

2015 BUDGET

Boone County Missouri



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How to Use This Document:

Begin by reviewing the Table of Contents to obtain an understanding of the scope of information included and the manner in which it is organized. The document is subdivided into tab sections, which correspond to the Table of Contents and contains the following information:

Summary Information: The first section (first 5 tabs) provides aggregate information as well as information for each fund. The first tab section, the Budget Message, provides the reader with summary information, including an overview of significant budgetary issues, trends, and resource choices. Additional summary information is presented in the next 4 tab sections: General Information, Financial Summaries, Fund Statements, and Personnel and Capital Summaries.

Detailed Information: The Operating Budgets tab sections (2 sections) contains detailed information for each organizational unit including a Mission Statement, Budget Highlights, an Organizational Chart, Personnel Detail, and the approved operating budget(s). Where multiple funding sources provide operating resources for a given organizational unit, a Budget Summary for the organizational unit is also presented to provide the reader with a comprehensive overview of the financial and personnel resources allocated to the unit.

Capital Project Information: The Capital Projects tab section contains information regarding the County's approved capital projects, the funding sources for the various projects, and the anticipated impact, if any, of the projects on the annual operating budget.

Appendix: The Appendix contains statistical and demographic information, 10-year financial trend data, and a Glossary.

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For the Fiscal Year Beginning

January 1, 2014

Executive Director



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BOONE COUNTY AUDITOR

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December 19, 2014

To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year (FY) 2015 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus other financing sources and appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

Organizational Structure and Its Impact on Planning Processes and Long-term Goals

Boone County's statutory elective form of government differs significantly from a charter form of government or a council-city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and

- Equipping employees with technology and other resources necessary for public services and providing competitive compensation and benefits.

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through alternative means. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are standing committees which provide an organizational mechanism for policy review and development as well as consensus-building regarding specific goals, objectives, and budget priorities. Committee membership is comprised of elected officials and appointed department directors and committee recommendations are subject to County Commission approval.

Local Economic Conditions and Assumptions

Historically, Boone County's local economy has shown greater strength and resiliency than nearby counties and that of the state as a whole. However, the recent recession significantly impacted Boone County as evidenced by the increased unemployment rate, declining construction, and declining sales tax revenue. This economic downturn surpassed that of any previous episodes of economic slow-down and has impacted the County's budget for several years. Boone County's local economy has improved the past several years and the FY 2015 budget assumes continuing recovery and increased stability.

The local economy reflects a mix of retail, education, service industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals, insurance institutions, the City of Columbia, Veterans United Home Loans, and MBS Textbook Exchange.

The County's unemployment rate of 3.3% compares favorably to the state and federal rates of 5.4% and 5.6%, respectively (published rates as of December 2014). With a population of approximately 171,000, Boone County is the eighth largest county in Missouri and has experienced population growth of more than 20% over the past decade; this compares to 5.0% population growth for the state as a whole for the same time period. Boone County's median household income of \$48,627 compares favorably to the state's median household income of \$47,380.

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low and stable. This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade have reduced revenues to the County by nearly \$370,000. The state has reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, Public Administrator personnel, and reimbursement for property assessment activities. This budget assumes continuation of these reductions, but it assumes no further reductions. County officials, however, continue to closely monitor the state's appropriation process.

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with approximately 72% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of equal concern, however, is the long-term detrimental effect of the on-going erosion of this tax base through increasing remote retail sales, including internet sales. Sales tax revenues declined during the recession (2008-2009), but have improved

since 2010. Current growth rates reflect increasing stability and this budget assumes continuation of this trend.

2015 Budgetary Issues and Solutions

As previously noted, the County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals may impact budget development more so than entity-wide goals.

In evaluating and prioritizing the various needs identified through the budget process, *highest priority is given to statutory county governmental functions* which include:

- Law enforcement, Corrections, and Prosecution
- Operation of the Circuit Court, Juvenile Office, and the Juvenile Detention Center
- General Government functions which includes public records, property assessment and mapping, property tax administration, voter registration, and elections
- Public Health, Planning & Zoning, and Code Enforcement
- Roadway maintenance and traffic services
- Children's Services (voter approved in 2012)
- Public Safety 911/Emergency Management (voter approved in 2013)

Over the years, the County Commission has authorized additional services beyond those identified above such as animal control services, on-site waste water management, community/civic services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services.

The following priorities have shaped the 2015 budget:

1. Maintain fiscal stability within the major operating funds
2. Implement the results of the County's salary study
3. Maintain solvency and stability in the self-insured health fund
4. Address staffing needs: Information Technology, Prosecuting Attorney, and County Counselor
5. Provide routine replacement of equipment and technology
6. Transfer 911 employees and operations from the City of Columbia to Boone County
7. Implement an on-going funding cycle for Community Children's Services activities
8. Fund routine maintenance and preservation of the County's transportation network

Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children's Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 55% in the General Fund; 80% in the Road and Bridge Fund; and 100% for the Law

Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund.

During the recent recession, sales tax revenue declined by 4% in FY 2008 and FY 2009, falling to FY 2005 levels. Taxable sales have increased since 2010, reflecting increased stability in the annual growth rate.

Budgetary Impact— The FY 2015 budget assumes a conservative 3.25% growth in sales tax revenue and recurring expenditures are aligned with recurring revenues.

Within the General Fund, the Road and Bridge Fund and the Law Enforcement Services Fund the planned use of fund balance is associated with non-routine and non-recurring expenditures. On-going (recurring) expenditures are aligned with recurring revenues.

Within the Community Children's Services Fund, resources accumulated during 2013 and 2014 as funding policies were being developed by the commission-appointed Boone County Children's Services Board (BCCSB). These accumulated resources are reflected in the 2015 budget amounts which results in a temporary increase in overall appropriations.

Within the 911/Emergency Management Fund, resources are expected to accumulate until such time that operations are relocated to the new facility and can be fully expanded. This budget proposes to transfer such resources to the Emergency Communications Center (ECC) capital project fund, to be used for equipment and technology purchases, thereby reducing future borrowing costs.

Fund balances in the County's major funds at the end of FY 2015 are budgeted to exceed the minimum level established by policy. This is intended to provide increased fiscal stability and flexibility going forward. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Salary Plan Implementation: The County's salary range table has not been adjusted since it was adopted in 2002. The most recent adjustments to range classifications were made in fiscal years 2005 and 2006 as a result of a 2004 market update. Consequently, the County's starting rates of pay reflected on the salary table are no longer competitive and administrative authorities have resorted to setting hiring salaries significantly above the range minimum which has contributed to wage compression.

During 2014, the County conducted an entity-wide salary study and determined that the range table should be adjusted by approximately 25% to bring the minimum salary into alignment with the market. Given that most employee salaries exceed the range minimum, this change had little overall budgetary impact. However, several job classifications were identified as having a significantly uncompetitive minimum salary even after adjusting the range table. These job classifications (deputy sheriff, correction officer, correction corporal, and deputy court marshal) have been reclassified to new salary ranges, which accounts for the majority of the budgetary impact. Other positions within various County offices have been identified for further review but are not addressed at this time. A complete review and analysis of these positions will continue during FY 2015 with the objective of developing an implementation plan for inclusion in the FY 2016 budget.

Budgetary Impact— The budgetary impact of the salary plan described above is as follows:

Cost to implement the range table adjustment and reclassify the four class codes described above: \$950,000 with an additional \$536,000 budgeted as a merit/compression pool, which may be awarded at each administrative authority's discretion. The combined

impact of both is \$1,486,000, or approximately a 6% increase to aggregate salary and wage appropriations on a county-wide basis.

- General Fund: \$1.1 million (the significant cost to the General Fund is due to the impact of adjusting the salary ranges for sheriff deputies, correction officers, correction corporals, and deputy court marshals)
- Road and Bridge Fund: \$200,000
- Law Enforcement Services Fund: \$125,000
- Other funds: \$66,000

Fund solvency and stability- self insured health fund: The County self-insures health and dental benefits with the County paying 100% of the cost of premiums for employees; employees pay for optional dependent coverage. The budget includes a premium increase for employer-provided health insurance from \$4,987 per year to \$5,337 per year, an annual increase of \$350, or 7%. The same percentage increase will be applied to employee-paid dependent premiums. The budget reflects no change in dental premiums.

For several years, the County's self insured health fund has experienced favorable cost trends for medical and prescription claims. Recently however, the fund has experienced a sharp and significant increase in claims costs which will require significant premium adjustments, plan design changes, or a combination of both in order to ensure on-going solvency and stability. In addition, the County's premium rate structure reflects significant discounts for dependent coverage, which has resulted in reduced revenues to the self-insured health fund. Because the County's plan is "grandfathered" under the provisions of the Affordable Care Act, the County is unable to implement plan design changes or alter the dependent premium rate structure without losing its grandfathered status. The County, with the assistance of its employee benefits consultant, will complete further study and analysis in 2015 to identify and implement appropriate plan design and/or premium rate changes within the FY 2016 budget. In the interim (FY 2015) the County is budgeting a single year additional lump-sum employer premium to ensure fund solvency; this premium is allocated across operating funds in accordance with benefited positions.

Budgetary Impact— The budgetary impact of the single year additional employer premium is as follows:

Cost of the single year health insurance stabilization employer premium: \$1.25 million on a county-wide basis.

- General Fund: \$736,000
- Road and Bridge Fund: \$183,000
- Law Enforcement Services Fund: \$78,000
- Other funds: \$253,000

Staffing needs-- Information Technology, Prosecuting Attorney, and County Counselor: The County's Information Technology Department provides centralized network administration and computer technology support to all county offices (excluding the 13th Judicial Circuit). The FY 2015 budget includes funding for a new IT Service Coordinator position, which is intended to improve the coordination and delivery of end-user support. The budget also includes funding for an Intern part-time pool position.

The FY 2015 budget includes funding for an additional Assistant Prosecuting Attorney which is needed to respond to the increased workload associated with reviewing evidence collected via body cameras worn by law enforcement personnel. The City of Columbia recently deployed body camera technology for all police officers and the Boone County Sheriff's Department is currently evaluating the need for such technology.

The County Counselor's Office provides general counsel and legal support for all elected officials and department directors of the County. The FY 2015 budget includes funding for an additional Assistant County Counselor position.

Budgetary Impact—The budgetary impact associated with these additional positions includes the following:

- IT Services Coordinator: \$55,270 of which approximately \$50,000 will be on-going and recurring.
- Assistant Prosecuting Attorney: \$79,800 of which approximately \$75,000 will be on-going and recurring.
- Assistant County Counselor: \$92,100 of which approximately \$80,000 will be on-going and recurring.

Funding routine equipment and technology replacement: During the recent recession, annual appropriations for replacement equipment and technology were significantly reduced. As the local economy improved in FY 2013 and 2014, the budget included increased appropriations to catch-up on deferred replacement. The FY 2015 budget reflects funding for routine equipment and technology needs and will bring the County current on all replacements by the end of the year.

Budgetary Impact—The FY 2015 budget includes approximately \$3.1 million for investment in fixed assets, including \$483,000 in the General Fund, \$1.6 million in the Road and Bridge Fund, \$390,000 in the Law Enforcement Services Fund, \$443,000 in the 911/Emergency Management Fund, and \$232,000 in other funds.

Transitioning 911 employees and operations from the City of Columbia to Boone County: In April 2013, voters approved a permanent three-eighths cent sales tax to fund improved and expanded 911 and emergency management operations within the County. Previously, these operations were administered by the City of Columbia and funded through the general appropriations of various user agencies pursuant to a 1977 intergovernmental agreement. Effective January 1, 2014, the County assumed financial responsibility for the operations.

A new facility will be constructed near the existing Sheriff and Correctional facility with completion expected in 2016. In the interim, Emergency Management operations are provided by the Boone County Fire Protection District (BCFPD) with reimbursement from the County and the day-to-day 911 operations will continue in the existing city-owned facility. Administrative control of city employees will be transferred to the County effective January 1, 2015. In addition, city staff and County officials are working together to

identify the various operating contracts, leases, and equipment to be transferred to the County. This process is expected to be completed in 2015.

Budgetary Impact— The FY 2015 budget includes \$5.9 M in annual operating appropriations for 911 and Emergency Management Operations. However, the County is unable to fully expand operations until the new facility is completed; therefore, sales tax resources that will be used to fund fully expanded operations in the future are available at the current time to pay for initial technology costs needed to equip the new facility, thereby reducing future borrowing costs. Accordingly, the FY 2015 budget reflects a transfer of accumulated resources totaling \$9 million to the capital project fund for this purpose.

Implement annual funding cycle for Community Children's Services: In November 2012, voters approved a permanent one-quarter cent sales tax to fund community children's services, as outlined in state law (RSMo 210.861). The tax became effective April 1, 2013, and the County Commission appointed the nine-member voluntary board, the Boone County Children's Services Board (BCCSB), which is responsible for establishing by-laws, policies, and spending allocations.

During 2013 and 2014, the BCCSB gathered community input and developed funding policies reflective of evidence-based approaches with an emphasis on outcomes measurement. This was followed by a *Request for Proposal* process, which culminated with a FY 2014 budget amendment (November 2014), establishing appropriations for procurement of service contracts. The FY 2015 budget includes funding for procurement of service contracts in accordance with the county's annual budget cycle.

Budgetary Impact— Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013. The FY 2015 budget includes \$9.2 million in total appropriations, of which approximately \$2.6 million represents accumulated resources received prior to FY 2015.

Transportation network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 25% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed twice, with the current authorization in effect through 2018. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$14.1 million in FY 2015. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 58% or \$8.2 million represents *net additional revenue* to the County.

The County is required to make statutory property tax distributions to the various cities located within the County and to the Centralia Special Road District (CSRD); in addition, the County voluntarily distributes a portion of the sales tax revenue to these entities each year.

Budgetary Impact—The FY 2015 budget includes total appropriations of \$18.9 M in the Road and Bridge Fund allocated as follows:

- \$ 3.03 million – Distributions to cities and the Centralia Special Road District
- \$15.65 million – Infrastructure maintenance and preservation activities, including \$1.6 M for new and replacement equipment
- \$ 0.2 million – Reimbursement to General Fund for administrative support services (human resources, legal, purchasing, IT support, finance and payroll, etc...)

Budget Process and Calendar

The annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Pursuant to state law, Boone County is classified as a first class non-charter county; as such, the County Auditor serves as Budget Officer.

The process and deadlines set forth by statute are intended to provide a means for independent elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information; to ensure that public hearings are conducted; and, to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

Budget Summary Schedules

The information presented on the following pages shows the relationship between the County's various functional units and its overall financial structure and includes the following:

Budget Summary by Fund Type: This schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information is provided on an individual fund basis in the *Fund Statements* tab section of this document.

Matrix of Expenditures and Financial Uses by Function and Class: This matrix shows the relationship between functional areas and classification of expenditure.

Expenditures by Functional Unit and Funding Source: This schedule shows the relationship between budget amounts for each functional unit and the source of funding. This schedule demonstrates the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.



2015 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 3,327,500	1,423,000	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,102,000	14,500,000	3,510,000	6,550,000	10,334,000
Franchise Taxes	138,800	-	-	-	-
Licenses and Permits	426,281	11,600	-	-	-
Intergovernmental	1,770,109	1,465,800	7,210	-	-
Charges for Services	3,699,145	257,400	-	-	192,500
Fines and Forfeitures	11,000	-	-	-	-
Interest	61,770	35,405	11,000	27,800	18,800
Hospital Lease	1,838,000	-	-	-	-
Other	519,504	19,350	-	-	-
Total Revenues	25,897,384	17,712,555	3,528,210	6,577,800	10,545,300
Other Financing Sources					
Transfer In from other funds	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	225,250	23,700	-	-
Total Other Financing Sources	1,500	225,250	23,700	-	-
Planned Use of Fund Balance	2,698,773	953,085	115,507	2,645,035	4,371,095
TOTAL FINANCIAL SOURCES	\$ 28,597,657	18,890,890	3,667,417	9,222,835	14,916,395
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 17,996,625	4,463,079	2,615,796	148,070	3,390,935
Materials & Supplies	1,405,140	2,235,916	103,803	2,809	3,285
Dues Travel & Training	250,691	51,279	24,443	5,000	8,500
Utilities	557,785	110,159	67,842	4,550	4,395
Vehicle Expense	506,447	845,921	475	670	3,392
Equip & Bldg Maintenance	340,784	308,399	57,041	335	3,640
Contractual Services	3,664,450	9,027,723	327,750	8,779,378	1,159,098
Debt Service (Principal and Interest)	372,113	-	-	-	-
Emergency	775,000	250,000	25,000	15,000	-
Other	2,121,174	34,949	31,600	250,500	896,750
Fixed Assets (New & Replacement)	547,448	1,563,465	413,667	16,523	446,400
Total Expenditures	28,537,657	18,890,890	3,667,417	9,222,835	5,916,395
Other Financing Uses					
Transfer Out to other funds	60,000	-	-	-	9,000,000
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	60,000	-	-	-	9,000,000
TOTAL FINANCIAL USES	\$ 28,597,657	18,890,890	3,667,417	9,222,835	14,916,395
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 13,244,827	10,526,745	2,548,258	5,889,883	7,993,813
Less encumbrances, beginning of year	-	(944,861)	-	-	-
Add encumbrances, end of year	-	369,861	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,698,773)	(953,085)	(115,507)	(2,645,035)	(4,371,095)
FUND BALANCE (GAAP), end of year	10,546,054	8,998,660	2,432,751	3,244,848	3,622,718
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(48,260)	(869,861)	(1,353,300)	-	(2,000,000)
NET FUND BALANCE, end of year	\$ 10,497,794	8,128,799	1,079,451	3,244,848	1,622,718
Net Fund Balance as a percent of expenditures	36.79%	43.03%	29.43%	35.18%	27.43%

* Net Change = "Total Financial Sources" - "Total Financial Uses" - "Fund Balance Used for Operations"

(continued)

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	4,750,500	-	-	4,750,500
153,287	153,287	-	-	153,287
500	48,996,500	-	-	48,996,500
-	138,800	-	-	138,800
78,534	516,415	-	-	516,415
242,650	3,485,769	-	-	3,485,769
1,856,325	6,005,370	6,149,603	-	12,154,973
-	11,000	-	-	11,000
37,842	192,617	29,215	640	222,472
523,800	2,361,800	-	-	2,361,800
75,535	614,389	22,031	-	636,420
2,968,473	67,229,722	6,200,849	640	73,431,211
100,000	100,000	-	-	100,000
-	-	-	-	-
-	250,450	-	-	250,450
100,000	350,450	-	-	350,450
797,396	11,580,891	620,175	3,405	12,204,471
3,865,869	79,161,063	6,821,024	4,045	85,986,132
1,319,670	29,934,175	676,275	-	30,610,450
124,405	3,875,358	77,613	-	3,952,971
142,438	482,351	960	-	483,311
11,031	755,762	427,589	-	1,183,351
10,850	1,367,755	16,357	-	1,384,112
9,203	719,402	378,702	-	1,098,104
1,131,528	24,089,927	4,554,328	3,945	28,648,200
271,978	644,091	-	-	644,091
12,000	1,077,000	12,100	-	1,089,100
571,216	3,906,189	644,175	100	4,550,464
221,550	3,209,053	32,925	-	3,241,978
3,825,869	70,061,063	6,821,024	4,045	76,886,132
40,000	9,100,000	-	-	9,100,000
-	-	-	-	-
40,000	9,100,000	-	-	9,100,000
3,865,869	79,161,063	6,821,024	4,045	85,986,132
8,511,585	48,715,111	4,070,288	108,604	52,894,003
-	(944,861)	-	-	(944,861)
-	369,861	-	-	369,861
(797,396) *	(11,580,891) *	(620,175)	(3,405)	(12,204,471) *
7,714,189	36,559,220	3,450,113	105,199	47,828,721
(813,013)	(5,084,434)	(861,139)	(37,471)	(5,983,044)
6,901,176	31,474,786	2,588,974	67,728	34,131,488

2015 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	\$ 6,610,388	\$ 551,379	\$ 212,166	\$ 134,050	\$ 20,718
Public Safety & Judicial - Courts	2,137,909	177,385	65,155	132,721	24,045
Public Safety & Judicial - Sheriff/Corrections	9,352,029	831,288	72,868	313,957	411,046
Public Safety & Judicial - Prosecuting Attorney	2,538,099	51,565	23,287	21,906	9,100
Public Safety & Judicial - 911 & Emergency	3,390,935	5,605	36,600	4,395	3,392
Public Safety & Judicial - Other	380,243	5,100	3,850	23,908	16,000
Environment, Protective Inspection & Infrastructure	5,319,672	2,247,341	60,854	118,112	880,254
Community Health & Public Services	204,900	4,195	7,571	6,617	3,200
Other	-	1,500	-	96	-
Total	\$ 29,934,175	\$ 3,875,358	\$ 482,351	\$ 755,762	\$ 1,367,755

* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund with the internal service charge, "Building Use Charge", included in Contractual Services.

This matrix illustrates the relationship of expenditures by function to the various classifications of expenditure. From this matrix, the reader can understand the extent to which specific classifications of expenditures are significant to any given functional area. For instance, this matrix shows the extent to which personnel costs or fixed asset costs comprise a significant portion of the operating budget.

Note: Within this schedule and the previous schedule, costs associated with fixed/capital assets used in operations (vehicles, equipment, etc.) are presented separately. In the schedule presented on the following page, the budgetary amounts for such assets are included in the totals presented for each department. Additional information regarding fixed/capital assets is presented in the *Personnel and Capital Summaries* tab section of this document.

(continued)

Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 189,839	\$ 2,449,185	\$ 372,113	\$ 1,452,813	\$ 614,877	\$ 12,607,528	\$ 60,000	\$ 12,667,528
50,922	1,149,857	-	289,000	73,252	4,100,246	-	4,100,246
123,302	477,621	-	266,497	451,063	12,299,671	40,000	12,339,671
9,702	166,448	-	46,682	5,273	2,872,062	-	2,872,062
3,640	1,287,848	-	896,950	446,400	6,075,765	9,000,000	15,075,765
800	313,021	-	31,500	28,450	802,872	-	802,872
314,137	9,200,078	-	288,399	1,563,465	19,992,312	-	19,992,312
500	9,028,409	-	1,651,814	26,273	10,933,479	-	10,933,479
26,560	17,460	271,978	59,534	-	377,128	-	377,128
<u>\$ 719,402</u>	<u>\$ 24,089,927</u>	<u>\$ 644,091</u>	<u>\$ 4,983,189</u>	<u>\$ 3,209,053</u>	<u>\$ 70,061,063</u>	<u>\$ 9,100,000</u>	<u>\$ 79,161,063</u>

** In addition to regular contractual services, this category also includes "Building Use Charge", an internal service charge consisting of facilities maintenance, housekeeping, building utilities, and capital repair & replacement.

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial resources allocated to each department and cost center.

