vehicle for a user department, the acquisition cost is amortized over 120,000 miles. This methodology ensures a vehicle reserve is always present, and that individual departments/programs will not have to come up with the entire purchase price of a new vehicle in a single fiscal year.

Budget Goal #3 - Provide access to County services to the citizens of Josephine County in a transparent, open, and professional manner.

All vehicle/equipment acquisitions are managed under the Josephine County Public Contracting Rules as well as ORS 279, relating to Public Contracting. This includes public bid noticing, openings and awards; and the use of the Department of Administrative Services cooperative purchasing agreements at the state level.

All non-confidential records are available during normal business hours and/or by public records requests.

JOSEPHINE COUNTY
Schedule C - Resources
2014-15 Budget

Fund: (41) County Building and Fleet
Office/Division: Public Works
Program: County Fleet
Cost Center #: 3430

<u>Revenues:</u>	<u>Budget Amount</u>
30000 Property Taxes	\$ -
30100 Prior Year Taxes	-
30900 Other Taxes	-
31100 Licenses, Permits and Fees	-
32100 Federal Grants	-
32200 State Grants	-
32300 Local Grants	-
32500 Private Grants	-
33100 Charges for Services	-
33152 Vehicle Rental	764,600
33153 Vehicle Repairs	16,000
33200 Sales of Materials	-
33300 Rental Charges	-
34200 Fines and Forfeitures	-
35300 Interfund Payments	-
37100 Interest Earned	-
37200 Donations	-
37850 Equity Transfer In	-
37900 Miscellaneous	-
Total Revenues - To Schedule B	\$ 780,600

Transfers from Other Funds (List sources):

35200	\$ -
35200	-
35200	-
35200	-
35200	-
Total Interfund Transfers (In) - To Schedule B	\$ -

JOSEPHINE COUNTY
Schedule E - Other Requirements
2014-15 Budget

Fund: (41) County Building and Fleet
Office/Division: Public Works
Program: County Fleet
Cost Center #: 3430

	<u>Budget Amount</u>
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43010 Office Supplies	\$ 300
43015 Operating Supplies	437,500
43025 Aviation Fuel (Airport only)	-
43035 Educational Supplies (DA only)	-
43040 Food and Related Supplies (CJ and Sheriff only)	-
43045 Equipment (<\$5,000)	-
43050 Postage and Shipping	100
43055 Printing and Duplication	-
<u>Fees and Services:</u>	
44040 Advertising	-
44020 Contracted Services	2,800
44025 Drug Testing (Adult Corrections only)	-
44030 Dues and Subscriptions	100
44035 Insurance	3,000
44040 Investigation Expense (DA only)	-
44045 Medical Services (Sheriff & Insurance only)	-
44050 Professional Services	9,300
44055 Self Insurance Claims (Insurance Fund only)	-
44065 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44070 Travel	1,000
44075 Education and Training	900
<u>Facilities and Utilities:</u>	
45010 Utilities	-
45015 Communications	-
45020 Rental - Land and Buildings	20,000
45025 Rental - Vehicles and Equipment	-
45030 Building Operation, Repairs and Maint (BOM)	-
45035 Equipment Operation, Repairs and Maint (Fleet)	25,000
<u>Miscellaneous</u>	
45040 Subsidy Payments - Housing (Adult Corr only)	-
45045 Emergency Food & Shelter (Adult Corr only)	-
45055 Intergovernmental Payments	-
45090 Miscellaneous	-
Total Materials and Services - To Schedule B	-
	\$ 500,000
Transfers to Other Funds (List recipients):	
45200 (48-3430) Equipment Reserve	\$ 40,000
45200 (11-3410) Public Works	41,000
45200	-
45200	-
45200	-
Total Interfund Transfers (Out) - To Schedule B	-
	\$ 81,000

