

# Enterprise Funds



**RESOURCES AND REQUIREMENTS**

**Josephine County**

**JAIL COMMISSARY FUND (501)**

<b>Historical Data</b>			<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget for Next Year 2008-09</b>		
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					
			<b>RESOURCES</b>			
\$ -	\$ 104,512	\$ 80,000	Beginning fund balance	\$ 80,000	\$ 80,000	\$ 80,000
-	62,484	50,000	Operating Revenues	20,000	20,000	20,000
\$ -	\$ 166,996	\$ 130,000	<b>TOTAL RESOURCES</b>	\$ 100,000	\$ 100,000	\$ 100,000
			<b>REQUIREMENTS</b>			
\$ -	\$ 31,405	\$ 50,000	Materials and Services	\$ 50,000	\$ 50,000	\$ 50,000
-	32,000	-	Capital Outlay	-	-	-
-	-	65,000	Interfund Transfer to Public Safety Fund	15,000	15,000	15,000
-	-	15,000	Contingency	35,000	35,000	35,000
-	63,405	\$ 130,000	<b>TOTAL REQUIREMENTS</b>	\$ 100,000	\$ 100,000	\$ 100,000
-	103,591		Ending Fund Balance			
\$ -	\$ 166,996		<b>TOTAL ACTUAL</b>			

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

**Fund:** Jail Commissary Fund (501)  
**Office/Division:** Sheriff  
**Program:** Jail Commissary

	<b>Budget Amounts</b>	
	<b>FTE</b>	<b>Dollars</b>
<b><u>Resources:</u></b>		
Beginning Fund Balance		\$ 80,000
Program Revenues (Schedule C)		20,000
Interfund Transfers (In) (Schedule C)		-
<b>Total Resources - To Schedule A</b>		<b>\$ 100,000</b>
<b><u>Requirements:</u></b>		
Expenditures:		
Personal Services (Schedule D)		\$ -
Materials and Services (Schedule E)		50,000
Interfund Transfers (Out) (Schedule E)		15,000
Capital Outlays directly from program (Schedule F)		-
Contingency		35,000
Ending Fund Balance		-
<b>Total Requirements - To Schedule A</b>	<b>-</b>	<b>\$ 100,000</b>

The Jail Commissary Fund provides commissary items to inmates and collects the costs from inmates with sufficient funds to pay for items. The purpose of the commissary fund is to both supply and provide a fund from which reimbursement can be made. Expenditures made from this fund are for the benefit of the inmates.

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

**Fund:** Jail Commissary Fund (501)  
**Office/Division:** Sheriff  
**Program:** Jail Commissary  
**Cost Center #:** 293190

		<u>Revenue Source Code</u>	<u>Budget Amount</u>
<b><u>Revenues:</u></b>			
30000	Property Taxes		\$ -
30100	Prior Year Taxes		
30900	Other Taxes		
31100	Licenses, Permits and Fees		
32100	Federal Grants		
32200	State Grants	49000	20,000
32300	Local Grants		
32500	Private Grants		
33100	Charges for Services		
33200	Sales of Materials		
33300	Rental Charges		
34200	Fines and Forfeitures		
35300	Interfund Payments		
37100	Interest Earned		
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous		
<b>Total Revenues - To Schedule B</b>			<b><u><u>\$ 20,000</u></u></b>

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

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

**Fund: Jail Commissary Fund (501)**  
**Office/Division: Sheriff**  
**Program: Jail Commissary**  
**Cost Center #: 293190**

	<b>Budget Amount</b>
<b><u>Materials and Services:</u></b>	
<b><u>Supplies:</u></b>	
43100 Office Supplies	\$ -
43300 Operating Supplies	50,000
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)	-
<b><u>Fees and Services:</u></b>	
44001 Contracted Services	-
44040 Advertising	-
44100 Professional Services	-
44922 Dues and Subscriptions	-
44990 Insurance	-
44463 Witness Fees (DA only)	-
<b><u>Training and Travel:</u></b>	
44410 Travel	-
44451 Education and Training	-
<b><u>Facilities and Utilities:</u></b>	
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)	-
<b><u>Intergovernmental Payments</u></b>	
45500 Intergovernmental Payments	-
<b><u>Miscellaneous</u></b>	
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	-
<b>Total Materials and Services - To Schedule B</b>	<b>\$ 50,000</b>
<b><u>Transfers to Other Funds (List recipients):</u></b>	
45210 Property Reserve Fund	-
45210 Equipment Reserve Fund	-
45210 Public Safety Fund - Jail	15,000
45210	-
<b>Total Interfund Transfers (Out) - To Schedule B</b>	<b>\$ 15,000</b>

