

# Internal Vendor Funds



**JOSEPHINE COUNTY, OREGON**  
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**Internal Vendor Funds**

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**Fund Number and Name**

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**JOSEPHINE COUNTY**  
**Internal Vendors Fund Description**

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, worker's 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 each fund (Resources and Requirements) is presented first, followed by sections for each of department. The department is represented by a graph of expenditures for the proposed budget, the current year adopted budget, and the previous three years' actual expenditures. The associated chart provides the same information in numerical values. Following the graph and chart is a narrative of the purpose of the program.



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**RESOURCES AND REQUIREMENTS**

Josephine County

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

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-17		
Actual			Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Third Preceding Year 2012-13	Second Preceding Year 2013-14	First Preceding Year 2014-15					
				<b>RESOURCES</b>			
\$ 175,679	\$ 373,956	\$ 456,021	\$ 280,000	Beginning Fund Balance - Building O&M	\$ 240,000	\$ 240,000	\$ 240,000
327,270	299,860	265,113	240,000	Beginning Fund Balance - County Fleet	320,000	320,000	320,000
2,168	2,018	2,461	2,000	Interest Income	2,000	2,000	2,000
				Revenues generated by departments:			
1,859,583	1,865,151	1,872,081	1,890,000	Building O & M	2,065,000	2,065,000	2,065,000
750,383	687,954	860,666	933,000	Fleet	880,000	880,000	880,000
\$ 3,115,083	\$ 3,228,939	\$ 3,456,342	\$ 3,345,000	<b>TOTAL RESOURCES</b>	\$ 3,507,000	\$ 3,507,000	\$ 3,507,000
				<b>REQUIREMENTS</b>			
				Operating Expenditures:			
\$ 1,590,999	\$ 1,711,256	\$ 1,839,428	\$ 1,935,300	Building Operations and Maintenance (O & M)	\$ 2,082,300	\$ 2,082,300	\$ 2,082,300
591,208	645,602	683,266	719,000	County Fleet	675,100	675,100	675,100
				Interfund Transfers:			
71,500	73,100	192,700	92,700	47 - Property Reserve Fund - Building O & M	139,100	139,100	139,100
141,560	31,847	32,701	186,200	48 - Equipment Reserve Fund - Fleet	212,000	212,000	212,000
46,000	46,000	41,000	61,000	11 - Public Works Fund - for Fleet management	55,400	55,400	55,400
-	-	-	350,800	Contingency	343,100	343,100	343,100
2,441,267	2,507,805	2,789,095	\$ 3,345,000	<b>TOTAL REQUIREMENTS</b>	\$ 3,507,000	\$ 3,507,000	\$ 3,507,000
673,816	721,134	667,247		Ending Fund Balance			
\$ 3,115,083	\$ 3,228,939	\$ 3,456,342		<b>TOTAL ACTUAL</b>			