**Josephine County
Schedule D - Personnel Services
Public Works**

2014-15

Dept	Cost Center	Job Title	Grade & Step	Union	(S)alary (H)ourly	FTE	Annual Wages no COLA	Total Taxes & Benefits	Total Wages & Benefits	Program Allocation	
										Public Works 11-3410	Fleet -41-3430
34	3410	Fleet Program Supervisor	N1709	NU	S	1.00	66,049	36,436	102,486	76,864	25,621
34	3410	Storeroom/data	A1012	AF	S	1.00	37,417	26,185	63,601	38,161	25,441
34	3410	Lead Mechanic	O6107	SE	S	1.00	48,773	29,699	78,472	78,472	
34	3430	Journey Mechanic	O4112	SE	S	1.00	46,589	29,949	76,538	-	76,538
34	3410	Mechanic	O3107	SE	S	1.00	42,173	27,145	69,318	69,318	
34	3430	Mechanic	O3107	SE	S	1.00	42,173	27,145	69,318	-	69,318
34	3410	Mechanic	O3103	SE	S	1.00	38,235	25,622	63,856	63,856	
34	3410	Mechanic	O3101	SE	S	1.00	36,407	24,915	61,321	61,321	
34	3410	Mechanic	O3101	SE	S	1.00	36,407	24,915	61,321	61,321	
						9.00	394,222	252,009	646,232	449,314	196,918
ADDITIONS										6.35	2.65
34	3410	Storeroom/data (fill vacancy)	A1001	AF	S	1.00	28,784	21,965	50,749	30,449	20,300
REDUCTIONS											
34	3410	Storeroom/data (retiring)	A1012	AF	S	1.00	37,417	26,185	63,601	38,161	25,441
Rounded for Schedule B											191,800
FTE County Fleet											2.65
											441,600

RESOURCES AND REQUIREMENTS
INSURANCE RESERVE FUND (42)

Josephine County

Historical Data					Budget for Next Year 2014-15		
Third Preceding Year 2010-11	Actual		First Preceding Year 2012-13	Adopted Budget This Year 2013-14	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	Preceding Year 2012-13					
\$ 6,650	\$ 336,485	\$ 559,156	\$ 225,000	\$ 225,000	\$ 125,000		
-	-	291,369	295,000	295,000	374,000		
1,478,016	1,334,958	304,674	350,000	350,000	389,800		
1,132	1,318	703	1,000	1,000	1,800		
-	-	24,827	12,000	12,000	16,400		
\$ 1,485,798	\$ 1,672,761	\$ 1,180,729	\$ 883,000	\$ 883,000	\$ 907,000		
\$ 1,119,313	\$ 1,078,605	\$ 876,460	\$ 841,000	\$ 841,000	\$ 852,000		
30,000	35,000	40,000	37,900	37,900	40,000		
-	-	-	4,100	4,100	15,000		
1,149,313	1,113,605	916,460	\$ 883,000	\$ 883,000	\$ 907,000		
336,485	559,156	264,269					
\$ 1,485,798	\$ 1,672,761	\$ 1,180,729					
DESCRIPTION							
RESOURCES AND REQUIREMENTS							
RESOURCES							
Beginning Fund Balance							
Charges for Services - Workers Comp							
Insurance Charges to Departments							
Interest Income							
Insurance Proceeds and Reimbursements							
TOTAL RESOURCES							
REQUIREMENTS							
Materials and Services							
Interfund Transfer:							
20 - Building Safety Fund							
Contingency							
TOTAL REQUIREMENTS							
Ending Fund Balance							
TOTAL ASSETS							



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JOSEPHINE COUNTY
Schedule B - Program Worksheet
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: Summary

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 125,000
Program Revenues (Schedule C)		782,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 907,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	-	\$ -
Materials and Services (Schedule E)		852,000
Interfund Transfers (Out) (Schedule E)		40,000
Capital Outlays directly from program (Schedule F)		-
Contingency		15,000
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 907,000

Purpose of Program:

This fund accounts for premium payments for General Liability, Property/Auto, and Worker's Comp. Prior claims and related litigation (July 1, 2006) are self-insured.

The Board of County Commissioners authorized the continuation of this fund for a period of ten years beginning July 1, 2006.

