

Internal Vendor Funds



**JOSEPHINE COUNTY, OREGON
Budget 2013-14
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Internal Vendor Funds

Fund Number and Name

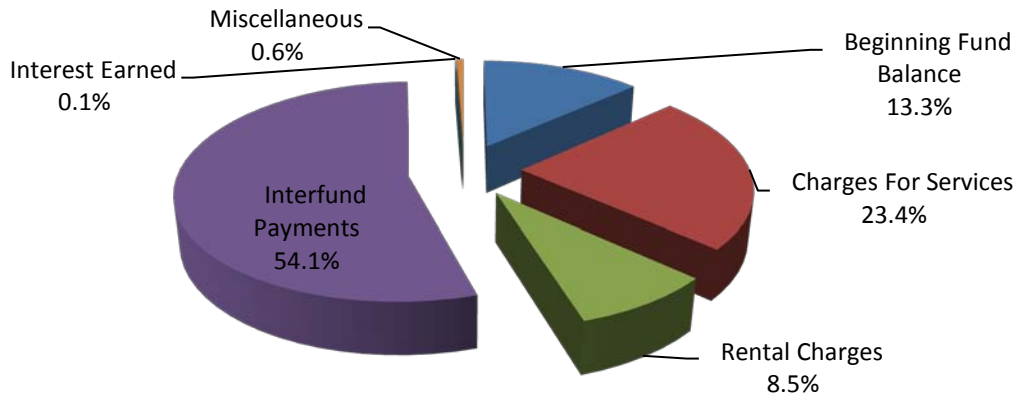
402 – County Buildings and Fleet Fund	K 1
410 – Insurance Reserve Fund	K 15
415 – Payroll Liability Reserve Fund	K 20

**RESOURCES AND REQUIREMENTS
COUNTY BUILDINGS AND FLEET FUND (402)**

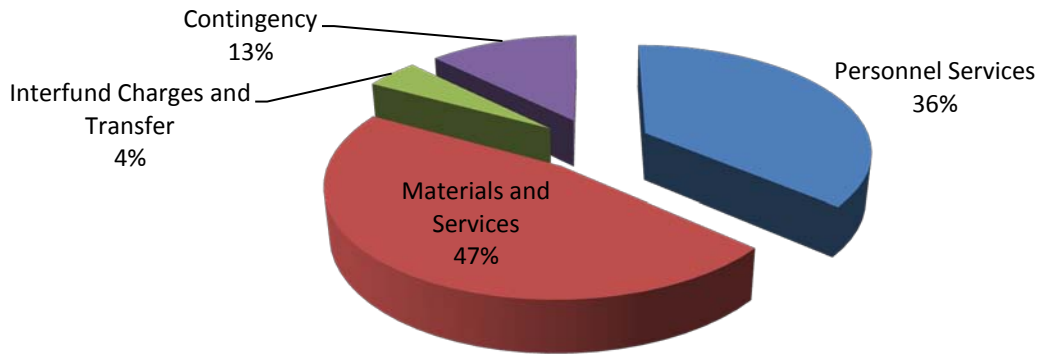
Josephine County

Historical Data			Budget for Next Year 2013-14			
Actual	Adopted Budget This Year 2012-13	DESCRIPTION RESOURCES AND REQUIREMENTS				
Second Preceding Year 2010-11	First Preceding Year 2011-12	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
\$ 163,613	\$ 136,120	\$ 165,000	\$ 165,000	\$ 165,000	\$	\$ 165,000
289,929	308,843	265,000	265,000	265,000	\$	265,000
4,204	1,840	2,000	2,000	2,000	\$	2,000
1,818,717	1,881,112	2,039,000	2,039,000	2,039,000		2,039,000
1,077,135	1,110,541	729,000	729,000	729,000		754,000
\$ 3,353,598	\$ 3,438,456	\$ 3,200,000	\$ 3,200,000	\$ 3,225,000	\$	\$ 3,225,000
\$ 1,713,714	\$ 1,708,397	\$ 1,958,300	\$ 1,958,300	\$ 1,958,300	\$	\$ 1,958,300
777,984	815,063	716,300	716,300	717,000		717,000
133,800	133,800	73,100	73,100	73,100		73,100
214,137	208,248	-	-	25,000		25,000
69,000	70,000	46,000	46,000	46,000		46,000
-	-	406,300	406,300	405,600		405,600
2,908,635	2,935,508	\$ 3,200,000	\$ 3,200,000	\$ 3,225,000	\$	\$ 3,225,000
444,963	502,948					
\$ 3,353,598	\$ 3,438,456					

