

Internal Vendor and Reserve Funds





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JOSEPHINE COUNTY, OREGON
Internal Vendor and Reserve Funds
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RESOURCES AND REQUIREMENTS

Josephine County

COUNTY BUILDINGS AND FLEET FUND (402)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			RESOURCES			
		\$ 275,060	Beginning fund balance	\$ 820,350	\$ 820,350	\$ 820,350
			Interest	10,910	\$ 10,910	10,910
			Revenues generated by departments:	-		
		2,068,448	Building O & M	1,500,646	1,500,646	1,500,646
		1,211,292	Fleet	618,094	618,094	618,094
		\$ 3,554,800	TOTAL RESOURCES	\$ 2,950,000	\$ 2,950,000	\$ 2,950,000
			REQUIREMENTS			
		\$ 1,929,351	Building O & M	\$ 1,257,665	\$ 1,257,665	\$ 1,257,665
		1,054,458	County Fleet	665,687	665,687	665,687
			Interfund Transfers:			
		208,364	401 - ISF	-	-	-
		255,700	Equipment Reserve Fund	589,313	589,313	589,313
		106,927	Property Reserve Fund	135,011	135,011	135,011
			Contingency	302,324	302,324	302,324
		\$ 3,554,800	TOTAL REQUIREMENTS	\$ 2,950,000	\$ 2,950,000	\$ 2,950,000

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: County Buildings and Fleet Fund (402)
Department: Public Works
Program: Building Operations and Maintenance
Cost Center # 391110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 1,500,646		\$ 2,006,210
		\$ 1,500,646		\$ 2,006,210
Expenditures:				
Personal Services	10.30	\$ 608,589	19.00	\$ 909,222
Materials and Services		649,076		950,932
Total Expenditures	10.30	\$ 1,257,665	19.00	\$ 1,860,154

Purpose of Program:

The Building Operations and Maintenance Program has operational responsibility for all county buildings, which includes maintenance/repair of all buildings and building systems (plumbing, electrical, mechanical), custodial services, utilities and grounds maintenance.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: County Buildings and Fleet Fund (402)
Department: Public Works
Program: County Fleet
Cost Center # 343350

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 618,094		\$ 900,370
		<u>\$ 618,094</u>		<u>\$ 900,370</u>
Expenditures:				
Personal Services	3.25	\$ 196,747	3.25	\$ 193,134
Materials and Services		468,940		699,002
Total Expenditures	<u>3.25</u>	<u>\$ 665,687</u>	<u>3.25</u>	<u>\$ 892,136</u>

Purpose of Program:

The County Fleet Operations Program is responsible for the repair and preventive maintenance of the County's transportation fleet, emergency vehicles and the Sheriff units. Individual departments have vehicles assigned to them, and the fund charges them rental fees for the use of the vehicles. This program is also responsible for the acquisition of vehicles to replace those which are no longer serviceable or cost-effective to operate.



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RESOURCES AND REQUIREMENTS

Josephine County

SELF INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			RESOURCES			
		\$ 370,095	Beginning fund balance	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
		1,326,805	Self Insurance charges to departments	1,211,750	1,211,750	1,211,750
		\$ 1,696,900	TOTAL RESOURCES	\$ 2,311,750	\$ 2,311,750	\$ 2,311,750
			REQUIREMENTS			
		\$ 1,412,000	Materials and Services	\$ 1,098,750	\$ 1,098,750	\$ 1,098,750
		284,900	Contingency	1,213,000	1,213,000	1,213,000
		\$ 1,696,900	TOTAL REQUIREMENTS	\$ 2,311,750	\$ 2,311,750	\$ 2,311,750

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: Self Insurance Reserve Fund (410)
Department: Personnel
Program: Risk Management
Cost Center # 373560,373570,373580

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 1,211,750		\$ 1,211,750
Beginning Fund Balance		1,100,000		1,100,000
		<u>\$ 2,311,750</u>		<u>\$ 2,311,750</u>
Expenditures:				
Personal Services	-	\$ -	-	\$ -
Materials and Services		1,098,750		1,098,750
Ending Fund Balance/Contingency		1,213,000		1,213,000
Total Expenditures	<u>-</u>	<u>\$ 2,311,750</u>	<u>-</u>	<u>\$ 2,311,750</u>

Purpose of Program:

Reduce the general, workers' compensation, and auto liability costs of the County.
Reduce and prevent personal injury and/or property damage to citizens and County employees.

