Internal Vendor Funds

JOSEPHINE COUNTY, OREGON
Adopted Budget 2009-10
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Internal Vendor Funds

Fund Number and Name

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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 2009-10		
Actual						
Second Preceding Year 2006-07	First Preceding Year 2007-08	Adopted Budget This Year 2008-09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
$ 522,131	$ 493,753	$ 294,000	Beginning Fund Balance	$ 325,000	$ 325,000	$ 325,000
28,561	18,910	-	Interest Income	5,000	$ 5,000	5,000
			Revenues generated by departments:			
2,081,350	1,577,441	1,727,900	Building O & M	1,833,700	1,833,700	1,833,700
1,255,742	910,744	968,100	Fleet	1,031,800	1,031,800	1,031,800
			Interfund Transfers:			
3,127	-	-	Grant Projects Fund (210)	-	-	-
$ 3,890,911	$ 3,000,848	$ 2,990,000	**TOTAL RESOURCES**	$ 3,195,500	$ 3,195,500	$ 3,195,500
			REQUIREMENTS			
			Opreating Expenditures:			
$ 1,874,773	$ 1,451,196	$ 1,629,300	Building Operations and Maintenance (O & M)	$ 1,749,900	$ 1,749,900	$ 1,749,900
951,394	786,807	706,300	County Fleet	726,300	726,300	726,300
			Interfund Transfers:			
208,364	-	-	Internal Services Fund (ISF) (401)	-	-	-
106,927	135,011	133,800	Property Reserve Fund (430) - Building O & M	133,800	133,800	133,800
255,700	256,830	269,500	Equipment Reserve Fund (435) - Fleet	264,800	264,800	264,800
-	-	-	Public Works Fund (201) - for Fleet management	66,000	66,000	66,000
-	-	251,100	Contingency	254,700	254,700	254,700
3,397,158	2,629,844	$ 2,990,000	**TOTAL REQUIREMENTS**	$ 3,195,500	$ 3,195,500	$ 3,195,500
493,753	371,004		Ending Fund Balance			
$ 3,890,911	$ 3,000,848		**TOTAL ACTUAL**			

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2009-10

Fund: County Buildings and Fleet Fund (402)
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 391110

	Budget Amounts	
	FTE	Dollars
Resources:		
Beginning Fund Balance		$ 150,000
Program Revenues (Schedule C)		1,833,700
Interfund Transfers (In) (Schedule C)		-
Total Resources		**$ 1,983,700**
Requirements:		
Expenditures:		
Personal Services (Schedule D)	15.00	$ 853,800
Materials and Services (Schedule E)		896,100
Interfund Transfers (Out) (Schedule E)		133,800
Capital Outlays directly from program (Schedule F)		-
Contingency		100,000
Ending Fund Balance		-
Total Requirements	**15.00**	**$ 1,983,700**

Purpose of Program:
Building Operations and Maintenance has operational responsibility and authority for the condition of all county buildings, located thoughout 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
2009-10

Fund: County Buildings and Fleet Fund (402)
Office/Division: Facilities
Program: Building Operations and Maintenance
Cost Center #: 391110

		Revenue Source Code	Budget Amount
Revenues:			
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	262100	106,700
34200	Fines and Forfeitures		
35300	Interfund Payments	10000	1,710,200
37100	Interest Earned		
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous	41725	16,800
	Total Revenues - To Schedule B		**$ 1,833,700**

Transfers from Other Funds (List sources):		
35200		$ -
35200		
35200		
	Total Interfund Transfers (In) - To Schedule B	**$ -**

