

Trust Funds



JOSEPHINE COUNTY, OREGON
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Trust Funds

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RESOURCES AND REQUIREMENTS

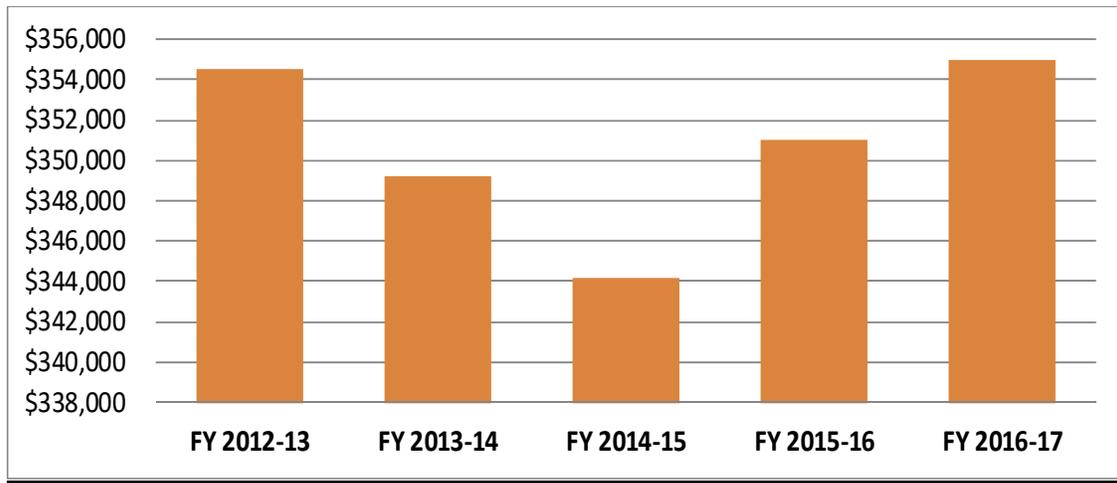
Josephine County

COUNTY SCHOOL TRUST FUND (71)

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					
				RESOURCES			
\$ 92	\$ 538	\$ 16	\$ 500	Beginning Fund Balance	\$ -	\$ -	\$ -
354,879	348,700	344,145	350,500	Federal Forest Reserve Receipts	355,000	355,000	355,000
50	18	63	-	Interest Income			
-			-	Miscellaneous			
\$ 355,021	\$ 349,257	\$ 344,224	\$ 351,000	TOTAL RESOURCES	\$ 355,000	\$ 355,000	\$ 355,000
				REQUIREMENTS			
\$ 354,483	\$ 349,241	\$ 344,198	\$ 351,000	Distributions to public schools	\$ 355,000	\$ 355,000	\$ 355,000
			-	Unappropriated ending fund balance			
354,483	349,241	344,198	\$ 351,000	TOTAL REQUIREMENTS	\$ 355,000	\$ 355,000	\$ 355,000
538	16	26		Ending Fund Balance			
\$ 355,021	\$ 349,257	\$ 344,224		TOTAL ACTUAL			

COUNTY SCHOOL TRUST FUND

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
Requirements					
Other Expenditures	\$354,483	\$349,241	\$344,198	\$351,000	\$355,000
Total Requirements	\$354,483	\$349,241	\$344,198	\$351,000	\$355,000
Resources					
Taxes	\$127	\$147	\$199	\$0	\$0
Intergovernmental Revenues	\$354,753	\$348,554	\$343,945	\$350,500	\$355,000
Other Revenues	\$50	\$18	\$63	\$0	\$0
Total Resources	\$354,929	\$348,719	\$344,208	\$350,500	\$355,000
FTE	0.00	0.00	0.00	0.00	0.00

COUNTY SCHOOL TRUST FUND

Purpose of Program

County School Trust Fund is set up to receive and distribute monies received by the county from federal forest reserve receipts. Apportionment of these payments between the school districts in the county is based on the average daily enrollment for the previous school year.