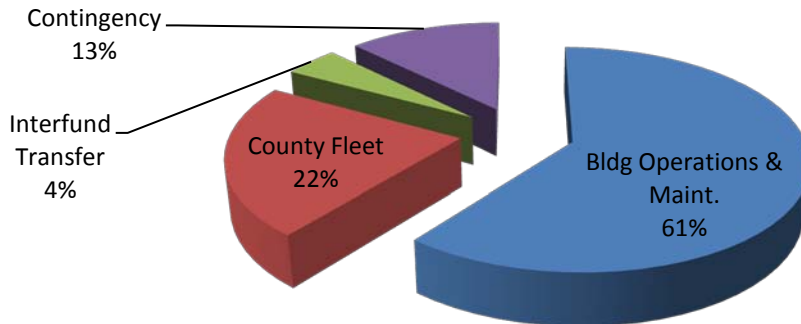
County Fleet & Building Operations 2013-14 Sources of Revenue



County Fleet & Building Operations Expenditure by Category



County Fleet & Building Operations Expenditure by Program



JOSEPHINE COUNTY
Schedule A - Office/Division Summary of Programs
2013-14 Budget

Fund: County Buildings and Fleet Fund (402)

2012-13 Budget			2013-14 Budget			
FTE	Resources	Requirements	FTE	Resources	Requirements	Net
14.00	\$ 2,031,900	\$ 2,031,900	15.00	\$ 2,204,000	\$ 2,204,000	\$ -
2.65	1,113,900	1,113,900	2.65	1,019,000	1,019,000	-
-	3,500	3,500	-	2,000	2,000	-
16.65	3,149,300	\$ 3,149,300	17.65	\$ 3,225,000	\$ 3,225,000	\$ -

JOSEPHINE COUNTY
Schedule B - Program Worksheet
2013-14 Budget

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

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 165,000
Program Revenues (Schedule C)		2,039,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 2,204,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	15.00	\$ 975,900
Materials and Services (Schedule E)		982,400
Interfund Transfers (Out) (Schedule E)		73,100
Capital Outlays directly from program (Schedule F)		-
Contingency		172,600
Ending Fund Balance		-
Total Requirements - To Schedule A	15.00	\$ 2,204,000

Purpose of Program:

Building Operations and Maintenance has the operational and maintenance responsibility for the preservation of all county buildings and grounds. This 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.

Program Budget Goals:

Our goal is to provide a cost effective service to the county departments and it's citizens. We utilize energy saving technology and industry best practices to provide a healthy and safe environment that fosters a highly qualified and professional workforce. We continue to strive to provide the best service at the lowest possible cost.

JOSEPHINE COUNTY
Schedule C - Resources
2013-14 Budget

Fund: County Buildings and Fleet Fund 402
Office/Division: Facilities
Program: Building Operations & 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	274,700
34200	Fines and Forfeitures	-
35300	Interfund Payments	1,746,100
37100	Interest Earned	-
37200	Donations	-
37850	Equity Transfer In	-
37900	Miscellaneous	18,200
Total Revenues - To Schedule B		<u><u>\$ 2,039,000</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
2013-14 Budget

