

Internal Vendor and Reserve Funds



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 2008-09		
Actual		Adopted Budget This Year 2007-08		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2005-06	First Preceding Year 2006-07					
			RESOURCES			
\$ -	\$ 522,131	\$ 820,350	Beginning fund balance	\$ 294,000	\$ 294,000	\$ 294,000
-	28,561	10,910	Interest	-	-	-
			Revenues generated by departments:			
-	2,081,350	1,592,646	Building O & M	1,727,900	1,727,900	1,727,900
-	1,255,742	816,094	Fleet	968,100	968,100	968,100
			Interfund Transfers:			
-	3,127	-	Grant Projects Fund	-	-	-
\$ -	\$ 3,890,911	\$ 3,240,000	TOTAL RESOURCES	\$ 2,990,000	\$ 2,990,000	\$ 2,990,000
			REQUIREMENTS			
\$ -	\$ 1,874,773	\$ 1,429,665	Building O & M	\$ 1,629,300	\$ 1,629,300	\$ 1,629,300
-	951,394	863,687	County Fleet	706,300	706,300	706,300
			Interfund Transfers:			
-	208,364	-	401 - ISF	-	-	-
-	106,927	135,011	Property Reserve Fund (Building O & M)	133,800	133,800	133,800
-	255,700	589,313	Equipment Reserve Fund (Fleet)	269,500	269,500	269,500
			Contingency	251,100	251,100	251,100
-	3,397,158	\$ 3,240,000	TOTAL REQUIREMENTS	\$ 2,990,000	\$ 2,990,000	\$ 2,990,000
-	493,753		Ending Fund Balance			
\$ -	\$ 3,890,911		TOTAL ACTUAL			

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2008-09

Fund: County Fleet & Building Operations
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 391110

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 103,000
Program Revenues (Schedule C)		1,727,900
Interfund Transfers (In) (Schedule C)		-
Total Resources		\$ 1,830,900
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	15.0	\$ 830,600
Materials and Services (Schedule E)		798,700
Interfund Transfers (Out) (Schedule E)		133,800
Capital Outlays directly from program (Schedule F)		
Contingency		67,800
Ending Fund Balance		-
Total Requirements	15.0	\$ 1,830,900

Purpose of Program:

Building Operations and Maintenance has operational responsibility and authority for the condition of all county buildings, located throughout the County. The work 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.

**JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2008-09**

**Fund: County Fleet & Building Operations
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 391110**

	<u>Revenue Source Code</u>	<u>Budget Amount</u>
<u>Revenues:</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	26210 114,200
34200	Fines and Forfeitures	
35300	Interfund Payments	10000 1,598,500
37100	Interest Earned	
37200	Donations	
37850	Equity Transfer In	
37900	Miscellaneous	41725 15,200
Total Revenues - To Schedule B		<u><u>\$ 1,727,900</u></u>

Transfers from Other Funds (List sources):

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

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2008-09

Fund: County Fleet & Building Operations
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 391110

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ 2,600
43300 Operating Supplies	45,500
43328 Uniforms and Protective Gear	2,000
43770 Equipment (<\$5,000)	
44910 Printing and Duplication	
44929 Postage and Shipping	75
43340 Food and Related Supplies (CJ and Sheriff only)	
43920 Ammunition (Sheriff only)	
43740 Aviation Fuel (Airport only)	
<u>Fees and Services:</u>	
44001 Contracted Services	18,500
44040 Advertising	
44100 Professional Services	28,700
44922 Dues and Subscriptions	1,000
44990 Insurance	2,500
44463 Witness Fees (DA only)	
<u>Training and Travel:</u>	
44410 Travel	2,000
44451 Education and Training	5,000
<u>Facilities and Utilities:</u>	
44600 Utilities	635,000
44661 Communications	3,800
44710 Rental - Land and Buildings	
44720 Rental - Vehicles and Equipment	1,000
44810 Building Operation, Repairs and Maint (BOM)	10,250
44840 Equipment Operation, Repairs and Maint (Fleet)	25,000
<u>Intergovernmental Payments</u>	
45500 Intergovernmental Payments	
<u>Miscellaneous</u>	
43010 Disability Awards/Settlements (Self Insurance Fund only)	
44200 Medical Services (Self Insurance Fund only)	
44992 Self Insurance Claims (Self Insurance Fund only)	
44995 Miscellaneous	15,775
Total Materials and Services - To Schedule B	\$ 798,700
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Property Reserve Fund	\$ 133,800
45210 Equipment Reserve Fund	-
45210	
45210	
Total Interfund Transfers (Out) - To Schedule B	\$ 133,800