Mandated Activities:

Set up fund to receive payments from federal forest reserve receipts - ORS 328.005

Distribute all payments received for the benefit of County School Fund - ORS 328.030

RESOURCES AND REQUIREMENTS

Josephine County

HUMAN SERVICE PROGRAMS TRUST FUND (72)

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					
				RESOURCES			
\$ 135,977	\$ 134,855	\$ 134,590	\$ 125,500	Beginning Fund Balance	\$ 122,800	\$ 122,800	\$ 122,800
750	-	-	2,500	Donations	1,000	1,000	1,000
514	466	565	300	Interest Income	500	500	500
\$ 137,241	\$ 135,321	\$ 135,155	\$ 128,300	TOTAL RESOURCES	\$ 124,300	\$ 124,300	\$ 124,300
				REQUIREMENTS			
\$ 2,386	\$ 731	\$ 11,403	\$ 81,000	Materials and Services	\$ 77,000	\$ 77,000	\$ 77,000
47,262			47,300	Unappropriated Ending Fund Balance	47,300	47,300	47,300
49,648	731	11,403	\$ 128,300	TOTAL REQUIREMENTS	\$ 124,300	\$ 124,300	\$ 124,300
87,593	134,590	123,752		Ending Fund Balance			
\$ 137,241	\$ 135,321	\$ 135,155		TOTAL ACTUAL			

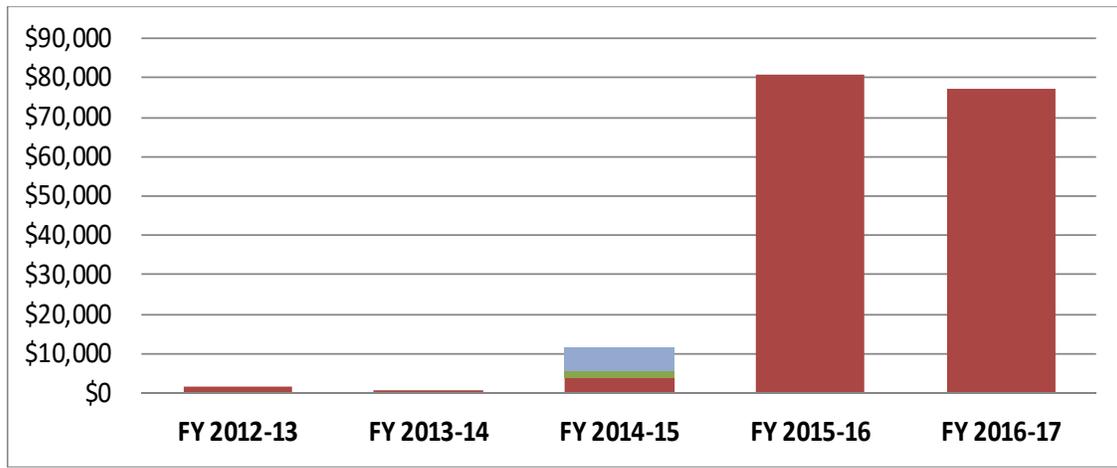
JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2016-17 Budget

Fund: Human Services Trust Fund (72)

2015-16 Budget				Program Name	2016-17 Budget			
FTE	Resources	Requirements	Net		FTE	Resources	Requirements	Net
-	\$ 83,300	\$ 83,300	\$ -	William MacKenzie Trust -1520	-	\$ 84,300	\$ 84,300	\$ -
-	7,000	7,000	-	Veterans Benefits Donations -1845	-	2,000	2,000	-
-	6,000	6,000	-	Jennifer Patton Memorial -2530	-	6,000	6,000	-
-	16,000	16,000	-	Zelzie Reed Trust -2531	-	16,000	16,000	-
-	16,000	16,000	-	Field Services - State Funds -2730	-	16,000	16,000	-
-	128,300	\$ 128,300	\$ -	Total for Fund	-	\$ 124,300	\$ 124,300	\$ -