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

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ 1,000
43300 Operating Supplies	136,500
43328 Uniforms and Protective Gear	3,000
43770 Equipment (<\$5,000)	5,000
44910 Printing and Duplication	2,000
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	29,500
44040 Advertising	-
44100 Professional Services	40,000
44922 Dues and Subscriptions	500
44990 Insurance	3,000
44463 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44410 Travel	1,000
44451 Education and Training	4,000
<u>Facilities and Utilities:</u>	
44600 Utilities	677,500
44661 Communications	5,000
44710 Rental - Land and Buildings	-
44720 Rental - Vehicles and Equipment	2,000
44810 Building Operation, Repairs and Maint (BOM)	40,000
44840 Equipment Operation, Repairs and Maint (Fleet)	30,000
<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	2,300
Total Materials and Services - To Schedule B	\$ 982,400
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Property Reserve Fund (430)	\$ 73,100
45210	-
45210	-
45210	-
Total Interfund Transfers (Out) - To Schedule B	\$ 73,100

**Josephine County
Schedule D - Personnel Services
Building Operations and Maintenance
2013-14**

Cost Center	Job Title	Grade & Step	Union	FTE	Annual Wages no OPA	Total Taxes & Benefits	Total Wages & Benefits	
391110	Bldg Ops/Maint Prog Mgr	N1710	NU	1.00	67,701	39,486	107,187	
391110	Custodial Supervisor	N0911	NU	1.00	46,968	32,001	78,969	
391110	Sr Dept Specialist	A1212	AF	1.00	41,926	27,584	69,510	
391110	Landscape Specialist	A1212	AF	1.00	41,926	29,667	71,593	
391110	Lead Bldg Maint Worker	A1508	AF	1.00	44,559	30,861	75,420	
391110	Bldg Maint Worker	A1212	AF	1.00	41,926	29,667	71,593	
391110	Bldg Maint Worker	A1212	AF	1.00	41,926	29,667	71,593	
391110	Bldg Maint Worker	A1207	AF	1.00	37,702	27,752	65,454	
391110	Bldg Maint Worker	A1201	AF	1.00	32,273	24,532	56,805	
391110	Custodian	A0512	AF	1.00	28,032	23,367	51,399	
391110	Custodian	A0512	AF	1.00	28,032	23,367	51,399	
391110	Custodian	A0512	AF	1.00	28,032	23,367	51,399	
391110	Custodian	A0509	AF	1.00	26,559	22,075	48,634	
391110	Custodian	A0508	AF	1.00	25,859	21,774	47,634	
391110	Custodian	A0503	AF	1.00	22,686	20,410	43,097	
391110	Overtime				7,700	-	7,700	
					15.00	563,809	405,578	969,386
					15.00	563,809	405,578	969,386

FILL IN POOL (NEW)