**JOSEPHINE COUNTY**  
**Schedule A - Office/Division Summary of Programs**  
**2016-17 Budget**

**Fund: County Buildings and Fleet Fund (41)**

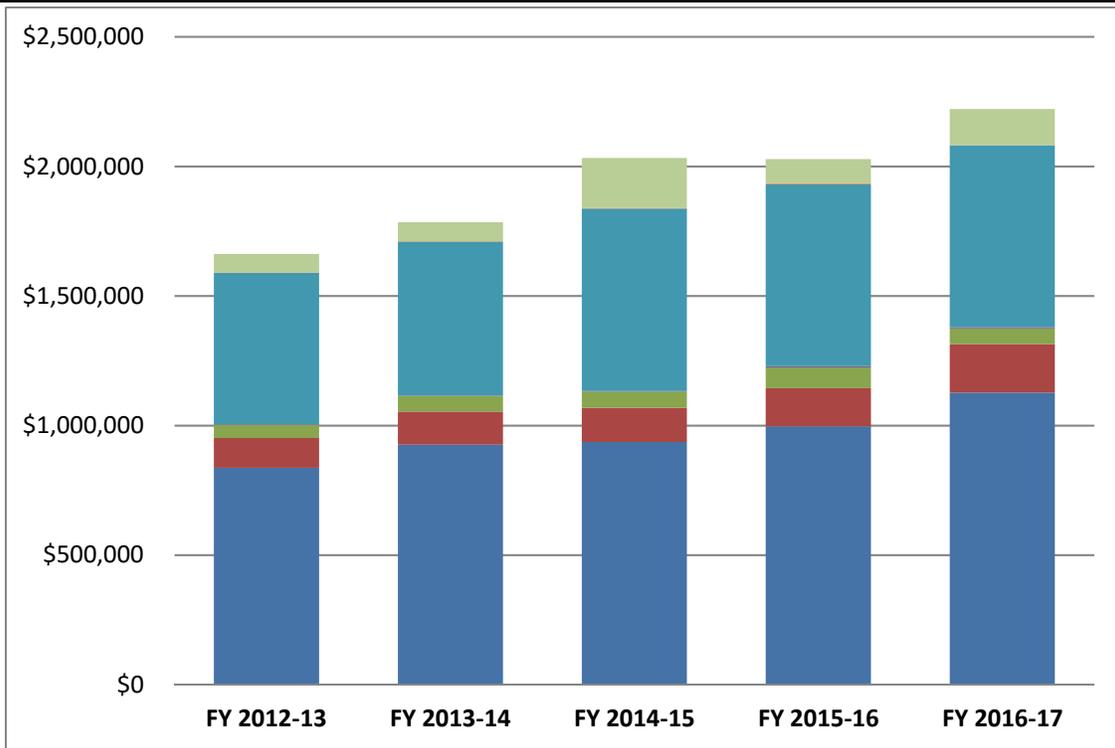
<b>2015-16 Budget</b>				<b>Program Name</b>	<b>2016-17 Budget</b>			
<b>FTE</b>	<b>Resources</b>	<b>Requirements</b>	<b>Net</b>		<b>FTE</b>	<b>Resources</b>	<b>Requirements</b>	<b>Net</b>
16.00	\$ 2,170,000	\$ 2,170,000	\$ -	Building Operations & Maintenance	17.00	\$ 2,305,000	\$ 2,305,000	\$ -
2.65	1,173,000	1,173,000	-	County Fleet	2.65	1,200,000	1,200,000	-
-	2,000	2,000	-	Fund Level Interest Earned	-	2,000	2,000	-
<hr/>				<b>Total for Fund</b>	<hr/>			
<b>18.65</b>	<b>3,345,000</b>	<b>\$ 3,345,000</b>	<b>\$ -</b>		<b>19.65</b>	<b>\$ 3,507,000</b>	<b>\$ 3,507,000</b>	<b>\$ -</b>