**Josephine County
Schedule D - Personal Services
Building Operation and Maintenance
Adopted Budget
2008-09**

Cost Center	FTE	Job Title	Grade & Step	Annual Salary	Taxes & Benefits	Total Salary & Benefits
391110	1	Bldg Maint Worker	A1210	37,178	21,407	58,585
391110	1	Custodian	A0504	21,231	16,022	37,253
391110	1	Custodian	A0512	25,549	17,480	43,029
391110	1	Bldg Maint Worker	A1210	37,178	21,407	58,585
391110	1	Property Fac Mgr	C0801	62,424	28,448	90,872
391110	1	Bldg Maint Superv	M1902	47,758	25,049	72,807
391110	1	Custodial Superv	M1106	37,616	21,625	59,241
391110	1	Custodian	A0512	25,549	17,480	43,029
391110	1	Custodian	A0512	25,549	17,480	43,029
391110	1	Bldg Maint Worker	A1202	30,151	19,034	49,186
391110	1	Bldg Maint Worker	A1210	37,178	21,407	58,585
391110	1	Custodian	A0506	22,370	16,407	38,777
391110	1	Bldg Maint Worker	A1212	38,227	21,762	59,988
391110	1	Sr Dept Specialist	A1203	30,959	18,505	49,464
<u>14</u>				<u>478,916</u>	<u>283,513</u>	<u>762,429</u>
	1	Custodian (new)	A0501	19,647	15,553	35,200
		Overtime				3,500
		Sell Back				11,471
		Contract Adjustments				18,000
<u>15</u> Totals						<u>830,600</u>
<u>15</u> Personal Services per Schedule B						<u>830,600</u>

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2008-09

Fund: County Buildings and Fleet Fund (402)
Office/Division: Public Works / County Fleet
Program: County Fleet
Cost Center #: 343350

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 191,000
Program Revenues (Schedule C)		968,100
Interfund Transfers (In) (Schedule C)		-
Total Resources		\$ 1,159,100
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	3.75	\$ 221,000
Materials and Services (Schedule E)		485,300
Interfund Transfers (Out) (Schedule E)		269,500
Capital Outlays directly from program (Schedule F)		-
Contingency		183,300
Ending Fund Balance		-
Total Requirements	3.75	\$ 1,159,100

Purpose of Program:

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

JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2008-09

Fund: County Buildings and Fleet Fund (402)
Office/Division: Public Works / County Fleet
Program: County Fleet
Cost Center #: 343350

		<u>Revenue Source Code</u>	<u>Budget Amount</u>
<u>Revenues:</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	19610	951,100
33100	Charges for Services	41750	2,000
33200	Sales of Materials		
33300	Rental Charges		
33300	Rental Charges		
34200	Fines and Forfeitures		
35300	Interfund Payments		
35300	Interfund Payments		
37100	Interest Earned	10900	5,000
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous	41470	10,000
Total Revenues - To Schedule B			<u><u>\$ 968,100</u></u>

Transfers from Other Funds (List sources):

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

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2008-09

Fund: County Buildings and Fleet Fund (402)
Office/Division: Public Works/ County Fleet
Program: County Fleet
Cost Center #: 343350

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ 600
43300 Operating Supplies	425,610
43328 Uniforms and Protective Gear	1,110
43770 Equipment (<\$5,000)	4,100
44910 Printing and Duplication	
44929 Postage and Shipping	100
43340 Food and Related Supplies (CJ and Sheriff only)	
43920 Ammunition (Sheriff only)	
43740 Aviation Fuel (Airport only)	
<u>Fees and Services:</u>	
44001 Contracted Services	5,900
44040 Advertising	
44100 Professional Services	1,350
44922 Dues and Subscriptions	480
44990 Insurance	2,500
44463 Witness Fees (DA only)	
<u>Training and Travel:</u>	
44410 Travel	1,000
44451 Education and Training	1,000
<u>Facilities and Utilities:</u>	
44600 Utilities	
44661 Communications	50
44710 Rental - Land and Buildings	20,000
44720 Rental - Vehicles and Equipment	
44810 Building Operation, Repairs and Maint (BOM)	
44840 Equipment Operation, Repairs and Maint (Fleet)	21,000
<u>Intergovernmental Payments</u>	
45500 Intergovernmental Payments	
<u>Miscellaneous</u>	
43010 Disability Awards/Settlements (Self Insurance Fund only)	
44200 Medical Services (Self Insurance Fund only)	
44992 Self Insurance Claims (Self Insurance Fund only)	
44995 Miscellaneous	500
Total Materials and Services - To Schedule B	\$ 485,300
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Property Reserve Fund	\$ -
45210 Equipment Reserve Fund	269,500
45210	
45210	
Total Interfund Transfers (Out) - To Schedule B	\$ 269,500