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2009-10

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

		Budget Amount
Materials and Services:		
Supplies:		
43100	Office Supplies	$ 1,000
43300	Operating Supplies	138,500
43328	Uniforms and Protective Gear	2,500
43770	Equipment (<$5,000)	
44910	Printing and Duplication	1,800
44929	Postage and Shipping	100
43340	Food and Related Supplies (CJ and Sheriff only)	
43920	Ammunition (Sheriff only)	
43740	Aviation Fuel (Airport only)	
Fees and Services:		
44001	Contracted Services	32,500
44040	Advertising	1,500
44100	Professional Services	40,000
44922	Dues and Subscriptions	1,000
44990	Insurance	2,500
44463	Witness Fees (DA only)	
Training and Travel:		
44410	Travel	3,000
44451	Education and Training	7,500
Facilities and Utilties:		
44600	Utilities	598,000
44661	Communications	4,000
44710	Rental - Land and Buildings	
44720	Rental - Vehicles and Equipment	2,200
44810	Building Operation, Repairs and Maint (BOM)	25,000
44840	Equipment Operation, Repairs and Maint (Fleet)	25,000
Intergovernmental Payments		
45500	Intergovernmental Payments	
Miscellaneous		
43010	Disability Awards/Settlements (Self Insurance Fund only)	
44200	Medical Services (Self Insurance Fund only)	
44992	Self Insurance Claims (Self Insurance Fund only)	
44995	Miscellaneous	10,000
	Total Materials and Services - To Schedule B	**$ 896,100**
Transfers to Other Funds (List recipients):		
45210	Property Reserve Fund	$ 133,800
45210		
45210		
45210		
	Total Interfund Transfers (Out) - To Schedule B	**$ 133,800**

Josephine County
Schedule D - Personal Services
Building Operations and Maintenance
Adopted Budget
2009-10

Cost Center	FTE	Job Title	Grade & Step	Annual Salary	Total Taxes & Benefits	Total Salary & Benefits
391110	1	Bldg Maint Worker	A1211	39,707	20,434	60,142
391110	1	Custodian	A0505	22,673	15,629	38,302
391110	1	Custodian	A0512	26,581	16,731	43,312
391110	1	Bldg Maint Worker	A1211	39,707	20,434	60,142
391110	1	Property Facility Direc	M2508	70,712	28,316	99,029
391110	1	Bldg Maint Supervisor	M2002	52,447	24,097	76,545
391110	1	Custodial Supervisor	M1107	40,039	20,597	60,635
391110	1	Custodian	A0512	26,581	16,731	43,312
391110	1	Custodian	A0504	22,081	15,462	37,542
391110	1	Custodian	A0512	26,581	16,731	43,312
391110	1	Bldg Maint Worker	A1202	32,197	18,315	50,512
391110	1	Bldg Maint Worker	A1211	39,707	20,434	60,142
391110	1	Custodian	A0507	23,881	15,970	39,851
391110	1	Bldg Maint Worker	A1212	39,756	20,448	60,204
391110	1	Sr Dept Specialist	A1204	33,050	17,773	50,823
	0	Overtime		19,500	10,500	30,000
	15			555,202	298,602	853,804
	15	Personal Services per Schedule B				853,800