2015 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Services Fund	Services Fund	Management Fund	Major Funds	Governmental Funds
General Government Operations								
1110	Auditor	\$ 431,714	-	-	-	-	-	431,714
1115	Human Resources	279,400	-	-	-	-	-	279,400
1118	Purchasing	260,443	-	-	-	-	-	260,443
1121	County Commission	512,766	-	-	-	-	-	512,766
1122	County Association Dues	40,629	-	-	-	-	-	40,629
1123	Emergency & Contingency	782,500	-	-	-	-	-	782,500
1125	Centralia Office	9,830	-	-	-	-	-	9,830
1126	County Counselor Office	388,723	-	-	-	-	-	388,723
1131	County Clerk	264,315	-	-	-	-	-	264,315
1132	Election and Registration	514,632	-	-	-	-	-	833,852
2300	Election Services	-	-	-	-	-	319,220	
1133	Election Activities	94,500	-	-	-	-	-	94,500
1140	Treasurer	283,836	-	-	-	-	-	283,836
1150	Collector	548,832	-	-	-	-	-	787,649
2110	Collector Tax Maint Activity	-	-	-	-	-	238,817	
1160	Recorder	509,748	-	-	-	-	-	915,898
2800	Record Storage & Preservation	-	-	-	-	-	406,150	
1170	Information Technology	2,092,465	-	-	-	-	-	2,092,465
1175	GIS - Consortium	2,400	-	-	-	-	-	2,400
1176	GIS - County	185,339	-	-	-	-	-	185,339
1190	Non-Departmental	797,298	-	-	-	-	-	797,298
1191	Insurance & Safety	533,820	-	-	-	-	-	533,820
1192	Employee Benefits	774,627	-	-	-	-	-	774,627
1194	Mail Services	408,448	-	-	-	-	-	408,448
1195	Insurance Claim Activity	50,000	-	-	-	-	-	50,000
1196	Records Management Services	30,958	-	-	-	-	-	30,958
2010	Assessment	-	-	-	-	-	1,846,118	1,846,118
Sub-Total		9,797,223	-	-	-	-	2,810,305	12,607,528
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,656,013	-	-	-	-	-	1,656,013
1221	Circuit Clerk	511,900	-	-	-	-	-	511,900
1230	Jury Services & Court Costs	251,702	-	-	-	-	-	251,702
1241	Juvenile Office	465,407	-	-	-	-	-	465,407
1242	Juvenile Justice Center	366,439	-	-	-	-	-	366,439
1243	Juvenile Justice Grants	182,055	-	-	-	-	-	182,055
2820	Family Service & Justice	-	-	-	-	-	58,800	58,800
2830	Circuit Drug Court	-	-	-	-	-	110,340	110,340
2831	Veterans Court	-	-	-	-	-	87,350	87,350
2850	Administration of Justice	-	-	-	-	-	18,025	18,025
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	390,115	-	-	-	390,115
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,433,516	-	392,215	-	-	274,515	4,100,246
Public Safety & Judicial - Sheriff & Correctio								
1251	Sheriff	4,614,974	-	-	-	-	-	4,614,974
1253	Internet Crimes Task Force	121,416	-	-	-	-	-	121,416
1255	Corrections	4,384,223	-	-	-	-	-	4,384,223
1256	Sheriff/Corr HK/Maint	217,764	-	-	-	-	-	217,764
2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	12,000	12,000
2510	Sheriff Training	-	-	-	-	-	28,200	28,200
2521	Community Traffic Safety	-	-	-	-	-	6,805	6,805
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	1,200	1,200
2540	Sheriff Civil Charges	-	-	-	-	-	5,711	5,711
2550	Sheriff Revolving Fund	-	-	-	-	-	61,269	61,269
2570	Sheriff K9 Operations	-	-	-	-	-	3,500	3,500
2901	Sheriff-Law Enf Sls Tax	-	-	1,853,330	-	-	-	1,853,330
2902	Corrections - Law Enf Sls Tax	-	-	793,279	-	-	-	793,279
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 9,338,377	-	2,841,609	-	-	119,685	12,299,671

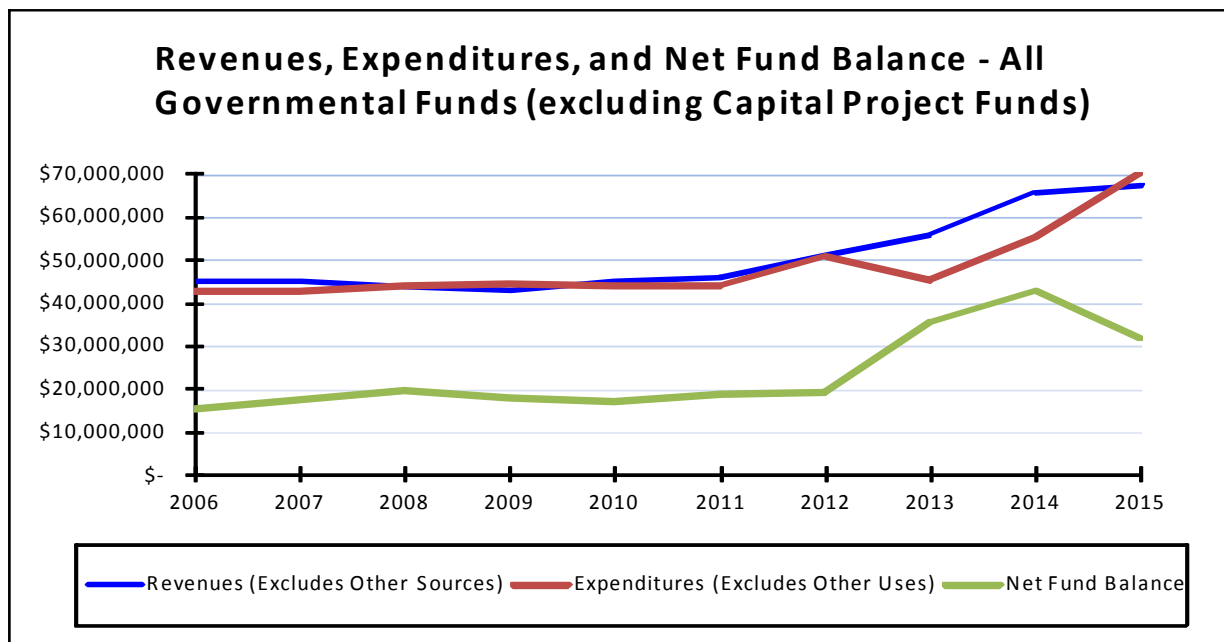
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		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement	Children's	Management	Major	Governmental
				Services Fund	Services Fund	Fund	Funds	Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 1,969,175	-	-	-	-	-	1,969,175
1262	Victim Witness	224,100	-	-	-	-	-	224,100
1263	IV-D	216,302	-	-	-	-	-	216,302
1264	PA Retirement	7,752	-	-	-	-	-	7,752
2600	PA Training	-	-	-	-	-	2,198	2,198
2610	PA Tax Collections	-	-	-	-	-	30,553	30,553
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2630	PA Bad Check Collections	-	-	-	-	-	48,567	48,567
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	12,000	12,000
2903	PA - Law Enf Sales Tax	-	-	338,340	-	-	-	338,340
	Sub-Total	2,417,329	-	338,340	-	-	116,393	2,872,062
Public Safety & Judicial - 911 & Emergency Management								
2020	E-911 Emergency Telephone	-	-	-	-	-	128,750	128,750
2101	LEPC_CERF Grant	-	-	-	-	-	30,620	30,620
2700	911/EM Sales Tax Revenue	-	-	-	-	19,000	-	19,000
2701	E911/Joint Communications	-	-	-	-	5,228,967	-	5,228,967
2702	Emergency Management Operations	-	-	-	-	329,962	-	329,962
2703	Information Technology-911/EM	-	-	-	-	338,466	-	338,466
	Sub-Total	-	-	-	-	5,916,395	159,370	6,075,765
Public Safety & Judicial - Other								
1200	Public Administrator	432,439	-	-	-	-	-	432,439
1280	Medical Examiner	241,221	-	-	-	-	-	241,221
1285	District Defender	33,959	-	-	-	-	-	33,959
2900	Law Enf Sales Tax Revenue	-	-	31,500	-	-	-	31,500
2905	Judical Info Sys-Law Enf Sls Tax	-	-	63,753	-	-	-	63,753
	Sub-Total	707,619	-	95,253	-	-	-	802,872
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	7,000	-	-	-	-	-	7,000
1360	Solid Waste Recycling	83,920	-	-	-	-	-	83,920
1370	BC Reg Sewer Dist Mgmt Service	4,712	-	-	-	-	-	4,712
1710	Planning and Zoning	372,905	-	-	-	-	-	372,905
1720	Building Codes	452,817	-	-	-	-	-	452,817
1725	Stormwater Administration	180,068	-	-	-	-	-	180,068
2040	Public Works-R&B Maintenance	-	8,845,957	-	-	-	-	8,845,957
2041	Pavement Preservation	-	4,415,787	-	-	-	-	4,415,787
2045	Public Works-Design & Construction	-	2,130,955	-	-	-	-	2,130,955
2046	Stormwater Administration	-	109,286	-	-	-	-	109,286
2048	PW - Insurance Claim Activity	-	40,000	-	-	-	-	40,000
2049	PW - Administration	-	3,348,905	-	-	-	-	3,348,905
	Sub-Total	1,101,422	18,890,890	-	-	-	-	19,992,312
Community Health & Public Services								
1410	Community Health	1,090,682	-	-	-	-	-	1,090,682
1420	Social Services	115,230	-	-	-	-	-	115,230
1430	Community Services	117,260	-	-	-	-	-	117,260
1730	Animal Control	220,837	-	-	-	-	-	220,837
1740	On-Site Waste Water	99,546	-	-	-	-	-	99,546
2030	Domestic Violence	-	-	-	-	-	26,909	26,909
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	40,180	40,180
2160	Community Children Services Administration	-	-	-	222,835	-	-	222,835
2161	Children's Services Funding Opportunities	-	-	-	9,000,000	-	-	9,000,000
	Sub-Total	1,643,555	-	-	9,222,835	-	67,089	10,933,479
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
1610	Parks & Recreation	45,616	-	-	-	-	-	45,616
3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	102,015	102,015
3860	2006A Series GO Bonds - Road NID	-	-	-	-	-	23,168	23,168
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	70,920	70,920
3880	2010A Series GO Bond - Swr NID	-	-	-	-	-	10,910	10,910
3890	2010A Series GO Bond - Swr DNR NID	-	-	-	-	-	10,569	10,569
3900	2011A GO Bonds - Road NID	-	-	-	-	-	55,900	55,900
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	5,030	5,030
	Sub-Total	\$ 98,616	-	-	-	-	278,512	377,128
Total Expenditures		28,537,657	18,890,890	3,667,417	9,222,835	5,916,395	3,825,869	70,061,063
Other Financing Uses		60,000	-	-	-	9,000,000	40,000	9,100,000
Grand Total		\$ 28,597,657	18,890,890	3,667,417	9,222,835	14,916,395	3,865,869	79,161,063

Revenue and Expenditure Trends

The graph shown on the following page illustrates revenue, expenditure, and net fund balance trends over the past 10 years. Each of these elements is discussed in detail in the following sections. The significant fluctuations reflected in the graph below for fiscal years 2012 through 2015 are attributable to the following:

- **FY 2012 expenditures “spike” is associated with significant non-recurring costs in the Road and Bridge Fund:** The budget included significant non-recurring project costs for the Rolling Hills road project and the St. Charles round-a-bout project. The County received cost-share reimbursement revenue from the City of Columbia for the Rolling Hills road project.
- **Two new permanent, dedicated sales tax levies approved by voters for Children’s Services and 911/Emergency Management:** Revenues were received by the County in FY 2013 (partial year) and FY 2014 (full year); however, the spending plans were not fully formed during these two years and revenues exceeded expenditures, resulting in a temporary increase in fund balance. Budget allocations within the Children’s Services Fund for procurement of services will reduce this temporary increase in fund balance. The temporary increase in fund balance within the 911 Fund will be utilized to pay for initial technology costs associated with the new facility.
- **Favorable revenue variances (FY 2013 & FY 2014):** The budget reflected conservative revenue estimates in light of slow economic recovery and uncertainty; actual revenues exceeded these estimates.
- **The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (FY 2013 & FY 2014):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund), and the Assessor’s Office (Assessment Fund).
- **Other unanticipated spending variances (FY 2013 & 2014):** Within the Road and Bridge Fund, a couple of projects have been re-budgeted to FY 2015 or placed on hold due to changes in the project schedule. Within the General Fund, the actual costs paid to the City of Columbia for Health Department services was significantly less than budget and actual costs incurred within the Circuit Court’s various budgets also reflected substantial budget savings.



Revenue Assumptions and Projections

Government *revenues* represent fund financial resources, exclusive of “Other Financing Sources” such as transfers from other funds or issuance of long-term debt. Accordingly, the following discussion pertains to revenues only.

The FY 2015 revenue projection, taken as a whole for all governmental funds, reflects a 3% increase compared to the FY 2014 budget. A three-year comparison of revenues by source for all governmental funds is presented below; however, the *Appendix* section of this document provides a ten-year history of revenue trends. The following discussion describes the major sources of revenue for the County’s combined governmental funds and identifies the primary causes for fluctuations between the prior and current budget years.

Revenues by Source— All Governmental Funds Combined Excluding Capital Project Funds

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2013 (Actual)	2014 (Budget)	2014 (Estimated)	2015 (Budget)	% Change 15 Budget over 14 Budget	% of Total for 2015
Property Taxes	\$ 4,538,698	4,560,320	4,651,440	4,750,500	4%	7.1%
Assessments	232,494	156,084	172,363	153,287	-2%	0.2%
Sales Taxes	37,541,613	46,620,900	47,511,517	48,996,500	5%	72.9%
Franchise Taxes	143,800	136,000	142,000	138,800	2%	0.2%
Licenses and Permits	673,035	559,672	583,003	516,415	-8%	0.8%
Intergovernmental	3,458,898	4,158,609	3,599,335	3,485,769	-16%	5.2%
Charges for Services	5,996,720	6,290,508	5,874,148	6,005,370	-5%	8.9%
Fines and Forfeitures	11,568	10,000	11,204	11,000	10%	0.0%
Interest	38,189	125,807	219,387	192,617	53%	0.3%
Hospital Lease	2,293,068	2,334,300	2,327,005	2,361,800	1%	3.5%
Other*	806,490	599,506	677,990	614,389	2%	0.9%
Total Revenues	\$ 55,734,573	65,551,706	65,769,392	67,226,447	3%	100.0%

*Other includes lease revenue, proceeds from sale of county assets, and other miscellaneous revenue.

Property Tax (7.1% of total revenue)

Property tax comprises a relatively small portion of the County's overall revenues. This is the result of statutory and voluntary property tax roll-backs described below.

Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.5 billion. The FY 2015 Budget assumes a 2.5% growth in assessed valuation for real estate property and personal property.

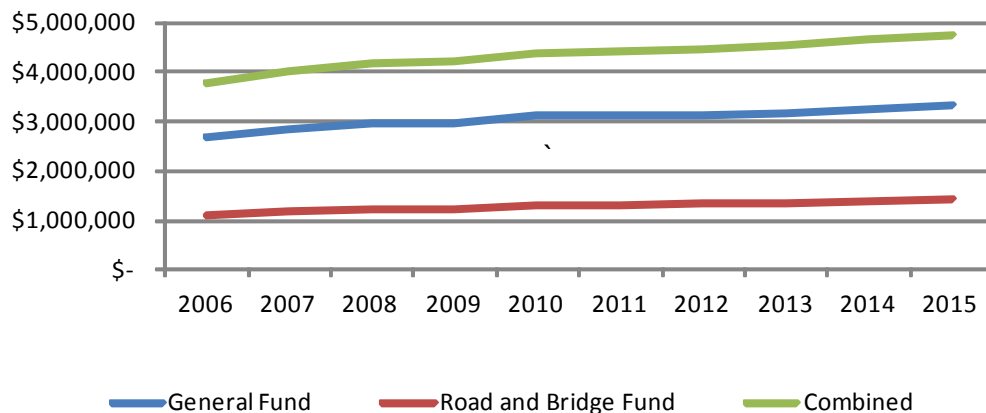
The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. The budget assumes no change in property tax rates for FY 2015 which includes the following:

General Fund Operations-- \$.12 per \$100 assessed valuation

Road and Bridge Operations-- \$.05 per \$100 assessed valuation

The following chart illustrates the stability of this revenue source as well as the relatively flat growth experienced the last several years.

Property Tax Revenue: General Fund, Road & Bridge Fund, and Combined Total



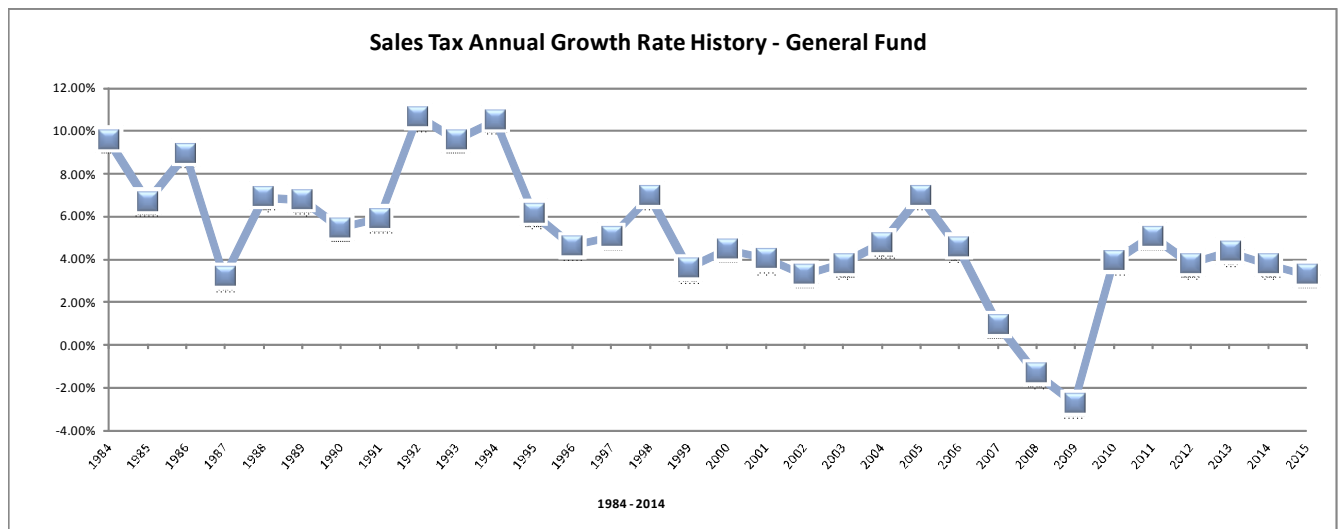
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section. [A multi-year history of the overlapping tax levies for the County and its political subdivisions is also presented in the *Appendix*.]

Assessments (0.2% of total revenue)

Special assessment revenue is received from property owners pursuant to the Neighborhood Improvement District (NID) program and is accounted for as revenue to the applicable debt service funds and used to meet scheduled principal and interest payments for county-issued general obligation debt. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of Assessment revenue in any given year is influenced by such things as number of pay-offs in full, number of annual assessments levied, and number of NID projects completed and assessments ordered.

Sales Tax (72.9% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for approximately 72% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to finance on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth. The following annual sales tax growth rate table illustrates this inherent volatility.



Annual growth rates have typically ranged between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%. As illustrated above, the recent decline in sales tax growth rate is one of the sharpest ever experienced by the County and the first time ever to experience declining revenue. The County had two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The expected growth rate for FY 2014 is 3.75% and the FY 2015 budget assumes 3.25% growth.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$14.1 million in 2015, which represents approximately 55% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$14.1 million in 2015, which represents approximately 79% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period. It was renewed for 10 years (through 2008) and was renewed again for another 10-year period (expiring in 2018). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

Constitutionally determined portion of the state's motor vehicle sales tax (Road and Bridge Fund). This tax is expected to generate \$415,000 in 2015. This revenue source declined significantly in 2008 and has increased modestly since. It is still well below the FY 2006 amount of \$510,000.

One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.5 million in 2015, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

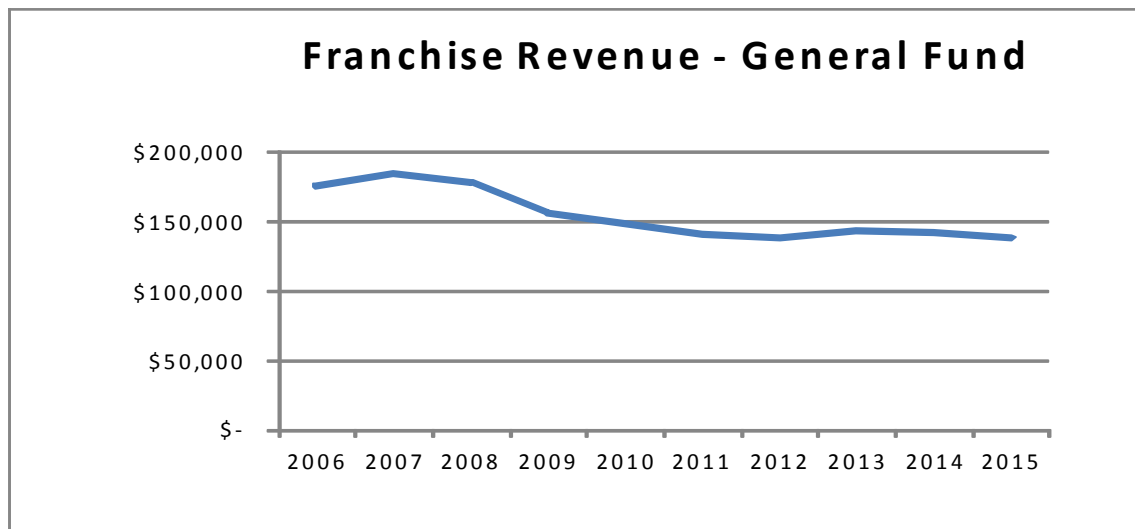
One-quarter cent permanent community children's services sales tax. This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.55 million in FY 2015. It is the sole source of revenue for the Community Children's

Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

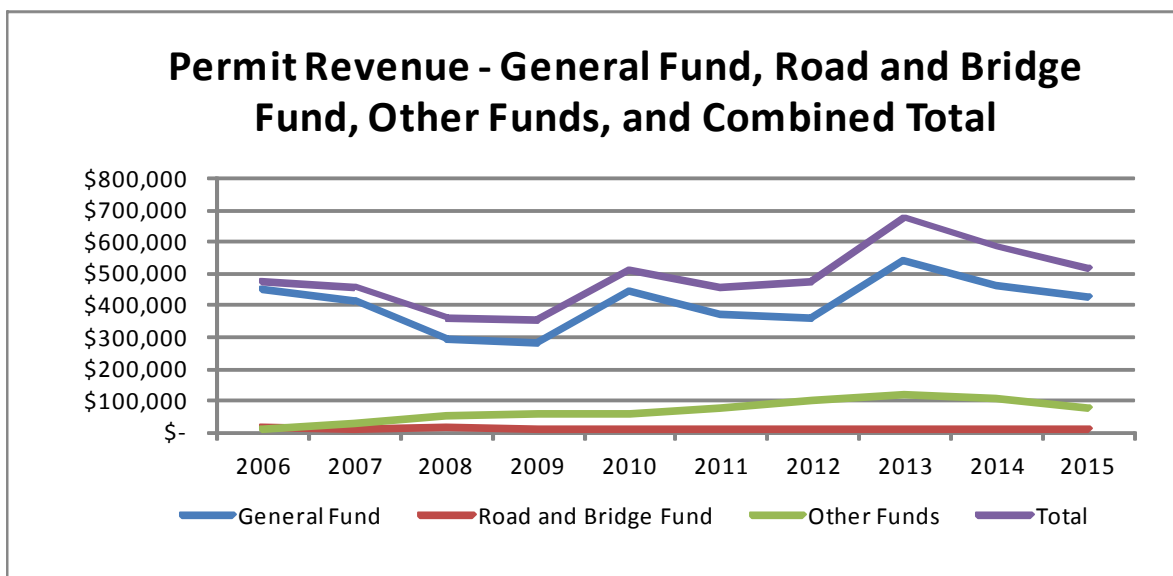
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.3 million in FY 2015.