JOSEPHINE COUNTY
Schedule C - Resources
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: Summary

	Budget Amount
Revenues:	
30000 Property Taxes	-
30100 Prior Year Taxes	-
30900 Other Taxes	-
31100 Licenses, Permits and Fees	-
32100 Federal Grants	-
32200 State Grants	-
32300 Local Grants	-
32500 Private Grants	-
33100 Charges for Services	374,000
33200 Sales of Materials	-
33300 Rental Charges	-
34200 Fines and Forfeitures	-
35300 Interfund Payments	389,800
37100 Interest Earned	1,800
37200 Donations	-
37850 Equity Transfer In	-
37900 Miscellaneous	16,400
Total Revenues - To Schedule B	\$ 782,000

Transfers from Other Funds (List sources):	
35200	\$ -
35200	-
35200	-
35200	-
35200	-
Total Interfund Transfers (In) - To Schedule B	\$ -

JOSEPHINE COUNTY
Schedule E - Other Requirements
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: Summary

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43010 Office Supplies	\$ -
43015 Operating Supplies	1,000
43025 Aviation Fuel (Airport only)	-
43035 Educational Supplies (DA only)	-
43040 Food and Related Supplies (CJ and Sheriff only)	-
43045 Equipment (<\$5,000)	-
43050 Postage and Shipping	-
43055 Printing and Duplication	-
<u>Fees and Services:</u>	
44040 Advertising	-
44020 Contracted Services	-
44025 Drug Testing (Adult Corrections only)	-
44030 Dues and Subscriptions	-
44035 Insurance	830,000
44040 Investigation Expense (DA only)	-
44045 Medical Services (Sheriff & Insurance only)	3,000
44050 Professional Services	3,000
44055 Self Insurance Claims (Insurance Fund only)	15,000
44065 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44070 Travel	-
44075 Education and Training	-
<u>Facilities and Utilities:</u>	
45010 Utilities	-
45015 Communications	-
45020 Rental - Land and Buildings	-
45025 Rental - Vehicles and Equipment	-
45030 Building Operation, Repairs and Maint (BOM)	-
45035 Equipment Operation, Repairs and Maint (Fleet)	-
<u>Miscellaneous</u>	
45040 Subsidy Payments - Housing (Adult Corr only)	-
45045 Emergency Food & Shelter (Adult Corr only)	-
45055 Intergovernmental Payments	-
45090 Miscellaneous	-
Total Materials and Services - To Schedule B	\$ 852,000
<u>Transfers to Other Funds (List recipients):</u>	
45200	\$ 40,000
45200	-
45200	-
45200	-
Total Interfund Transfers (Out) - To Schedule B	\$ 40,000

JOSEPHINE COUNTY
Schedule B - Program Worksheet
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: Human Resources
Cost Center #: 3710

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ -
Program Revenues (Schedule C)		374,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 374,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	-	\$ -
Materials and Services (Schedule E)		374,000
Interfund Transfers (Out) (Schedule E)		-
Capital Outlays directly from program (Schedule F)		-
Contingency		-
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 374,000

Purpose of Program:

This program is mostly workers compensation, human resource wellness committee and misc liability expenses for payroll.

JOSEPHINE COUNTY
Schedule C - Resources
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: Human Resources
Cost Center #: 3710

<u>Revenues:</u>	<u>Budget Amount</u>
30000 Property Taxes	\$ -
30100 Prior Year Taxes	-
30900 Other Taxes	-
31100 Licenses, Permits and Fees	-
32100 Federal Grants	-
32200 State Grants	-
32300 Local Grants	-
32500 Private Grants	-
33100 Charges for Services (workers comp)	374,000
33200 Sales of Materials	-
33300 Rental Charges	-
34200 Fines and Forfeitures	-
35300 Interfund Payments	-
37100 Interest Earned	-
37200 Donations	-
37850 Equity Transfer In	-
37900 Miscellaneous	-
Total Revenues - To Schedule B	<u>\$ 374,000</u>

Transfers from Other Funds (List sources):

35200	\$ -
35200	-
35200	-
35200	-
35200	-
Total Interfund Transfers (In) - To Schedule B	<u>\$ -</u>

JOSEPHINE COUNTY
Schedule E - Other Requirements
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: Human Resources
Cost Center #: 3710