HUMAN SERVICE PROGRAMS TRUST

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
Requirements					
Supplies	\$1,699	\$731	\$3,756	\$81,000	\$77,000
Fees and Services	\$0	\$0	\$2,000	\$0	\$0
Capital Outlay	\$0	\$0	\$5,647	\$0	\$0
Total Requirements	\$2,386	\$731	\$11,403	\$81,000	\$77,000
Resources					
Other Revenues	\$1,264	\$466	\$565	\$2,800	\$1,500
Total Resources	\$1,264	\$466	\$565	\$2,800	\$1,500
FTE	0.00	0.00	0.00	0.00	0.00

HUMAN SERVICE PROGRAMS TRUST

William MacKenzie Trust - Purpose of Program

This program was established based on a bequest included in the will of William MacKenzie. The bequest established the trust principal of \$47,262 which cannot be expended. The purpose of the program is to assist Josephine County residents who have exhausted all other source of public assistance. The program, which is administered by the Board of County Commissioners, provides assistance based on requests received from various public service agencies, within the limits of the amount of interest earned by the trust.

Veterans Benefits Donations - Purpose of Program

This program accounts for donations received on behalf of the Veterans Service Office. Revenues are from private party donations. Expenditures are for activities that support the Veterans Service Office.

Jennifer Patton Memorial - Purpose of Program

This program was established in the name of Jennifer Patton, a former skill trainer for the Developmental Disabilities Program, whose life was cut short in May 1995. The program directly serves clients with developmental disabilities and supports the activities she shared with them. Revenue is from donations and interest earnings. Expenditures are for activities related to developmental disabilities programs.

Zelzie Reed Trust - Purpose of Program

A bequeath from the estate of Ms. Reed established this program to provide services to children through the Early Intervention Program. Expenditures are for the administration and operation of the Early Intervention Program.

Field Services/State Funds - Purpose of Program

This program was set up by BCC resolution 90-104 as an “expendable trust”. The money can be spent on any program for treatment of drug affected persons. Expenditure approval by the director of Community Corrections is required.

RESOURCES AND REQUIREMENTS

Josephine County

LIBRARY PROGRAMS TRUST FUND (74)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-17		
Actual					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	Adopted Budget This Year 2015-16				
				RESOURCES			
\$ 642,831	\$ 624,050	\$ 611,634	\$ 611,500	Beginning Fund Balance	\$ 610,500	\$ 610,500	\$ 610,500
2,113	1,875	1,948	900	Interest Income	1,900	1,900	1,900
\$ 644,944	\$ 625,925	\$ 613,582	\$ 612,400	TOTAL RESOURCES	\$ 612,400	\$ 612,400	\$ 612,400
				REQUIREMENTS			
\$ 20,894	\$ 14,291	\$ 13,722	\$ 209,000	Materials and Services	\$ 209,000	\$ 209,000	\$ 209,000
-	-	-	36,000	Contingency	36,000	36,000	36,000
367,410	367,410	367,410	367,400	Unappropriated Ending Fund Balance	367,400	367,400	367,400
\$ 388,304	\$ 381,701	\$ 381,132	\$ 612,400	TOTAL REQUIREMENTS	\$ 612,400	\$ 612,400	\$ 612,400
256,640	244,224	232,450		Ending Fund Balance			
\$ 644,944	\$ 625,925	\$ 613,582		TOTAL ACTUAL			

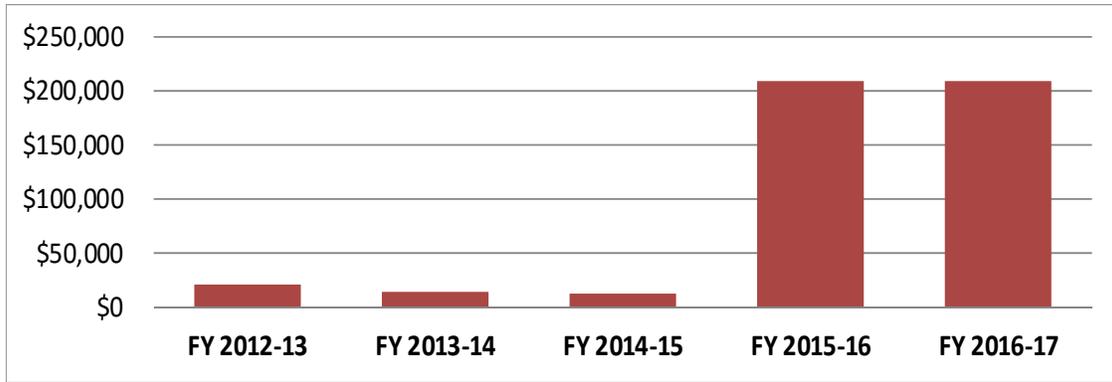
JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2016-17 Budget