JOSEPHINE COUNTY
BUILDING OPERATIONS & MAINTENANCE
BLDG. MAINTENANCE CHARGES BY DEPARTMENT
2009-10 Submitted Budget

	LOCATION AREA	2008-09 DEPT AREA	2008-09 DEPT COST	2009-10 DEPT AREA	2009-10 DEPT COST
ANIMAL CONTROL	4581	4,581	$ 29,222	4,581	$ 31,272
ASSESSOR	5955	5,955	$ 37,986	5,955	$ 40,652
Basker Auditorium	3300	3300	$ 21,050	3,300	$ 22,528
BUILDING SAFETY	4400	4,400	$ 28,067	2,934	$ 20,029
New permit center					
COMMISSION ON CHILDREN & FAMILIES	501	501	$ 3,196	1,467	$ 10,015
COMMUNITY CORRECTIONS		16,643	$ 106,164	16,643	$ 113,614
Washington Annex	16643				
COUNTY CLERK		5,821	$ 37,132	5,821	$ 39,737
Courthouse	5300				
Storage-Old Jail (521 sq.ft.)	521				
DISTRICT ATTORNEY		6,939	$ 44,263	6,939	$ 47,369
Justice Bldg	4916				
Juvenile Justice Center	702				
Storage-Old Jail (1321 sq.ft.)	1321				
FORESTRY		2,615	$ 16,681	2,615	$ 17,851
Courthouse	1282				
@ Fairgrounds	800				
Storage Bldgs.	533				
JUVENILE		13,611	$ 86,824	13,611	$ 92,916
Juvenile Justice Center	13611				
Commission on Children & Families (501 sq ft)					
State Courts (5020 sq ft)					
District Attorney (702 sq ft)					
LAW LIBRARY	1,458	1,458	$ 9,300	1,458	$ 9,953
MENTAL HEALTH	1,515	1,515	$ 9,664	1,515	$ 10,342
731 A Street (Annex) Mental Health Records Storage 2006					
PARKS		3,680	$ 23,474	3,680	$ 25,122
@ Fairgrounds	3680				
PLANNING		4,400	$ 28,067	4,400	$ 30,037
New permit center	4400				
PUBLIC HEALTH		17,840	$ 113,800	17,840	$ 121,785
Dimmick Public Health (ER)	15295				
Cave Junction Bldg. (Doesn't inc. dining room area)	573				
Old Jail - Storage	43				
ER Storage	0				
Jail Clinic	1929				
PUBLIC WORKS		31,895	$ 203,456	31,895	$ 217,732
Office - Engineering & Budget	5450				
Fleet Shop	11341				
Operations Bldg.	7800				
Kerby Shop	2304				
Office - Admin.	5000				
SHERIFF		87,914	$ 560,797	86,374	$ 589,634
Cave Junction Bldg. (Removed footage for 2009-10 Budget)	1540				
Old Jail Holding & Storage (Less 595 sq. ft.) & New Jail W/H	12385				
Justice Bldg. (includes 595 sq. ft.)	12846				
Warehouse - Impound Yd.	6718				
New Jail (Less Jail Court Room)	54425				
STATE COURTS-GENERAL FUND		33,857	$ 215,971	33,857	$ 231,126
Courthouse	14760				
Juvenile Justice Center	5020				
Justice Building	9796				
Jail Court Room	693				
Communications Basement	0				
Professional Bldg.	0				
Computer Room	300				
Justice Bldg. File Storage	3168				
Climate Controlled Storage	120				
SURVEYOR	1,113	1,113	$ 7,100	1,113	$ 7,598
TRANSIT	1,970			1,970	$ 13,448
TREASURER/TAX		2,027	$ 12,930	2,027	$ 13,837
Courthouse	1627				
Old Jail - Storage (400 sq.ft.)	400				
VETERANS SERVICES (2/26/2008 529 sq ft)	529	529	$ 3,374	529	$ 3,611
WATER RESOURCES					
Total Square Footage	252,564	250,594	$ 1,598,520	250,524	$ 1,710,209
		FY 08-09		FY 08-09	
Building O&M Budgeted Costs		1,598,520		1,710,209	1,710,209
Actual Bldg. Maint Cost / sq. ft. = 5688772		6.3291680525			6.826527598

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2009-10

Fund: County Fleet & Building Operations (402)
Office/Division: Public Works /Co Fleet
Program: County Fleet
Cost Center #: 343350

	Budget Amounts	
	FTE	Dollars
Resources:		
Beginning Fund Balance		$ 175,000
Program Revenues (Schedule C)		1,036,800
Interfund Transfers (In) (Schedule C)		-
Total Resources		**$ 1,211,800**
Requirements:		
Expenditures:		
Personal Services (Schedule D)	3.25	$ 197,300
Materials and Services (Schedule E)		529,000
Interfund Transfers (Out) (Schedule E)		330,800
Capital Outlays directly from program (Schedule F)		-
Contingency		154,700
Ending Fund Balance		-
Total Requirements	**3.25**	**$ 1,211,800**

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
2009-10

Fund: County Fleet & Building Operations (402)
Office/Division: Public Works /Co Fleet
Program: County Fleet
Cost Center #: 343350

		Revenue Source Code	Budget Amount
Revenues:			
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	1,018,800
33100	Charges for Services	41750	6,000
33200	Sales of Materials		
33300	Rental Charges		
34200	Fines and Forfeitures		
35300	Interfund Payments		
37100	Interest Earned	10900	5,000
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous	41470	7,000
	Total Revenues - To Schedule B		**$ 1,036,800**

Transfers from Other Funds (List sources):		
35200		$ -
35200		
35200		
	Total Interfund Transfers (In) - To Schedule B	**$ -**