**BUILDING OPERATIONS & MAINTENANCE**

Department	LOCATION		2015-16	2016-17
	AREA	DEPT AREA	Rounded	Rounded
ASSESSOR		5,847	\$ 43,200	\$ 42,800
Assessor	5,955			
Less Property Manager to Legal (ISF)	(108)			
Basker Auditorium	3,300	3,300	\$ 23,900	\$ 24,200
BUILDING SAFETY		2,934	\$ 21,300	\$ 21,500
Administrative	2,435			
Electrical Program	499			
COMMISSION ON CHILDREN & FAMILIES				
COMMUNITY CORRECTIONS		21,830	\$ 120,700	\$ 159,800
Washington Annex	16,643			
Lillis House	1,399			
Ferguson House	3,788			
COUNTY CLERK		5,821	\$ 42,200	\$ 42,600
Courthouse	5,300			
Storage-Old Jail (521 sq.ft.)	521			
DISTRICT ATTORNEY		6,939	\$ 50,300	\$ 50,800
Justice Bldg	4,916			
Juvenile Justice Center	702			
Storage-Old Jail (1321 sq.ft.)	1,321			
EMERGENCY MANAGEMENT	2,312	2,312	\$ -	\$ 16,900
FORESTRY		1,533	\$ 11,100	\$ 11,200
Parks Building	733			
@ Fairgrounds	800			
Storage building				
JUVENILE		5,689	\$ 41,300	\$ 41,600
Juvenile Justice Center	5,689			
CASA/CAMI 306 NW 4th & D Street	1,440	1,440	\$ 10,400	\$ 10,500
State Courts (less 5020 sq ft)				
District Attorney (less 702 sq ft)				
LAW LIBRARY	1,458	1,458	\$ 10,600	\$ 10,700
PARKS		2,947	\$ 21,400	\$ 21,600
125 ringuette parks compound	2,947			
PLANNING		4,400	\$ 31,900	\$ 32,200
New permit center	4,400			
ANIMAL CONTROL	4,581	4,581	\$ 33,200	\$ 33,500
PUBLIC HEALTH		15,868	\$ 115,100	\$ 116,200
Dimmick Public Health (ER)	15,295			
Cave Junction Bldg. (Doesn't inc. dining room area)	573			
Old Jail - Storage				
ER Storage				
Jail Clinic				
PUBLIC WORKS		31,895	\$ 231,400	\$ 233,500
Office - Engineering & Budget	5,450			
Fleet Shop	11,341			
Operations Bldg.	7,800			
Kerby Shop	2,304			
Office - Admin.	5,000			
SHERIFF		79,139	\$ 590,800	\$ 579,300
Old Jail Holding & Storage (Less 595 sq. ft.) & New Jail W/H	12,385			
Justice Bldg	624			
Warehouse - Impound Yd.	6,718			
Search and Rescue ----- does not include warehouse/garage	5,370			
Less Emergency Management	(2,312)			
New Jail (Less Jail Court Room)	56,354			
STATE COURTS-GENERAL FUND		33,857	\$ 245,600	\$ 247,800
Courthouse	14,760			
Juvenile Justice Center	5,020			
Justice Building	9,796			
Jail Court Room	693			
Communications Basement	-			
Professional Bldg.	-			
Computer Room	300			
Justice Bldg. File Storage	3,168			
Climate Controlled Storage	120			
SURVEYOR	1,289	1,289	\$ 9,400	\$ 9,400
TRANSIT	2,800	2,800	\$ 20,300	\$ 20,500
TREASURER/TAX		2,027	\$ 14,700	\$ 14,800
Courthouse	1,627			
Old Jail - Storage (400 sq.ft.)	400			
VETERANS SERVICES	1,282	1,282	\$ 9,300	\$ 9,400
<b>Available Space</b>	<b>22,339</b>	<b>22,339</b>	<b>\$ 162,100</b>	<b>\$ 163,600</b>
Total Square Footage/Interfund Payments	261,527	261,527	\$ 1,860,200	\$ 1,914,400
FAIRGROUNDS				
Maintenance (Labor only / No materials or Utilities)			\$ 48,000	\$ 24,000
Property Reserve / Capital Projects (flat rate .10)	212000	0.10	\$ 21,200	\$ 21,200
Airport (flat rate 0.025 for minimal buildings)	5,300	0.025	\$ 1,600	\$ 1,600
Total Interfund Payments			\$ 1,931,000	\$ 1,961,200
Open Space non-billable			\$ (162,100)	\$ (163,600)
Fair direct to 47 Prop Reserve			\$ (21,200)	\$ (21,200)
CASA (rental income)			\$ (5,200)	\$ (5,200)
Anne B non-billable			\$ (23,900)	\$ (24,200)
Total Interfund Payment Revenue to BOW			\$ 1,718,600	\$ 1,747,000
Rate per square foot			0.6032	0.6100

# BUILDING OPERATIONS

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
<b>Requirements</b>					
Personal Services	\$837,220	\$926,284	\$936,433	\$996,700	\$1,126,900
Supplies	\$114,436	\$127,416	\$132,382	\$147,600	\$187,500
Fees and Services	\$50,866	\$60,532	\$62,107	\$79,900	\$60,200
Training and Travel	\$2,334	\$1,657	\$2,233	\$5,000	\$5,000
Facilities and Utilities	\$584,529	\$593,827	\$704,132	\$702,000	\$701,700
Other Expenditures	\$1,614	\$1,540	\$2,141	\$4,100	\$1,000
Interfund Transfers	\$71,500	\$73,100	\$192,700	\$92,700	\$139,100
<b>Total Requirements</b>	<b>\$1,662,499</b>	<b>\$1,784,356</b>	<b>\$2,032,128</b>	<b>\$2,028,000</b>	<b>\$2,221,400</b>
<b>Resources</b>					
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Taxes	\$0	\$0	\$0	\$0	\$0
Fees and Charges for Services	\$113,386	\$112,777	\$114,183	\$106,000	\$123,000
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0
Interfund Charges for Services	\$1,723,454	\$1,732,353	\$1,721,952	\$1,718,600	\$1,877,000
Other Revenues	\$22,743	\$20,021	\$35,946	\$65,400	\$65,000
<b>Total Resources</b>	<b>\$1,859,583</b>	<b>\$1,865,151</b>	<b>\$1,872,081</b>	<b>\$1,890,000</b>	<b>\$2,065,000</b>
<b>FTE</b>	<b>14.00</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>