Franchise Taxes and Licenses/Permit Revenue (1.0% of total revenue)

Franchise Tax revenue has been declining since 2007. The decrease appears to be the result of declining gross revenues subject to the franchise tax. The County's 5% franchise tax applies to cable services and is accounted for within the General Fund.



The graph below illustrates the growth trends for Licenses & Permit revenue.



The County collects fees for building permits, on-site waste water systems, and food-handling licenses within the General Fund. The significant increase in FY 2010 was due to implementation of a food handling permit fee combined with a one-year spike in building permit revenue associated with construction of a new high school. The FY 2013 increase is primarily attributable to fee schedule increases for building permits, food

handling licenses, on-site waste water system permits as well as increased building permit volume. The County Commission intends to recover 50% of the operating costs of these programs through permit fees; however, the current fee structure generates revenues below this target. The fee increases required to achieve a 50% cost recovery rate are significant and will be implemented over several years. The 2015 budget does not reflect any increases to the fee structure.

Conceal-and-carry weapon permits were authorized by the state legislature in FY 2004; this revenue, which consists of new and renewal permits, is accounted for within the Sheriff Revolving Fund. Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

The overall decline in projected revenue for FY 2015 is associated attributable to conservative estimates for Building Permit fees.

Intergovernmental Revenues (5.2% of total revenue)

The County receives substantial revenues from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues. Overall, this revenue category reflects a 15% reduction from the prior year; this decline is primarily due to a reduction in Internet Crimes grant revenue (which is currently suspended due to the Governor's withholding), reductions in prisoner per diem revenue and juvenile detention revenue, and various reductions in several court-related grants.

The FY 2015 budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget does not assume renewal or extension. In accordance with county policy, *potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The county receives a prisoner per diem reimbursement from the state when inmates held at the county jail are ultimately sentenced to the Missouri Department of Corrections. The state reimbursement rate of \$19.58 per day is substantially less than the actual costs incurred by the County, which is approximately \$65 per day. The expected decline in this revenue for FY 2015 is due to the increasing lengths of stay for inmates which results in timing differences such that the County will receive revenue in subsequent periods, following final adjudication.

The County receives a daily per diem reimbursement for juveniles held in the detention center; the average daily population has been declining, which accounts for the reduction in this revenue. The County also receives reimbursement for prisoner extradition and state reimbursement of property assessment activities.

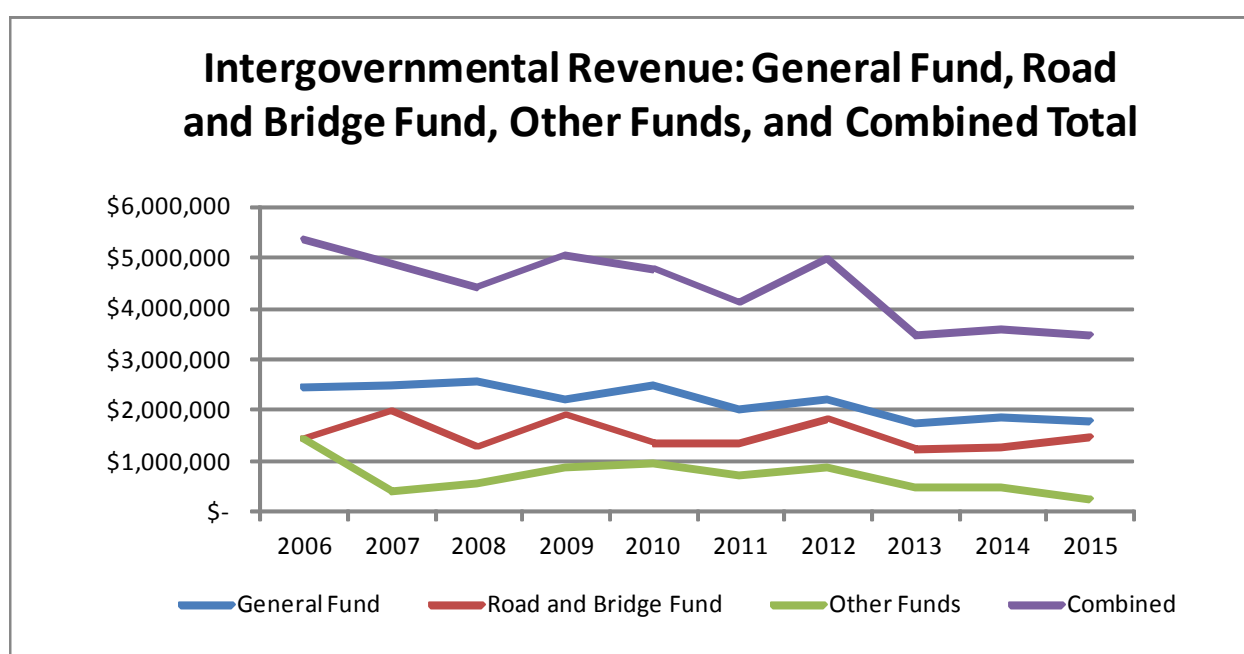
The state administers its federally-funded Child Support Enforcement Program, in part, through contracts with local Prosecuting Attorneys' offices. The state's cooperative agreement with Boone County provides funding for three full-time personnel and associated operating costs, which is significantly reduced from the 2009 funding level which provided for nine full-time employees.

The County also receives County Aid Road Trust (CART) revenues that represent Boone County's proportionate share of the statewide gasoline tax. The tax is earmarked for road maintenance and is shared by the state, cities, and counties pursuant to a constitutional formula. The revenues are derived from a per-gallon tax that does not change with fuel

prices. Instead, revenues to the County increase only with increases in consumption. The FY 2015 revenue estimate assumes no growth in CART revenues.

The chart below shows a ten-year history of intergovernmental revenues. The chart illustrates the extent to which non-recurring grants result in budget volatility and are explained as follows:

- 2006- federal HAVA (Help Americans Vote Act) election equipment funds;
- 2007- federal disaster funds;
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project

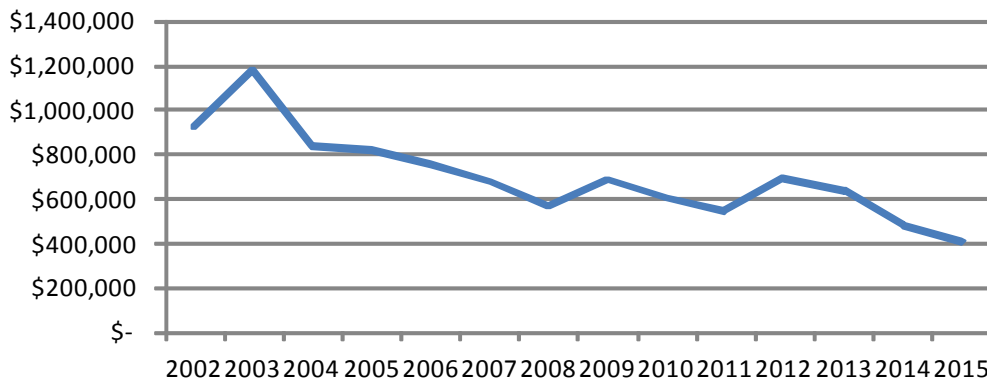


Charges for Services (8.9% of total revenue)

Charges for Services revenues for the current year, FY 2014, are expected to fall short of original budget estimates primarily due to a sharp and unexpected decline in real estate recording fees (General Fund) and a reduction in jail phone commission revenue. The reduction in real estate recording fees is attributable to a decline in activity while the reduction in phone commission revenue is the result of a maximum rate rule imposed by the FCC (Federal Communications Commission). These trends are expected to continue and are reflected in the FY 2015 revenue estimates.

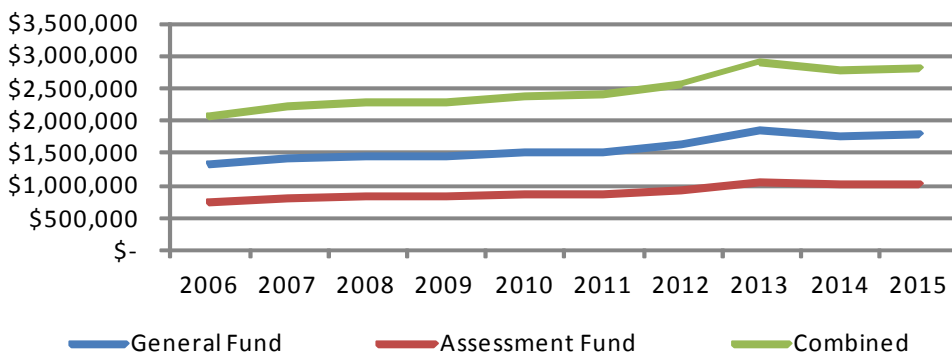
As illustrated in the following chart, real estate recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Estimated recording revenue for FY 2015 is approximately \$410,000.

Real Estate Recording Fees: General Fund



Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.

Property Tax Commission Revenue: General Fund, Assessment Fund, Combined Total

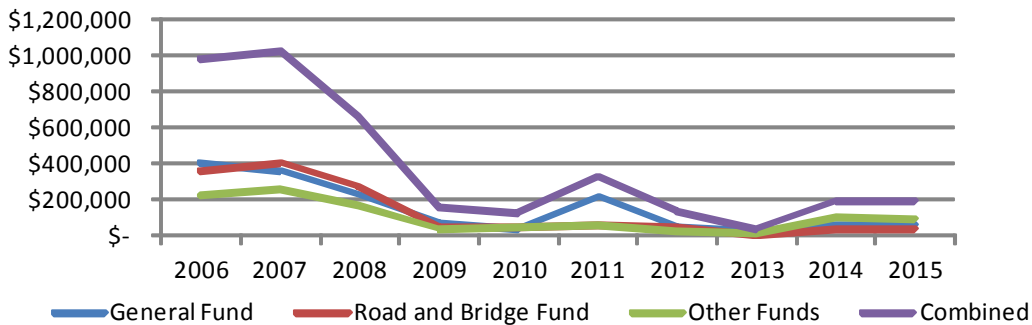


Fines and Forfeitures, Interest, and Other Revenues (1.2% of total revenue)

The County's General Fund receives a portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue has declined significantly since 2007. In FY 2015, the County expects to earn approximately \$192,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.

Interest Revenue: General Fund, Road and Bridge Fund, Other Funds, and Combined Total



Hospital Lease Revenue (3.5% of total revenue)

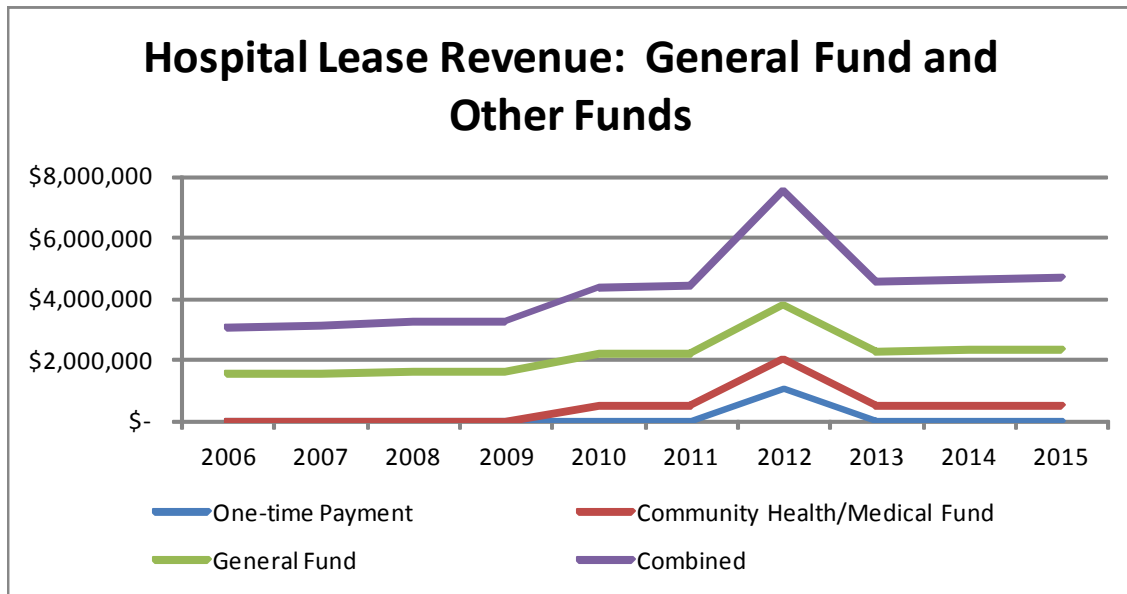
The County Commission and the Boone Hospital Center Board of Trustees approved a lease with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020.

In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement requires an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The FY 2015 Budget includes estimated lease revenue of \$1.83 million, which assumes 1.5% CPI growth. This revenue is accounted for within the General Fund.

Beginning in FY 2010, the County receives an additional annual lease payment of \$500,000 which is restricted to community and health needs. Beginning in FY 2013, this lease payment is also subject to an annual CPI adjustment. The FY 2015 Budget includes estimated lease revenue of \$524,000, which assumes 1.5% CPI growth. This revenue is accounted for within the Community Health/Medical Hospital Lease Fund and is administered by the Community Services Department.

The 2012 lease amendment resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was appropriated for economic development (a contractual payment to the City of Columbia in support of the city's revenue guarantee associated with the regional airport). Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was set aside in a capital project fund for future capital needs.

The Hospital lease revenue accounts for 3.5% of revenue for all governmental funds and 7.1% of revenue to the General Fund. The following chart illustrates the hospital lease growth trends over the past 10 years.



Expenditure Assumptions and Projections

The FY 2015 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$70.1 million, which represents a 21% increase over the prior year's budget (amended) of \$57.7 million. A multi-year comparison of expenditures by functional category is presented below. The significant increase in spending is attributable to the new voter-approved sales tax levies for Community Children's Services and 911/Emergency Management.

Expenditures by Function— All Governmental Funds Combined Excluding Capital Project Funds

Expenditures by Function	2013 (Actual)	2014 (Budget)	2014 (Estimated)	2015 (Budget)	15 Budget over 14 Budget	Total for 2015
General Government Operations*	\$ 7,374,106	10,510,360	8,532,205	11,620,538	11%	16.6%
Public Safety & Judicial	17,414,437	22,430,429	20,574,054	25,146,178	12%	35.9%
Environment, Protective Inspection & Infrastructure	14,742,116	19,455,845	16,237,675	18,428,847	-5%	26.3%
Community Health & Public Services	1,402,096	7,127,914	6,752,036	10,907,206	53%	15.6%
Fixed Assets (New and Replacement)	3,362,106	2,635,421	2,049,994	3,209,053	22%	4.6%
Debt Service	656,041	650,078	650,078	644,091	-1%	0.9%
Other	395,043	429,881	418,130	105,150	-76%	0.2%
Total Expenditures	45,345,945	63,239,928	55,214,172	70,061,063	11%	100.0%

Schedule includes the following governmental fund types: the General Fund, special revenue funds, and debt service funds

* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election and Registration, Treasurer, Collector, Recorder, Information Services, GIS, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management, Assessment

As previously noted, the increase in FY 2015 appropriations as compared to the prior year is due to the following:

- Increased appropriations for 911/Emergency Management activities
- Increased appropriations for Community Children's Services procurement of services activities
- Implementation of the County's salary plan and additional FTE positions
- Inclusion of non-recurring costs (for example, emergency appropriations, health insurance stabilization funding, and other planned uses of fund balance)

Total expenditures shown in the preceding table exceed total revenue shown in the revenue table. This will result whenever revenue earned in one fiscal year is spent in a subsequent fiscal year. For example and as previously explained, sales tax revenues dedicated to community children's services have accumulated within the restricted special revenue fund during 2013 and 2014 and are being appropriated for procurement of services in FY 2015, thereby resulting in total appropriations exceeding the expected revenues for the year.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. Actual spending for FY 2014 is projected at 97% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund— FY 2014 projected actual spending is 90% of budget (significant variance due to the high number of personnel vacancies and unspent emergency appropriations)
- Road and Bridge Fund—FY 2014 projected actual spending is 87% of budget (significant variance due to budget savings in infrastructure preservation and rehabilitation programs)
- Law Enforcement Services Fund—FY 2014 projected actual spending is 90% of budget (significant variance due to budget savings for out-of-facility inmate housing costs)
- All nonmajor special revenue funds—FY 2014 projected actual spending is 68% of budget (most of these funds are subject to the statutory budgetary authority of an individual elected official)
- Debt Service Funds—FY 2014 project actual spending is 100% of budget

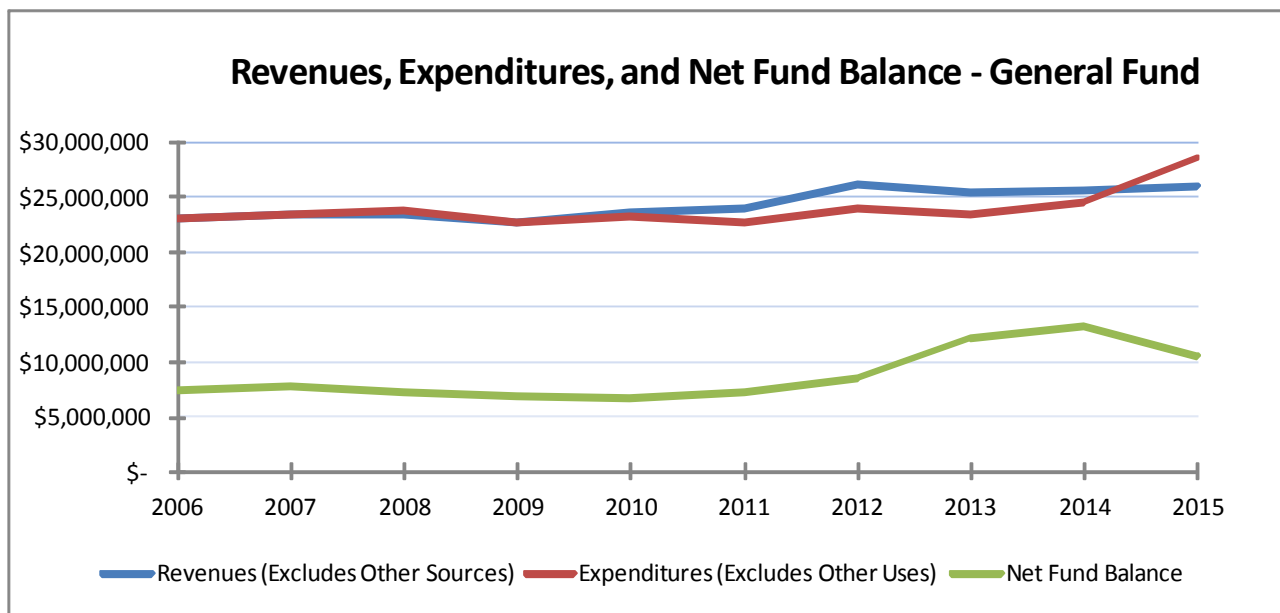
Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, weather-related costs, and management decisions. In addition, due to the statutory restrictions governing County appropriations, spending variances will ***always*** be positive as it is not legally permissible for administrative authorities to overspend appropriations. The County's budget adjustment policy establishes a framework of accountability and transparency which also contributes to overall favorable variances.

Within the General Fund specifically, additional factors contribute to favorable spending variances such as savings on inmate medical care, out-of facility inmate housing, jury costs, court costs and *guardian ad litem* fees. The County is legally required to provide

these services, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to predict and may vary significantly from year to year. To the extent the appropriations are unused and lapse in any given year, the resources remain in the fund and are not allocated toward other purposes.

The County monitors spending ratios and variances and adjusts appropriation methodologies in light of significant changes or emerging trends.

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County's primary operating fund, is further illustrated in chart below.



All funds are budgeted to be solvent at the end of FY 2015. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy.

Ten-year comparative historical data for expenditures is presented in the *Appendix* section at the end of this document.

General Government Operations (16.6% of total expenditures)

The increase in General Government Operations spending is attributable to salary and benefit increases, staffing increases for Information Technology and County Counselor, and the stabilization funding for the self-insured health fund, as explained earlier in this Budget Message.

Public Safety and Judicial (35.9 % of total expenditures)

The increase in this area reflects salary and benefit increases, the impact of implementing the reclassifications associated with the salary study, and staffing increases for the

Prosecuting Attorney's Office and 911 operations, as explained earlier in this Budget Message.

Environment, Protective Inspection, and Infrastructure (26.3 % of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The FY 2014 budget included funding for several non-recurring transportation network projects; similar projects are not included in the FY 2015 budget, which accounts for the budgetary decrease.

Community Health and Public Services (15.6% of total expenditures)

The increase in this area is attributable to the funding allocations approved by the Boone County Children's Services Board (BCCSB). The nine-member commission appointed Board is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children's services approved by voter in April 2013. Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013. During 2014, the Board concluded its policy-setting activities and initiated a *Request for Proposal* process which culminated in a FY 2014 budget amendment establishing initial budget allocations. The FY 2015 budget allocations include the accumulated resources in the fund as well as new revenues to be received during the year; therefore, the overall budget amounts are higher for FY 2015 than will be expected in subsequent years.

Fixed Assets (New and Replacement) (4.6% of total expenditures)

Each year, the budget includes funding for investment in new and replacement fixed assets. This category includes appropriations for machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures. This type of capital expenditure is sometimes referred to as "pay-as-you-go" capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented within this category. [A detailed schedule of these appropriations is presented in the *Personnel and Capital Expenditure Summaries* tab section.]

Established replacement schedules provide general guidelines in developing these appropriations which are comprised of the following:

- **\$483,000 General Fund:** computer hardware and office furniture associated with new FTE positions; replacement computer hardware; and replacement copiers and video conferencing equipment
- **\$1.6 million Road and Bridge Fund:** replacement machinery and equipment; replacement computer hardware; replacement dump trucks and other vehicles; and facility access road improvement.
- **\$390,000 Law Enforcement Services Fund:** replacement sheriff vehicles and equipment

- **\$443,000 911/Emergency Management Fund:** replacement vehicle; new and replacement radio transmission network equipment
- **\$232,000 various nonmajor funds:** new and replacement office furniture; new and replacement office computer hardware and software; election-related computer hardware; replacement vehicles

Debt Service (0.9% of total expenditures)

Debt service expenditures reflect little change over the previous year and consist of \$474,000 to be paid from County resources and \$170,000 to be paid from assessments received from property owners participating in the County's road and sewer Neighborhood Improvement District programs.

As mentioned previously, property tax levies are not required for debt service. Additional information regarding the County's long-term debt is presented later in this Budget Message and in the *General Information* tab section.

Other Expenditures (0.2% of total expenditures)

This category of expenditure includes maintenance of the county-owned portion of the MKT Trail, economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt. During fiscal years 2012 – 2014, this category also included expenditures associated with the subsidized lease arrangement pertaining to the event center operations at the County-owned fairgrounds. However, the County is no longer subsidizing the operations of the event center after December 31, 2014 which accounts for the significant reduction in this category.

Changes in Personnel Staffing Levels

The changes in employee staffing levels for FY 2015, which reflect a **net increase of 45.58 FTE**, are summarized below. The significant increase is due to transfer of 911 employees from the City of Columbia to Boone County, effective January 1, 2015.