Fund: Library Programs Trust Fund (74)

2015-16 Budget				Program Name	2016-17 Budget			
FTE	Resources	Requirements	Net		FTE	Resources	Requirements	Net
-	\$ 54,000	\$ 54,000	\$ -	Kaye Jean Turner Memorial Trust -2820	-	\$ 54,000	\$ 54,000	\$ -
-	558,400	558,400	-	George Borders Memorial Trust -2830	-	558,400	558,400	-
-	612,400	\$ 612,400	\$ -	Total for Fund	-	\$ 612,400	\$ 612,400	\$ -

LIBRARY PROGRAMS TRUST

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
Requirements					
Supplies	\$20,894	\$14,291	\$13,722	\$209,000	\$209,000
Total Requirements	\$20,894	\$14,291	\$13,722	\$209,000	\$209,000
Resources					
Other Revenues	\$2,113	\$1,875	\$1,948	\$900	\$1,900
Total Resources	\$2,113	\$1,875	\$1,948	\$900	\$1,900
FTE	0.00	0.00	0.00	0.00	0.00

LIBRARY PROGRAMS TRUST

Kaye Jean Turner Memorial Trust - Purpose of Program

Mr. and Mrs. Fred Gray established the Kaye Jean Turner Trust Fund in 1979 in memory of their daughter. The purpose of the fund is to purchase library materials in the subject areas of art history and art appreciation. No more than one-third of the principal amount is to be expended annually with the remaining balance to accumulate interest and be added to the principal amount for future use.

George Borders Memorial Trust - Purpose of Program

This fund was established in 1995 as a result of a bequest from the estate of Mr. Borders. The principal of \$305,559.78 is to remain unspent, while the interest may be used for projects to benefit the Main Library in Grants Pass. Included in the bequest is land with a book value of \$61,850.

RESOURCES AND REQUIREMENTS

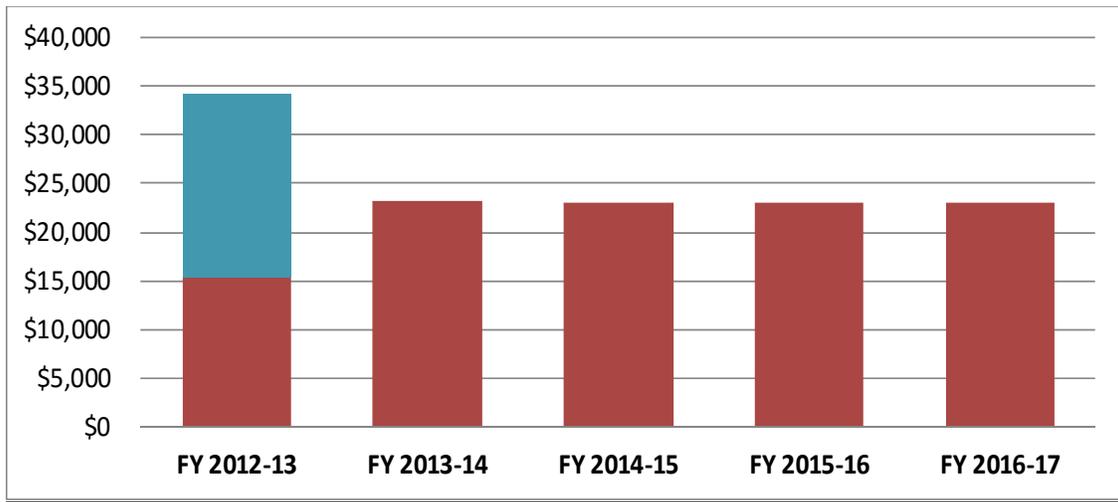
Josephine County

PEG ACCESS FUND (75)