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2009-10

Fund: County Fleet & Building Operations (402)
Office/Division: Public Works /Co Fleet
Program: County Fleet
Cost Center #: 343350

		Budget Amount
Materials and Services:		
Supplies:		
43100	Office Supplies	$ 300
43300	Operating Supplies	433,200
43328	Uniforms and Protective Gear	900
43770	Equipment (<$5,000)	
44910	Printing and Duplication	
44929	Postage and Shipping	100
43340	Food and Related Supplies (CJ and Sheriff only)	
43920	Ammunition (Sheriff only)	
43740	Aviation Fuel (Airport only)	
Fees and Services:		
44001	Contracted Services	3,000
44040	Advertising	
44100	Professional Services	5,000
44922	Dues and Subscriptions	100
44990	Insurance	2,500
44463	Witness Fees (DA only)	
Training and Travel:		
44410	Travel	500
44451	Education and Training	500
Facilities and Utilties:		
44600	Utilities	
44661	Communications	
44710	Rental - Land and Buildings	20,000
44720	Rental - Vehicles and Equipment	
44810	Building Operation, Repairs and Maint (BOM)	
44840	Equipment Operation, Repairs and Maint (Fleet)	62,900
Intergovernmental Payments		
45500	Intergovernmental Payments	
Miscellaneous		
43010	Disability Awards/Settlements (Self Insurance Fund only)	
44200	Medical Services (Self Insurance Fund only)	
44992	Self Insurance Claims (Self Insurance Fund only)	
44995	Miscellaneous	
	Total Materials and Services - To Schedule B	**$ 529,000**
Transfers to Other Funds (List recipients):		
45210	Equipment Reserve Fund (435)	$ 264,800
45210	Public Works Fund (201)	66,000
45210		
45210		
	Total Interfund Transfers (Out) - To Schedule B	**$ 330,800**

Josephine County
Schedule D - Personal Services
County Fleet
Adopted Budget
2009-10

Cost Center	FTE	Job Title	Grade & Step	Annual Salary	Total Taxes & Benefits	Total Salary & Benefits
343350	1.00	Journey Mechanic	O4112	43,893	21,589	65,482
343350	1.00	Mechanic	O3102	32,789	18,463	51,252
343350	0.25	Fleet Manager (25%)	M2004	13,733	13,168	26,901
343350	0.50	Vehicle Service Worker	O2102	14,618	13,348	27,965
343350	0.50	Mechanic	O3102	16,395	9,231	25,626
	3.25			121,429	75,798	197,227
	3.25	Personal Services per Schedule B				197,300

Josephine County
Comparison - Fleet Rates
2009-10 Budget Year

Department	Per Departmental Budget 2009-10	Per Public Works - Fleet: Budgeted Fleet Charge 2009-10	Budgeted Fleet Charge 2008-09	Vehicles 2009-10	Vehicles 2008-09	Projected Miles 2009-10	Projected Miles 2008-09	Miles per Vehicle 2009-10	Miles per Vehicle 2008-09	Average Purchase Date 2009-10
Building & Safety	$ 36,000	$ 34,935	$ 42,563	5	4	54,121	73,364	10,824	18,341	2006
Parks	62,445	60,932	54,602	18	17	94,539	93,506	5,252	5,500	1997
Forestry	41,700	38,698	40,870	10	10	53,836	57,861	5,384	5,786	1995
Health	31,100	20,798	18,689	3	1	30,420	32,672	10,140	32,672	1997
Juvenile	13,088	12,788	13,751	3	3	20,872	22,884	6,957	7,628	2000
Assessor	13,000	9,848	11,670	2	2	15,872	19,828	7,936	9,914	2008
Corrections	69,946	69,946	74,065	15	14	107,921	120,924	7,195	8,637	2004
Sheriff	500,000	581,309	456,609	58	51	718,659	699,071	12,391	13,707	2004
Planning	900	-	3,146	-	1	-	5,046	-	5,046	-
Transit	155,685	155,677	199,858	16	15	254,201	303,553	15,888	20,237	2002
Vehicle Maintenance	2,687	2,687	1,890	2	2	3,858	2,947	1,929	1,474	1999
BOM	25,000	22,808	19,895	8	8	36,972	35,636	4,622	4,455	2003
Communications	6,000	1,914	3,178	3	3	2,967	5,204	989	1,735	1981
Surveyor	6,543	6,543	8,896	1	1	4,011	15,210	4,011	15,210	2008
Subtotal - Fleet revenue	$ 964,094	$ 1,018,883	$ 949,682	144	132					
Fleet vehicles - Motor Pool		14,268	21,886	6	8	21,824	36,263	3,637	4,533	1996