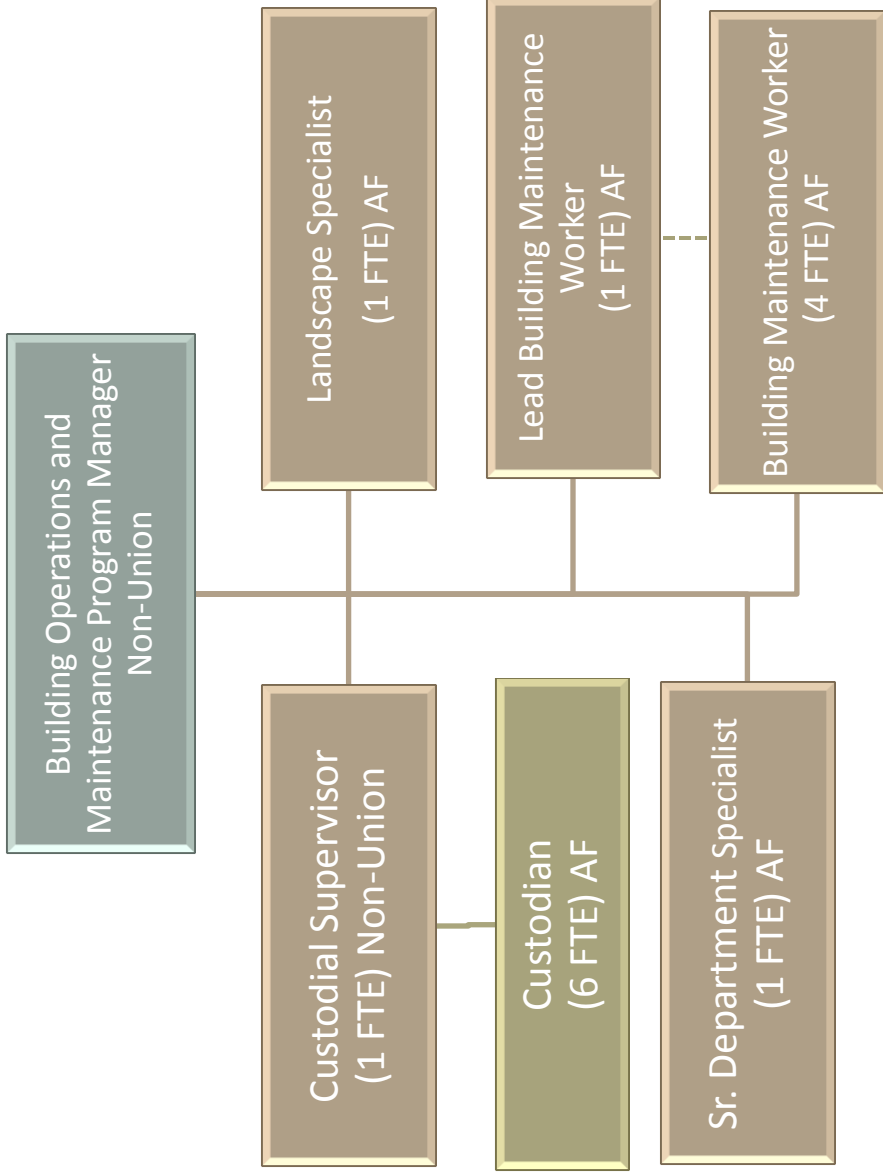
391110	Fill In- Custodian Pool	A0501	FI	-	5,690	780	6,470
							975,856

Rounded for Schedule B

15.00

975,900

Building Operations and Maintenance



JOSEPHINE COUNTY
Schedule B - Program Worksheet
2013-14 Budget

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

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 265,000
Program Revenues (Schedule C)		754,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 1,019,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	2.65	\$ 195,500
Materials and Services (Schedule E)		521,500
Interfund Transfers (Out) (Schedule E)		71,000
Capital Outlays directly from program (Schedule F)		-
Contingency		231,000
Ending Fund Balance		-
Total Requirements - To Schedule A	2.65	\$ 1,019,000

Purpose of Program:

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

Josephine County Fleet
Purpose of Program:

The Josephine County Fleet (JCF) Program is responsible for the repair and preventative maintenance of the County's vehicle fleet. Individual departments have vehicles assigned to them at their geographic location, and Public Works tracks repair and maintenance costs on county vehicles within a computerized fleet management system. This system provides the historical data necessary to make cost-effective decisions regarding vehicle repair, disposal and/or replacement. Vehicle replacement/acquisition is also a function of the JCF, to replace those which are no longer serviceable or cost-effective to operate

Budget Goal #1 - Encourage public involvement, through community outreach, in identifying service requirements and programs to be provided by Josephine County

The County Fleet has little interaction with the general public. Instead, the JCF supports all other user departments in their various functions of providing public service and points of contact. JCF also works closely with user departments to identify the optimal number, make and model of vehicles to allow them to meet their program needs.

Budget Goal #2 - Provide sustainable funding for all mandated and essential County government programs for the next ten years.

JCF is funded through three primary mechanisms –

A per-mile Operations and Maintenance charge on all county-maintained vehicles. This rate is based on prior year actual maintenance costs and is allocated by vehicle type and class.

A direct bill for fuel usage on county cars – fuel is purchased via monthly card lock transactions and through bulk fuel purchases that are inventoried at Public Works. Fuel costs are then direct billed to departments, based on actual usage.

A per-mile vehicle replacement charge. When the JCF purchases a new vehicle for a user department, the acquisition cost is amortized over 120,000 miles. This methodology ensures a vehicle reserve is always present, and that individual departments/programs will not have to come up with the entire purchase price of a new vehicle in a single fiscal year. Note: There is a one year moratorium on replacement vehicle charges for fiscal year 2013-14.