# **BUILDING OPERATIONS**

## **Building Operations and Maintenance - 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.

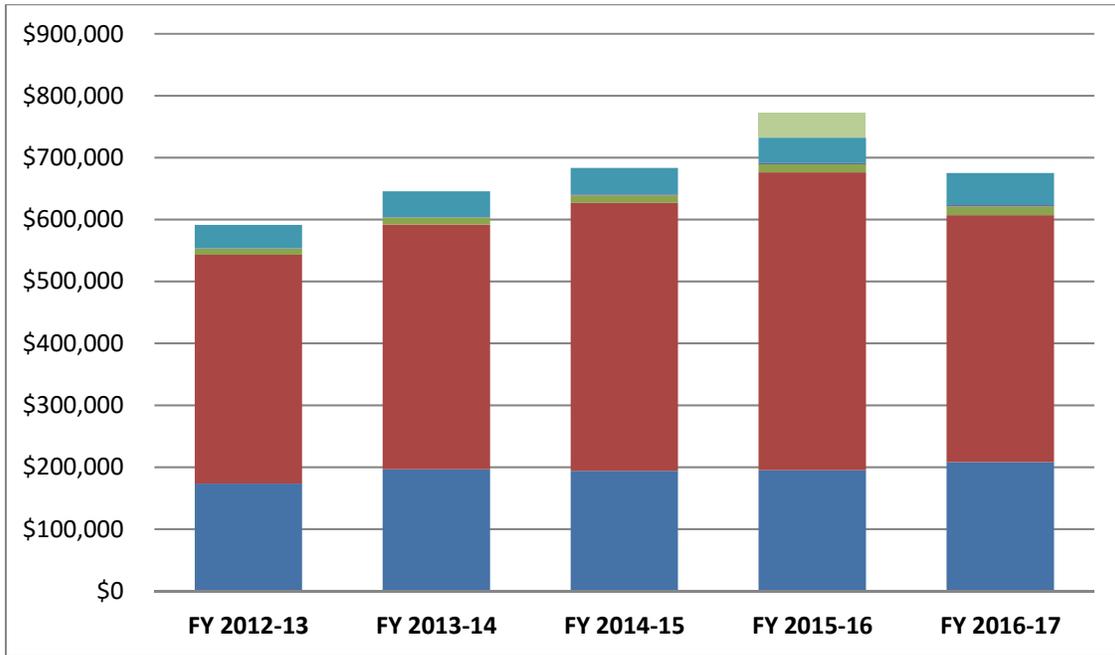
### **Program Budget Goals:**

Our goal is to provide a cost effective service to the county departments and its 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.

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

# COUNTY FLEET

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
<b>Requirements</b>					
Personal Services	\$173,400	\$196,622	\$194,103	\$195,000	\$208,100
Supplies	\$369,515	\$395,290	\$432,610	\$481,100	\$398,900
Fees and Services	\$10,148	\$11,317	\$12,180	\$13,000	\$14,100
Training and Travel	\$399	\$398	\$1,389	\$1,900	\$2,000
Facilities and Utilities	\$37,746	\$41,975	\$42,984	\$41,000	\$52,000
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$187,560	\$77,847	\$73,701	\$234,200	\$267,400
<b>Total Requirements</b>	<b>\$778,768</b>	<b>\$723,449</b>	<b>\$756,967</b>	<b>\$966,200</b>	<b>\$942,500</b>
<b>Resources</b>					
Fees and Charges for Services	\$750,383	\$687,954	\$860,666	\$933,000	\$880,000
Interfund Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$2,168	\$2,018	\$2,461	\$2,000	\$2,000
<b>Total Resources</b>	<b>\$752,551</b>	<b>\$689,972</b>	<b>\$863,127</b>	<b>\$935,000</b>	<b>\$882,000</b>
<b>FTE</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>