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43010 Office Supplies	\$ -
43015 Operating Supplies	1,000
43025 Aviation Fuel (Airport only)	-
43035 Educational Supplies (DA only)	-
43040 Food and Related Supplies (CJ and Sheriff only)	-
43045 Equipment (<\$5,000)	-
43050 Postage and Shipping	-
43055 Printing and Duplication	-
<u>Fees and Services:</u>	
44040 Advertising	-
44020 Contracted Services	-
44025 Drug Testing (Adult Corrections only)	-
44030 Dues and Subscriptions	-
44035 Insurance (Workers Comp)	370,000
44040 Investigation Expense (DA only)	-
44045 Medical Services (Sheriff & Insurance only)	-
44050 Professional Services	3,000
44055 Self Insurance Claims (Insurance Fund only)	-
44065 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44070 Travel	-
44075 Education and Training	-
<u>Facilities and Utilities:</u>	
45010 Utilities	-
45015 Communications	-
45020 Rental - Land and Buildings	-
45025 Rental - Vehicles and Equipment	-
45030 Building Operation, Repairs and Maint (BOM)	-
45035 Equipment Operation, Repairs and Maint (Fleet)	-
<u>Miscellaneous</u>	
45040 Subsidy Payments - Housing (Adult Corr only)	-
45045 Emergency Food & Shelter (Adult Corr only)	-
45055 Intergovernmental Payments	-
45090 Miscellaneous	-
Total Materials and Services - To Schedule B	\$ 374,000
 Transfers to Other Funds (List recipients):	
45200	\$ -
45200	-
45200	-
45200	-
Total Interfund Transfers (Out) - To Schedule B	\$ -

JOSEPHINE COUNTY
 Schedule B - Program Worksheet
 2014-15 Budget

Fund: Insurance Reserve Fund (42)
 Office/Division: Finance
 Program: General Liability
 Cost Center #: 3720

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 125,000
Program Revenues (Schedule C)		408,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 533,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	-	\$ -
Materials and Services (Schedule E)		478,000
Interfund Transfers (Out) (Schedule E)		40,000
Capital Outlays directly from program (Schedule F)		-
Contingency		15,000
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 533,000

Purpose of Program:

This program is for all other insurance expenses, claims, disability awards/settlements.

JOSEPHINE COUNTY
Schedule C - Resources
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: General Liability
Cost Center #: 3720

<u>Revenues:</u>	<u>Budget Amount</u>
30000 Property Taxes	\$ -
30100 Prior Year Taxes	-
30900 Other Taxes	-
31100 Licenses, Permits and Fees	-
32100 Federal Grants	-
32200 State Grants	-
32300 Local Grants	-
32500 Private Grants	-
33100 Charges for Services	-
33200 Sales of Materials	-
33300 Rental Charges	-
34200 Fines and Forfeitures	-
35300 Interfund Payments	389,800
37100 Interest Earned	1,800
37200 Donations	-
37850 Equity Transfer In	-
37900 Miscellaneous	16,400
Total Revenues - To Schedule B	\$ 408,000

Transfers from Other Funds (List sources):

35200	\$ -
35200	-
35200	-
35200	-
35200	-
Total Interfund Transfers (In) - To Schedule B	\$ -

JOSEPHINE COUNTY
Schedule E - Other Requirements
2014-15 Budget

Fund: Insurance Reserve Fund (42)
Office/Division: Finance
Program: General Liability
Cost Center #: 3720