Budget Goal #3 - Provide services in a transparent, open and efficient manner to the citizens of Josephine County.

All vehicle/equipment acquisitions are managed under the Josephine County Public Contracting Rules as well as ORS 279, relating to Public Contracting. This includes public bid noticing, openings and awards; and the use of the Department of Administrative Services cooperative purchasing agreements at the state level.

All non-confidential records are available during normal business hours and/or by public records requests.

Budget Goal #4 - Ensure cost effective achievement of services to the County's citizens by providing an environment that fosters a highly qualified and professional workforce.

Occupational safety and health program training, implementation, and on-going evaluation.

Random alcohol and drug testing for commercial motor vehicle and mass transit operators.

Continued requirement that all Public Works are Automotive Service Excellence (ASE)-certified.

Continued push to have all Operations employees complete the State of Oregon's 'Technology Transfer (T2) Roads Scholar program.

Professional affiliations and continuing education units as required for certifications.

JOSEPHINE COUNTY
Schedule C - Resources
2013-14 Budget

Fund: County Buildings and Fleet Fund 402
Office/Division: Public Works
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	748,300
33100	Charges for Services	41750	5,700
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		-
Total Revenues - To Schedule B			<u><u>\$ 754,000</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
2013-14 Budget

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

	Budget Amount
<u>Materials and Services:</u>	
<u>Supplies:</u>	
43100 Office Supplies	\$ 300
43300 Operating Supplies	457,900
43328 Uniforms and Protective Gear	-
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)	-
<u>Fees and Services:</u>	
44001 Contracted Services	3,400
44040 Advertising	-
44100 Professional Services	5,200
44922 Dues and Subscriptions	100
44990 Insurance	3,000
44463 Witness Fees (DA only)	-
<u>Training and Travel:</u>	
44410 Travel	100
44451 Education and Training	300
<u>Facilities and Utilities:</u>	
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)	31,100
<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	-
Total Materials and Services - To Schedule B	\$ 521,500
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Equipment Reserve (435)	\$ 25,000
45210 Public Works (201)	46,000
45210	-
45210	-
Total Interfund Transfers (Out) - To Schedule B	\$ 71,000

