Trust Funds

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JOSEPHINE COUNTY, OREGON
Trust Funds
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RESOURCES AND REQUIREMENTS

Josephine County

LIBRARY TRUST FUND (702)

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			
		$ 138,000	Beginning fund balance	$ 37,500	$ 37,500	$ 37,500
		32,500	Donations	10,000	10,000	10,000
		4,000	Interest income	8,000	8,000	8,000
		$ 174,500	**TOTAL RESOURCES**	$ 55,500	$ 55,500	$ 55,500
			REQUIREMENTS			
		$ -	Personal Services	$ 4,000	$ 4,000	$ 4,000
		114,008	Materials and Services	6,000	6,000	6,000
		60,492	Contingency	45,500	45,500	45,500
		$ 174,500	**TOTAL REQUIREMENTS**	$ 55,500	$ 55,500	$ 55,500

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

Fund Name: Library Trust (702)
Department: Library
Program: Trust fund for the Library
Cost Center #281110

	Service Level 1 Adopted			Service Level 2 Information Only		
Category Title	**FTE**	**Budget**		**FTE**	**Budget**	
Program Revenues		$ 18,000			$ 18,000	
Beginning Fund Balance		37,500			37,500	
		$ 55,500			**$ 55,500**	
Expenditures:						
Personal Services		$ 4,000			$ -	
Materials and Services		6,000			44,200	
Ending Fund Balance/Contingency		45,000			10,800	
Total Expenditures	**-**	**$ 55,000**	**-**	**-**	**$ 55,000**	

Purpose of Program:
Library trust fund consisting of designated and undesignated donations to the library.

RESOURCES AND REQUIREMENTS

Josephine County

PEG ACCESS FUND (704)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2007-08		
Actual						
Second Preceding Year 2004-05	First Preceding Year 2005-06	Adopted Budget This Year 2006-07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
		$ 58,000	Beginning fund balance	$ 60,000	$ 60,000	$ 60,000
		46,000	Franchise fees	50,000	50,000	50,000
		1,500	Interest income	2,000	2,000	2,000
		$ 105,500	**TOTAL RESOURCES**	$ 112,000	$ 112,000	$ 112,000
			REQUIREMENTS			
		$ 65,000	Materials and Services	$ 65,000	$ 65,000	$ 65,000
		40,500	Capital Outlay	47,000	47,000	47,000
		$ 105,500	**TOTAL REQUIREMENTS**	$ 112,000	$ 112,000	$ 112,000

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

Fund Name: PEG Access Fund (704)
Department: BCC
Program: Public Cable Access
Cost Center # 151110

	Service Level 1 Adopted		Service Level 2 Information Only	
Category Title	**FTE**	**Budget**	**FTE**	**Budget**
Program Revenues		$ 52,000		$ 52,000
Beginning Fund Balance		60,000		60,000
		$ 112,000		**$ 112,000**
Expenditures:				
Personal Services		$ -		$ -
Materials and Services		65,000		65,000
Capital Outlay		47,000		47,000
Ending Fund Balance				
Total Expenditures	**-**	**$ 112,000**	**-**	**$ 112,000**

Purpose of Program:
The PEG Access Trust Fund accounts for the monies received from franchise fees for the operation of the cable communication systems within the unincorporated area of Josephine County. Expenditures are for public cable access and related equipment.

RESOURCES AND REQUIREMENTS

Josephine County

JENNIFER PATTON MEMORIAL FUND (705)

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			
		$ 6,600	Beginning fund balance	$ 6,500	$ 6,500	$ 6,500
		1,000	Donations	1,000	1,000	1,000
		150	Interest income	300	300	300
		$ 7,750	**TOTAL RESOURCES**	$ 7,800	$ 7,800	$ 7,800
			REQUIREMENTS			
		$ 7,750	Materials and Services	$ 7,800	$ 7,800	$ 7,800
		$ 7,750	**TOTAL REQUIREMENTS**	$ 7,800	$ 7,800	$ 7,800

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

Fund Name: Jennifer Patton Memorial Fund (705)
Department: Mental Health Authority
Program: Developmental Disabilities
Cost Center # 251110

	Service Level 1 Adopted		Service Level 2 Information Only	
Category Title	**FTE**	**Budget**	**FTE**	**Budget**
Program Revenues		$ 1,300		$ 1,300
Beginning Fund Balance		6,500		6,500
		$ 7,800		**$ 7,800**
Expenditures:				
Personal Services	-	$ -	-	$ -
Materials and Services		7,800		7,800
Ending Fund Balance		-		-
Total Expenditures	**-**	**$ 7,800**	**-**	**$ 7,800**

Purpose of Program:
This fund receives donations from private entities and individuals. Expenses are for activities related to developmental disabilities programs.