**Josephine County
Schedule D - Personal Services
Public Works and County Fleet
Adopted Budget
2008-09**

Cost Center	FTE	Job Title	Grade & Step	Total Salary	Total Taxes & Benefits	Total Salary & Benefits	Fund/Program Allocation	
							Public Works Fund	County Fleet
343400	1	Road Worker I	O1001	26,330	19,101	45,431	45,431	
343400	1	Dept Specialist	A1012	34,115	19,569	53,684	53,684	
343400	1	Road Worker IV	O4010	49,396	26,576	75,971	75,971	
343400	1	Road Worker II	O2002	30,849	20,860	51,708	51,708	
343400	1	Eng Prog Super	M2204	55,710	26,478	82,187	82,187	
343400	1	Property Svcs Dir	C0401	82,991	33,030	116,021	116,021	
343400	1	Road Worker IV	O4012	46,797	27,068	73,865	73,865	
343400	1	Road Worker III	O3004	38,702	22,738	61,440	61,440	
343400	1	Road Worker II	O2009	36,779	23,168	59,947	59,947	
343400	1	Pw Superintendent	M2209	69,475	33,849	103,324	103,324	
343400	1	Vegetation Foremn	O5009	46,686	27,024	73,710	73,710	
343400	1	Pw Inspector	A1612	47,695	24,317	72,011	72,011	
343400	1	Road Worker IV	O4012	46,797	27,068	73,865	73,865	
343400	1	PW County Engineer	M2709	79,580	32,039	111,620	111,620	
343400	1	Road Worker III	O3012	42,802	25,513	68,315	68,315	
343400	1	Road Worker III	O3012	42,802	25,513	68,315	68,315	
343400	1	Mechanic	O3112	43,182	22,634	65,816	65,816	
343400	1	Road Worker IV	O4010	45,533	26,576	72,108	72,108	
343400	1	Road Worker III	O3006	37,565	23,474	61,039	61,039	
343400	1	Sr Admin Super	M1712	57,946	25,701	83,647	83,647	
343400	1	Road Worker II	O2012	38,688	23,911	62,599	62,599	
343400	1	Road Worker III	O3012	46,433	25,513	71,946	71,946	
343400	1	Mechanic	O3111	39,775	22,624	62,399	62,399	
343400	1	Sr Dept Spec	A1209	36,221	20,231	56,452	56,452	
343400	1	Sr Admin Super	M1709	51,063	24,963	76,026	76,026	
343400	1	Acctg Tech	A1212	38,227	20,861	59,088	59,088	
343400	1	Purch/ware Coord	A1112	36,115	21,357	57,472	57,472	
343400	1	Road Worker II	O2003	31,612	21,157	52,769	52,769	
343400	1	Fleet Manager -Pw	M2003	51,600	26,787	78,387	58,790	19,597
343400	1	Road Worker II	O2006	37,001	22,128	59,128	59,128	
343400	1	Storeroom/data	A1012	34,115	20,664	54,779	54,779	
343400	1	Engineering Tech II	A1309	38,317	21,276	59,593	59,593	
343400	1	Lead Mechanic	O5101	34,693	20,864	55,557	55,557	
343350	1	Mechanic	O3101	30,759	19,502	50,261		50,261
343400	1	Road Worker II	O2009	36,779	23,168	59,947	59,947	
343400	1	Mechanic	O3112	39,805	22,634	62,439	62,439	
343350	1	Mechanic	O3112	39,805	22,634	62,439		62,439
343400	1	Road Worker II	O2012	38,688	23,911	62,599	62,599	
343400	1	Road Worker I	O1003	28,613	19,989	48,602	48,602	
343350	1	Journey Mechanic	O4112	42,205	23,465	65,670		65,670
343400	1	Maint/const Super	M1903	53,046	27,954	81,000	81,000	
343400	1	Accounting Specialist	A1012	37,009	19,569	56,578	56,578	
343400	1	Pw Svc Officer	A1703	40,731	21,648	62,379	62,379	
343400	1	Const/Maint Super	M1902	47,758	27,511	75,268	75,268	
343400	1	Engineer Tech III	A1504	37,474	21,003	58,477	58,477	
343400	1	Sr Dept Spec	A1211	38,180	20,846	59,026	59,026	
343400	1	Road Worker IV	O4011	46,737	27,044	73,782	73,782	
343400	1	Road Worker II	O2003	31,612	21,157	52,769	52,769	
343400	1	Road Worker III	O3012	42,802	25,513	68,315	68,315	
343400	1	Road Worker III	O3011	30,203	20,608	50,811	50,811	
343400	1	Data Processtech	A1312	40,449	21,559	62,008	62,008	
343400	1	Maint/const Super	M1906	52,426	29,328	81,754	81,754	