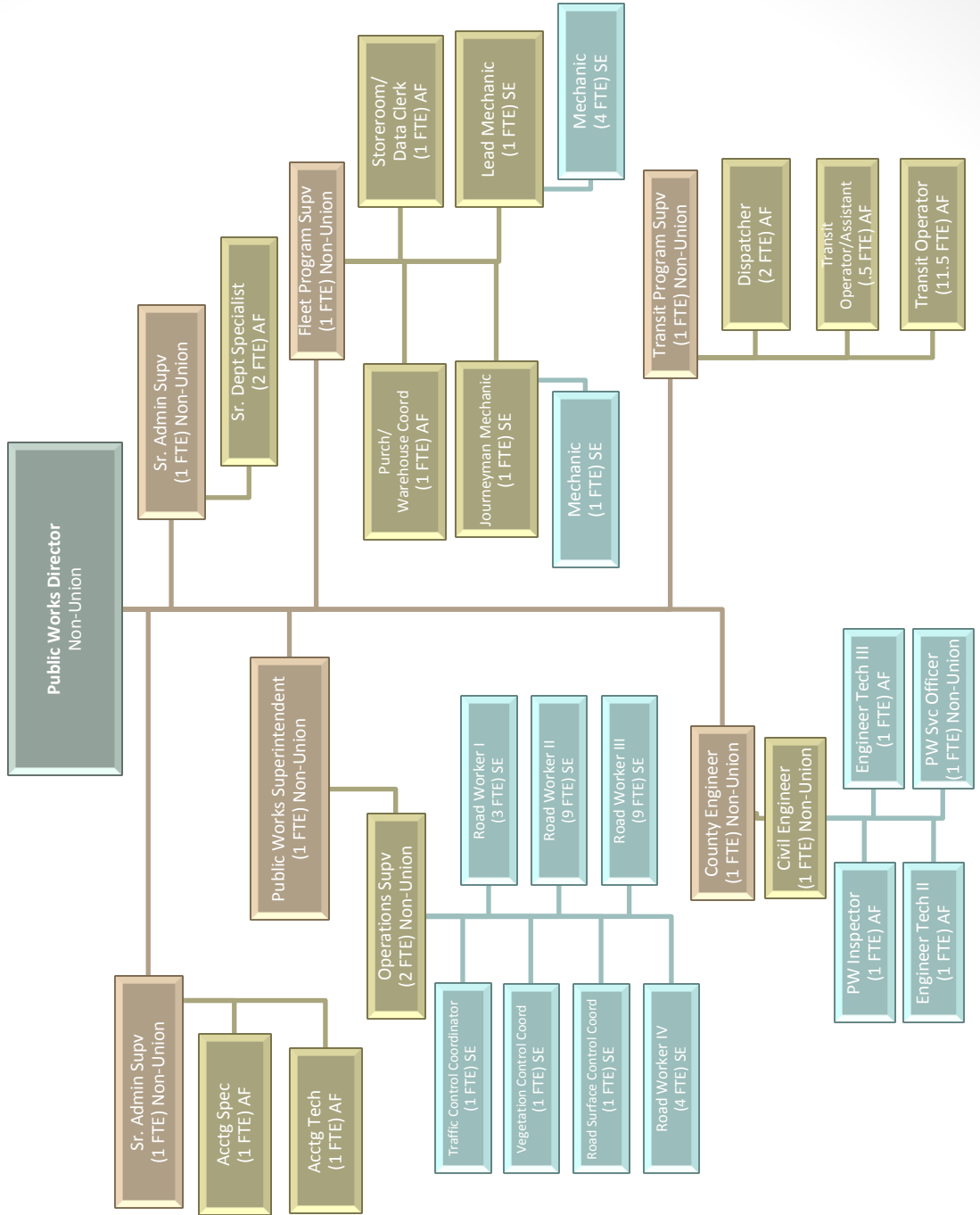
Josephine County
 Schedule D - Personnel Services
 Public Works
 2013-14

Cost Center	Job Title	Grade & Step	Union	FTE	Annual Wages no COLA	Total Taxes & Benefits	Total Wages & Benefits	Program Allocation	
								Public Works-201	Fleet-402
343400	Fleet Program Supervisor	N1708	NU	1.00	64,438	38,112	102,551	76,913	25,638
343400	Storeroom/data	A1012	AF	1.00	37,417	27,450	64,867	38,920	25,947
343350	Journey Mechanic	O4112	SE	1.00	46,589	31,567	78,157		78,157
343350	Mechanic	O3106	SE	1.00	38,652	27,096	65,749		65,749
				<u>4.00</u>	<u>187,097</u>	<u>124,226</u>	<u>311,323</u>	<u>115,833</u>	<u>195,490</u>

Rounded for Schedule B

Public Works	<u>1.35</u>	<u>115,800</u>
Fleet	<u>2.65</u>	<u>195,500</u>

Public Works

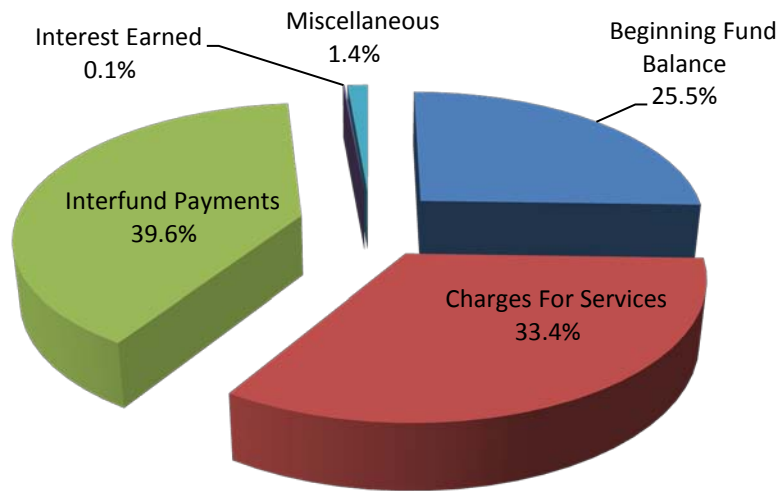


RESOURCES AND REQUIREMENTS
INSURANCE RESERVE FUND (410)