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43010 Office Supplies	\$ -
43015 Operating Supplies	-
43025 Aviation Fuel (Airport only)	-
43035 Educational Supplies (DA only)	-
43040 Food and Related Supplies (CJ and Sheriff only)	-
43045 Equipment (<\$5,000)	-
43050 Postage and Shipping	-
43055 Printing and Duplication	-
<u>Fees and Services:</u>	
44040 Advertising	-
44020 Contracted Services	-
44025 Drug Testing (Adult Corrections only)	-
44030 Dues and Subscriptions	-
44035 Insurance	460,000
44040 Investigation Expense (DA only)	-
44045 Medical Services (Sheriff & Insurance only)	3,000
44050 Professional Services	-
44055 Self Insurance Claims (Insurance Fund only)	15,000
44065 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44070 Travel	-
44075 Education and Training	-
<u>Facilities and Utilities:</u>	
45010 Utilities	-
45015 Communications	-
45020 Rental - Land and Buildings	-
45025 Rental - Vehicles and Equipment	-
45030 Building Operation, Repairs and Maint (BOM)	-
45035 Equipment Operation, Repairs and Maint (Fleet)	-
<u>Miscellaneous</u>	
45040 Subsidy Payments - Housing (Adult Corr only)	-
45045 Emergency Food & Shelter (Adult Corr only)	-
45055 Intergovernmental Payments	-
45090 Miscellaneous	-
Total Materials and Services - To Schedule B	\$ 478,000
Transfers to Other Funds (List recipients):	
45200 Building Safety Fund (20)	\$ 40,000
45200	-
45200	-
45200	-
Total Interfund Transfers (Out) - To Schedule B	\$ 40,000

RESOURCES AND REQUIREMENTS

Josephine County

PAYROLL RESERVE FUND (43)

Historical Data			Budget for Next Year 2014-15		
Second Preceding Year 2011-12	Actual		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2012-13	Adopted Budget This Year 2013-14			
\$ 563,661	\$ 13,344	\$ 1,000	\$ 1,000		
530,652	325,000	319,000	540,000		
600	3	-	-		
\$ 1,094,913	\$ 338,347	\$ 320,000	\$ 541,000	\$ -	\$ -
\$ 1,081,569	\$ 321,478	\$ 310,000	\$ 540,000		
-	-	10,000	1,000		
1,081,569	321,478	\$ 320,000	\$ 541,000	\$ -	\$ -
13,344	16,869				
\$ 1,094,913	\$ 338,347				
RESOURCES					
Beginning Fund Balance					
Leave Liability charges to departments					
Interest Income					
TOTAL RESOURCES					
REQUIREMENTS					
Personal Services					
Contingency					
TOTAL REQUIREMENTS					
Ending Fund Balance					
TOTAL ACTUAL					

JOSEPHINE COUNTY
Schedule B - Program Worksheet
2014-15 Budget

Fund: Payroll Reserve Fund (43)
Office/Division: Finance Office
Program: Payroll
Cost Center #: 1610

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 1,000
Program Revenues (Schedule C)		540,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 541,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	-	\$ 540,000
Materials and Services (Schedule E)		-
Interfund Transfers (Out) (Schedule E)		-
Capital Outlays directly from program (Schedule F)		-
Contingency		1,000
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 541,000

Purpose of Program:

This fund accounts for the transactions related to vacation and time management payouts. Revenues are from department charges as a percent of payroll. Expenditures are for accrued leave balances paid out at the time of retirement or termination.

The Board of County Commissioners authorized the continuation of this reserve fund for an additional ten-year period beginning July 1, 2006.

JOSEPHINE COUNTY
Schedule C / D - Resources / Personnel
2014-15 Budget

Fund: Payroll Reserve Fund (43)
Office/Division: Finance Office
Program: Payroll
Cost Center #: 1610

<u>Revenues:</u>	<u>Budget Amount</u>
30000 Property Taxes	\$ -
30100 Prior Year Taxes	-
30900 Other Taxes	-
31100 Licenses, Permits and Fees	-
32100 Federal Grants	-
32200 State Grants	-
32300 Local Grants	-
32500 Private Grants	-
33100 Charges for Services	-
33200 Sales of Materials	-
33300 Rental Charges	-
34200 Fines and Forfeitures	-
35300 Interfund Payments	540,000
37100 Interest Earned	-
37200 Donations	-
37850 Equity Transfer In	-
37900 Miscellaneous	-
Total Revenues - To Schedule B	<u>\$ 540,000</u>

D - Personnel Services

41030	Other Salary & Wages	\$ 540,000
		-
		-
	Total Personnel Services Expense - To Schedule B	<u>\$ 540,000</u>