**RESOURCES AND REQUIREMENTS**

**Josephine County**

**AIRPORTS FUND (530)**

<b>Historical Data</b>			<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget for Next Year 2008-09</b>		
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					
			<b>RESOURCES</b>			
\$ -	\$ 126,315	\$ 102,000	Beginning fund balance	\$ 124,000	\$ 124,000	\$ 124,000
			Revenues generated by programs:			
-	552,517	1,598,440	Grants Pass Airport	508,000	508,000	508,000
-	92,202	325,560	Illinois Valley Airport	524,000	524,000	524,000
-	37,000	37,000	Transfer from Economic Develop to IV Airport	37,000	37,000	37,000
\$ -	\$ 808,034	\$ 2,063,000	<b>TOTAL RESOURCES</b>	\$ 1,193,000	\$ 1,193,000	\$ 1,193,000
			<b>REQUIREMENTS</b>			
\$ -	\$ 391,299	\$ 419,530	Grants Pass Airport	\$ 394,200	\$ 394,200	\$ 394,200
-	43,658	62,317	Illinois Valley Airport	49,100	49,100	49,100
			Capital Outlays:			
-	203,411	1,150,000	Grants Pass Airport	84,000	84,000	84,000
-	-	300,000	Illinois Valley Airport	520,000	520,000	520,000
			Interfund Transfer:			
-	29,180	15,937	401 - ISF	13,400	13,400	13,400
-	-	115,216	Contingency	132,300	132,300	132,300
-	667,548	\$ 2,063,000	<b>TOTAL REQUIREMENTS</b>	\$ 1,193,000	\$ 1,193,000	\$ 1,193,000
-	140,486		Ending Fund Balance			
\$ -	\$ 808,034		<b>TOTAL ACTUAL</b>			

**JOSEPHINE COUNTY**  
**Schedule A - Office/Division Summary of Programs**  
**Adopted Budget**  
**2008-09**

**Fund:** Airports Fund (530)  
**Office/Division:** Airports

<b>Cost Center Code</b>	<b>Program Name</b>	<b>From Schedule B</b>		
		<b>FTE</b>	<b>Resources</b>	<b>Requirements</b>
451110	Grants Pass Airport Admin/Operations	1.0	\$ 608,000	\$ 608,000
451170	Illinois Valley Airport Admin/Operations	0.5	585,000	585,000
<b>Total Office/Division for Fund</b>		<u>1.5</u>	<u>\$ 1,193,000</u>	<u>\$ 1,193,000</u>

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

**Fund:** Airports Fund (530)  
**Office/Division:** Airports  
**Program:** Grants Pass Airport  
**Cost Center #:** 451110

	<b>Budget Amounts</b>	
	<b>FTE</b>	<b>Dollars</b>
<b><u>Resources:</u></b>		
Beginning Fund Balance		\$ 100,000
Program Revenues (Schedule C)		508,000
Interfund Transfers (In) (Schedule C)		-
<b>Total Resources - To Schedule A</b>		<b>\$ 608,000</b>
<b><u>Requirements:</u></b>		
Expenditures:		
Personal Services (Schedule D)	1.0	\$ 73,400
Materials and Services (Schedule E)		320,800
Interfund Transfers (Out) (Schedule E)		9,400
Capital Outlays directly from program (Schedule F)		84,000
Contingency		120,400
Ending Fund Balance		-
<b>Total Requirements - To Schedule A</b>	<b>1.0</b>	<b>\$ 608,000</b>

**Purpose of Program:**

The Airports Fund is used to account for the administration and operations of the county's two airports: Grants Pass and Illinois Valley. The Grants Pass Airport is operated and maintained with revenue generated through leases and fees. The airport's facilities are for the commerce, transportation, emergency services, and pleasure of Josephine County residents as well as the State and Country.