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					
				RESOURCES			
\$ 1,564	\$ 224	\$ 1	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
22,807	22,999	23,586	23,000	Franchise Fees	23,000	23,000	23,000
15	22	21	-	Interest Income	-	-	-
				Interfund Transfer:			
10,000	-	-	-	100 - General Fund	-	-	-
\$ 34,386	\$ 23,245	\$ 23,608	\$ 23,000	TOTAL RESOURCES	\$ 23,000	\$ 23,000	\$ 23,000
				REQUIREMENTS			
\$ 34,162	\$ 23,244	\$ 23,000	\$ 23,000	Materials and Services	\$ 23,000	\$ 23,000	\$ 23,000
				Interfund Transfers:			
				48-Equipment Reserve Fund			
-	-	-	-	Contingency	-	-	-
\$ 34,162	\$ 23,244	\$ 23,000	\$ 23,000	TOTAL REQUIREMENTS	\$ 23,000	\$ 23,000	\$ 23,000
224	1	608		Ending Fund Balance			
\$ 34,386	\$ 23,245	\$ 23,608		TOTAL ACTUAL			

PEG ACCESS FUND

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
Requirements					
Supplies	\$15,332	\$23,244	\$23,000	\$23,000	\$23,000
Facilities and Utilities	\$18,830	\$0	\$0	\$0	\$0
Total Requirements	\$34,162	\$23,244	\$23,000	\$23,000	\$23,000
Resources					
Fees and Charges for Services	\$22,807	\$22,999	\$23,586	\$23,000	\$23,000
Interfund Charges for Services	\$10,000	\$0	\$0	\$0	\$0
Other Revenues	\$16	\$21	\$20	\$0	\$0
Total Resources	\$32,823	\$23,021	\$23,606	\$23,000	\$23,000
FTE	0.00	0.00	0.00	0.00	0.00

PEG ACCESS FUND

Purpose of Program

PEG is an acronym for Public, Educational, and Governmental Access Channels. PEG channels are not mandated by federal law, but are a part of the franchise agreement between the County and the cable operator. Revenues are from franchise fees for the operation of the cable communication systems within the unincorporated area of Josephine County.

