

JOSEPHINE COUNTY, OREGON
Debt Service Funds
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RESOURCES AND REQUIREMENTS

Josephine County

CRESTVIEW DEBT SERVICE FUND (603)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-07		
Actual		Adopted Budget This Year 2005-06		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2003-04	First Preceding Year 2004-05					
			RESOURCES			
			Beginning fund balance	\$ -	\$ -	\$ 20
			Solid Waste Fees	5,380	5,380	5,380
			TOTAL RESOURCES	\$ 5,380	\$ 5,380	\$ 5,400
			REQUIREMENTS			
			Debt Service payments	\$ 5,380	\$ 5,380	\$ 5,380
			Unappropriated Ending Fund Balance	-	-	20
			TOTAL REQUIREMENTS	\$ 5,380	\$ 5,380	\$ 5,400

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: Crestview Debt Service (603)
Department: Property Services
Program: Debt Service

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 5,380		\$ 5,380
		<u>5,380</u>		<u>5,380</u>
Expenditures:				
Materials and Services		-		-
Debt Service		5,380		5,380
Total Expenditures		<u>\$ 5,380</u>		<u>\$ 5,380</u>

Purpose of Program:

Program was set up to receive sewer user fees, which are then used to repay debt incurred during the construction of a sewer extension project in the Crestview Loop subdivision.

RESOURCES AND REQUIREMENTS

Josephine County

PERS BOND DEBT SERVICE FUND (610)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-07		
Actual		Adopted Budget This Year 2005-06		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2003-04	First Preceding Year 2004-05					
			RESOURCES			
			Beginning fund balance	\$ 57,000	\$ 57,000	\$ 57,000
			Interfund payments from operating departments	601,000	601,000	601,000
			Mental Health annual payment	267,500	267,500	267,500
			Interest income	8,000	8,000	8,000
			TOTAL RESOURCES	\$ 933,500	\$ 933,500	\$ 933,500
			REQUIREMENTS			
			Debt service payments	\$ 905,594	\$ 905,594	\$ 905,594
			Unappropriated Ending Fund Balance	27,906	27,906	27,906
			TOTAL REQUIREMENTS	\$ 933,500	\$ 933,500	\$ 933,500

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: PERS Bond Debt Service (610)
Department: Finance
Program: Debt Service

<u>Category Title</u>	<u>Service Level 1</u> <u>Information Only</u>		<u>Service Level 2</u> <u>Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 876,500		\$ 876,500
		876,500		876,500
Expenditures:				
Materials and Services		-		-
Debt Service		905,594		905,594
Total Expenditures	<u>-</u>	<u>\$ 905,594</u>	<u>-</u>	<u>\$ 905,594</u>

Purpose of Program:

This fund accounts for the payment of debt service for the PERS Bonds sold during the fiscal year 2001-02. Revenue is from monthly charges against county payroll. Expense is debt service.

RESOURCES AND REQUIREMENTS

Josephine County

ADULT JAIL FACILITY DEBT SERVICE FUND (625)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2006-07		
Actual		Adopted Budget This Year 2005-06		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2003-04	First Preceding Year 2004-05					
			RESOURCES			
			Beginning fund balance	\$ 134,000	\$ 134,000	\$ 134,000
			Property Taxes	1,091,200	1,091,200	1,091,200
			Interest income	36,200	36,200	36,200
			TOTAL RESOURCES	\$ 1,261,400	\$ 1,261,400	\$ 1,261,400
			REQUIREMENTS			
			Debt Service payments	\$ 1,134,728	\$ 1,134,728	\$ 1,134,728
			Unappropriated Ending Fund Balance	126,672	126,672	126,672
			TOTAL REQUIREMENTS	\$ 1,261,400	\$ 1,261,400	\$ 1,261,400

JOSEPHINE COUNTY
Adopted Budget
Schedule B - Program Worksheet
2006-07

Fund Name: Adult Jail Facility Debt Service (625)
Department: Finance
Program: Debt Service

<u>Category Title</u>	<u>Service Level 1 Information Only</u>		<u>Service Level 2 Adopted</u>	
	<u>FTE</u>	<u>Budget</u>	<u>FTE</u>	<u>Budget</u>
Total Program Revenues		\$ 1,127,400		\$ 1,127,400
		<u>1,127,400</u>		<u>1,127,400</u>
Expenditures:				
Materials and Services		-		-
Debt Service		1,134,728		1,134,728
Total Expenditures	<u>-</u>	<u>\$ 1,134,728</u>	<u>-</u>	<u>\$ 1,134,728</u>

Purpose of Program:

This fund accounts for the collection of property taxes related to the retirement of the bonds issued for the construction of the Adult Jail.