General Government Operations: +1.71 FTE net change

- **County Counselor:** add 1.0 FTE Asst. County Counselor (General Fund). **Permanent increase of 1.0 FTE, benefitted.**
- **County Clerk – Elections and Voter Registration Office:** decrease Voting Systems Manager position by 500 hours (General Fund); decrease Elections Office Specialist Pool by 1400 hours (General Fund). **Decrease of .92 FTE.**
- **Information Technology:** add 1.0 FTE Services Coordinator position (General Fund). **Permanent increase of 1.0 FTE, benefitted.**
- **Information Technology:** add .63 FTE Intern pool (General Fund). **Permanent increase of 0.63 FTE, non-benefitted.**

Public Safety and Judicial – Circuit Court: -1.00 FTE net change

- **Circuit Court and Juvenile Justice Grants:** adjust various positions to reflect current level of approved grant funding which covers only a portion of the County's budget year--General Fund). **Decrease of 1.0 FTE.**

Public Safety and Judicial – Prosecuting Attorney: +0.75 FTE net change

- **Prosecuting Attorney:** add 1.0 FTE Asst. Prosecuting Attorney (General Fund) **Permanent increase of 1.0 FTE, benefitted.**
- **Prosecuting Attorney:** re-allocate funding for 0.50 FTE Account Specialist position out of PA Bad Check Fund to the General Fund. **Permanent change in funding source, net 0.0 FTE.**
- **Prosecuting Attorney:** re-allocate funding for 1.0 FTE Account Specialist out of PA Tax Collection Fund to the PA Bad Check Fund. Re-allocate funding for 0.25 FTE Program Administrator out of PA Tax Collection Fund to the PA Bad Check Fund. **Temporary change in funding source, net 0.0 FTE.**
- **Prosecuting Attorney:** decrease Account Specialist pool position by 520 hours (PA Tax Collection Fund). **Permanent decrease of 0.25 FTE, non-benefitted.**

Public Safety and Judicial – 911 Operations: +44.86.FTE

- **911 Operations:** add a combined total of 39.86 FTEs (911 Sales Tax Fund). This increase includes the positions associated with the transfer of employees from the City of Columbia to Boone County effective 1/1/2015 as well as several additional staff positions. **Permanent increase of 39.86 FTE.**
- **911 & Emergency Management Information Technology:** add 5.0 FTEs (911 Sales Tax Fund). This increase two position associated with the transfer of employees from the City of Columbia to Boone County effective 1/1/2015 as well as additional staff positions. These positions are supervised by the Director of Information Technology. **Permanent increase of 5.0 FTE.**

Public Safety and Judicial - Other: -0.24 FTE

- **Public Administrator:** decrease temporary part-time File Clerk position by 500 hours (General Fund). **Decrease of 0.24 FTE.**

Environment Protective Inspection & Infrastructure: -0.50 FTE

- **Road and Bridge Maintenance Operations:** decrease 1.0 FTE Account Specialist, benefitted, to 0.50 FTE, non-benefitted (Road and Bridge Fund). **Permanent decrease of .50 FTE.**
- **Resource Management:** re-allocate funding of various storm water administration positions out of DNR Grant Fund (due to termination of grant

funding) and to reflect a revised allocation of cost between the General Fund and the Road and Bridge Fund increase. **Permanent change in funding source, net 0.0 FTE.**

In addition to the approved positions listed above, an amount has been included in the Facilities Maintenance budget (Contingency appropriation) for an additional Office Specialist. The County Commission intends to complete further review before authorizing release of the Contingency appropriation.

Capital Improvement Projects

The County's infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. As a result, they are budgeted and accounted for within the Road and Bridge Fund annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects; these projects are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete. Because of this, it is important to present this information separate from the annual operating budget. Please refer to the *Capital Project Budgets* tab section for information regarding the County's capital projects.

Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of a particular fund. For external reporting purposes (in accordance with generally accepted accounting principles), Fund balance is classified as either nonspendable, restricted, committed, assigned, or unassigned. For budgeting purposes, however, it is important to identify and exclude fund balance amounts that are unavailable for appropriation in the given year. For instance, the entire fund balance for the Law Enforcement Services Fund is classified as "restricted" for external reporting purposes because the use of the fund's resources is restricted by state statute; however, for budgeting purposes, portions of fund balance have been set aside for certain specific projects and these amounts need to be excluded for purposes of setting annual appropriations.

To accomplish this, amounts that are unavailable for appropriation in the given budget year are excluded in arriving at "**net fund balance**". This terminology departs from the terminology required and used for external financial reporting.

The schedule below shows the projected net fund balance amounts at the end of FY 2014 for the County's major funds, nonmajor funds, and all governmental funds (except capital project funds) taken as a whole. The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2015

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 10,546,054	8,998,660	2,432,751	3,244,848	3,622,718	7,714,189	36,559,220
Less: Fund Balance Unavailable for Appropriation	(48,260)	(869,861)	(1,353,300)	-	(2,000,000)	(813,013)	(5,084,434)
Projected Net Fund Balance	\$ 10,497,794	8,128,799	1,079,451	3,244,848	1,622,718	6,901,176	31,474,786
As a percent of expenditures	37%	43%	29%	35%	27%	180%	45%
# of months expenditures	4.4	5.2	3.5	4.2	3.3	21.6	5.4

Fund Balance Unavailable for Appropriation: this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not been issued. It also includes resources ear-marked for specific purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. Detailed information for each fund is available in the Fund Statements section of this document.

The **net fund balance** is intended to meet three primary objectives. **First**, net fund balances provide resources to meet cash flow requirements and avoid short-term borrowing. The County has established a minimum fund balance requirement of two-month's operating expenses, or 17%, for its major funds in order to meet this objective.

Secondly, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. Using fund balance in a contingency manner allows the County to continue operations without disruption during an unexpected period of revenue decline or unforeseen emergency. This use of fund balance must be monitored closely because it cannot be sustained for more than a short period. In addition, replenishing fund balance is a slow process, usually requiring several years; therefore, extreme care should be exercised in spending fund balances. Given the County's significant dependence on sales tax revenue and the increased exposure to its inherent volatility, the County desires to maintain higher fund balances in its primary operating funds, especially the General Fund.

Thirdly, it allows for financial planning and tax rate stability. For instance, the County will frequently maintain increased net fund balances in the General Fund in off-election years in order to pay for election costs in even numbered years without having to increase the property tax rate so as to generate sufficient revenue to cover the costs. In the event the County Commission determines that actual fund balance levels exceed identified needs and that the amounts truly are "surplus", the County's policy is to commit these funds to capital or non-recurring needs.

For additional information regarding the County's Fund Balance Policies, please refer to the *Fiscal and Budget Policies* which are presented in the *General Information* tab section.

The following table shows the projected changes in fund balances for the coming budget year.

Projected Changes in Fund Balances at December 31, 2015

-----Major Funds-----							
	General	Road and	Law	Community	911/	Nonmajor	
	Fund	Bridge Fund	Enforcement	Children's	Emergency	Governmental	All Governmental
	Fund	Bridge Fund	Services	Services	Management	Funds	Funds
Projected Fund Balance 12/31	10,546,054	8,998,660	2,432,751	3,244,848	3,622,718	7,714,189	36,559,220
Projected Fund Balance 1/1	\$ 13,244,827	10,526,745	2,548,258	5,889,883	7,993,813	8,511,585	48,715,111
Projected Change in Fund Balance	\$ (2,698,773)	(1,528,085)	(115,507)	(2,645,035)	(4,371,095)	(797,396)	(12,155,891)
Percentage Change	-20%	-15%	-5%	-45%	-55%	-9%	-25%

As previously discussed, the expected decline in fund balance in the General Fund is primarily due to allocating fund balance to provide for the statutory Emergency Appropriation as well as the planned use of fund balance for non-recurring costs. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2015. As a result, although a reduction in fund balance in the General Fund is budgeted, it is likely that such reduction will be less than the amount reflected in the budget.

The reduction in fund balance in the Road and Bridge Fund is primarily attributable to increased appropriations for replacement machinery, equipment, and dump trucks.

The projected decline in fund balance in the Law Enforcement Services Fund is primarily due to increased spending for non-routine equipment replacement items including tactical entry vests and a license plate reader.

The projected decline in the Community Children's Services Fund is due to the FY 2015 budget allocations including amounts that accumulated in the fund during FY 2013 and FY 2014.

The projected decrease in the 911/Emergency Management Fund is due to the planned transfer of resources to the 911/Emergency Management capital project fund. The monies will be used to pay for initial technology and equipment associated with the new facility. As previously explained, this will allow the County to make these purchases without incurring borrowing costs.

The decline in non-major governmental funds is primarily attributable to the budget practice used by appropriating authorities for several of the County's special revenue funds. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2015 is presented in the *General Information* section of this document. Long-term debt expenditures consist of principle and interest for the Series 2012 Certificates of Participation which are being

retired through appropriations in the General Fund; several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments; and taxable special obligation bonds used to finance the acquisition and construction of county facilities which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

Debt service appropriations included in the FY 2015 Budget amount to \$644,091 or 0.9% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2014 is projected to exceed \$2.5 billion which results in a legal debt limit of approximately \$250,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section.

At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments. In addition, the County intends to issue special obligation debt to pay for the construction costs of the new 911/Emergency Management facility and this debt will be retired through annual appropriations from the 911/Emergency Management Sales Tax Fund.

Awards and Acknowledgements

The County's Budget for Fiscal Year 2014 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, including county officials and the staff of the Boone County Auditor's Office, whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Schedule of Commission Changes to the 2015 Proposed Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)					
Contingency	\$ 4,500	1123	86850	\$ -	Rebudget training & retention incentive--Corrections
Software Service Contract	2,200	1170	70050	-	Pricing increase for Novell Filr & File Management software
Computer Hardware	5,000	1170	71100	-	Cabling/cable drops (misc. as-needed throughout year)
Computer Hardware	64,600	1170	91301	-	Fiber ring upgrade
Utilities	50,000	1190	48XXX	-	Utilities for Central Missouri Events Center (minimum utilities)
Federal Grant Reimbursement	-	1262	3411	4,775	Grant awarded to host 5K race during Victims' Rights Week
Receptions/Meetings	4,775	1262	84010	-	Victims' Rights Week 5K race costs
Outside Services	7,500	1725	71100	-	Forum Nature Area Monitoring project
Total Changes to General Fund	\$ <u>138,575</u>			\$ <u>4,775</u>	

Road and Bridge (Fund #204)

Public Works					
Data Communications	\$ 1,200	2040	48002	\$ -	Data charges for two iPads
Machinery & Equipment	40,000	2040	91300	-	Trailer mounted variable message boards (2)
Computer Hardware	1,160	2040	91301	-	iPads for data collection (2)
Grounds Improvement	(80,000)	2040	91700	-	Remove duplicate budget item (pave access road)
Replacement Computer Hardware	8,000	2040	92302	-	Rebudget replacement/upgrade of time keeping system
	\$ <u>(29,640)</u>			\$ <u>-</u>	
Resource Management -- Design & Construction					
Reimburse Personnel/Projects	\$ -	2045	3528	\$ (44,000)	Reduced reimbursement for Rustic Road Project
Subtotal	\$ <u>-</u>			\$ <u>(44,000)</u>	
Total Changes to Road & Bridge Fund	\$ <u>(29,640)</u>			\$ <u>(44,000)</u>	

911/Emergency Management Sales Tax (Fund #270)

Law Enforcement/Judicial Information Systems					
Other Supplies	\$ 610	2703	23050	\$ -	Rebudget software for System Analyst Supervisor
Minor Tools/Equipment <\$1,000	175	2703	23850	-	Rebudget purchase of telephone for System Analyst Supervisor
Computer Hardware	1,100	2703	91301	-	Rebudget for PC & monitors for System Analyst Supervisor
Computer Software	1,800	2703	91302	-	Rebudget for software for System Analyst Supervisor
Commission Changes to the Proposed Budget	\$ <u>3,685</u>			\$ <u>-</u>	

Law Enforcement Services (Fund #290)

Law Enforcement/Judicial Information Systems					
Computer Hardware	\$ 24,000	2905	91301	\$ -	Fiber ring upgrade
Subtotal	\$ <u>24,000</u>			\$ <u>-</u>	
Total Changes to Law Enforcement Services Fund	\$ <u>24,000</u>			\$ <u>-</u>	

Continued on next page

Schedule of Commission Changes to the 2015 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
Facilities & Grounds (Fund #610)				
Supplies	\$ 5,900	6100 2XXXX	\$ -	Secure & decommission Central Missouri Events Center
Services	12,500	6100 7XXXX	-	Secure & decommission Central Missouri Events Center
Machinery & Equipment	7,925	6100 91300	-	Secure & decommission Central Missouri Events Center
Total Changes to Facilities and Grounds Fund	\$ 26,325		\$ -	

Capital Repairs & Replacements (Fund #620)

Contingency (account classifications to be determined)	\$ 542,100	6200 86850	\$ -	Physical Security/Access Control System Upgrade for Government Center & Sheriff Campus
Commission Revisions Added to the Proposed Budget	542,100		\$ -	

Capital Repairs & Replacements - Public Works (Fund #624)

Replacement Buildings & Improvements	\$ 25,000	6240 92200	\$ -	Re-budget door remodel project at PW North Facility (Hwy124)
Commission Revisions Added to the Proposed Budget	25,000		\$ -	

Summary of Changes to the Proposed Budget (By Fund):

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 138,575	\$ 4,775
Road and Bridge (Fund #204)	(29,640)	(44,000)
911/Emergency Management Sales Tax (Fund #270)	3,685	-
Law Enforcement Services (Fund #290)	24,000	-
Capital Repairs & Replacements (Fund #620)	542,100	-
Capital Repairs & Replacements - Public Works (Fund #624)	25,000	-
Total	\$ 730,045	\$ (39,225)



Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County covers 685 square miles and contains thirteen population centers consisting of cities, towns, villages, and small communities. The City of Columbia, the largest population center in the county, is the county seat. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter with many of the County's daily operations supervised by full-time elected officials serving four-year terms of office. These elected officials include the Sheriff, Prosecuting Attorney, Recorder of Deeds, Collector of Revenue, Auditor, Assessor, County Clerk, Treasurer, Public Administrator, and County Commissioners. In addition, the Circuit Court Clerk, Associate Circuit Judges, and Circuit Court Judges are elected to four-year terms; however, their salaries are paid by the state.

To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, appointing committees, and hiring certain departmental directors and managers (Information Technology, Resource Management, Road and Bridge Maintenance Operations, Human Resources and Risk Management, Purchasing, and Facilities Maintenance). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials other than the Commission have appropriating authority over numerous special revenue funds, all of which are included in the annual budget. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. All other elected officials also serve four-year terms and are elected at large.

History of Boone County

Boone County's geographic position, its plentiful natural resources, the largely southern culture of its early settlers, and the cautious but progressive approach to changing world conditions that characterized its ever-growing population have combined to make it one of the major players in Missouri's colorful history.

At the beginning of the 19th century, it was a region populated by Native Americans. Its largely uncharted land made up part of the Louisiana Purchase of 1803 which was explored by Meriwether Lewis and William Clark the following year. An even earlier resident was Daniel Boone, already a legendary explorer and frontiersman when he immigrated to the wilderness on the Femme Osage Creek in St. Charles County in 1795.

Daniel Boone's death at Marthasville in 1820 came but two weeks before the territorial legislature (their members wearing black arm bands to honor his memory) acted favorably on petitions to organize a new territorial county to be named in Boone's honor, one of 39 counties eventually carved from a once-gigantic Howard County land area. Ironically, it's not clear whether Daniel Boone ever visited the county named in his honor, although his sons, Nathan and Daniel M. established a salt lick in adjacent Howard County and the road between St. Charles and the newly-settled county was the "Boons' Lick road" without the "e." (In fact, historians differ not only as to the precise date of Daniel Boone's birth, but also whether his last name ended with an "e". The "e" won largely because of documents bearing his signature.)

Records indicate the first immigrants to the area were mostly southern in makeup, largely from Kentucky; those origins influenced the social and economic development of the area, creating an early interest in education, the arts and politics even amidst the harsh frontier living conditions. The first known white settlement, founded in the winter of 1812, was at Thrall's Prairie, 12 miles northwest of present-day Columbia and four miles north of Rocheport.

Boone was organized as a "territorial county" in September, 1820, nine months before Congress bestowed statehood on Missouri. The population at that time was 3,692. By 1830, it was 8,859; by 1850, nearly 15,000; by 1860, nearly 19,500; and by 1880, the population had grown to more than 25,000. A group of investors formed the Smithton Land Company to develop a "seat of justice" (county seat) for the intended new county and in the winter of 1818-19, laid out the village of Smithton roughly around present-day Garth and Walnut streets in Columbia. However, an inadequate water supply aborted Smithton's growth. Residents moved a half mile east across Flat Branch Creek to create the new town of Columbia, using the same grid format and claiming a name then in use in some variation in 32 states. Columbia's first house was a cabin built at 5th and Broadway in 1820-21. A growing population and expanded commerce due to steamboat access to St. Louis suggested a prosperous future for the towns of Rocheport and Persia; the latter even competed to be the county seat. However, the building of a rail line from St. Charles through northern Boone County replaced the steamboat as a major carrier of goods and passengers. Today, Rocheport is a village showing renewed vigor as a tourist attraction and antique-collectors' paradise. Persia no longer exists.

As early as 1820, the Act of Congress authorizing the people of Missouri to draft a state constitution and to form a state government included a provision setting aside land for a "seminary of learning". The first state constitution adopted that year provided for "a university" and the means to fund it. Months of legislative maneuvering, lobbying, and pledges of funds from counties wanting to host the site of

History of Boone County cont'd

the university culminated with the General Assembly's designation in 1839 of Columbia. Boone County residents had pledged more than \$117,000—more than any of the competing counties. A major contributor was James S. Rollins, a prominent figure in Boone County history (at various times a member of the General Assembly, the U.S. House of Representatives, United States Senator, and member of the University Board of Curators). His pledge included much of his own land holdings (now part of the campus). Lesser known was Edward Camplin, a man who could neither read nor write but pledged \$3,000, a sizeable amount at the time. His contribution, and those of numerous other county residents, reflected not only the excitement of competition, but also the vast community support for higher education. Crowds of on-lookers demonstrated that interest again at the dedication July 4, 1843, of the new “principal edifice,” the administration/classroom/museum building that subsequently burned in 1892 when again the pledges of townspeople led to the decision to rebuild the university in Columbia.

Boone County was a slave-holding county in the middle of the only slave-holding state west of the Mississippi River. Except for brief periods of time, Columbia was occupied by Union forces from December 1861 until August 1865. For a time in 1862, the University closed and its buildings were occupied by the military. Boone's population, like that of the state as a whole, was split on the slavery issue; a “Southern Rights” meeting in April 1861 adopted resolutions condemning President Lincoln, supporting “our southern brethren,” and urging Missouri join the other southern states in secession. A “Union meeting” a few weeks later adopted resolutions pledging support of the Union and urging Missouri to remain neutral in the Civil War, but to be prepared to defend against invaders. There were skirmishes in and about Boone County, but the main battles were elsewhere. In 1864, as “bushwhackers” became a major problem, one such group perpetrated the Centralia Massacre. A band of guerillas lead by Bill Anderson robbed and plundered the town of Centralia on September 27, 1864 and then ambushed a train carrying about 150 passengers, including 23 newly discharged federal soldiers. The soldiers were ordered to leave the train, line up, were stripped and shot, their papers and personal effects removed. The train and depot were burned. A few hours later, a detachment of federal troops in pursuit of the guerillas rode into a trap and 108 more were killed. While exact figures as to the number of Boone County men involved in the war are not known, it's estimated about 500 wore Union blue and an equal number Confederate Gray.

The Boons' Lick road gave way to U.S. Highway 40, which largely was replaced with Interstate 70; that part of I-70 in Missouri was the first statewide section of interstate highway to be completed. Boone's strategic and easily-accessible location, midway between St. Louis and Kansas City and 30 miles from the Capitol at Jefferson City, together with its educational and medical facilities, its professional and business economy and its non-polluting industries, have made it one of Missouri's fastest-growing counties. Columbia consistently has been ranked by various national publications as “one of the best” places to live, to retire, and to raise a family. Its cost of living is below the national average and its public schools rank among the best in a town internationally known as the “Athens of Missouri” because it's the home of the state university, Columbia College, and Stephens College.