This reserve is intended to accumulate funds from which to pay self insured claims against the County. 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 LIABILITY RESERVE FUND (415)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			RESOURCES			
		\$ 1,060,000	Beginning fund balance	\$ 85,000	\$ 85,000	\$ 85,000
		371,000	Interfund Payments from Departments	236,000	236,000	236,000
		10,000	Interest Income	5,000	5,000	5,000
		\$ 1,441,000	TOTAL RESOURCES	\$ 326,000	\$ 326,000	\$ 326,000
			REQUIREMENTS			
		\$ 878,400	Personal Services	\$ 326,000	\$ 326,000	\$ 326,000
		562,600	Contingency	-	-	-
		\$ 1,441,000	TOTAL REQUIREMENTS	\$ 326,000	\$ 326,000	\$ 326,000

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2007- 08

Fund Name: Payroll Reserve Fund (415)
Department: Finance
Program: Reserve fund for employee leave time payouts
Cost Center #161110

<u>Category Title</u>	<u>Service Level 1 Adopted</u>		<u>Service Level 2 Information Only</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Program Revenues		\$ 241,000		\$ 384,000
Beginning Fund Balance		85,000		750,000
		\$ 326,000		\$ 1,134,000
Expenditures:				
Personal Services	-	\$ 326,000	-	\$ 326,000
Materials and Services		-		-
Ending Fund Balance		-		-
Total Expenditures	-	\$ 326,000	-	\$ 326,000

Purpose of Program:

This fund accounts for the transactions related to vacation and time management payouts. Revenues are from each county department as a percent of payroll. Expenditures are for accrued leave balances paid out at the time of retirement or termination of employment. The Board of County Commissioners authorized the continuation of this fund for an additional ten-year period beginning July 1, 2006.

RESOURCES AND REQUIREMENTS

Josephine County

PROPERTY RESERVE FUND (430)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			RESOURCES			
		\$ -	Beginning fund balance	\$ 750,000	\$ 750,000	\$ 750,000
		15,025	Interest Income	8,000	8,000	8,000
		350,000	Property Sales - Parks	241,000	241,000	241,000
		-	Property Sales - General Fund	718,000	718,000	718,000
			Interfund Payments:			
		-	Public Works - Roads and Bridges	1,532,366	1,532,366	1,532,366
		625,548	Public Safety - Com Justice	-	-	-
		9,800	Public Health - Animal Shelter	-	-	-
		1,142,600	Property Services	-	-	-
		-	Title III - Jump Off Joe Creek Bridge	128,000	128,000	128,000
		481,700	Fund 401 ISF	-	-	-
		106,927	County Buildings & Fleet	135,011	135,011	135,011
		\$ 2,731,600	TOTAL RESOURCES	\$ 3,512,377	\$ 3,512,377	\$ 3,512,377
			REQUIREMENTS			
		\$ 2,000,000	Capital Outlay	\$ 2,275,882	\$ 2,275,882	\$ 2,275,882
		731,600	Contingency	486,495	486,495	486,495
		-	Unappropriated Ending Fund Balance	750,000	750,000	750,000
		\$ 2,731,600	TOTAL REQUIREMENTS	\$ 3,512,377	\$ 3,512,377	\$ 3,512,377

Purpose of Program:

This reserve is intended to accumulate funds to make major repairs or improvements to County owned real property or to purchase real property for use in the County's operations. The Board of County Commissioners established this fund effective July 1, 2006 for a period of ten years.

Note: For capital outlay detail please see "Capital Projects" tab



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RESOURCES AND REQUIREMENTS

Josephine County

EQUIPMENT RESERVE FUND (435)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual		Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2004-05	First Preceding Year 2005-06					
			RESOURCES			
		\$ -	Beginning fund balance	\$ 600,000	\$ 600,000	\$ 600,000
			Interfund Payments:			
		14,400	General Fund	119,360	119,360	119,360
		-	Public Works - Roads and Bridges	1,350,708	1,350,708	1,350,708
		1,101,000	Property Services	-	-	-
		70,000	Fund 401 - ISF	-	-	-
		255,700	County Buildings & Fleet	589,313	589,313	589,313
		24,000	Public Land Corner Preservation	35,000	35,000	35,000
		-	Parks	59,016	59,016	59,016
		-	Building Safety Fund	400,000	400,000	400,000
		5,000	Fairgrounds	-	-	-
		\$ 1,470,100	TOTAL RESOURCES	\$ 3,153,397	\$ 3,153,397	\$ 3,153,397
			REQUIREMENTS			
		\$ 1,400,100	Capital Outlay	\$ 2,414,868	\$ 2,414,868	\$ 2,414,868
		70,000	Contingency	138,529	138,529	138,529
		-	Unappropriated Ending Fund Balance	600,000	600,000	600,000
		\$ 1,470,100	TOTAL REQUIREMENTS	\$ 3,153,397	\$ 3,153,397	\$ 3,153,397

Purpose of Program:

This reserve is intended to accumulate funds to purchase items of equipment having a cost in excess of \$5,000. The Board of County Commissioners established this fund effective July 1, 2006 for a period of ten years.

Note: For capital outlay detail please see "Capital Projects" tab



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