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

**Fund: Airports Fund (530)  
Office/Division: Airports  
Program: Grants Pass Airport  
Cost Center #: 451110**

		<u>Revenue Source Code</u>	<u>Budget Amount</u>
<b><u>Revenues:</u></b>			
30000	Property Taxes		\$ -
30100	Prior Year Taxes		
30900	Other Taxes		
31100	Licenses, Permits and Fees		
32100	Federal Grants	14500	80,000
32200	State Grants		
32300	Local Grants		
32500	Private Grants		
33100	Charges for Services	11202	70,000
33200	Sales of Materials	47100	300,000
33300	Rental Charges	47210	52,000
34200	Fines and Forfeitures		
35300	Interfund Payments		
37100	Interest Earned	10900	4,000
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous	0	2,000
<b>Total Revenues - To Schedule B</b>			<b><u><u>\$ 508,000</u></u></b>

**Transfers from Other Funds (List sources):**

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

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

**Fund: Airports Fund (530)**  
**Office/Division: Airports**  
**Program: Grants Pass Airport**  
**Cost Center #: 451110**

	<b>Budget Amount</b>
<b><u>Materials and Services:</u></b>	
<b><u>Supplies:</u></b>	
43100 Office Supplies	\$ 600
43300 Operating Supplies	3,000
43328 Uniforms and Protective Gear	
43770 Equipment (<\$5,000)	3,000
44910 Printing and Duplication	600
44929 Postage and Shipping	200
43340 Food and Related Supplies (CJ and Sheriff only)	
43920 Ammunition (Sheriff only)	
*43740 Aviation Fuel (Airport only)	280,000
<b><u>Fees and Services:</u></b>	
44001 Contracted Services	7,000
44040 Advertising	
44100 Professional Services	
44922 Dues and Subscriptions	200
44990 Insurance	5,200
44463 Witness Fees (DA only)	
<b><u>Training and Travel:</u></b>	
44410 Travel	500
44451 Education and Training	300
<b><u>Facilities and Utilities:</u></b>	
44600 Utilities	6,000
44661 Communications	1,200
44710 Rental - Land and Buildings	
44720 Rental - Vehicles and Equipment	
44810 Building Operation, Repairs and Maint	4,000
44840 Equipment Operation, Repairs and Maint	4,000
<b><u>Intergovernmental Payments</u></b>	
45500 Intergovernmental Payments	
<b><u>Miscellaneous</u></b>	
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	5,000
<b>Total Materials and Services - To Schedule B</b>	<b>\$ 320,800</b>
 <b><u>Transfers to Other Funds (List recipients):</u></b>	
45210 Property Reserve Fund	\$ -
45210 Equipment Reserve Fund	
45210 Internal Services Fund (ISF)	9,400
45210	
<b>Total Interfund Transfers (Out) - To Schedule B</b>	<b>\$ 9,400</b>

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

**Fund:** Airports Fund (530)  
**Office/Division:** Airports  
**Program:** Illinois Valley Airport  
**Cost Center #:** 451170

	<b>Budget Amounts</b>	
	<u>FTE</u>	<u>Dollars</u>
<b><u>Resources:</u></b>		
Beginning Fund Balance		\$ 24,000
Program Revenues (Schedule C)		524,000
Interfund Transfers (In) (Schedule C)		37,000
<b>Total Resources - To Schedule A</b>		<b>\$ 585,000</b>
<b><u>Requirements:</u></b>		
Expenditures:		
Personal Services (Schedule D)	0.5	\$ 30,000
Materials and Services (Schedule E)		19,100
Interfund Transfers (Out) (Schedule E)		4,000
Capital Outlays directly from program (Schedule F)		520,000
Contingency		11,900
Ending Fund Balance		-
<b>Total Requirements - To Schedule A</b>	<b>0.5</b>	<b>\$ 585,000</b>

**Purpose of Program:**

The Airports Fund is used to account for the administration and operations of the county's two airports: Grants Pass and Illinois Valley. The Illinois Valley Airport has leases and fees, but at this time those fees are not adequate to support the maintenance and development of this airport. IV receives a subsidy from Video Poker funds allocated for Economic Development. The airports facilities are for the commerce, transportation, emergency services, and pleasure of Josephine County residents as well as the State and Country.