RESOURCES AND REQUIREMENTS

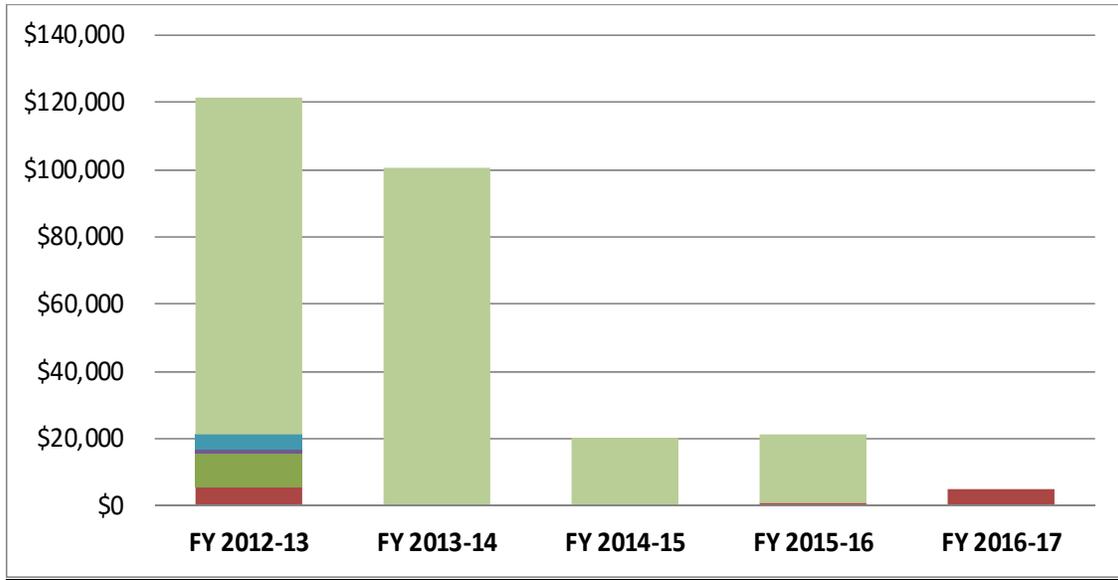
Josephine County

SHERIFF FORFEITURE FUND (76)

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					
				RESOURCES			
\$ 140,266	\$ 116,758	\$ 20,587	\$ 21,000	Beginning Fund Balance	\$ 15,000	\$ 15,000	\$ 15,000
97,183	4,027	36,808	25,500	Operating Revenues	5,000	5,000	5,000
619	269	128	500	Interest Income	-	-	-
\$ 238,068	\$ 121,055	\$ 57,524	\$ 47,000	TOTAL RESOURCES	\$ 20,000	\$ 20,000	\$ 20,000
				REQUIREMENTS			
\$ 21,310	\$ 468	\$ -	\$ 1,000	Materials and Services	\$ 5,000	\$ 5,000	\$ 5,000
				Interfund Transfers:			
100,000	100,000	20,000	20,000	12 - Public Safety Fund	-	-	-
-	-	-	26,000	Contingency	15,000	15,000	15,000
121,310	100,468	20,000	\$ 47,000	TOTAL REQUIREMENTS	\$ 20,000	\$ 20,000	\$ 20,000
116,758	20,587	37,524		Ending Fund Balance			
\$ 238,068	\$ 121,055	\$ 57,524		TOTAL ASSETS			

SHERIFF FORFEITURE FUND

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
Requirements					
Supplies	\$5,338	\$468	\$0	\$1,000	\$5,000
Fees and Services	\$10,530	\$0	\$0	\$0	\$0
Training and Travel	\$748	\$0	\$0	\$0	\$0
Facilities and Utilities	\$4,694	\$0	\$0	\$0	\$0
Interfund Transfers	\$100,000	\$100,000	\$20,000	\$20,000	\$0
Total Requirements	\$121,310	\$100,468	\$20,000	\$21,000	\$5,000
Resources					
Fees and Charges for Services	\$21,702	\$0	\$36,808	\$25,500	\$5,000
Other Revenues	\$76,101	\$4,297	\$128	\$500	\$0
Total Resources	\$97,802	\$4,297	\$36,937	\$26,000	\$5,000
FTE	0.00	0.00	0.00	0.00	0.00

SHERIFF FORFEITURE FUND

Purpose of Program

The Sheriff's Office maintains outstanding forfeiture files, with revenues pending adjudication in both Circuit and Federal Courts, from participation in prior Narcotics Task Forces (JOINT, RADE, and DEA).