# COUNTY FLEET

## County Fleet - 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.

**RESOURCES AND REQUIREMENTS**

**Josephine County**

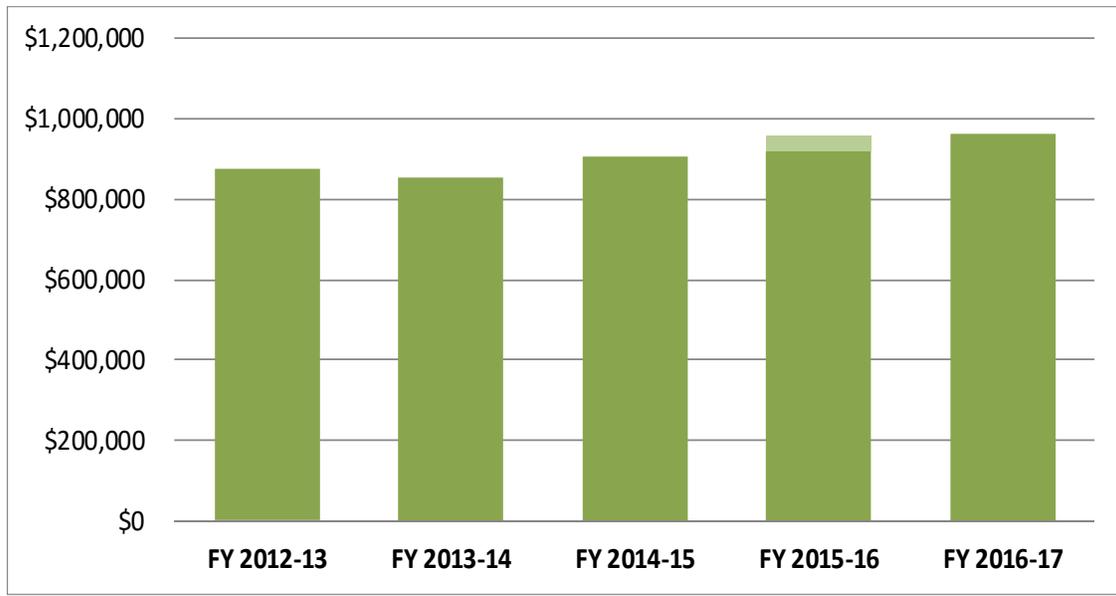
**INSURANCE RESERVE FUND (42)**

<b>Historical Data</b>				<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget for Next Year 2016-17</b>		
Actual			Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Third Preceding Year 2012-13	Second Preceding Year 2013-14	First Preceding Year 2014-15					
				<b>RESOURCES</b>			
\$ 559,156	\$ 264,269	\$ 149,047	\$ 50,000	Beginning Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000
291,369	416,079	429,494	420,000	Charges for Services - Workers Comp	462,000	462,000	462,000
304,674	353,000	389,800	510,700	Insurance Charges to Departments	510,800	510,800	510,800
703	380	258	900	Interest Income	1,500	1,500	1,500
24,827	6,940	8,484	10,400	Insurance Proceeds and Reimbursements	12,700	12,700	12,700
\$ 1,180,729	\$ 1,040,668	\$ 977,083	\$ 992,000	<b>TOTAL RESOURCES</b>	\$ 1,387,000	\$ 1,387,000	\$ 1,387,000
				<b>REQUIREMENTS</b>			
\$ 876,460	\$ 853,721	\$ 904,872	\$ 918,000	Materials and Services	\$ 961,800	\$ 961,800	\$ 961,800
				Interfund Transfer:			
40,000	37,900	40,000	-	20 - Building Safety Fund -Ordinance	-	-	\$ -
-	-	-	40,000	10 - General Fund -Planning -Ordinance	46,500	46,500	\$ 46,500
-	-	-	34,000	Contingency	378,700	378,700	378,700
916,460	891,621	944,872	\$ 992,000	<b>TOTAL REQUIREMENTS</b>	\$ 1,387,000	\$ 1,387,000	\$ 1,387,000
264,269	149,047	32,211		Ending Fund Balance			
\$ 1,180,729	\$ 1,040,668	\$ 977,083		<b>TOTAL ASSETS</b>			