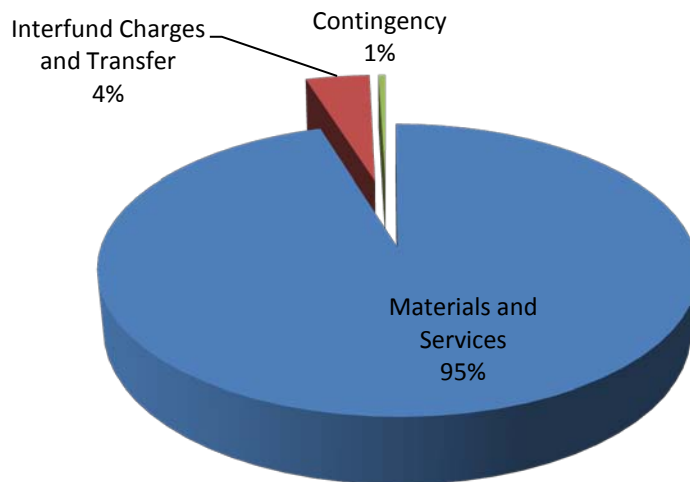
Josephine County

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2013-14		
Actual	First Preceding Year 2011-12	Adopted Budget This Year 2012-13		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2010-11						
			RESOURCES			
\$ 6,650	\$ 336,485	\$ 250,000	Beginning Fund Balance	\$ 225,000	\$ 225,000	\$ 225,000
-	-	476,000	Charges for Services - Workers Comp	295,000	295,000	295,000
1,478,016	1,334,958	300,000	Insurance Charges to Departments	350,000	350,000	350,000
1,132	1,318	1,200	Interest Income	1,000	1,000	1,000
-	-	2,800	Insurance Proceeds and Reimbursements	12,000	12,000	12,000
\$ 1,485,798	\$ 1,672,761	\$ 1,030,000	TOTAL RESOURCES	\$ 883,000	\$ 883,000	\$ 883,000
			REQUIREMENTS			
\$ 1,119,313	\$ 1,078,605	\$ 986,000	Materials and Services	\$ 841,000	\$ 841,000	\$ 841,000
			Interfund Transfer:			
30,000	35,000	40,000	262 - Building Safety Fund	37,900	37,900	\$ 37,900
-	-	4,000	Contingency	4,100	4,100	4,100
1,149,313	1,113,605	\$ 1,030,000	TOTAL REQUIREMENTS	\$ 883,000	\$ 883,000	\$ 883,000
336,485	559,156		Ending Fund Balance			
\$ 1,485,798	\$ 1,672,761		TOTAL ASSETS			

Insurance Reserve 2013-14 Sources of Revenue



Insurance Reserve Expenditure by Category



JOSEPHINE COUNTY
Schedule B - Program Worksheet
2013-14 Budget

Fund: Insurance Reserve Fund (410)
Office/Division: Finance
Program: Liability and Worker's Comp
Cost Center #: 371110

	Budget Amounts	
	FTE	Dollars
<u>Resources:</u>		
Beginning Fund Balance		\$ 225,000
Program Revenues (Schedule C)		658,000
Interfund Transfers (In) (Schedule C)		-
Total Resources - To Schedule A		\$ 883,000
<u>Requirements:</u>		
Expenditures:		
Personal Services (Schedule D)	-	\$ -
Materials and Services (Schedule E)		841,000
Interfund Transfers (Out) (Schedule E)		37,900
Capital Outlays directly from program (Schedule F)		-
Contingency		4,100
Ending Fund Balance		-
Total Requirements - To Schedule A	-	\$ 883,000

Purpose of Program:

This fund accounts for premium payments for General Liability, Property/Auto, and Workers' Comp. Prior claims and related litigation (July 1, 2006) are self-insured.