RESOURCES AND REQUIREMENTS

Josephine County

KAYE JEAN TURNER TRUST FUND (710)

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			
		$ 57,000	Beginning fund balance	$ 61,000	$ 61,000	$ 61,000
		2,000	Interest income	3,000	3,000	3,000
		$ 59,000	**TOTAL RESOURCES**	$ 64,000	$ 64,000	$ 64,000
			REQUIREMENTS			
		$ 12,200	Materials and Services	$ -	$ -	$ -
		46,800	Contingency	64,000	64,000	64,000
		$ 59,000	**TOTAL REQUIREMENTS**	$ 64,000	$ 64,000	$ 64,000

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

Fund Name: Kaye Jean Turner Trust (710)
Department: Library
Program: Trust fund for the Library
Cost Center #281110

	Service Level 1 Adopted			Service Level 2 Information Only		
Category Title	**FTE**	**Budget**		**FTE**	**Budget**	
Program Revenues		$ 3,000			$ 3,000	
Beginning Fund Balance		61,000			61,000	
		$ 64,000			**$ 64,000**	
Expenditures:						
Personal Services		$ -			$ -	
Materials and Services		-			64,000	
Contingency		64,000			-	
Total Expenditures	**-**	**$ 64,000**	**-**	**-**	**$ 64,000**	

Purpose of Program:
Kaye Jean Turner Trust is a dedicated library trust fund for purchase of art related materials.

RESOURCES AND REQUIREMENTS

Josephine County

WILLIAM MACKENZIE TRUST FUND (712)

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			
		$ 70,000	Beginning fund balance	$ 74,000	$ 74,000	$ 74,000
		2,000	Interest income	3,000	3,000	3,000
		$ 72,000	**TOTAL RESOURCES**	$ 77,000	$ 77,000	$ 77,000
			REQUIREMENTS			
		$ 24,700	Materials and Services	$ 29,700	$ 29,700	$ 29,700
		47,300	Unappropriated Ending Fund Balance	47,300	47,300	47,300
		$ 72,000	**TOTAL REQUIREMENTS**	$ 77,000	$ 77,000	$ 77,000

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

Fund Name: William MacKenzie Trust Fund (712)
Department: BCC
Program: Public Assistance
Cost Center # 151110

	Service Level 1 Adopted		Service Level 2 Information Only	
Category Title	**FTE**	**Budget**	**FTE**	**Budget**
Program Revenues		$ 3,000		$ 3,000
Beginning Fund Balance		74,000		74,000
		$ 77,000		**$ 77,000**
Expenditures:				
Personal Services	-	$ -	-	$ -
Materials and Services		29,700		29,700
Ending Fund Balance		47,300		47,300
Total Expenditures	**-**	**$ 77,000**	**-**	**$ 77,000**

Purpose of Program:
The purpose of the fund is to assist Josephine County residents who have exhausted all other sources of public assistance. The fund is administered by the Board of County Commissioners. Interest earnings can be spent. The fund principal of $47,262 cannot be expended.

RESOURCES AND REQUIREMENTS

Josephine County

COUNTY SCHOOL TRUST FUND (715)

Historical Data				Budget for Next Year 2007-08		
Actual						
Second Preceding Year 2004-05	First Preceding Year 2005-06	Adopted Budget This Year 2006-07	**DESCRIPTION RESOURCES AND REQUIREMENTS**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
		$ 200	Beginning fund balance	$ 200	$ 200	$ 200
		654,800	Forest Service Receipts	667,000	667,000	675,000
		$ 655,000	**TOTAL RESOURCES**	$ 667,200	$ 667,200	$ 675,200
			REQUIREMENTS			
		$ 655,000	Distributions to public schools	$ 667,000	$ 667,000	$ 675,200
			Unappropriated Ending Fund Balance	200	200	-
		$ 655,000	**TOTAL REQUIREMENTS**	$ 667,200	$ 667,200	$ 675,200

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

Fund Name: County School Trust Fund (715)
Department: Treasury
Program: County School Fund
Cost Center # 122040

	Service Level 1 Adopted		Service Level 2 Information Only	
Category Title	**FTE**	**Budget**	**FTE**	**Budget**
Program Revenues		$ 675,000		$ 675,000
Beginning Fund Balance		200		200
		675,200		675,200
Expenditures:				
Personal Services	-	-	-	-
Materials and Services		675,200		675,200
Total Expenditures	**-**	**$ 675,200**	**-**	**$ 675,200**