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RESOURCES AND REQUIREMENTS

Josephine County

INSURANCE RESERVE FUND (410)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2009-10		
Actual						
Second Preceding Year 2006-07	First Preceding Year 2007-08	Adopted Budget This Year 2008-09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
$ 1,246,408	$ 1,295,030	$ 905,000	Beginning Fund Balance	$ 310,000	$ 310,000	$ 310,000
1,311,032	1,180,024	860,000	Insurance charges to departments	887,000	887,000	887,000
46,641	43,601	35,000	Interest Income	33,000	33,000	33,000
-	182,542	-	Insurance refund	-	-	
$ 2,604,081	$ 2,701,197	$ 1,800,000	**TOTAL RESOURCES**	$ 1,230,000	$ 1,230,000	$ 1,230,000
			REQUIREMENTS			
$ 1,309,051	$ 1,692,275	$ 1,773,000	Materials and Services	$ 1,200,500	$ 1,200,500	$ 1,200,500
			Interfund Transfer:			
-	-	27,000	Building & Safety Fund (262)	29,500	29,500	$ 29,500
-	-	-	Contingency	-	-	-
1,309,051	1,692,275	$ 1,800,000	**TOTAL REQUIREMENTS**	$ 1,230,000	$ 1,230,000	$ 1,230,000
1,295,030	1,008,922		Ending Fund Balance			
$ 2,604,081	$ 2,701,197		**TOTAL ASSETS**			

Purpose of Program:

This reserve is intended to accumulate funds from which to pay self insured claims against the County and for insurance premiums for workers comp, general liability, property and other insurances as the County transitions from self insured to premium based coverage.

The Board of County Commissioners authorized the continuation of this fund for a period of ten years beginning July 1, 2006.

Note: 2006-07 was adjusted to reflect the modified basis of accrual, used for budgeting.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2009-10

Fund: **Insurance Reserve Fund (410)**
Office/Division: **Finance**
Program: **Self Insurance and Premium Based Coverage**

	Budget Amounts	
	FTE	**Dollars**
Resources:		
Beginning Fund Balance		$ 310,000
Program Revenues (Schedule C)		920,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		**$ 1,230,000**
Requirements:		
Expenditures:		
Personal Services (Schedule D)	-	$ -
Materials and Services (Schedule E)		1,200,500
Interfund Transfers (Out) (Schedule E)		29,500
Capital Outlays directly from program (Schedule F)		-
Contingency		-
Ending Fund Balance		-
Total Requirements - To Schedule A	**-**	**$ 1,230,000**

Purpose of Program:
Payment of self insured claims from incidents from prior years and current year insurance premiums for workers comp, general liability, property and other insurances.

JOSEPHINE COUNTY
Schedule C - Resources
Adopted Budget
2009-10

Fund: Insurance Reserve Fund (410)
Office/Division: Finance
Program: Self Insurance and Premium Based Coverage

		Revenue Source Code	Budget Amount
Revenues:			
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		887,000
33200	Sales of Materials		-
33300	Rental Charges		-
34200	Fines and Forfeitures		-
35300	Interfund Payments		-
37100	Interest Earned		33,000
37200	Donations		-
37850	Equity Transfer In		-
37900	Miscellaneous		-
			-
	Total Revenues - To Schedule B		**$ 920,000**

Transfers from Other Funds (List sources):		
35200		$ -
35200		-
35200		-
	Total Interfund Transfers (In) - To Schedule B	**$ -**

JOSEPHINE COUNTY
Schedule E - Other Requirements
Adopted Budget
2009-10

Fund: **Insurance Reserve Fund (410)**
Office/Division: **Finance**
Program: **Self Insurance and Premium Based Coverage**