**Josephine County
Schedule D - Personal Services
Public Works and County Fleet
Adopted Budget
2008-09**

Cost Center	FTE	Job Title	Grade & Step	Total Salary	Total Taxes & Benefits	Total Salary & Benefits	Fund/Program Allocation		
							Public Works Fund	County Fleet	
343400	1	Road Worker III	O3012	42,802	25,513	68,315	68,315		
343400	1	Traffic Foreman	O5012	49,772	28,226	77,998	77,998		
343400	1	Road Worker II	O2002	30,849	20,860	51,708	51,708		
	55			2,354,096	1,318,273	3,672,369	3,474,401	197,968	
Approved Positions									
343400	1	Road Worker I	O1001	26,330	19,101	45,431	45,431		
343400	1	Mechanic	O3101	29,751	19,153	48,905	48,905		
343400	1	Vehicle Service Worker	O2101	26,516	18,033	44,550	22,275	22,275	
	58			82,598	56,287	138,885	116,610	22,275	
							3,591,011	220,243	
New Positions									
343400	1	Road Worker I	O1001	26,330	19,101	45,431	45,431		
343400	1	Road Worker II	O2001	29,092	20,176	49,268	49,268		
343400	1	Road Worker III	O3001	31,972	21,297	53,269	53,269		
343400	1	Road Worker III	O3001	31,972	21,297	53,269	53,269		
343400	1	Engineering Tech IV	A1701	37,428	20,988	58,416	58,416		
	63			156,795	102,859	259,654	259,654	-	
							3,850,665	220,243	
Personal Services per Schedule B:									
	59.25	Public Works Fund (201):						3,850,700	
		Roads and Bridges Program							
	3.75	County Buildings and Fleet Fund (402):							
		County Fleet							221,000
	63.00								

RESOURCES AND REQUIREMENTS

Josephine County

SELF INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-09		
Actual		Adopted Budget This Year 2007-08		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2005-06	First Preceding Year 2006-07					
			RESOURCES			
\$ -	\$ 906,408	\$ 1,100,000	Beginning fund balance	\$ 905,000	\$ 905,000	\$ 905,000
-	46,641	-	Interest income	35,000	35,000	35,000
-	1,311,032	1,211,750	Self Insurance charges to departments	860,000	860,000	860,000
\$ -	\$ 2,264,081	\$ 2,311,750	TOTAL RESOURCES	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
			REQUIREMENTS			
\$ -	\$ 1,339,051	\$ 1,708,000	Materials and Services	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
			Transfers:			
-	-	-	Building & Safety Fund	27,000	27,000	27,000
-	-	603,750	Contingency	773,000	773,000	773,000
-	1,339,051	\$ 2,311,750	TOTAL REQUIREMENTS	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
-	925,030		Ending Fund Balance			
\$ -	\$ 2,264,081		TOTAL ASSETS			

Purpose of Program:

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 by Resolution Number 2006-046 on June 28, 2006.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: Summary

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 905,000
Program Revenues (Schedule C)		895,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 1,800,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)		\$ -
Materials and Services (Schedule E)		1,000,000
Interfund Transfers (Out) (Schedule E)		27,000
Capital Outlays directly from program (Schedule F)		-
Contingency		773,000
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 1,800,000

JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: Summary

		<u>Revenue Source Code</u>	<u>Budget Amount</u>
<u>Revenues:</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		860,000
37100	Interest Earned		35,000
37200	Donations		-
37850	Equity Transfer In		-
37900	Miscellaneous		-
			-
	Total Revenues - To Schedule B		<u><u>\$ 895,000</u></u>

Transfers from Other Funds (List sources):

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

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: Summary

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ -
43300 Operating Supplies	-
43328 Uniforms and Protective Gear	-
43770 Equipment (<\$5,000)	-
44910 Printing and Duplication	-
44929 Postage and Shipping	-
43340 Food and Related Supplies (CJ and Sheriff only)	-
43920 Ammunition (Sheriff only)	-
43740 Aviation Fuel (Airport only)	-
<u>Fees and Services:</u>	
44001 Contracted Services	60,000
44040 Advertising	-
44100 Professional Services	250,000
44922 Dues and Subscriptions	-
44990 Insurance	425,000
44463 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44410 Travel	-
44451 Education and Training	-
<u>Facilities and Utilities:</u>	
44600 Utilities	-
44661 Communications	-
44710 Rental - Land and Buildings	-
44720 Rental - Vehicles and Equipment	-
44810 Building Operation, Repairs and Maint (BOM)	-
44840 Equipment Operation, Repairs and Maint (Fleet)	-
<u>Intergovernmental Payments</u>	
45500 Intergovernmental Payments	-
<u>Miscellaneous</u>	
43010 Disability Awards/Settlements (Self Insurance Fund only)	40,000
44200 Medical Services (Self Insurance Fund only)	100,000
44992 Self Insurance Claims (Self Insurance Fund only)	125,000
44995 Miscellaneous	-
Total Materials and Services - To Schedule B	\$ 1,000,000
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Property Reserve Fund	\$ -
45210 Equipment Reserve Fund	-
45210 Building & Safety	27,000
45210	-
Total Interfund Transfers (Out) - To Schedule B	\$ 27,000

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: General Liability/Auto Liability
Cost Center #: 373560

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ -
Program Revenues (Schedule C)		495,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 495,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)		
Materials and Services (Schedule E)		750,000
Interfund Transfers (Out) (Schedule E)		27,000
Capital Outlays directly from program (Schedule F)		
Contingency		
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 777,000

Purpose of Program:

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

**JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2008-09**

**Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: General Liability/Auto Liability
Cost Center #: 373560**

	<u>Revenue Source Code</u>	<u>Budget Amount</u>
<u>Revenues:</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	475,000
37100	Interest Earned	20,000
37200	Donations	
37850	Equity Transfer In	
37900	Miscellaneous	
	Total Revenues - To Schedule B	<u><u>\$ 495,000</u></u>

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

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: General Liability/Auto Liability
Cost Center #: 373560

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ -
43300 Operating Supplies	
43328 Uniforms and Protective Gear	
43770 Equipment (<\$5,000)	
44910 Printing and Duplication	
44929 Postage and Shipping	
43340 Food and Related Supplies (CJ and Sheriff only)	
43920 Ammunition (Sheriff only)	
43740 Aviation Fuel (Airport only)	
<u>Fees and Services:</u>	
44001 Contracted Services	30,000
44040 Advertising	
44100 Professional Services	200,000
44922 Dues and Subscriptions	
44990 Insurance	425,000
44463 Witness Fees (DA only)	
<u>Training and Travel:</u>	
44410 Travel	
44451 Education and Training	
<u>Facilities and Utilities:</u>	
44600 Utilities	
44661 Communications	
44710 Rental - Land and Buildings	
44720 Rental - Vehicles and Equipment	
44810 Building Operation, Repairs and Maint (BOM)	
44840 Equipment Operation, Repairs and Maint (Fleet)	
<u>Intergovernmental Payments</u>	
45500 Intergovernmental Payments	
<u>Miscellaneous</u>	
43010 Disability Awards/Settlements (Self Insurance Fund only)	20,000
44200 Medical Services (Self Insurance Fund only)	
44992 Self Insurance Claims (Self Insurance Fund only)	75,000
44995 Miscellaneous	
Total Materials and Services - To Schedule B	\$ 750,000
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Property Reserve Fund	\$ -
45210 Equipment Reserve Fund	
45210 Building & Safety	27,000
45210	
Total Interfund Transfers (Out) - To Schedule B	\$ 27,000

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: Workers Compensation
Cost Center #: 373580

<u>Resources:</u>	Budget Amounts	
	<u>FTE</u>	<u>Dollars</u>
Beginning Fund Balance		\$ -
Program Revenues (Schedule C)		400,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 400,000

<u>Requirements:</u>	Budget Amounts	
	<u>FTE</u>	<u>Dollars</u>
Expenditures:		
Personal Services (Schedule D)		
Materials and Services (Schedule E)		250,000
Interfund Transfers (Out) (Schedule E)		-
Capital Outlays directly from program (Schedule F)		
Contingency		
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 250,000

Purpose of Program:

Reduce the workers' compensation costs of the County.
Reduce and prevent personal injury to County employees.

JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: Workers Compensation
Cost Center #: 373580

	<u>Revenue Source Code</u>	<u>Budget Amount</u>
<u>Revenues:</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	385,000
37100	Interest Earned	15,000
37200	Donations	
37850	Equity Transfer In	
37900	Miscellaneous	
	Total Revenues - To Schedule B	<u><u>\$ 400,000</u></u>

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

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2008-09

Fund: Self Insurance Fund (410)
Office/Division: Finance
Program: Workers Compensation
Cost Center #: 373580

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ -
43300 Operating Supplies	
43328 Uniforms and Protective Gear	
43770 Equipment (<\$5,000)	
44910 Printing and Duplication	
44929 Postage and Shipping	
43340 Food and Related Supplies (CJ and Sheriff only)	
43920 Ammunition (Sheriff only)	
43740 Aviation Fuel (Airport only)	
<u>Fees and Services:</u>	
44001 Contracted Services	30,000
44040 Advertising	
44100 Professional Services	50,000
44922 Dues and Subscriptions	
44990 Insurance	
44463 Witness Fees (DA only)	
<u>Training and Travel:</u>	
44410 Travel	
44451 Education and Training	
<u>Facilities and Utilities:</u>	
44600 Utilities	
44661 Communications	
44710 Rental - Land and Buildings	
44720 Rental - Vehicles and Equipment	
44810 Building Operation, Repairs and Maint (BOM)	
44840 Equipment Operation, Repairs and Maint (Fleet)	
<u>Intergovernmental Payments</u>	
45500 Intergovernmental Payments	
<u>Miscellaneous</u>	
43010 Disability Awards/Settlements (Self Insurance Fund only)	20,000
44200 Medical Services (Self Insurance Fund only)	100,000
44992 Self Insurance Claims (Self Insurance Fund only)	50,000
44995 Miscellaneous	
Total Materials and Services - To Schedule B	\$ 250,000
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Property Reserve Fund	\$ -
45210 Equipment Reserve Fund	
45210	
45210	
Total Interfund Transfers (Out) - To Schedule B	\$ -

RESOURCES AND REQUIREMENTS

Josephine County

PAYROLL LIABILITY RESERVE FUND (415)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-09		
Actual		Adopted Budget This Year 2007-08		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2005-06	First Preceding Year 2006-07					
			RESOURCES			
\$ -	\$ 764,474	\$ 85,000	Beginning fund balance	\$ 402,400	\$ 402,400	\$ 402,400
-	158,774	236,000	Interfund Payments from Departments	333,000	333,000	333,000
-	38,149	5,000	Interest Income	5,000	5,000	5,000
\$ -	\$ 961,397	\$ 326,000	TOTAL RESOURCES	\$ 740,400	\$ 740,400	\$ 740,400
			REQUIREMENTS			
\$ -	\$ 592,688	\$ 326,000	Personal Services	\$ 740,400	\$ 740,400	\$ 740,400
-	592,688	\$ 326,000	TOTAL REQUIREMENTS	\$ 740,400	\$ 740,400	\$ 740,400
-	368,709		Ending Fund Balance			
\$ -	\$ 961,397		TOTAL ACTUAL			

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 fund for an additional ten-year period beginning July 1, 2006 by Resolution Number 2006-046 on June 28, 2006.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2008-09

Fund: Payroll Reserve Fund (415)
Office/Division: Finance
Program: Financial Services
Cost Center #: 161110

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 402,400
Program Revenues (Schedule C)		338,000
Interfund Transfers (In) (Schedule C)		-
Total Resources		\$ 740,400
<u>Requirements:</u>		
Expenditures:		
Personal Services	-	\$ 740,400
Materials and Services (Schedule E)		-
Interfund Transfers (Out) (Schedule E)		-
Capital Outlays directly from program (Schedule F)		-
Contingency		-
Ending Fund Balance		-
Total Requirements	-	\$ 740,400

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 fund for an additional ten-year period beginning July 1, 2006.

**JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2008-09**

Fund: Payroll Reserve Fund (415)
Office/Division: Finance
Program: Financial Services
Cost Center #: 161110

		<u>Revenue Source Code</u>	<u>Budget Amount</u>
<u>Revenues:</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	10100	333,000
37100	Interest Earned	10900	5,000
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous		
	Total Revenues - To Schedule B		<u><u>\$ 338,000</u></u>

Transfers from Other Funds (List sources):

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

Payroll base of \$16,652,000 times 2% = \$333,000

RESOURCES AND REQUIREMENTS

Josephine County

PROPERTY RESERVE FUND (430)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-09		
Actual		Adopted Budget This Year 2007-08		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2005-06	First Preceding Year 2006-07					
			RESOURCES			
\$ -	\$ -	\$ 750,000	Beginning fund balance	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
-	510	8,000	Interest Income	50,200	50,200	50,200
-	-	241,000	Property Sales - Parks	691,000	691,000	691,000
-	-	718,000	Property Sales - General Fund	325,000	325,000	325,000
			Interfund Payments:			
-	-	1,532,366	Public Works - Roads and Bridges	-	-	-
-	588,313	-	Public Safety - Community Justice	-	-	-
-	1,142,600	-	Property Services Fund	-	-	-
-	-	128,000	Title III - Jump Off Joe Creek Bridge	-	-	-
-	350,000	-	Fund 401 ISF	-	-	-
-	255,700	135,011	County Buildings & Fleet	133,800	133,800	133,800
-	85,000	-	Building Safety	-	-	-
\$ -	\$ 2,422,123	\$ 3,512,377	TOTAL RESOURCES	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
			REQUIREMENTS			
\$ -	\$ 615,839	\$ 2,275,882	Capital Outlay	\$ 1,769,700	\$ 1,769,700	\$ 1,769,700
-	-	-	Debt Service - D Street	75,000	75,000	75,000
-	-	486,495	Contingency	1,155,300	1,155,300	1,155,300
-	-	750,000	Unappropriated Ending Fund Balance			
-	615,839	\$ 3,512,377	TOTAL REQUIREMENTS	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
-	1,806,284		Ending Fund Balance			
\$ -	\$ 2,422,123		TOTAL ACTUAL			

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 by Resolution Number 2006-046 on June 28, 2006.

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

RESOURCES AND REQUIREMENTS

Josephine County

EQUIPMENT RESERVE FUND (435)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2008-09		
Actual		Adopted Budget This Year 2007-08		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2005-06	First Preceding Year 2006-07					
			RESOURCES			
\$ -	\$ -	\$ 600,000	Beginning fund balance	\$ 870,000	\$ 870,000	\$ 870,000
-	5,357	-	State grants	-	-	-
-	-	-	Interest	12,600	12,600	12,600
			Interfund Payments:			
-	5,561	119,360	General Fund	119,100	119,100	119,100
-	-	1,350,708	Public Works Fund - Roads & Bridges	678,800	678,800	678,800
-	1,101,000	-	Property Services Fund	-	-	-
-	70,000	-	Fund 401 - ISF	230,000	230,000	230,000
-	106,927	589,313	County Buildings and Fleet Fund	269,500	269,500	269,500
-	6,000	35,000	Public Land Corner Preservation Fund	-	-	-
-	-	59,016	Parks Fund	-	-	-
-	-	400,000	Building Safety Fund	400,000	400,000	400,000
-	-		Title III - Work Crews	20,000	20,000	20,000
-	-		Title III - Search & Rescue	105,000	105,000	105,000
\$ -	\$ 1,294,845	\$ 3,153,397	TOTAL RESOURCES	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000
			REQUIREMENTS			
\$ -	\$ 468,953	\$ 2,414,868	Capital Outlay	\$ 2,509,560	\$ 2,509,560	\$ 2,509,560
-	-	138,529	Contingency	195,440	195,440	195,440
-	-	600,000	Unappropriated Ending Fund Balance	-	-	-
-	468,953	\$ 3,153,397	TOTAL REQUIREMENTS	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000
-	825,892		Ending Fund Balance			
\$ -	\$ 1,294,845		TOTAL ACTUAL			

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 by Resolution Number 2006-046 on June 28, 2006.

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