RESOURCES AND REQUIREMENTS

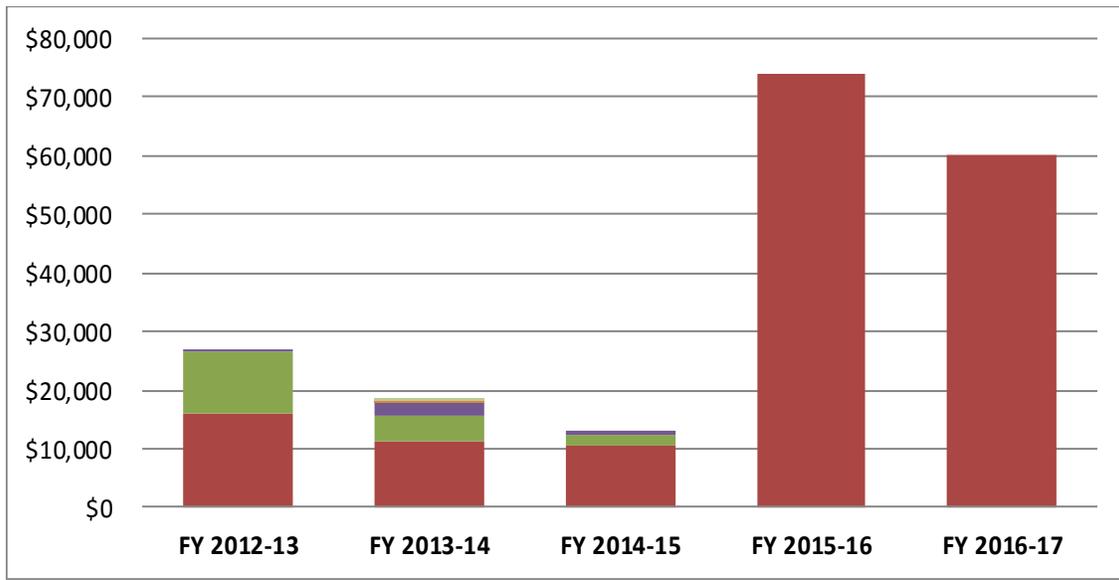
Josephine County

SHERIFF PROGRAMS TRUST FUND (77)

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					
				RESOURCES			
\$ 73,296	\$ 64,367	\$ 53,621	\$ 55,000	Beginning Fund Balance	\$ 50,000	\$ 50,000	\$ 50,000
16,923	8,987	9,383	19,000	Operating Revenues	10,000	10,000	10,000
				Interfund Transfer:			
-			-	General Fund - Evidence Auction	-	-	-
\$ 90,219	\$ 73,353	\$ 63,004	\$ 74,000	TOTAL RESOURCES	\$ 60,000	\$ 60,000	\$ 60,000
				REQUIREMENTS			
\$ 26,934	\$ 18,650	\$ 13,246	\$ 74,000	Materials and Services	\$ 60,000	\$ 60,000	\$ 60,000
			-	Contingency	-	-	-
26,934	18,650	13,246	\$ 74,000	TOTAL REQUIREMENTS	\$ 60,000	\$ 60,000	\$ 60,000
63,285	54,703	49,758		Ending Fund Balance			
\$ 90,219	\$ 73,353	\$ 63,004		TOTAL ACTUAL			

SHERIFF PROGRAMS

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
Requirements					
Supplies	\$15,835	\$11,242	\$10,498	\$74,000	\$60,000
Fees and Services	\$10,767	\$4,250	\$1,827	\$0	\$0
Training and Travel	\$332	\$2,437	\$921	\$0	\$0
Other Expenditures	\$0	\$260	\$0	\$0	\$0
Interfund Transfers	\$0	\$461	\$0	\$0	\$0
Total Requirements	\$26,934	\$18,650	\$13,246	\$74,000	\$60,000
Resources					
Fees and Charges for Services	\$16,050	\$8,673	\$9,197	\$17,700	\$9,850
Other Revenues	\$874	\$314	\$186	\$1,300	\$150
Total Resources	\$16,923	\$8,987	\$9,383	\$19,000	\$10,000
FTE	0.00	0.00	0.00	0.00	0.00

SHERIFF PROGRAMS

Crime Prevention - Purpose of Program

This trust is used for the Victims Impact Panel. Expenditures are related to costs associated with Speaker's Fees, Program Coordination stipends, and Facilitator stipends. Revenues are generated through Court Fees charged to Offenders.

DARE Program - Purpose of Program

This trust is for youth drug abuse education. Expenditures are focused on advertising and youth sports sponsorships. (D.A.R.E. stands for Drug Abuse Resistance Education)

Friends of K9 - Purpose of Program

This trust is used for the up keep of the K9 Unit, through donations acquired by the non-profit 'Friends of K9' group. Expenses fund K9 and handler training, operating and maintenance expenses.

Reserve - Purpose of Program

This trust is for the running of the Sheriff's Office Reserve Unit. The Reserve Unit provides security at local events such as Boatnik, County Fair, and school functions.