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

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

ZELZIE REED TRUST FUND (726)

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			
		$ 16,200	Beginning fund balance	$ 17,200	$ 17,200	$ 17,200
		450	Interest income	800	800	800
		$ 16,650	**TOTAL RESOURCES**	$ 18,000	$ 18,000	$ 18,000
			REQUIREMENTS			
		$ 16,650	Materials and Services	$ 18,000	$ 18,000	$ 18,000
		$ 16,650	**TOTAL REQUIREMENTS**	$ 18,000	$ 18,000	$ 18,000

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

Fund Name: Zelzie Reed Trust Fund (726)
Department: Mental Health Authority
Program: Early Intervention
Cost Center # 251110

	Service Level 1 Adopted		Information Only Service Level 2	
Category Title	**FTE**	**Budget**	**FTE**	**Budget**
Program Revenues		$ 800		$ 800
Beginning Fund Balance		17,200		17,200
		$ 18,000		**$ 18,000**
Expenditures:				
Personal Services	-	$ -	-	$ -
Materials and Services		18,000		18,000
Ending Fund Balance		-		-
Total Expenditures	**-**	**$ 18,000**	**-**	**$ 18,000**

Purpose of Program:
This fund is a bequeath from the estate of Ms Reed and was established to provide services to children through the Early Intervention Program. Expenses are for administration and operation of the Early Intervention Program.

RESOURCES AND REQUIREMENTS

Josephine County

JOINT (FORFEITURE) FUND (735)

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			
		$ 106,000	Beginning fund balance	$ 106,000	$ 106,000	$ 106,000
		74,000	Operating Revenues	74,000	74,000	74,000
		$ 180,000	**TOTAL RESOURCES**	$ 180,000	$ 180,000	$ 180,000
			REQUIREMENTS			
		$ 180,000	Materials and Services	$ 165,000	$ 165,000	$ 165,000
		-	Interfund Transfer to Public Safety Fund	15,000	15,000	15,000
		$ 180,000	**TOTAL REQUIREMENTS**	$ 180,000	$ 180,000	$ 180,000

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

Fund Name: JOINT (Forfeiture) Fund (735)
Department: Sheriff
Program: Narcotics enforcement forfeitures

	Service Level 1 Adopted		Service Level 2 Information Only	
Category Title	**FTE**	**Budget**	**FTE**	**Budget**
Total Program Revenues		$ 74,000		$ 74,000
Beginning Fund Balance		106,000		106,000
		$ 180,000		**$ 180,000**
Expenditures:				
Personal Services		$ -		$ -
Materials and Services		165,000		165,000
Ending Fund Balance		-		-
Total Expenditures	**-**	**$ 165,000**	**-**	**$ 165,000**

Purpose of Program:

The Josephine County Interagency Narcotics Team (JOINT) through narcotics enforcement seizes assets utilizing State and Federal Statutes. These asset seizure cases are litigated and those assets forfeited are then distributed by adjudication date to the participating agencies utilizing a formula authorized by its governing board and Interagency Agreement.

RESOURCES AND REQUIREMENTS

Josephine County

GEORGE BORDERS MEMORIAL TRUST FUND (744)

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			
		$ 452,000	Beginning fund balance	$ 465,320	$ 465,320	$ 465,320
		16,000	Interest income	20,000	20,000	20,000
		$ 468,000	**TOTAL RESOURCES**	$ 485,320	$ 485,320	$ 485,320
			REQUIREMENTS			
		$ 50,200	Materials and Services	$ 179,320	$ 179,320	$ 179,320
		111,800	Contingency	-	-	-
		306,000	Unappropriated Ending Fund Balance	306,000	306,000	306,000
		$ 468,000	**TOTAL REQUIREMENTS**	$ 485,320	$ 485,320	$ 485,320

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

Fund Name: George R Borders Memorial (744)
Department: Library
Program: Trust fund for the Library
Cost Center #281110

	Service Level 1 Adopted			Service Level 2 Information Only	
Category Title	**FTE**	**Budget**		**FTE**	**Budget**
Program Revenues		$ 20,000			$ 20,000
Beginning Fund Balance		465,320			465,320
		$ 485,320			**$ 485,320**
Expenditures:					
Personal Services		$ -			$ -
Materials and Services		179,320			179,320
Ending Fund Balance		306,000			306,000
Total Expenditures	**-**	**$ 485,320**	**-**	**-**	**$ 485,320**

Purpose of Program:
George Borders Fund is an "interest only" use fund dedicated to the Main Library in Grants Pass. Current principle is $305,559.78.