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

JOSEPHINE COUNTY
Schedule C - Resources
2013-14 Budget

Fund: Insurance Reserve Fund (410)
Office/Division: Finance
Program: Liability and Worker's Comp
Cost Center #: 371110

	Revenue Source Code	Budget Amount
<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 - Wkr's Comp	15100 295,000
33200	Sales of Materials	-
33300	Rental Charges	-
34200	Fines and Forfeitures	-
35300	Interfund Pmts - General, Auto, Self	45250 350,000
37100	Interest Earned	10900 1,000
37200	Donations	-
37850	Equity Transfer In	-
37900	Miscellaneous	12,000
Total Revenues - To Schedule B		\$ 658,000

Transfers from Other Funds (List sources):

35200		\$ -
35200		-
35200		-
Total Interfund Transfers (In) - To Schedule B		\$ -

JOSEPHINE COUNTY
Schedule E - Other Requirements
2013-14 Budget

Fund: Insurance Reserve Fund (410)
Office/Division: Finance
Program: Liability and Worker's Comp
Cost Center #: 371110

	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	-
44040 Advertising	-
44100 Professional Services	8,000
44922 Dues and Subscriptions	-
44990 Insurance	805,500
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)	3,000
44200 Medical Services (Self Insurance Fund only)	9,500
44992 Self Insurance Claims (Self Insurance Fund only)	15,000
44995 Miscellaneous	-
Total Materials and Services - To Schedule B	\$ 841,000
 <u>Transfers to Other Funds (List recipients):</u>	
45210 Building Safety Fund (262)	\$ 37,900
45210	-
45210	-
45210	-
Total Interfund Transfers (Out) - To Schedule B	\$ 37,900

RESOURCES AND REQUIREMENTS

Josephine County

PAYROLL RESERVE FUND (415)

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2013-14		
Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2010-11	First Preceding Year 2011-12				
		RESOURCES			
\$ 814,487	\$ 563,661	Beginning Fund Balance	\$ 1,000	\$ 1,000	\$ 1,000
140,000	530,652	Leave Liability charges to departments	270,000	270,000	319,000
3,011	600	Interest Income	-		
\$ 957,498	\$ 1,094,913	TOTAL RESOURCES	\$ 271,000	\$ 271,000	\$ 320,000
		REQUIREMENTS			
\$ 393,837	\$ 1,081,569	Personal Services	\$ 260,000	\$ 260,000	\$ 310,000
-	-	Contingency	11,000	11,000	10,000
393,837	1,081,569	TOTAL REQUIREMENTS	\$ 271,000	\$ 271,000	\$ 320,000
563,661	13,344	Ending Fund Balance			
\$ 957,498	\$ 1,094,913	TOTAL ACTUAL			

JOSEPHINE COUNTY
Schedule B - Program Worksheet
2013-14 Budget

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

		Budget Amounts	
		FTE	Dollars
<u>Resources:</u>			
Beginning Fund Balance			\$ 1,000
Program Revenues (Schedule C)			319,000
Interfund Transfers (In) (Schedule C)			-
Total Resources - To Schedule A			\$ 320,000
<u>Requirements:</u>			
Expenditures:			
Personal Services (Schedule D)		-	\$ 310,000
Materials and Services (Schedule E)			
Interfund Transfers (Out) (Schedule E)			
Capital Outlays directly from program (Schedule F)			
Contingency			10,000
Ending Fund Balance			-
Total Requirements - To Schedule A		-	\$ 320,000

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

JOSEPHINE COUNTY
Schedule C / D - Resources / Personnel
2013-14 Budget

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

<u>Revenues:</u>	<u>Revenue Source Code</u>	<u>Budget Amount</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	319,000
37100 Interest Earned		-
37200 Donations		-
37850 Equity Transfer In		-
37900 Miscellaneous		-
Total Revenues - To Schedule B		<u><u>\$ 319,000</u></u>

D - Personnel Services

41950	Other Salary & Wages	\$ 310,000
		-
		-
Total Personnel Services Expense - To Schedule B		<u><u>\$ 310,000</u></u>