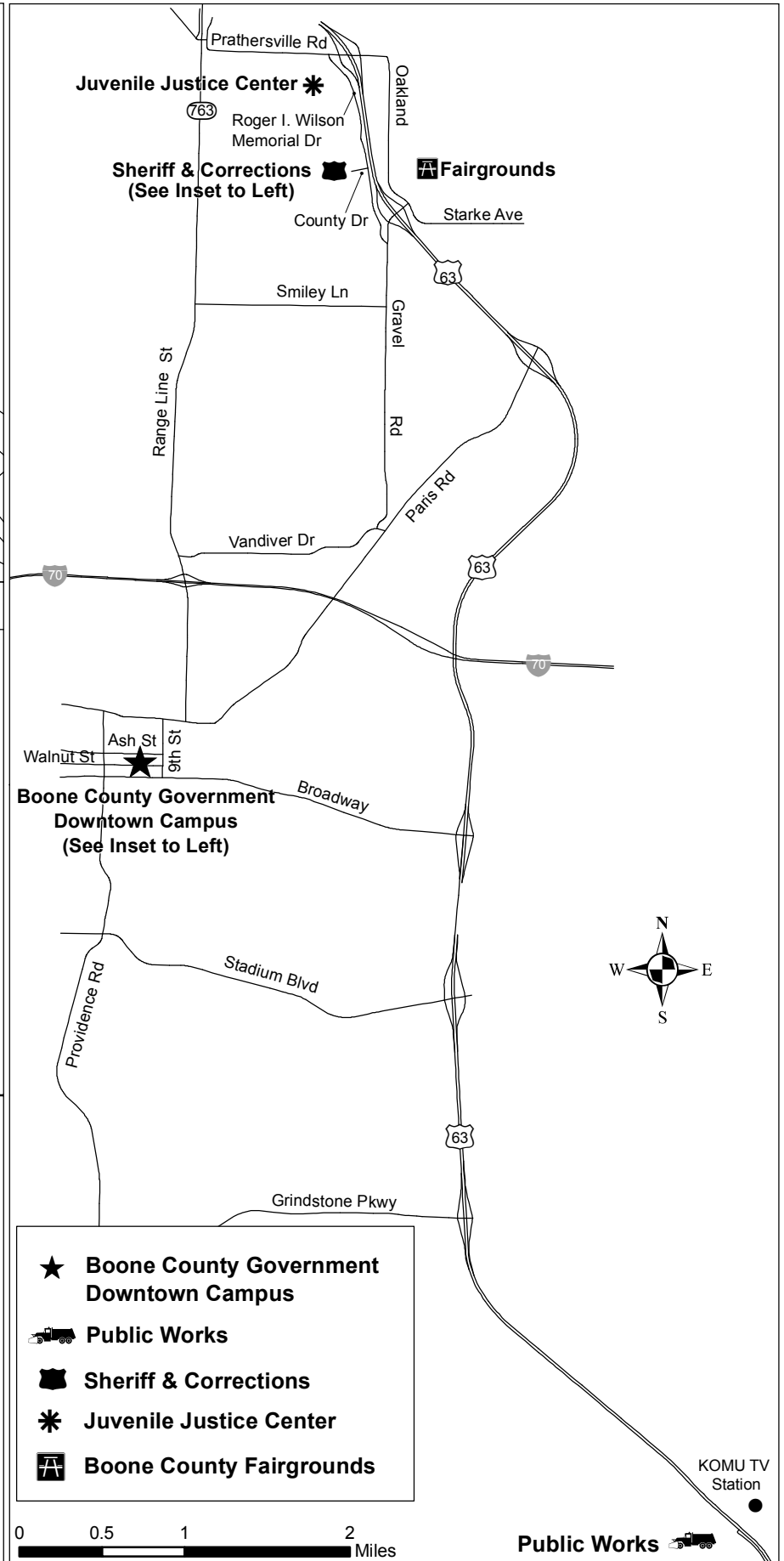
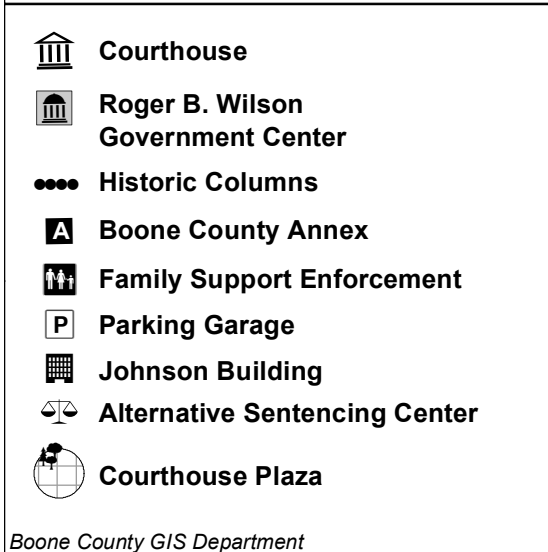
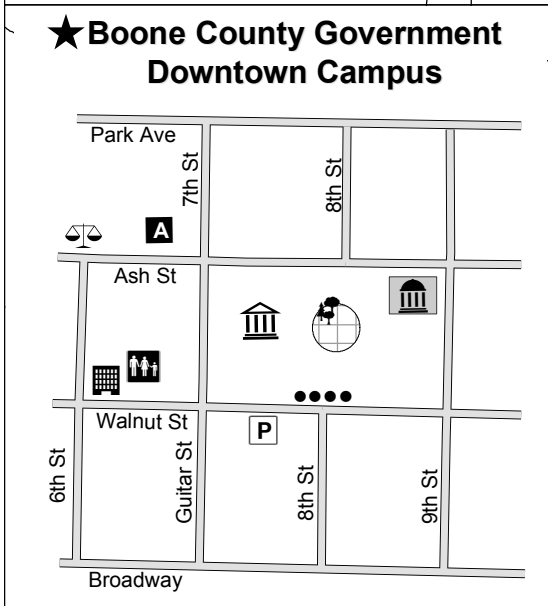
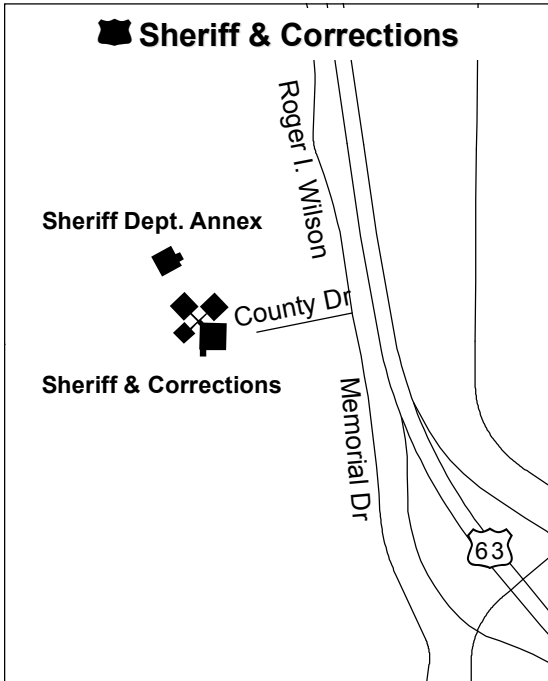
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

County Office Directory

Assessor		
Tom Schauwecker.....	Roger B. Wilson Government Center, Room 143.....	573-886-4270
Auditor		
June Pitchford.....	Roger B. Wilson Government Center, Room 304.....	573-886-4275
Circuit Clerk		
Christy Blakemore.....	Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges		
Christine Carpenter, Div I Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Gary Oxenhandler, Div II Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Kevin Crane, Div III Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Jodie Asel, Div IV Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Kimberly Shaw, Div V Associate Circuit Judge..	Boone County Courthouse.....	573-886-4050
Carol England, Div VI Associate Circuit Judge...	Callaway County Courthouse.....	573-642-0777
Sue Crane, Div VII Associate Circuit Judge.....	Callaway County Courthouse.....	573-642-0777
Sara Miller, Div VIII Family Court Commissioner	Boone County Courthouse.....	573-886-4050
Michael Bradley, Div IX Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Leslie Schneider, Div X Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Deborah Daniels, Div XI Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Clerk		
Wendy Noren.....	Roger B. Wilson Government Center, Room 236.....	573-886-4295
Collector		
Pat Lensmeyer.....	Roger B. Wilson Government Center, Room 118.....	573-886-4285
Commissioners		
Dan Atwill, Presiding Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4306
Karen M. Miller, District I Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4308
Janet M. Thompson, District II Commissioner....	Roger B. Wilson Government Center, Room 333.....	573-886-4309
Community Services		
Kelly Wallis.....	605 East Walnut, Suite A.....	573-886-4298
County Counselor		
C.J. Dykhouse.....	Roger B. Wilson Government Center, Room 211.....	573-886-4414
Court Administration		
Mary Epping, Court Administrator.....	Boone County Courthouse.....	573-886-4060
Elections & Registration		
Main Line.....	Roger B. Wilson Government Center, Room 236... ..	573-886-4375
Emergency Management		
Vacant, Director.....(interim location).....	Roger B. Wilson Government Center, Room 333.....	573-886-4305
Facilities Maintenance		
Robert Davidson, Manager.....	Boone County Annex.....	573-886-4400
Human Resources & Risk Management		
Jenna Redel-Reed, Director.....	Boone County Annex.....	573-886-4405
Information Technology, GIS & Mail Services		
Aron Gish, Director.....	Roger B. Wilson Government Center, Room 220.....	573-886-4315
Joint Communications (911)		
Vacant, Director.....	Roger B. Wilson Government Center, Room 333.....	573-886-4305
Chief Medical Examiner		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
Resource Management: Planning, Inspection and Engineering		
Stan Shawver, Director.....	Roger B. Wilson Government Center, Room 315.....	573-886-4330
Prosecuting Attorney		
Dan Knight.....	Boone County Courthouse.....	573-886-4100
Family Support Enforcement.....	605 East Walnut, Suite B.....	573-886-4127
Public Administrator		
Cathy Richards.....	Boone County Courthouse.....	573-886-4190
Public Defender		
Main Line.....	Johnson Building.....	573-443-0030
Purchasing		
Melinda Bobbitt, Director.....	Boone County Annex.....	573-886-4392
Recorder		
Nora Dietzel.....	Roger B. Wilson Government Center, Room 132.....	573-886-4345
Road & Bridge Maintenance Operations		
Chet Dunn, Manager.....	Boone County Public Works.....	573-449-8516
Sheriff's Department & Correctional Facility		
Dwayne Carey, Sheriff.....	Boone County Sheriff Admin. & Corrections Facility	573-875-1111
Treasurer		
Nicole Galloway.....	Roger B. Wilson Government Center, Room 205.....	573-886-4365

To access information and contact County Offices, visit the County's official website: www.showmeboone.com

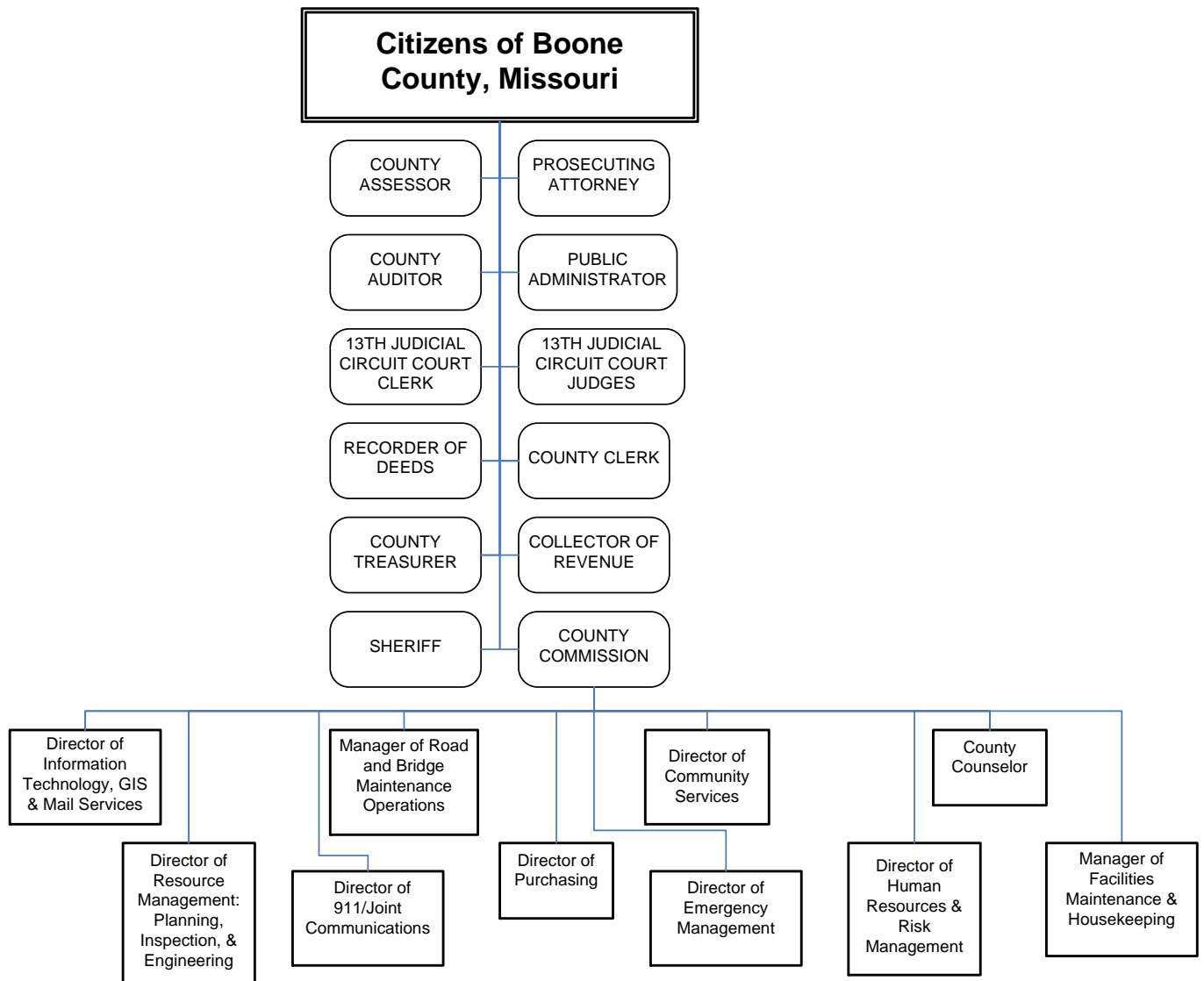
Boone County Facility Locations



Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Family Support Enforcement & Dept. of Community Services	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Mid-Missouri Event Center-Home of the Boone County Fair	5212 N. Oakland Gravel Road
Public Works	5551 Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive

Organizational Chart



Budget Calendar and Process

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer.

The annual budget process begins in late June or early July with a preliminary budget meeting with all elected officials and department directors. The purpose of this meeting is to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials, department directors, and outside entities. Research and analysis pertaining to salary and wage increases as well as benefit costs is initiated at this time.

The County Commission meets with their appointed department directors and managers as needed to provide input and review of their budget requests prior to submission to the Budget Officer.

The Circuit Court is required to submit its official budget request to the County Commission by August 15th of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

All other budget requests are due to the Auditor on or before September 1st. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. They also review salary and wage information and develop a consensus target for the personnel budget. During October, the Commission and Auditor schedule work sessions with other elected officials to discuss operational goals and budgetary needs.

During September or October, the County Commission holds at least one public hearing for the purpose of obtaining public input prior to developing the overall county budget, as required by state statute. The County Auditor prepares the Proposed Budget by November 15th and the Commission conducts public hearings during late November and early December. The Commission makes final changes to the budget and formally adopts the budget. The target adoption date is mid-December.

The following provides an overview of the budget process and important statutory dates.

- **July:** County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- **July and August:** County Commission meets with department directors to provide input and review of departmental budget requests.
- **August 15th:** Statutory deadline for the Circuit Court to submit budget request
- **September 1st:** Statutory deadline for submitting budget requests to Auditor
- **September 10th:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date

Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15th:** County Auditor delivers Proposed Budget to County Commission
- **November 15ththrough December 15th:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10th:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31st.)

Budget Revisions and Budget Amendments

Occasionally the County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. These are referred to as budget adjustments and are governed by the County's Budget Adjustment Policy, authorized in Commission Order # 4-2014, which is included in the Appendix section of this document.

Statutory Provisions Governing Circuit Court Budgets

The Circuit Court Clerk is charged with the responsibility of transmitting the Circuit Court's budgets, as approved by the court en banc, to the Budget Officer on or before September 1st of each year. Additionally, the Presiding Judge of the Circuit Court, or his designee, is required to meet with the County Commissioners and the Budget Officer no later than August 15th of each year in order to "confer and discuss with them the Circuit Court's estimates of its requirements for expenditures and its estimates of its revenues for the next budget year" (RSMo Chapter 50, sections 640-642). The statutes require that the Budget Officer include the Circuit Court's budget estimates in the County's budget without change; any change in the estimates requires the consent of the Circuit Court or the Circuit Clerk. In the event the governing body finds the Court's estimates to be unreasonable, it may file a petition with the Judicial Finance Commission. When this course of action is pursued, every attempt is made to resolve the dispute prior to the beginning of the fiscal year in question. If this is not possible, an amount equal to the budget estimates in question is placed into a separate escrow account and is not expended until a final determination is obtained.

Description of the Accounting and Budgeting System

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, county operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all of the funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. (Refer to the Overview and Description of Special Revenue Funds and Other Funds in the General Information section.) However, it is common to refer to these individual fund budgets collectively as “the County Budget”. State law requires all budgets to be balanced and annual operating budgets are required for all funds from which monies are expended. Budgets may be amended and revised throughout the year in accordance with the County’s Budget Adjustment Policy (a copy is included in the Appendix Section). Aggregate financial data for each individual fund as well as summary information for groupings of various funds is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not yet created a financial liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures.

The County administers numerous funds, which are described below. The majority of county operations are accounted for in the County’s major funds which include the General Revenue Fund, the Road and Bridge Fund, the Law Enforcement Services Fund, the Community Children’s Services Fund, and the 911/Emergency Management Fund. However, a complete understanding of the County’s budgetary and financial activities requires a review of *all* the funds. Accordingly, this document is designed to provide a comprehensive overview of the County’s entire financial structure and activities.

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County’s Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the special revenue funds under the jurisdiction of the Circuit Court which are maintained separately by the Court in its own checking account as well as funds related to the Neighborhood Improvement District (NID) Program, described below, which are not included in this document. Additionally, the County’s CAFR includes various fiduciary funds which are not subject to appropriation and therefore are not included in this budgetary document.

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general obligation bonds for these projects; however, taxes are not levied or collected to retire

Description of the Accounting and Budgeting System cont'd

the debt because the property owners are responsible for these costs. NID budgets are established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

Basis of Accounting and Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations. This approach also demonstrates the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

Basis of Accounting used for Financial Reporting Purposes— Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full-accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The ***government-wide financial statements*** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the

Description of the Accounting and Budgeting System cont'd

current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured). Under modified accrual accounting, open encumbrances at fiscal year end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County’s financial reports include three kinds of funds (explained in detail in the next section, Description of Funds):

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.
- (2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County’s accounting policies, please refer to the County’s Comprehensive Annual Financial Report.

Basis of Accounting used for Budgeting Purposes—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

Description of Funds

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of

Description of the Accounting and Budgeting System cont'd

the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

Governmental Funds are used to account for governmental activities.

■ **General Fund (a major fund)**

The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

■ **Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of revenue sources (other than expendable trusts or major capital projects) that are restricted as to use.

- **Road and Bridge Fund (a major fund)**

This fund accounts for restricted revenues including a property tax, a one-half cent sales tax, the County's portion of the gasoline tax (CART), and other similar revenues. These revenues may only be used for road and bridge maintenance and improvements.

- **Law Enforcement Services Fund (a major fund)**

This fund accounts for the permanent one-eighth cent law enforcement sales tax revenues and related expenditures.

- **Community Children's Services Fund (a major fund)**

This fund accounts for the permanent one-fourth cent sales tax revenues which provide funding for counseling, family support, and temporary residential services to children.

- **911/Emergency Management (a major fund)**

This fund accounts for the permanent three-eighths cent sales tax revenues which provide funding for county-wide 911 and emergency management activities.

- **Other Special Revenue Funds**

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

■ **Debt Service Funds**

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest and related costs. Some examples of these funds are the Nursing Home Bond Fund and the Bridge Bond Fund.

Description of the Accounting and Budgeting System cont'd

■ **Capital Projects Funds**

Capital Projects Funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities.

■ **Neighborhood Improvement District Funds**

The statutes of the State of Missouri allow the County Commission to create Neighborhood Improvement Districts (NIDs). Current county policy provides for the formation of such districts only for the purpose of financing roadway and sewer improvements. The property owners within a NID pay for such improvements through a special assessment. Each NID fund accounts for all expenditures associated with the improvement project and the subsequent special assessment revenues.

Proprietary Funds are governed by the same accounting standards which apply to private business. Proprietary funds may include both enterprise funds and internal service funds.

■ **Internal Service Funds**

Internal Service Funds are used to account for activities that produce services to be provided to other county departments on a cost-reimbursement basis. For instance, the Self-Health Trust fund accounts for the operations of the County's Self Insured Health Plan for county employees and the Building and Grounds fund accounts for facilities maintenance and housekeeping activities.

■ **Enterprise Funds**

The County does not operate any business-type activities and therefore does not use enterprise funds.

Fiduciary Funds are used to account for the County's custodial or fiduciary activities pertaining to various trust and agency funds. Note: the County does not budget these funds because the resources and assets of these funds do not belong to the County and therefore cannot legally be appropriated by the County Commission for county purposes.

■ **Private Purposes (Non-Expendable) Trust Funds**

The County serves as trustee for several non-expendable trusts. Corpus amounts are to remain intact while investment income is used for the activities specified in the trust documents.

■ **Trust and Agency Funds**

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Overview of the Fund-Department-Account Code Structure

Each line item in the accounting system consists of three elements: the fund number, the department number, and the account number.

Description of the Accounting and Budgeting System cont'd

Fund Numbers are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 1XX denotes the general fund family; 2XX denotes the special revenue fund family; 3XX denotes the debt service fund family; 4XX denotes the capital projects fund family; 5XX denotes the Neighborhood Improvement District (NID) fund family; 6XX denotes the internal service fund family; and, 7XX denotes the agency and trust fund family.

Department Numbers are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Public Works include #2040, #2045, and #2049. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

Account Numbers are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. These accounts are briefly described below by account name, number and description.

■ Revenue Accounts

- Property Taxes - 03000-03099
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes - 03100-03199
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes - 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses And Permits - 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges For Services - 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699
Fines include monies derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any monies derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799
Income on all long term and short term bank deposits and other investments.
- Miscellaneous - 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

Description of the Accounting and Budgeting System cont'd

- Other Financing Sources - 03900-03999
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
 - Personal Services - 10000-19999 (Class 1)
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
 - Materials And Supplies - 20000-29999 (Class 2)
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
 - Dues, Travel And Training - 30000-39999 (Class 3)
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
 - Utilities - 40000-49999 (Class 4)
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
 - Vehicle Expense - 50000-59999 (Class 5)
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
 - Equipment And Building Maintenance - 60000-69999 (Class 6)
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
 - Contractual Services - 70000-79999 (Class 7)
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
 - Other - 80000-89999 (Class 8)
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
 - Fixed Asset Additions - 90000-99999 (Class 9)
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.).

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p> <p>Effective January 1, 2014, the tax rate was set at 0%. The financial activities of this fund will be transitioned to Fund 270, the 911/Emergency Management Fund (a major fund).</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget and administers the fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
205	Infrastructure Grants Fund <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission establishes the budget and administers this fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>
211	Collector Tax Maintenance Fund	<p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
213	Community Health & Medical	<p>This fund is established and governed by local policy.</p> <p>It accounts for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs. The County Commission approves the budget and administers the fund.</p>
214	Stormwater Grants	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various stormwater grants. The Director of Resource Management approves the budget and administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
215	Boone County Fairgrounds Regional Recreational District Fund	<p>This fund is established and governed by RSMo 67.792 – 67.799.</p> <p>It accounts for dedicated revenues derived from a one-half cent sales tax imposed by the County Commission on retail sales occurring within the boundaries of the Boone County Fairgrounds Regional Recreational District. The district was established pursuant to Commission Order 223-2011 and the one-half cent sales tax was authorized pursuant to Commission Order 224-2011.</p>
216	Community Children's Services Fund	<p>This fund is established and governed by RSMo 210.861.</p> <p>It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.</p>
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>
231	Federal HAVA Election Fund (HAVA)	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission and County Clerk approve the budget and administer the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment.</p>
233	FVAP Ease Grant Funds	<p>This fund is established and governed by local policy.</p> <p><i>Currently inactive</i></p> <p>It accounts for revenues and expenditures related to a grant received from the Department of Defense for federal voting assistance program. The grant provides 100% funding for the project and is administered by the County Clerk.</p>
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
256	Inmate Prisoner Detainee Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
257	Sheriff K9 Operations Fund	<p>The fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Sheriff's canine program. The budget is established by the Commission and administered by the Sheriff.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
265	PA Administrative Handling Cost Fund	<p>This fund is established and governed by RSMo 559.100.</p> <p>It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves and administers this fund.</p>
270	911/Emergency Management Sales Tax Fund	<p>This fund is established and governed by RSMo 67.547.</p> <p>It accounts for the revenues of a voter-approved 3/8-cent sales tax for for a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget and administers the fund. An advisory board comprised of Boone County citizens and user agencies provides input and guidance.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>
297	Recovery Act Grants—Reimbursement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to reimbursement-type federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act).</p> <p>The County Commission approves the budget and the various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Debt Service Funds

303	Government Building Debt Service Reserve	<p>The fund is established pursuant to long-term debt requirements.</p> <p>It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replace with Series 2012 Certificates of Participation.</p>
304	<p>2005 Series Special Obligations Bonds-Taxable</p> <p><i>This debt was retired in FY 2011 and the fund was closed in FY 2012.</i></p>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund and revenues and expenditures for retirement of the \$2,005,000 Special Obligation Bonds issued in 2005 for the acquisition of land and buildings.</p>
305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County's \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p>
383	<p>2000 Series A Sewer NID Bonds (General Obligation Bonds)</p> <p><i>This debt was retired in FY 2010 and the fund was closed in FY 2012.</i></p>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

Overview and Description of Special Revenue and Other Funds cont'd

384	2000 Series B Road NID Bonds (General Obligation Bonds) <i>This debt was retired in FY 2010 and the fund was closed in FY 2012.</i>	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.
385	2001 Series Road NID Bonds (General Obligation Bonds) <i>This debt was retired in FY 2012 and the fund was closed.</i>	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.
386	2006 Series Road NID Bond (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.