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

**Fund:** Airports Fund (530)  
**Office/Division:** Airports  
**Program:** Illinois Valley Airport  
**Cost Center #:** 451170

		<u>Revenue Source Code</u>	<u>Budget Amount</u>
<b><u>Revenues:</u></b>			
30000	Property Taxes		\$ -
30100	Prior Year Taxes		
30900	Other Taxes		
31100	Licenses, Permits and Fees		
32100	Federal Grants	14500	494,000
32200	State Grants		
32300	Local Grants		
32500	Private Grants		
33100	Charges for Services	11203	28,000
33200	Sales of Materials		
33300	Rental Charges		
34200	Fines and Forfeitures		
35300	Interfund Payments		
37100	Interest Earned	10900	1,000
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous	0	1,000
	<b>Total Revenues - To Schedule B</b>		<b><u><u>\$ 524,000</u></u></b>
 <b><u>Transfers from Other Funds (List sources):</u></b>			
35200	Grant Projects Fund (Econ Develop)	51650	37,000
35200			
35200			
	<b>Total Interfund Transfers (In) - To Schedule B</b>		<b><u><u>\$ 37,000</u></u></b>

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

**Fund: Airports Fund (530)**  
**Office/Division: Airports**  
**Program: Illinois Valley Airport**  
**Cost Center #: 451170**

	<b>Budget Amount</b>
<b><u>Materials and Services:</u></b>	
<b><u>Supplies:</u></b>	
43100 Office Supplies	\$ 200
43300 Operating Supplies	2,000
43328 Uniforms and Protective Gear	
43770 Equipment (<\$5,000)	1,000
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)	
<b><u>Fees and Services:</u></b>	
44001 Contracted Services	1,000
44040 Advertising	
44100 Professional Services	
44922 Dues and Subscriptions	100
44990 Insurance	5,200
44463 Witness Fees (DA only)	
<b><u>Training and Travel:</u></b>	
44410 Travel	1,000
44451 Education and Training	
<b><u>Facilities and Utilities:</u></b>	
44600 Utilities	2,500
44661 Communications	
44710 Rental - Land and Buildings	
44720 Rental - Vehicles and Equipment	
44810 Building Operation, Repairs and Maint	3,000
44840 Equipment Operation, Repairs and Maint	1,000
<b><u>Intergovernmental Payments</u></b>	
45500 Intergovernmental Payments	
<b><u>Miscellaneous</u></b>	
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	2,000
<b>Total Materials and Services - To Schedule B</b>	<b>\$ 19,100</b>
 <b><u>Transfers to Other Funds (List recipients):</u></b>	
45210 Property Reserve Fund	\$ -
45210 Equipment Reserve Fund	
45210 Internal Services Fund (ISF)	4,000
45210	
<b>Total Interfund Transfers (Out) - To Schedule B</b>	<b>\$ 4,000</b>

**Josephine County  
Schedule D - Personal Services  
Airports  
Adopted Budget  
2008-09**

<b>Cost Center</b>	<b>FTE</b>	<b>Job Title</b>	<b>Grade &amp; Step</b>	<b>Annual Salary</b>	<b>Total Taxes &amp; Benefits</b>	<b>Total Salary &amp; Benefits</b>
451110	1.0	Airport Director	M1909	56,201	27,144	83,346
	0.5	Operations Assistant		15,000	5,000	20,000
	<u>1.5</u>			<u>71,201</u>	<u>32,144</u>	<u>103,346</u>
Personal Services per Schedule B :						
	1	Grants Pass Airport				73,400
	0.5	Illinois Valley Airport				30,000
	<u>1.5</u>					<u>103,400</u>