		Budget Amount
Materials and Services:		
Supplies:		
43100	Office Supplies	$ -
43300	Operating Supplies	-
43328	Uniforms and Protective Gear	-
43770	Equipment (<$5,000)	-
44910	Printing and Duplication	-
44929	Postage and Shipping	-
43340	Food and Related Supplies (CJ and Sheriff only)	-
43920	Ammunition (Sheriff only)	-
43740	Aviation Fuel (Airport only)	-
Fees and Services:		-
44001	Contracted Services	24,000
44040	Advertising	-
44100	Professional Services	300,000
44922	Dues and Subscriptions	-
44990	Insurance	747,000
44463	Witness Fees (DA only)	-
Training and Travel:		-
44410	Travel	-
44451	Education and Training	-
Facilities and Utilties:		-
44600	Utilities	-
44661	Communications	-
44710	Rental - Land and Buildings	-
44720	Rental - Vehicles and Equipment	-
44810	Building Operation, Repairs and Maint (BOM)	-
44840	Equipment Operation, Repairs and Maint (Fleet)	-
Intergovernmental Payments		-
45500	Intergovernmental Payments	-
Miscellaneous		-
43010	Disability Awards/Settlements (Self Insurance Fund) WC	50,000
44200	Medical Services (Self Insurance Fund) WC	51,000
44992	Self Insurance Claims (Self Insurance Fund) Fleet	15,000
44995	Miscellaneous	13,500
	Total Materials and Services - To Schedule B	**$ 1,200,500**
Transfers to Other Funds (List recipients):		
45210	Building Safety	$ 29,500
45210		-
45210		-
45210		-
	Total Interfund Transfers (Out) - To Schedule B	**$ 29,500**

RESOURCES AND REQUIREMENTS

Josephine County

PAYROLL LIABILITY RESERVE FUND (415)

Historical Data				Budget for Next Year 2009-10		
Actual			DESCRIPTION RESOURCES AND REQUIREMENTS			
Second Preceding Year 2006-07	First Preceding Year 2007-08	Adopted Budget This Year 2008-09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			RESOURCES			
$ 764,474	$ 368,709	$ 402,400	Beginning Fund Balance	$ 680,000	$ 680,000	$ 680,000
158,774	536,000	333,000	Leave Liability charges to departments	364,000	364,000	364,000
38,149	12,721	5,000	Interest Income	7,500	7,500	7,500
$ 961,397	$ 917,430	$ 740,400	**TOTAL RESOURCES**	$ 1,051,500	$ 1,051,500	$ 1,051,500
			REQUIREMENTS			
$ 592,688	$ 238,632	$ 740,400	Personal Services	$ 701,500	$ 701,500	$ 701,500
-	-	-	Contingency	350,000	350,000	350,000
592,688	238,632	$ 740,400	**TOTAL REQUIREMENTS**	$ 1,051,500	$ 1,051,500	$ 1,051,500
368,709	678,798		Ending Fund Balance			
$ 961,397	$ 917,430		**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.

JOSEPHINE COUNTY
Schedule B - Program Worksheet
Adopted Budget
2009-10

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

	Budget Amounts	
	FTE	Dollars
Resources:		
Beginning Fund Balance		$ 680,000
Program Revenues (Schedule C)		371,500
Interfund Transfers (In) (Schedule C)		-
Total Resources		**$ 1,051,500**
Requirements:		
Expenditures:		
Personal Services	-	$ 701,500
Materials and Services (Schedule E)		-
Interfund Transfers (Out) (Schedule E)		-
Capital Outlays directly from program (Schedule F)		-
Contingency		350,000
Ending Fund Balance		-
Total Requirements	**-**	**$ 1,051,500**

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
2009-10

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

		Revenue Source Code	Budget Amount
Revenues:			
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	364,000
37100	Interest Earned	10900	7,500
37200	Donations		
37850	Equity Transfer In		
37900	Miscellaneous		
	Total Revenues - To Schedule B		**$ 371,500**

Transfers from Other Funds (List sources):		
35200		$ -
35200		
35200		
	Total Interfund Transfers (In) - To Schedule B	**$ -**

Payroll base of $18,200,000 times 2% = $364,000