Overview and Description of Special Revenue and Other Funds cont'd

389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p>

Overview and Description of Special Revenue and Other Funds cont'd

Capital Project Funds

4XX Various

Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds include the following:

- 401- Government Center (Build-out of 3rd floor and 1st and 2nd floor improvements)
- 403- Courthouse Plaza Construction
- 405- General Capital Fund
- 406- One-Fifth Cent Sales Tax Capital Improvement Fund
- 407- 605 & 609 E. Walnut
- 408- Sheriff/Elections Training & Storage Facility
- 409- Boone County Annex Remodel
- 410- Emergency Communications Center (ECC) Facility Construction and Technology

Overview and Description of Special Revenue and Other Funds cont'd

Neighborhood Improvement District (NID) Funds

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.
503	Clearview Paving	
504	Bon Gor Lake Estates Paving	
505	Trails West Paving	
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
513	Fairway Meadows Sewer	
514	Trobridge Road	Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
522	Hill Creek Sanitary Sewer	
523	W.B. Smith Sewer	
524	Brown Station Sewer	
525	Country Squire Sewer	
526	Lakewood/Valley Creek Road	
527	Manchester Heights Sewer	
528	Phenora North Sewer	
529	Bolli Road Sewer	

Overview and Description of Special Revenue and Other Funds cont'd

Internal Service Funds

600	Self-Insured Health Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured health plan for county employees.</p>
601	Self-Insured Dental Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured dental plan for county employees.</p>
602	<p>Self-Insured Workers Compensation</p> <p><i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i></p>	<p>This fund is established by local policy.</p> <p>It accounts for operations for the self-insured workers compensation plan for county employees.</p>
603	<p>Self-Insured Workers Compensation Loss Control Fund</p> <p><i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i></p>	<p>This fund is established by local policy.</p> <p>It accounts for programs and expenditures intended to prevent workers compensation injuries.</p>
610	Building and Grounds Fund	<p>The fund is established by local policy.</p> <p>This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage.</p>
620	Building and Grounds Capital Repair and Replacement	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage.</p>

Overview and Description of Special Revenue and Other Funds cont'd

621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets.</p>
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department.</p>
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Private Purpose Trust Funds

720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>
723	Rocky Fork Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Rocky Fork Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>

Fiscal and Budget Policies

Boone County operates under a statutory elective form of government in which specific authority and responsibility are granted to each elected official according to state law. The three-member County Commission has limited ordinance-making powers granted by the Missouri state legislature as well as exclusive control of county property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where state law grants final budget authority to individual elected officials.

County officials are expected to manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility. The Fiscal and Budget Policies presented below are intended to guide County officials' decisions and actions so as to ensure that these goals are achieved. In addition, these policies demonstrate County Officials' commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The Fiscal and Budget Policies presented below were approved by County Commission Order # 49-2012.

Revenue Policy:

- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base so as to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- Revenue trends are examined monthly and incorporated into annual revenue forecasts.
- The County does not use revenue sources while legal action is pending.
- The County Commission will identify areas where cost recovery through user fees and rates is legal and appropriate and establish target levels for such cost recovery. User fees and rates, as well as target cost recovery percentages, will be examined annually as part of the budget process and adjusted as necessary.

Budget Policy:

- The County will adopt a balanced budget each year in accordance with state law. The budget is considered balanced when the *total resources of a fund* are sufficient to cover the *proposed spending plan* for that fund. In no event shall the proposed spending for a specific fund exceed the total resources available to the fund.

Within this definition, *total resources of a fund* refers to the sum of estimated revenues, other financing sources, and available fund balance; *proposed spending plan* refers to the sum of appropriations and other financing uses.

The following scenarios reflect examples of a balanced budget for any given fund:

- Scenario One: Revenues + Other Financing Sources \geq Expenditures + Other Financing Uses

Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance \geq Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The annual operating budget includes only those grants that have been awarded to the County for the budget period. *Potential* grants are not included in the budget until final award is made to the County. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site <http://www.showmeboone.com>
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with the County's Budget Adjustment Policy (approved in Commission Order # 4-2014). A copy of the policy is included in the Appendix Section of this document.

Grant Policy:

- Grant applications should be approved by the County Commission *prior* to submitting the grant application to the grantor entity/agency.
- For all grants, the County Commission will identify the local match requirement, if any, and ensure that appropriations are sufficient to meet the match requirement. In addition, the County Commission will determine the amount, if any, of on-going budgetary impact resulting from the grant and ensure that appropriations are sufficient to meet the grant, if the grant is to be accepted.

Capital Improvements Policy:

- The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

Fiscal and Budget Policies cont'd

- The County will identify the estimated on-going operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

- The County will maintain an inventory of fixed assets in accordance with statutory requirements. Currently, state law requires long-lived assets having an acquisition cost of \$1,000 or more to be inventoried.
- Physical inventories of the County's fixed assets will be conducted on an annual basis, according to a 3-year rolling schedule.
- The County will maintain an inventory of its transportation network infrastructure assets.
- All County property is to be disposed of in the manner authorized by the County Commission.
- County property may not be used for personal gain.
- Administrative Authorities are responsible for establishing policies and procedures within their respective offices so as to safeguard the various county assets under their control.

Financial Accounting and Reporting Policy:

- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as "gross revenue" and not netted against expenditures.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- An independent financial audit will be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.
- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.

Fiscal and Budget Policies cont'd

- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue or special obligation bonds.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

Fund Balance and Emergency Appropriation Policy:

- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.
- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Fiscal and Budget Policies cont'd

Enterprise Fund Policy:

- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable. Note: **the County does not currently operate any enterprise activities.**

Internal Service Fund Policy:

- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are intended to be self-supporting from user charges received from the respective user departments.
- Internal Service Funds are intended recover the cost of operations without producing any significant amount of profit in excess of the fund's requirements.

Summary of Long Term Debt

Boone County is authorized by the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts. Such assessments are deposited into debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Debt Service expenditures included in the FY 2015 Budget total \$644,091 which represents <1% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$372,113; 1.3% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$271,978, consisting of \$102,015 related to taxable special obligation bonds associated with land and building acquisition and \$170,783 related to NID general obligation bonds.

The County expects to issue additional general obligation debt associated with the NID program and special obligation debt to construct the Emergency Communications Center (ECC).

Debt payable as of January 1st is composed of the following:

General Obligation Bonds:

\$182,000 2006 general obligation neighborhood road improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at 4.2% to 4.5%.	42,000
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\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	335,000
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Sub-total: General Obligation Debt – Road NIDs	\$ 377,000
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\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	814,700
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\$204,000 Series 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030; interest at 4.0% to 5.0%	200,000
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Summary of Long Term Debt cont'd

\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029; interest at 1.48% 122,336

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0%. 65,000

Sub-total: General Obligation Debt – Sewer NIDs 1,202,036

Total: All General Obligation Debt \$ **1,579,036**

Special Obligation Bonds:

\$830,000 Series 2010 taxable special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt is secured by a first lien on property and buildings that were constructed from the bond proceeds. \$ 530,000

\$2,230,000 Series 2012 refunding certificates of participation due in annual installments of \$350,000 to \$435,000 beginning in 2013 through 2018; semi-annual interest is due 2012 through 2018; interest at 1.5% to 2.0%. The debt is secured by the base rent payments made by the County under a lease agreement that is annually renewable by County General Fund appropriations. 1,530,000

Total: All Special Obligation Debt \$ **2,060,000**

Total Combined Debt: \$ **3,639,036**

Status of voter-approved general obligation bond issues as of January 1st:

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 377,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,414,543	\$ 3,085,457	\$ 1,202,036

Summary of Long Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2015	430,000.00	44,127.10	127,800.00	42,161.46	557,800.00	86,288.56	644,088.56
2016	455,000.00	33,633.05	129,000.00	38,637.66	584,000.00	72,270.71	656,270.71
2017	460,000.00	23,684.40	109,100.00	35,564.94	569,100.00	59,249.34	628,349.34
2018	525,000.00	14,058.40	110,200.00	32,831.76	635,200.00	46,890.16	682,090.16
2019	95,000.00	6,546.45	117,300.00	29,858.12	212,300.00	36,404.57	248,704.57
2020-2024	95,000.00	2,182.15	473,100.00	106,064.76	568,100.00	108,246.91	676,346.91
2025-2029	0.00	0.00	422,536.16	56,774.85	422,536.16	56,774.85	479,311.01
2030-2034	0.00	0.00	90,000.00	2,550.00	90,000.00	2,550.00	92,550.00
Total	\$ 2,060,000.00	124,231.55	1,579,036.16	344,443.52	3,639,036.16	468,675.07	4,107,711.23

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will be in excess of \$246,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,533,600,000
Constitutional Debt Limit (10%):	\$ 253,360,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,579,036
Debt outstanding at January 1 as a percentage of debt limit:	0.6%

Financial Summaries—

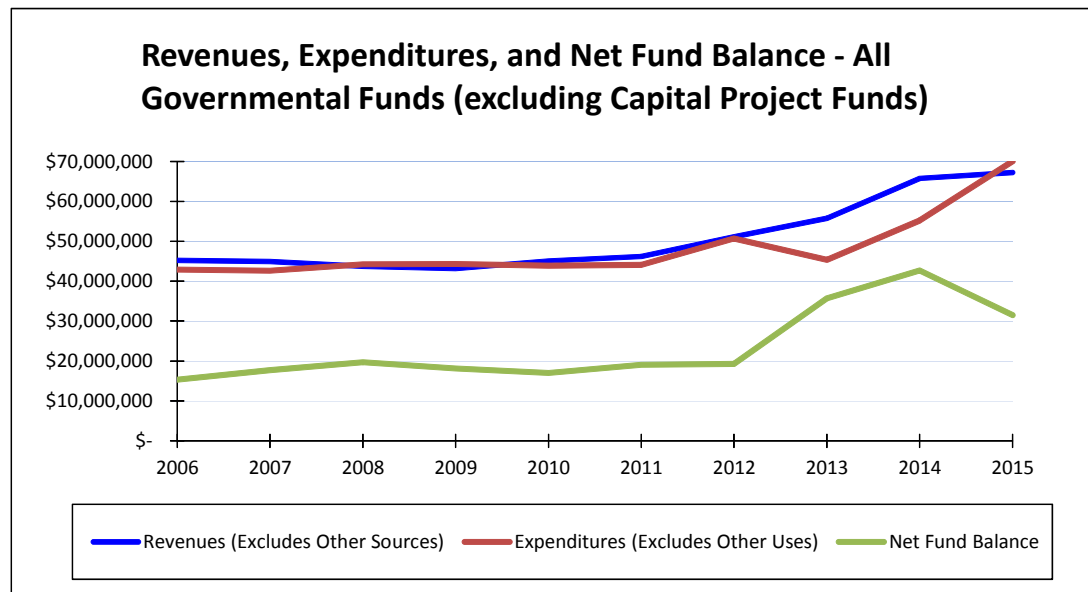
This section contains the following information:

- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds Combined)
- Graphical presentation of comparative annual growth rates in sales tax for the last 10 years

Financial Summaries

Revenues, Expenditures, and Net Fund Balance – All Governmental Funds (Excluding Capital Project Funds)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Revenues (Excludes Other Sources)	\$45,205,241	\$44,931,029	\$43,776,739	\$43,193,961	\$45,098,630
Expenditures (Excludes Other Uses)	\$42,904,065	\$42,589,432	\$44,240,190	\$44,290,352	\$43,880,268
Net Fund Balance	\$15,346,499	\$17,748,476	\$19,676,866	\$18,146,755	\$16,998,190
	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Revenues (Excludes Other Sources)	\$46,174,373	\$51,094,042	\$55,734,573	\$65,769,392	\$67,226,447
Expenditures (Excludes Other Uses)	\$44,095,275	\$50,690,252	\$45,345,945	\$55,214,172	\$70,061,063
Net Fund Balance	\$19,036,166	\$19,285,845	\$35,729,110	\$42,690,426	\$31,474,786



The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:

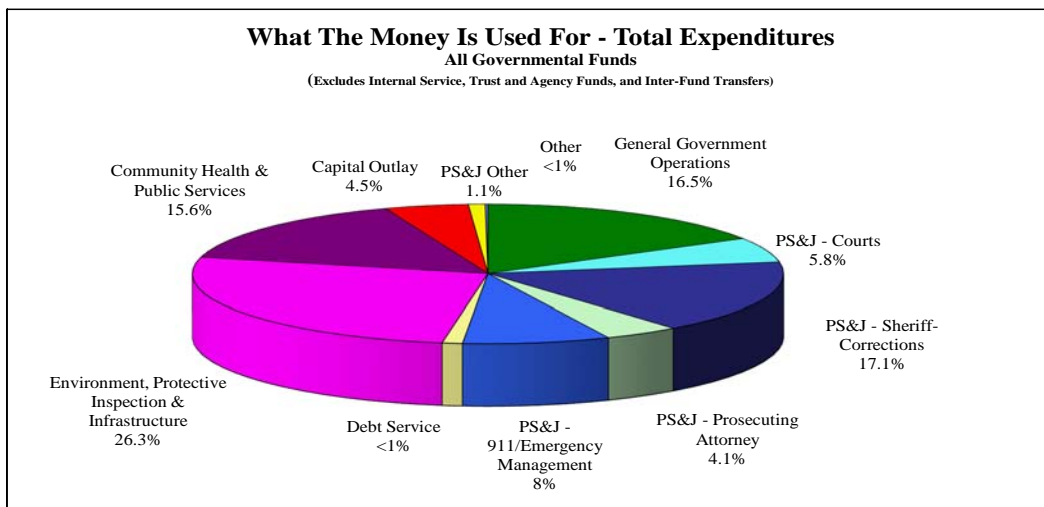
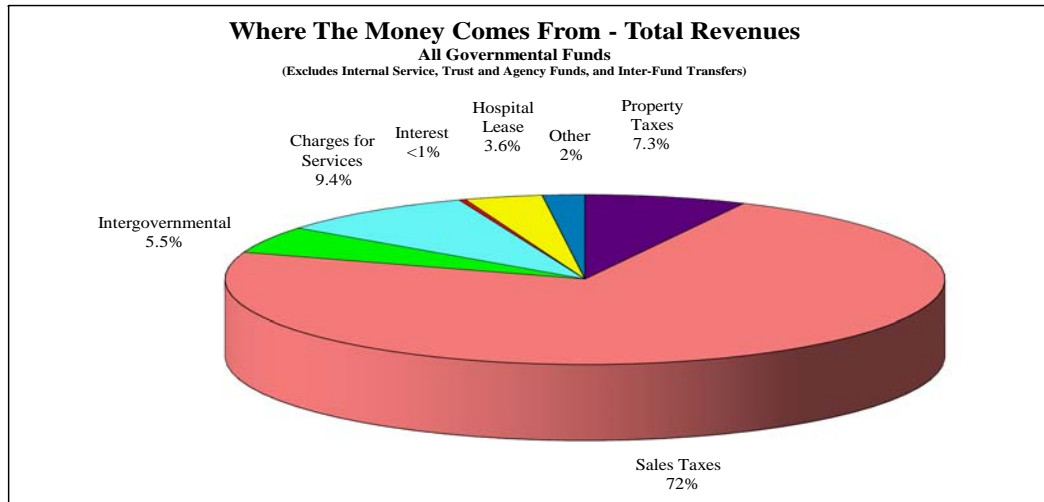
- **FY 2012 expenditures “spike” is associated with significant non-recurring costs in the Road and Bridge Fund**
- **Two new permanent, dedicated sales tax levies approved by voters for Children’s Services and 911/Emergency Management**
- **Favorable revenue variances (FY 2013 & FY 2014)**
- **The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (FY 2013 & FY 2014)**
- **Other unanticipated spending variances (FY 2013 & 2014) within the Road and Bridge Fund and the General Fund**

Financial Summaries cont'd

2015 Budget – All Governmental Funds

(Excluding Capital Project Funds)

2015 Budget All Governmental Funds



Where The Money Comes From

Property Taxes	\$	4,903,787
Sales Taxes		48,996,500
Intergovernmental		3,485,769
Charges for Services		6,049,370
Interest		192,617
Hospital Lease		2,355,700
Other		1,280,604
Total Revenues	\$	67,264,347
Other Financing Sources		348,950
Fund Balance Used for Operations		11,559,172
Total Financing Sources	\$	79,172,469

What The Money Is Used For

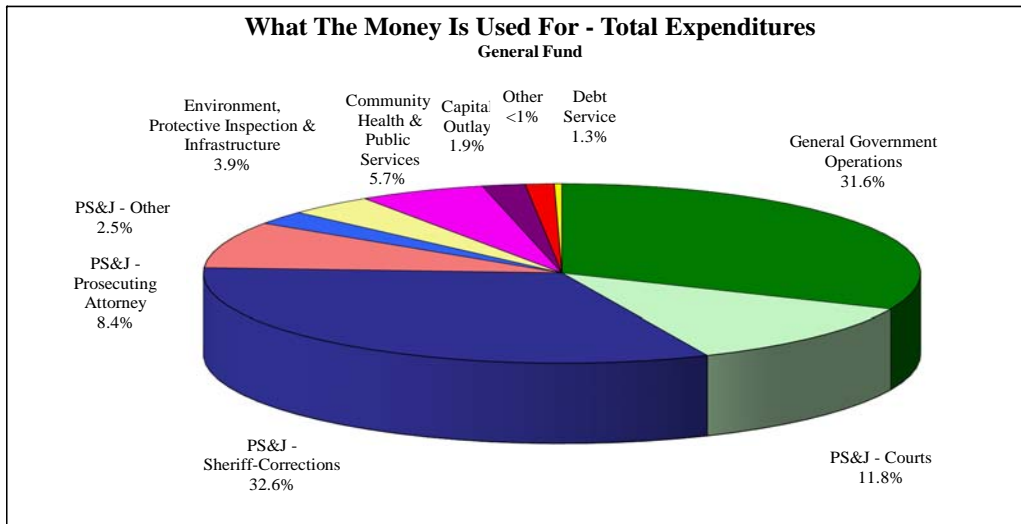
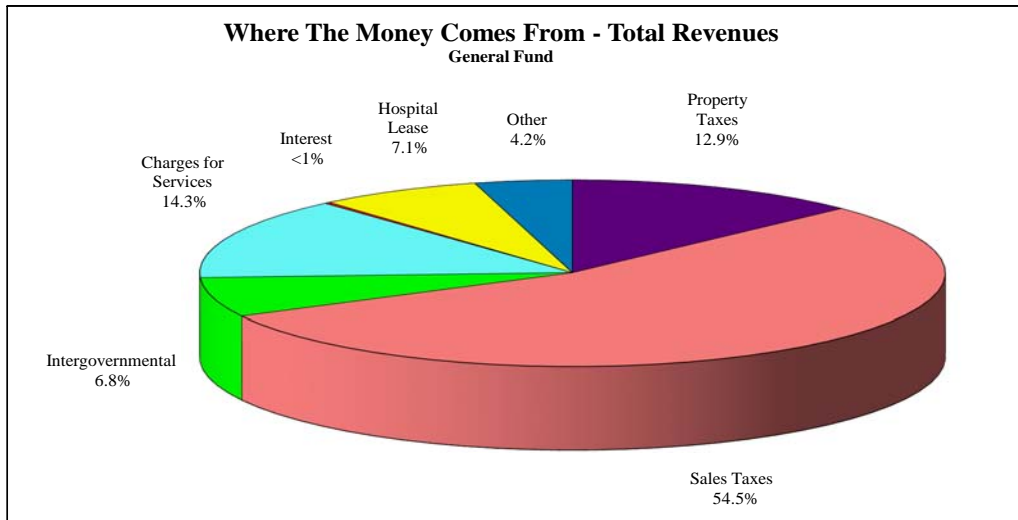
General Government Operations	\$	11,620,538	**
PS&J - Courts		4,026,994	
PS&J - Sheriff-Corrections		11,848,608	
PS&J - Prosecuting Attorney		2,866,789	
PS&J - 911/Emergency Management		5,629,365	
PS&J - Other		774,422	***
Environment, Protective Inspection & Infrastructure		18,428,847	
Community Health & Public Services		10,907,206	
Capital Outlay		3,209,053	
Debt Service		644,091	
Other		105,150	
Total Expenditures	\$	70,061,063	
Total Other Financing Uses		9,100,000	
Total Financial Uses	\$	79,161,063	

** Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management

*** Includes Public Administrator, Medical Examiner, Public Defender, LEST Revenue, LEST Judicial Information Sys-County

Financial Summaries cont'd

2015 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,327,500
Sales Taxes	14,102,000
Intergovernmental	1,770,109
Charges for Services	3,699,145
Interest	61,770
Hospital Lease	1,838,000
Other	1,095,585
Total Revenues	\$ 25,894,109
Other Financing Sources	1,500
Fund Balance Used for Operations	2,698,773
Total Financing Sources	\$ 28,594,382

What The Money Is Used for

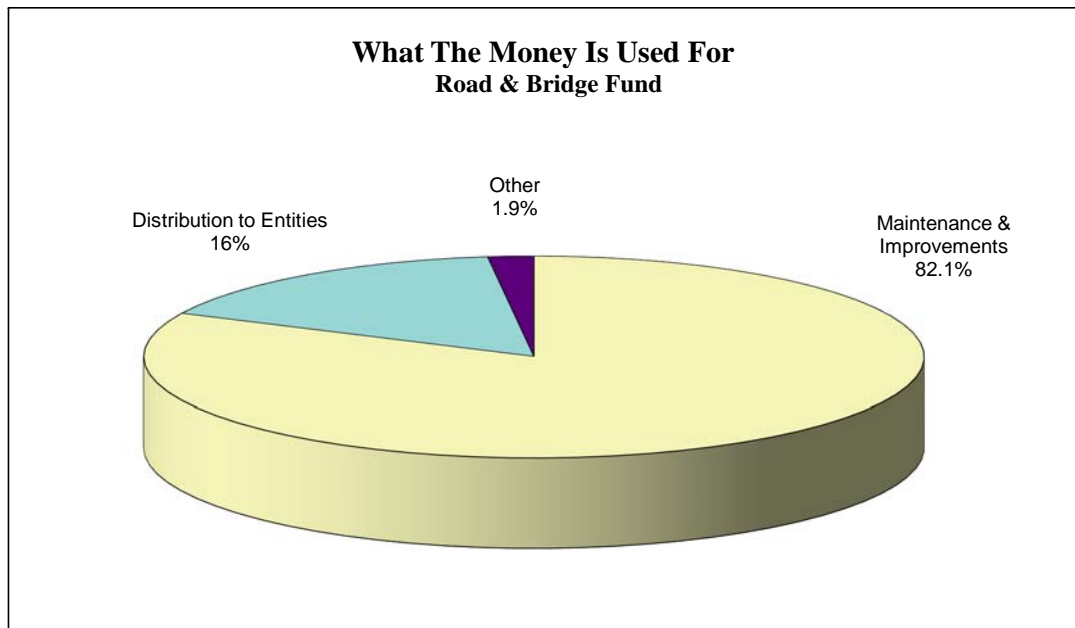
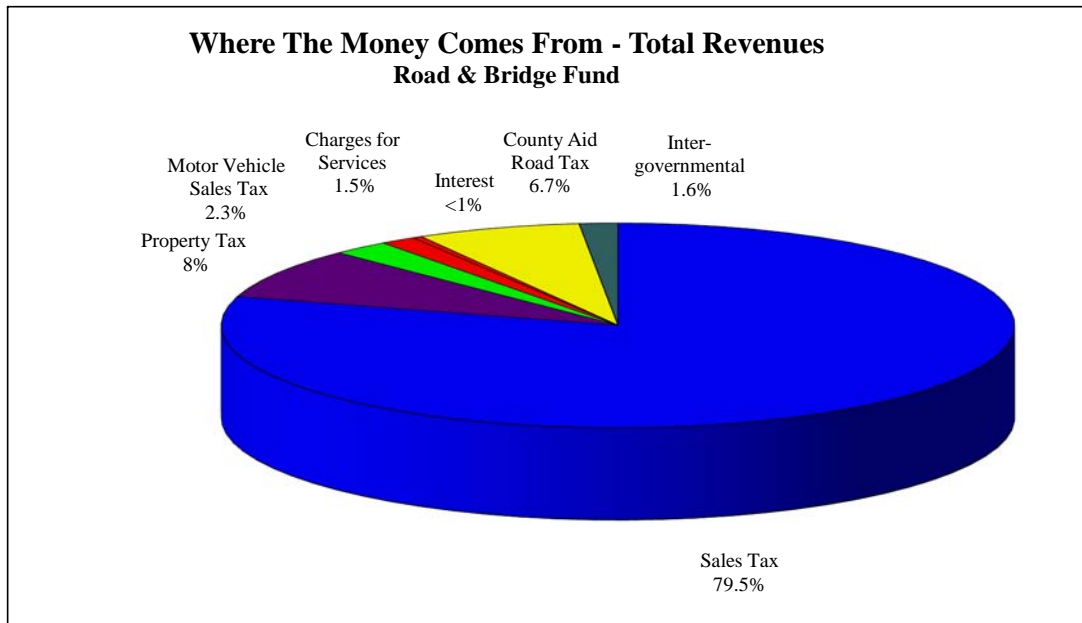
General Government Operations	\$ 9,014,833 **
PS&J - Courts	3,363,764
PS&J - Sheriff/Corrections	9,290,431
PS&J - Prosecuting Attorney	2,412,056
PS&J - Other	703,169 ***
Environment, Protective Inspection & Infrastructure	1,101,422
Community Health & Public Services	1,633,805
Capital Outlay	547,448
Debt Service	372,113
Other	98,616
Total Expenditures	28,537,657
Total Other Financing Uses	60,000
Total Financial Uses	\$ 28,597,657

** Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

*** Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

Financial Summaries cont'd

2015 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

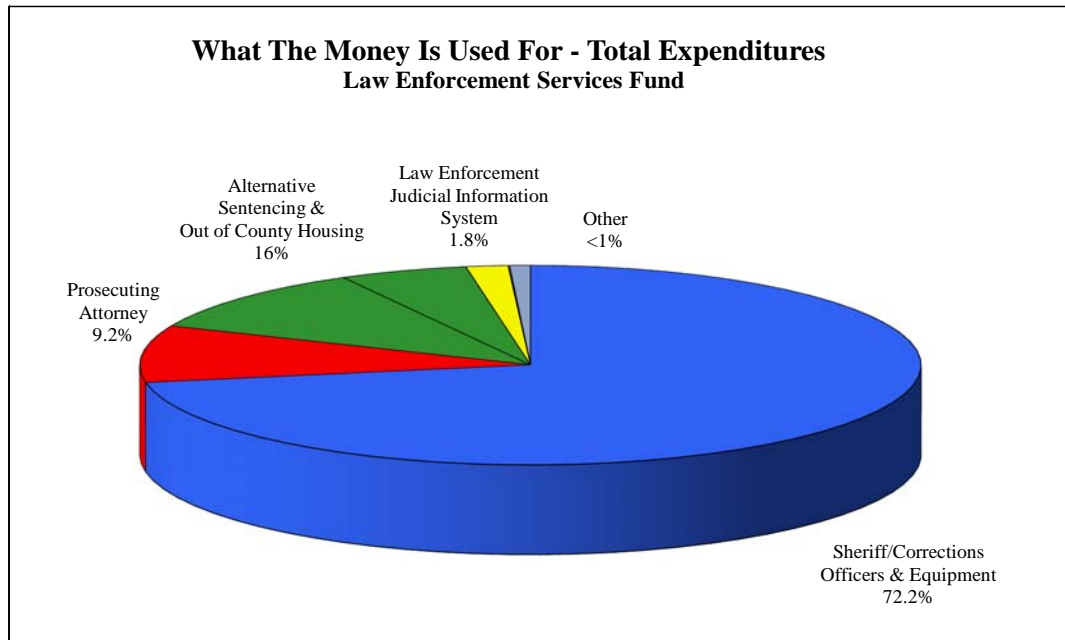
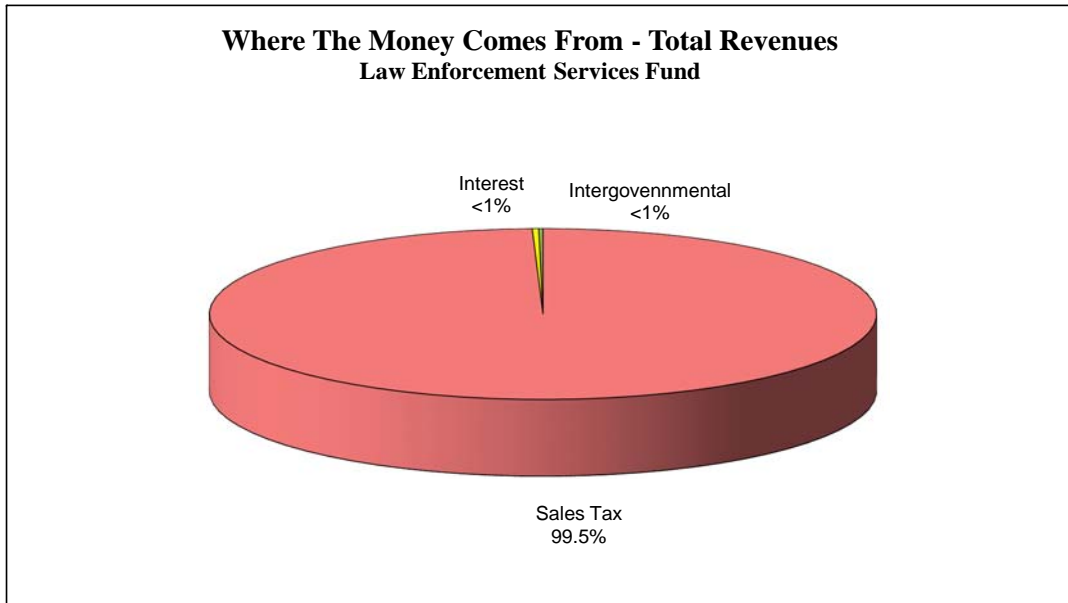
Sales Tax	\$	14,085,000
Property Tax		1,423,000
Motor Vehicle Sales Tax		415,000
Charges for Services		257,400
Interest		66,355
County Aid Road Tax		1,188,000
Intergovernmental		277,800
Total Revenues	\$	17,712,555
Other Financing Sources		225,250
Fund Balance Used for Operations		953,085
Total Financing Sources	\$	18,890,890

What The Money Is Used for

Property Tax Distribution	\$	231,500
Sales Tax Distribution		2,718,500
Maintenance		8,845,957
Pavement Preservation		4,415,787
Design & Construction		2,130,955
Stormwater Administration		109,286
Administration		241,755
Facility Repair & Replacement		50,000
Insurance Activity		40,000
CART/MV Distribution to Road District		80,150
Other		27,000
Total Expenditures	\$	18,890,890
Total Other Financing Uses		-
Total Financial Uses	\$	18,890,890

Financial Summaries cont'd

2015 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

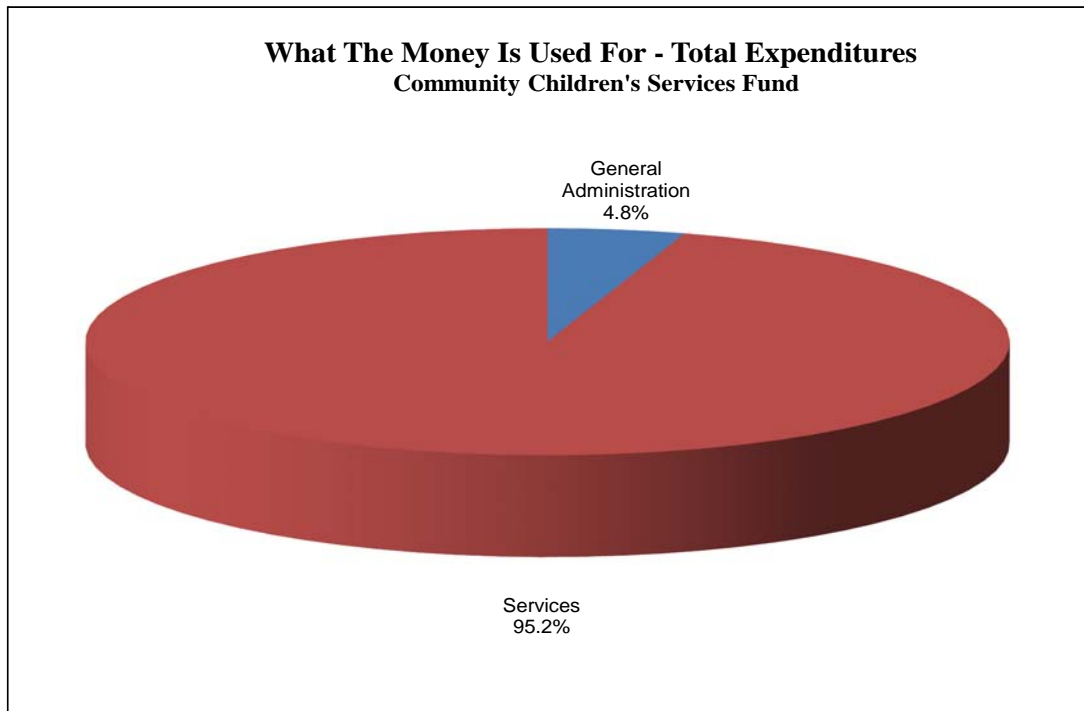
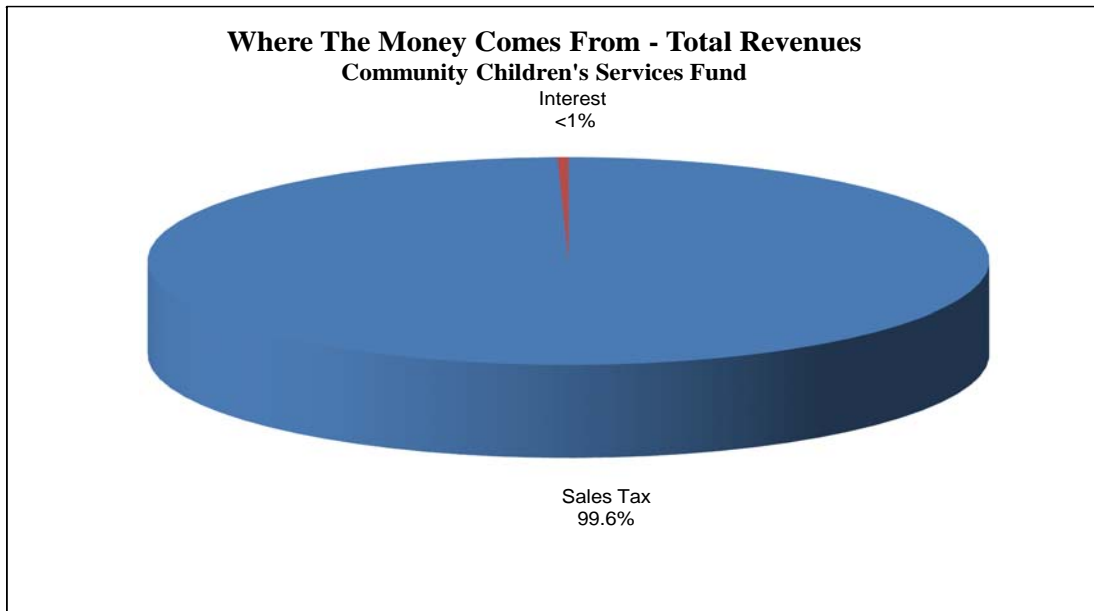
Sales Tax	\$3,510,000
Intergovernmental	7,210
Interest	11,000
Total Revenues	\$3,528,210
Other Financing Sources	23,700
Fund Balance Used for Operations	115,507
Total Financing Sources	3,667,417

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,646,609
Prosecuting Attorney	338,340
Alternative Sentencing	390,115
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	63,753
Law Enforcement Judicial Information System-Court	2,100
Other	31,500
Total Expenditures	\$3,667,417

Financial Summaries cont'd

2015 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

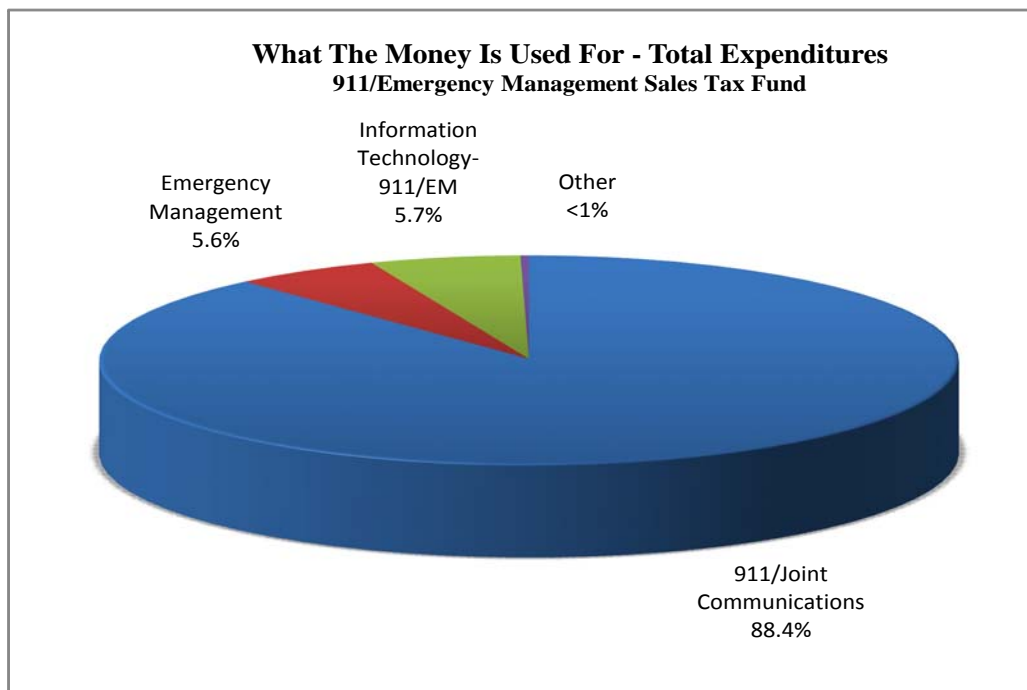
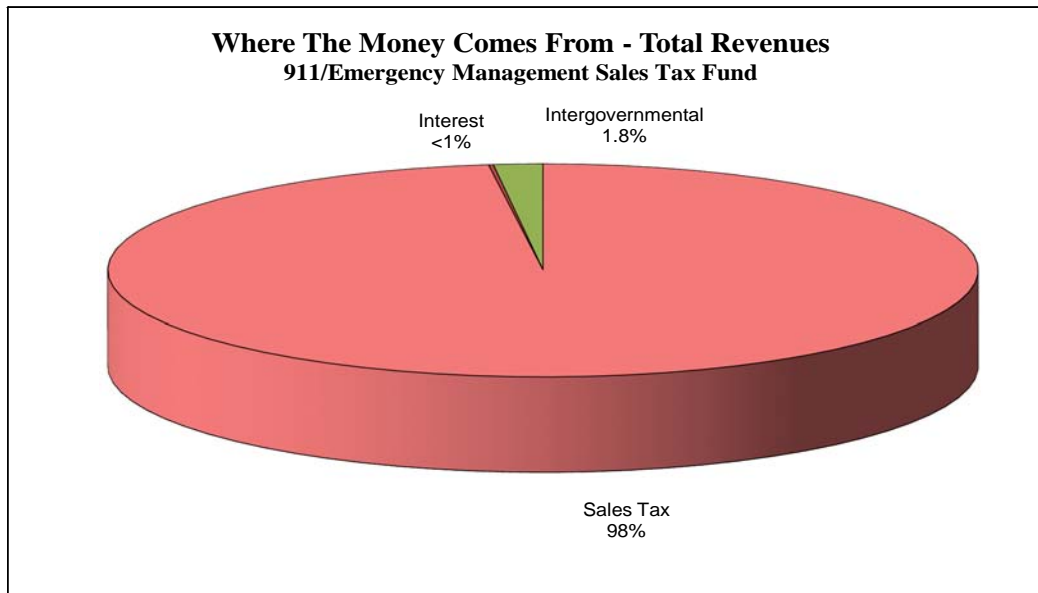
Sales Tax	\$ 6,550,000
Interest	27,800
Total Revenues	<u>\$ 6,577,800</u>
Other Financing Sources	-
Fund Balance Used for Operations	2,645,035
Total Financing Sources	<u>\$ 9,222,835</u>

What The Money Is Used for

General Administration	\$ 443,457
Services	8,779,378
Total Expenditures	<u>\$ 9,222,835</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 9,222,835</u>

Financial Summaries cont'd

2015 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,334,000
Intergovernmental	192,500
Interest	18,800
Total Revenues	<u>\$ 10,545,300</u>
Other Financing Sources	-
Fund Balance Used for Operations	4,371,095
Total Financing Sources	<u>\$ 14,916,395</u>

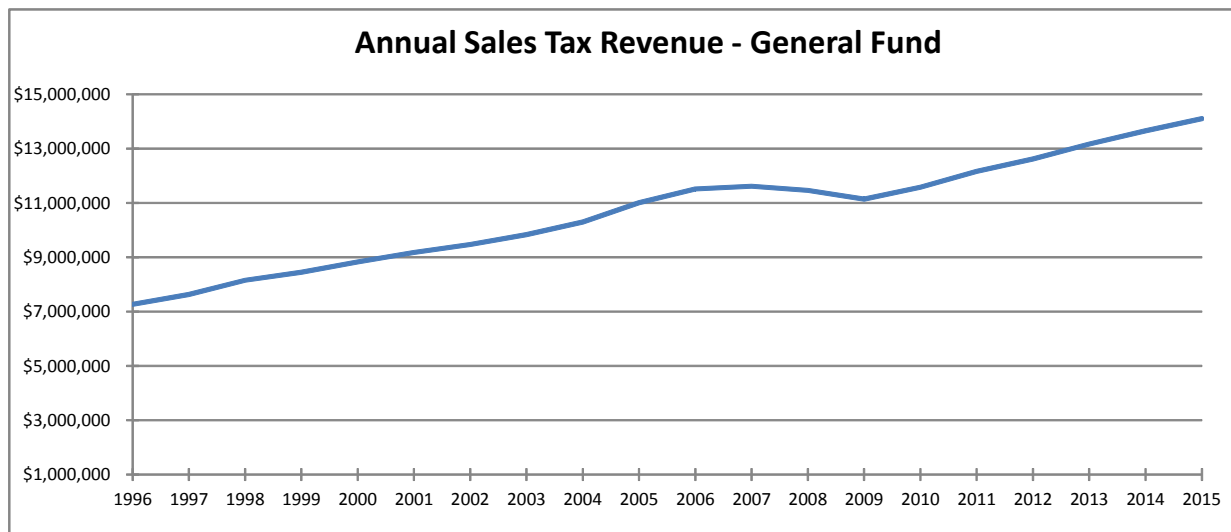
What The Money Is Used for

911/Joint Communications Operations	\$ 5,228,967
Emergency Management Operations	329,962
Information Technology-911/EM	338,466
Other	19,000
Total Expenditures	<u>\$ 5,916,395</u>
Total Other Financing Uses	<u>9,000,000</u>
Total Financial Uses	<u>\$ 14,916,395</u>

Financial Summaries cont'd

Sales Tax

	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>
Sales Tax	\$7,266,514	\$7,630,386	\$8,158,523	\$8,450,433	\$8,833,057
Sales Tax Growth Rate		4.8%	6.9%	3.6%	4.5%
	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>
Sales Tax	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073
Sales Tax Growth Rate	3.9%	3.2%	3.8%	4.7%	6.9%
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>
Sales Tax	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077
Sales Tax Growth Rate	4.5%	0.9%	-1.4%	-2.8%	3.9%
	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Estimated</u>	<u>2015 Budget</u>
Sales Tax	12,162,398	12,619,573	13,165,037	13,660,000	14,102,000
Sales Tax Growth Rate	5.0%	3.8%	4.3%	3.8%	3.2%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

Governmental Funds

Fund Statement–All Governmental Funds Combined

(Excluding Capital Project Funds)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,538,698	4,560,320	4,651,440	4,750,500
Assessments	232,494	156,084	172,363	153,287
Sales Taxes	37,541,613	46,620,900	47,511,517	48,996,500
Franchise Taxes	143,800	136,000	142,000	138,800
Licenses and Permits	673,035	559,672	599,403	516,415
Intergovernmental	3,458,898	4,158,609	3,584,125	3,490,544
Charges for Services	5,996,720	6,290,508	5,873,991	6,005,370
Fines and Forfeitures	11,568	10,000	11,204	11,000
Interest	38,189	125,807	219,387	192,617
Hospital Lease	2,293,068	2,334,300	2,327,005	2,361,800
Other	806,490	599,506	689,135	612,889
Total Revenues	55,734,573	65,551,706	65,781,570	67,229,722
Other Financing Sources				
Transfer In from other funds	423,965	218,511	218,511	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	448,501	115,050	238,391	250,450
Total Other Financing Sources	872,466	333,561	456,902	350,450
Fund Balance Used for Operations	-	4,548,120	-	11,580,891
TOTAL FINANCIAL SOURCES	\$ 56,607,039	70,433,387	66,238,472	79,161,063
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 21,255,251	24,575,051	22,850,513	29,934,175
Materials & Supplies	3,155,501	4,136,374	3,699,497	3,875,358
Dues Travel & Training	267,566	480,492	338,257	482,351
Utilities	623,291	725,646	674,917	755,762
Vehicle Expense	1,226,882	1,302,204	1,286,544	1,367,755
Equip & Bldg Maintenance	629,569	801,428	679,736	719,402
Contractual Services	12,162,373	23,531,272	20,958,673	24,089,927
Debt Service (Principal and Interest)	656,041	650,078	650,078	644,091
Emergency	-	682,976	-	1,077,000
Other	2,007,365	3,718,986	2,025,963	3,906,189
Fixed Asset Additions	3,362,106	2,635,421	2,049,994	3,209,053
Total Expenditures	45,345,945	63,239,928	55,214,172	70,061,063
Other Financing Uses				
Transfer Out to other funds	748,954	221,408	1,221,407	9,100,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	447,954	221,408	1,221,407	9,100,000
TOTAL FINANCIAL USES	\$ 45,793,899	63,461,336	56,435,579	79,161,063
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,662,295	39,068,719	39,068,719	48,715,111
Less encumbrances, beginning of year	(2,775,278)	(1,106,557)	(1,101,362)	(944,861)
Add encumbrances, end of year	1,368,562	1,076,199	944,861	369,861
Fund Balance Increase (Decrease) from operations (NET) *	10,813,140	2,423,931	9,802,893	(11,580,891)
FUND BALANCE (GAAP), end of year	39,068,719	41,462,292	48,715,111	36,559,220
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(3,339,609)	(3,175,829)	(5,179,803)	(5,084,434)
NET FUND BALANCE, end of year	\$ 35,729,110	38,286,463	43,535,308	31,474,786