<b>Josephine County Insurance - FY 2016-17</b>							
<b>General/Auto Liability/Property</b>							
<b>Department</b>	<b>Percent of Risk Payments by Dept.</b>	<b>Minimum Liability Charge to Dept.</b>	<b>Department Specific Charge</b>	<b>Charge Based on Risk Percent</b>	<b>Cost of Liability Charged to Dept.</b>	<b>Rounded Budget 16-17</b>	
10	Assessors	3,400		-	3,400	3,400	
10	Clerk	3,400		-	3,400	3,400	
10	Forestry	3,400		-	3,400	3,400	
10	Planning	3,400		-	3,400	3,400	
10	Surveyor	3,400		-	3,400	3,400	
10	Treasurer/Tax	3,400		-	3,400	3,400	
10	Emergency Mngt	3,400		-	3,400	3,400	
10	Commissioners-General Govt	49.37%	3,400	96,000	131,690	231,290	231,300
10	Veterans		3,400		-	3,400	3,400
11	Public Works	16.45%	3,400		43,894	47,794	47,800
12	District Attorney		3,400		-	3,400	3,400
12	Juvenile		3,400		-	3,400	3,400
12	Sheriff's Office	16.63%	3,400	50,000	44,375	97,275	97,300
13	Adult Corrections	5.82%	3,400		15,528	18,528	18,500
14	Public Health	0.84%	3,400		2,237	5,837	5,800
20	Building and Safety		3,400		-	3,400	3,400
23	Fairgrounds	0.46%	3,400		1,228	4,628	4,600
24	Parks	1.30%	3,400		3,465	6,865	6,900
25	Transit	9.13%	3,400		24,343	27,743	27,700
40	County Legal Counsel		3,400		-	3,400	3,400
40	Finance		3,400		-	3,400	3,400
40	Information Systems		3,400		-	3,400	3,400
40	Human Resources		3,400		-	3,400	3,400
41	Building Operations		3,400		-	3,400	3,400
41	County Fleet		3,400		-	3,400	3,400
50	Airports		3,300	9,800	-	13,100	13,100
	<b>Subtotal</b>		<b>91,700</b>	<b>155,800</b>	<b>266,760</b>	<b>510,860</b>	<b>510,800</b>
	Insurance Premium	456,960					
	Dept Specific Premium	9,800	Airport *				
	Wellness Committee	1,000					
	Ordinance - Planning	46,500					
	Deductibles	-					
	Total Budget	514,260					
	Less Carryover Offset	-					
	Less Minimum Charge	(91,700)					
	Less Dept Specific*	<u>(155,800)</u>					
	Charge based on risk %	266,760					

# INSURANCE RESERVE

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
<b>Requirements</b>					
Supplies	\$3,000	\$237	\$322	\$1,000	\$1,000
Fees and Services	\$873,460	\$853,483	\$904,549	\$917,000	\$960,800
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$40,000	\$37,900	\$40,000	\$40,000	\$46,500
<b>Total Requirements</b>	<b>\$916,460</b>	<b>\$891,621</b>	<b>\$944,872</b>	<b>\$958,000</b>	<b>\$1,008,300</b>
<b>Resources</b>					
Fees and Charges for Services	\$291,599	\$416,454	\$429,494	\$420,000	\$462,000
Interfund Charges for Services	\$304,674	\$353,000	\$389,800	\$510,700	\$510,800
Other Revenues	\$25,300	\$6,944	\$8,742	\$11,300	\$14,200
<b>Total Resources</b>	<b>\$621,573</b>	<b>\$776,399</b>	<b>\$828,036</b>	<b>\$942,000</b>	<b>\$987,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# **INSURANCE RESERVE**

## **Purpose of Program**

This fund accounts for the collection of the general liability, auto liability, and worker's compensation premiums from County departments for the County's insurance policies. Expenditures are for the payment of insurance premiums and deductibles

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.

**RESOURCES AND REQUIREMENTS**

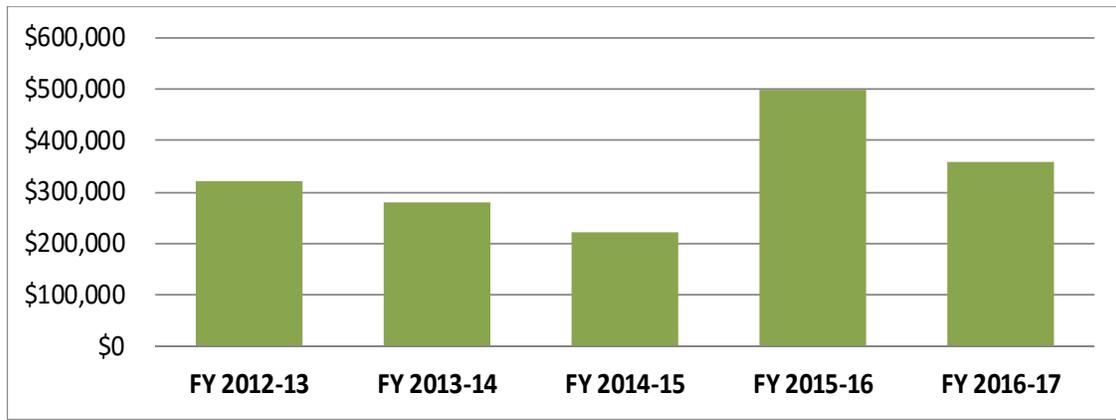
**Josephine County**

**PAYROLL RESERVE FUND (43)**

<b>Historical Data</b>			<b>Adopted Budget This Year 2015-16</b>	<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget for Next Year 2016-17</b>		
<b>Actual</b>					<b>Proposed By Budget Officer</b>	<b>Approved By Budget Committee</b>	<b>Adopted By Governing Body</b>
<b>Third Preceding Year 2012-13</b>	<b>Second Preceding Year 2013-14</b>	<b>First Preceding Year 2014-15</b>					
				<b>RESOURCES</b>			
\$ 13,344	\$ 16,869	\$ 760	\$ 200,000	Beginning Fund Balance	\$ 145,000	\$ 145,000	\$ 145,000
325,000	264,979	238,321	500,000	Leave Liability charges to departments	220,000	220,000	220,000
3	41	490	-	Interest Income	-	-	-
\$ 338,347	\$ 281,889	\$ 239,571	\$ 700,000	<b>TOTAL RESOURCES</b>	\$ 365,000	\$ 365,000	\$ 365,000
				<b>REQUIREMENTS</b>			
\$ 321,478	\$ 281,129	\$ 221,920	\$ 500,000	Personal Services	\$ 360,000	\$ 360,000	\$ 360,000
-	-	-	200,000	Contingency	5,000	5,000	5,000
321,478	281,129	221,920	\$ 700,000	<b>TOTAL REQUIREMENTS</b>	\$ 365,000	\$ 365,000	\$ 365,000
16,869	760	17,651		Ending Fund Balance			
\$ 338,347	\$ 281,889	\$ 239,571		<b>TOTAL ACTUAL</b>			

# PAYROLL RESERVE

2012-13 TO 2016-17



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Proposed
<b>Requirements</b>					
Fees and Services	\$321,478	\$281,129	\$221,920	\$500,000	\$360,000
<b>Total Requirements</b>	<b>\$321,478</b>	<b>\$281,129</b>	<b>\$221,920</b>	<b>\$500,000</b>	<b>\$360,000</b>
<b>Resources</b>					
Interfund Charges for Services	\$325,000	\$264,979	\$238,321	\$500,000	\$220,000
Other Revenues	\$3	\$41	\$490	\$0	\$0
<b>Total Resources</b>	<b>\$325,003</b>	<b>\$265,020</b>	<b>\$238,811</b>	<b>\$500,000</b>	<b>\$220,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# **PAYROLL RESERVE**

## **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.