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,177,727	3,171,100	3,257,100	3,327,500
Assessments	-	-	-	-
Sales Taxes	13,165,037	13,380,000	13,660,000	14,102,000
Franchise Taxes	143,800	136,000	142,000	138,800
Licenses and Permits	542,781	413,512	482,204	426,281
Intergovernmental	1,745,996	2,019,796	1,835,678	1,774,884
Charges for Services	4,059,082	4,040,995	3,731,928	3,699,145
Fines and Forfeitures	11,413	10,000	11,000	11,000
Interest	21,037	58,622	57,930	61,770
Hospital Lease	1,784,468	1,816,600	1,810,878	1,838,000
Other	677,628	510,981	575,891	518,004
Total Revenues	25,328,969	25,557,606	25,564,609	25,897,384
Other Financing Sources				
Transfer In from other funds	64,714	38,511	38,511	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	50,351	5,100	39,338	1,500
Total Other Financing Sources	115,065	43,611	77,849	1,500
Fund Balance Used for Operations	-	1,722,670	-	2,698,773
TOTAL FINANCIAL SOURCES	\$ 25,444,034	27,323,887	25,642,458	28,597,657
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 14,225,567	16,170,681	14,979,713	17,996,625
Materials & Supplies	1,167,685	1,353,554	1,254,212	1,405,140
Dues Travel & Training	161,797	271,762	221,704	250,691
Utilities	467,392	533,942	503,194	557,785
Vehicle Expense	449,859	529,384	452,666	506,447
Equip & Bldg Maintenance	239,569	377,759	303,264	340,784
Contractual Services	3,705,682	3,671,047	3,473,981	3,664,450
Debt Service (Principal and Interest)	386,110	379,113	379,113	372,113
Emergency	-	411,876	-	775,000
Other	2,036,677	2,833,689	2,360,473	2,121,174
Fixed Asset Additions	639,904	651,080	545,222	547,448
Total Expenditures	23,480,242	27,183,887	24,473,542	28,537,657
Other Financing Uses				
Transfer Out to other funds	310,000	140,000	140,000	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	310,000	140,000	140,000	60,000
TOTAL FINANCIAL USES	\$ 23,790,242	27,323,887	24,613,542	28,597,657
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,624,189	12,270,642	12,270,642	13,244,827
Less encumbrances, beginning of year	(62,070)	(54,731)	(54,731)	-
Add encumbrances, end of year	54,731	54,731	-	-
Fund Balance Increase (Decrease) resulting from operations	1,653,792	(1,722,670)	1,028,916	(2,698,773)
FUND BALANCE (GAAP), end of year	12,270,642	10,547,972	13,244,827	10,546,054
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(102,991)	(66,383)	(54,096)	(48,260)
NET FUND BALANCE, end of year	\$ 12,167,651	10,481,589	13,190,731	10,497,794
Net Fund Balance as a percent of expenditures	51.82%	38.56%	53.90%	36.79%

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	Budget Basis	Unreserved	As a Percent of
	Expenditures	Undesignated	Expenditures
	*	Fund Balance	
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005	20,984,455	7,763,254	37.00%
2006	23,118,276	7,860,355	34.00%
2007	23,350,975	7,311,833	31.31%
2008	23,833,280	7,436,323	31.20%
2009	22,777,444	6,184,794	27.15%
2010	23,298,628	7,206,493	30.93%
2011	22,669,420	8,561,605	37.77%
2012	24,018,637	10,506,583	43.74%
2013	23,480,242	12,167,651	51.82%
2014 Estimated	24,473,542	13,190,731	53.90%
2015 Budget	28,537,657	10,497,794	36.79%

*Excludes Other Financing Uses, Equity Transfers Out and Prior Year Encumbrances

Source: 1997 - 2013 Boone County Comprehensive Annual Financial Reports

Governmental Funds

Fund Statement–Road & Bridge Fund 204 and 208 Combined (Major Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,360,971	1,389,220	1,394,340	1,423,000
Assessments	-	-	-	-
Sales Taxes	13,577,237	13,805,000	14,092,000	14,500,000
Franchise Taxes	-	-	-	-
Licenses and Permits	11,914	7,980	11,672	11,600
Intergovernmental	1,232,996	1,426,300	1,261,496	1,465,800
Charges for Services	78,538	399,647	369,436	257,400
Fines and Forfeitures	-	-	-	-
Interest	6,641	35,780	46,700	35,405
Hospital Lease	-	-	-	-
Other	1,562	13,000	30,605	19,350
Total Revenues	16,269,859	17,076,927	17,206,249	17,712,555
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	342,083	75,950	180,953	225,250
Total Other Financing Sources	342,083	75,950	180,953	225,250
Fund Balance Used for Operations	-	2,016,359	-	953,085
TOTAL FINANCIAL SOURCES	\$ 16,611,942	19,169,236	17,387,202	18,890,890
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,732,741	4,081,978	3,901,520	4,463,079
Materials & Supplies	1,760,499	2,459,701	2,232,783	2,235,916
Dues Travel & Training	26,500	45,365	33,419	51,279
Utilities	83,434	106,365	91,470	110,159
Vehicle Expense	771,021	758,347	824,998	845,921
Equip & Bldg Maintenance	275,973	307,247	266,823	308,399
Contractual Services	7,288,624	10,054,688	8,380,565	9,027,723
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	234,100	-	250,000
Other	(101,868)	123,175	(608,556)	34,949
Fixed Asset Additions	2,086,628	998,270	831,276	1,563,465
Total Expenditures	15,923,552	19,169,236	15,954,298	18,890,890
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,923,552	19,169,236	15,954,298	18,890,890
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,248,952	9,093,841	9,093,841	10,526,745
Less encumbrances, beginning of year	(1,788,362)	(944,861)	(944,861)	(944,861)
Add encumbrances, end of year	944,861	944,861	944,861	369,861
Fund Balance Increase (Decrease) resulting from operations	688,390	(2,016,359)	1,432,904	(953,085)
FUND BALANCE (GAAP), end of year	9,093,841	7,077,482	10,526,745	8,998,660
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,089,931)	(944,861)	(944,861)	(869,861)
NET FUND BALANCE, end of year	\$ 8,003,910	6,132,621	9,581,884	8,128,799
Net Fund Balance as a percent of expenditures	50.26%	31.99%	60.06%	43.03%

Governmental Funds

Fund Statement–Road & Bridge Fund 204 and 208 Combined (Major Fund)

	Departments funded by Road & Bridge Sales Tax							
	2040	2041	2045	2046	2048	2049	2080	
	Maintenance	Infrastructure Preservat/Rehab	Design & Construction	Stormwater Administration	Insurance Claim Activity	Contractual Services	R&B Road Sales Tax	Total
REVENUES:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,000	\$ -	\$ 1,423,000
Sales Taxes	-	-	-	-	-	415,000	14,085,000	14,500,000
Licenses and Permits	-	-	10,200	1,400	-	-	-	11,600
Intergovernmental	10,500	-	206,500	-	-	1,248,800	-	1,465,800
Charges for Services	38,000	50,000	163,000	200	-	6,200	-	257,400
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	405	35,000	35,405
Hospital Lease	-	-	-	-	-	-	-	-
Other	232,050	-	12,550	-	-	-	-	244,600
Total Revenues	\$ 280,550	\$ 50,000	\$ 392,250	\$ 1,600	\$ -	\$ 3,093,405	\$ 14,120,000	\$ 17,937,805
EXPENDITURES:								
Personal Services	3,401,120	-	969,525	92,434	-	-	-	4,463,079
Materials & Supplies	2,222,011	-	11,576	2,329	-	-	-	2,235,916
Dues Travel & Training	22,146	-	27,308	1,825	-	-	-	51,279
Utilities	98,328	-	11,831	-	-	-	-	110,159
Vehicle Expense	824,281	-	19,868	1,772	-	-	-	845,921
Equip & Bldg Maintenance	304,522	-	2,700	1,177	-	-	-	308,399
Contractual Services	303,249	4,415,787	941,917	4,865	40,000	3,321,905	-	9,027,723
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	5,550	-	465	1,934	-	27,000	-	34,949
Fixed Asset Additions	1,514,750	-	45,765	2,950	-	-	-	1,563,465
Total Expenditures	\$ 8,845,957	\$ 4,415,787	\$ 2,130,955	\$ 109,286	\$ 40,000	\$ 3,348,905	\$ -	\$ 18,890,890
FUND BALANCE USED FOR OPERATIONS								\$ (953,085)

Governmental Funds

Fund Statement–Law Enforcement Services Fund 290 (Major Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,285,946	3,341,500	3,401,000	3,510,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,495	9,978	14,070	7,210
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	805	9,250	11,000	11,000
Hospital Lease	-	-	-	-
Other	624	-	-	-
Total Revenues	3,313,870	3,360,728	3,426,070	3,528,210
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	54,000	34,000	18,100	23,700
Total Other Financing Sources	54,000	34,000	18,100	23,700
Fund Balance Used for Operations	-	50,897	-	115,507
TOTAL FINANCIAL SOURCES	\$ 3,367,870	3,445,625	3,444,170	3,667,417
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,229,579	2,397,013	2,319,872	2,615,796
Materials & Supplies	102,952	114,708	106,181	103,803
Dues Travel & Training	12,456	26,935	12,279	24,443
Utilities	61,655	68,686	64,769	67,842
Vehicle Expense	11	475	125	475
Equip & Bldg Maintenance	69,760	82,344	59,865	57,041
Contractual Services	156,934	310,235	167,537	327,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	20,956	27,350	20,709	31,600
Fixed Asset Additions	381,811	392,879	371,171	413,667
Total Expenditures	3,036,114	3,445,625	3,122,508	3,667,417
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,036,114	3,445,625	3,122,508	3,667,417
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,896,275	2,240,809	2,240,809	2,548,258
Less encumbrances, beginning of year	(1,435)	(14,213)	(14,213)	-
Add encumbrances, end of year	14,213	-	-	-
Fund Balance Increase (Decrease) resulting from operations	331,756	(50,897)	321,662	(115,507)
FUND BALANCE (GAAP), end of year	2,240,809	2,175,699	2,548,258	2,432,751
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(1,047,513)	(1,353,300)	(1,353,300)	(1,353,300)
NET FUND BALANCE, end of year	\$ 1,193,296	822,399	1,194,958	1,079,451
Net Fund Balance as a percent of expenditures	39.30%	23.87%	38.27%	29.43%

Governmental Funds

Fund Statement–Law Enforcement Services Fund 290 (Major Fund)

	Departments funded by Law Enforcement Sales Tax								
	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 3,510,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,510,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	7,210	-	-	-	-	-	-	7,210
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	11,000	-	-	-	-	-	-	-	11,000
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	23,700	-	-	-	-	-	-	23,700
Total Revenues	\$ 3,521,000	\$ 30,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,551,910
EXPENDITURES:									
Personal Services	-	1,260,809	753,371	331,776	269,840	-	-	-	2,615,796
Materials & Supplies	-	94,973	3,070	1,360	4,400	-	-	-	103,803
Dues Travel & Training	-	17,705	-	3,268	3,470	-	-	-	24,443
Utilities	-	32,064	-	1,920	11,750	20,008	-	2,100	67,842
Vehicle Expense	-	-	-	-	475	-	-	-	475
Equip & Bldg Maintenance	-	55,041	1,050	-	950	-	-	-	57,041
Contractual Services	-	19,277	19,582	16	74,130	19,745	195,000	-	327,750
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	6,500	-	-	-	25,100	-	-	-	31,600
Fixed Asset Additions	-	373,461	16,206	-	-	24,000	-	-	413,667
Total Expenditures	\$ 31,500	\$ 1,853,330	\$ 793,279	\$ 338,340	\$ 390,115	\$ 63,753	\$ 195,000	\$ 2,100	\$ 3,667,417
REVENUES OVER (UNDER) EXPENDITURES									\$ (115,507)

Governmental Funds

Fund Statement–Community Children’s Services 216 (Major Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,741,873	6,560,000	6,345,000	6,550,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,231	-	37,800	27,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,747,104	6,560,000	6,382,800	6,577,800
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	2,645,035
TOTAL FINANCIAL SOURCES	\$ 4,747,104	6,560,000	6,382,800	9,222,835
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	138,397	94,966	148,070
Materials & Supplies	-	2,400	2,274	2,809
Dues Travel & Training	-	1,340	1,941	5,000
Utilities	-	4,310	4,430	4,550
Vehicle Expense	-	200	250	670
Equip & Bldg Maintenance	-	740	470	335
Contractual Services	-	5,326,975	5,126,041	8,779,378
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	15,000
Other	-	200	200	250,500
Fixed Asset Additions	415	8,710	9,034	16,523
Total Expenditures	415	5,483,272	5,239,606	9,222,835
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 415	5,483,272	5,239,606	9,222,835
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	4,746,689	4,746,689	5,889,883
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,746,689	1,076,728	1,143,194	(2,645,035)
FUND BALANCE (GAAP), end of year	4,746,689	5,823,417	5,889,883	3,244,848
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,746,689	5,823,417	5,889,883	3,244,848
Net Fund Balance as a percent of expenditures	1143780.48%	106.20%	112.41%	35.18%

Governmental Funds

Fund Statement-911/Emergency Management 270 (Major Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	2,529,281	9,532,500	10,009,000	10,334,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	192,500
Fines and Forfeitures	-	-	-	-
Interest	(401)	-	24,300	18,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,528,880	9,532,500	10,033,300	10,545,300
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	4,371,095
TOTAL FINANCIAL SOURCES	\$ 2,528,880	9,532,500	10,033,300	14,916,395
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 77,264	495,639	535,002	3,390,935
Materials & Supplies	-	610	-	3,285
Dues Travel & Training	-	-	-	8,500
Utilities	-	250	750	4,395
Vehicle Expense	-	-	-	3,392
Equip & Bldg Maintenance	-	1,220	1,220	3,640
Contractual Services	-	2,871,958	2,737,043	1,159,098
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	448	264,600	183,400	896,750
Fixed Asset Additions	-	2,900	-	446,400
Total Expenditures	77,712	3,637,177	3,457,415	5,916,395
Other Financing Uses				
Transfer Out to other funds	33,240	-	1,000,000	9,000,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	33,240	-	1,000,000	9,000,000
TOTAL FINANCIAL USES	\$ 110,952	3,637,177	4,457,415	14,916,395
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	2,417,928	2,417,928	7,993,813
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,417,928	5,895,323	5,575,885	(4,371,095)
FUND BALANCE (GAAP), end of year	2,417,928	8,313,251	7,993,813	3,622,718
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	(2,000,000)	(2,000,000)
NET FUND BALANCE, end of year	\$ 2,417,928	8,313,251	5,993,813	1,622,718
Net Fund Balance as a percent of expenditures	3111.40%	228.56%	173.36%	27.43%

Governmental Funds

Fund Statement–Special Revenue Funds Combined (Nonmajor Funds)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	242,239	1,900	4,517	500
Franchise Taxes	-	-	-	-
Licenses and Permits	118,340	138,180	105,527	78,534
Intergovernmental	441,321	692,221	462,567	233,456
Charges for Services	1,859,100	1,849,866	1,772,627	1,856,325
Fines and Forfeitures	155	-	204	-
Interest	4,352	20,505	40,026	36,344
Hospital Lease	508,600	517,700	516,127	523,800
Other	126,676	75,525	82,639	75,535
Total Revenues	3,300,783	3,295,897	2,984,234	2,804,494
Other Financing Sources				
Transfer In from other funds	259,251	80,000	80,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	2,067	-	-	-
Total Other Financing Sources	261,318	80,000	80,000	-
Fund Balance Used for Operations	-	748,455	-	782,863
TOTAL FINANCIAL SOURCES	\$ 3,562,101	4,124,352	3,064,234	3,587,357
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 990,100	1,291,343	1,019,440	1,319,670
Materials & Supplies	124,365	205,401	104,047	124,405
Dues Travel & Training	66,813	135,090	68,914	142,438
Utilities	10,810	12,093	10,304	11,031
Vehicle Expense	5,991	13,798	8,505	10,850
Equip & Bldg Maintenance	44,267	32,118	48,094	9,203
Contractual Services	1,011,133	1,296,369	1,073,506	1,131,528
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	44,448	463,150	62,916	564,682
Fixed Asset Additions	253,348	581,582	293,291	221,550
Total Expenditures	2,551,275	4,042,944	2,689,017	3,547,357
Other Financing Uses				
Transfer Out to other funds	104,714	81,408	81,407	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	104,714	81,408	81,407	40,000
TOTAL FINANCIAL USES	\$ 2,655,989	4,124,352	2,770,424	3,587,357
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,216,935	7,554,393	7,554,393	7,760,646
Less encumbrances, beginning of year	(923,411)	(92,752)	(87,557)	-
Add encumbrances, end of year	354,757	76,607	-	-
Fund Balance Increase (Decrease) resulting from operations	906,112	(748,455)	293,810	(782,863)
FUND BALANCE (GAAP), end of year	7,554,393	6,789,793	7,760,646	6,977,783
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(354,757)	(76,607)	(76,607)	(76,607)
NET FUND BALANCE, end of year	\$ 7,199,636	6,713,186	7,684,039	6,901,176

Governmental Funds

Fund Statement–Special Building Project–Citizen Contribution Fund 200 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2	12	(3)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2	12	(3)	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	2,885	2,899	-
TOTAL FINANCIAL SOURCES	\$ 2	2,897	2,896	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	2,897	2,896	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	2,897	2,896	-
TOTAL FINANCIAL USES	\$ -	2,897	2,896	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,897	2,899	2,899	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2	(2,885)	(2,899)	-
FUND BALANCE (GAAP), end of year	2,899	14	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,899	14	-	-

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	196,422	196,422	196,422	197,535
Charges for Services	1,038,405	950,000	1,005,650	1,130,790
Fines and Forfeitures	-	-	-	-
Interest	970	6,100	10,020	8,200
Hospital Lease	-	-	-	-
Other	6,390	5,000	5,751	5,000
Total Revenues	1,242,187	1,157,522	1,217,843	1,341,525
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	223	-	-	-
Total Other Financing Sources	223	-	-	-
Fund Balance Used for Operations	-	428,402	-	504,593
TOTAL FINANCIAL SOURCES	\$ 1,242,410	1,585,924	1,217,843	1,846,118
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 775,116	994,842	765,696	1,065,032
Materials & Supplies	74,484	88,700	55,200	84,700
Dues Travel & Training	12,526	25,775	15,100	25,775
Utilities	6,243	7,090	6,275	7,090
Vehicle Expense	4,000	10,150	4,885	10,150
Equip & Bldg Maintenance	13,477	7,765	6,265	8,035
Contractual Services	193,931	270,442	207,747	535,436
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	895	10,735	1,500	4,200
Fixed Asset Additions	78,724	158,425	108,514	93,700
Total Expenditures	1,159,396	1,585,924	1,171,182	1,846,118
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,159,396	1,585,924	1,171,182	1,846,118
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,908,303	2,067,924	2,067,924	2,037,978
Less encumbrances, beginning of year	-	(76,607)	(76,607)	-
Add encumbrances, end of year	76,607	76,607	-	-
Fund Balance Increase (Decrease) resulting from operations	83,014	(428,402)	46,661	(504,593)
FUND BALANCE (GAAP), end of year	2,067,924	1,639,522	2,037,978	1,533,385
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(76,607)	(76,607)	(76,607)	(76,607)
NET FUND BALANCE, end of year	\$ 1,991,317	1,562,915	1,961,371	1,456,778

Governmental Funds

Fund Statement-E-911 Emergency Telephone Fund 202 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	237,926	-	17	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(676)	-	2,650	1,650
Hospital Lease	-	-	-	-
Other	9,254	-	4,657	-
Total Revenues	246,504	-	7,324	1,650
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	295,365	287,341	127,100
TOTAL FINANCIAL SOURCES	\$ 246,504	295,365	294,665	128,750
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	157,150	125,000	124,300	128,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	109	170,365	170,365	-
Total Expenditures	157,259	295,365	294,665	128,750
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 157,259	295,365	294,665	128,750
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,015,645	507,144	507,144	219,803
Less encumbrances, beginning of year	(597,746)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	89,245	(295,365)	(287,341)	(127,100)
FUND BALANCE (GAAP), end of year	507,144	211,779	219,803	92,703
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 507,144	211,779	219,803	92,703

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	27,906	30,500	28,000	28,500
Fines and Forfeitures	-	-	-	-
Interest	(3)	70	170	170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,903	30,570	28,170	28,670
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,216	-	1,052	-
TOTAL FINANCIAL SOURCES	\$ 30,119	30,570	29,222	28,670
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	30,119	29,222	29,222	26,909
Fixed Asset Additions	-	-	-	-
Total Expenditures	30,119	29,222	29,222	26,909
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 30,119	29,222	29,222	26,909
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 38,608	36,392	36,392	35,340
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,216)	1,348	(1,052)	1,761
FUND BALANCE (GAAP), end of year	36,392	37,740	35,340	37,101
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 36,392	37,740	35,340	37,101

Governmental Funds

Fund Statement–Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,642	7,200	7,000	7,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	15	185	193	185
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,657	7,385	7,193	7,185
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	151	12,465	946	23,435
TOTAL FINANCIAL SOURCES	\$ 7,808	19,850	8,139	30,620
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	2,320	200	2,320
Dues Travel & Training	7,675	17,380	7,800	28,100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	133	150	139	200
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,808	19,850	8,139	30,620
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,808	19,850	8,139	30,620
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,887	32,736	32,736	31,790
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(151)	(12,465)	(946)	(23,435)
FUND BALANCE (GAAP), end of year	32,736	20,271	31,790	8,355
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,736	20,271	31,790	8,355

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	190,651	194,802	190,683	190,683
Fines and Forfeitures	-	-	-	-
Interest	301	255	1,417	1,417
Hospital Lease	-	-	-	-
Other	70	-	-	-
Total Revenues	191,022	195,057	192,100	192,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	17,478	42,241	13,524	46,717
TOTAL FINANCIAL SOURCES	\$ 208,500	237,298	205,624	238,817
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	29,065	22,952	44,649
Materials & Supplies	45	900	900	900
Dues Travel & Training	5,703	10,449	11,175	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	133,659	150,457	131,317	154,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	27,468
Fixed Asset Additions	4,379	7,916	769	-
Total Expenditures	143,786	198,787	167,113	238,817
Other Financing Uses				
Transfer Out to other funds	64,714	38,511	38,511	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	64,714	38,511	38,511	-
TOTAL FINANCIAL USES	\$ 208,500	237,298	205,624	238,817
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 305,569	288,091	288,091	274,567
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(17,478)	(42,241)	(13,524)	(46,717)
FUND BALANCE (GAAP), end of year	288,091	245,850	274,567	227,850
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 288,091	245,850	274,567	227,850

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	517	500	775	-
Hospital Lease	-	-	-	-
Other	79,194	-	-	-
Total Revenues	79,711	500	775	-
Other Financing Sources				
Transfer In from other funds	250,000	80,000	80,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	250,000	80,000	80,000	-
Fund Balance Used for Operations	-	231,900	222,135	-
TOTAL FINANCIAL SOURCES	\$ 329,711	312,400	302,910	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	5,602	25,150	-
Contractual Services	260,500	279,240	277,760	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	27,558	-	-
Fixed Asset Additions	35,828	-	-	-
Total Expenditures	296,328	312,400	302,910	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 296,328	312,400	302,910	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 198,791	232,174	232,174	10,039
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	33,383	(231,900)	(222,135)	-
FUND BALANCE (GAAP), end of year	232,174	274	10,039	10,039
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 232,174	274	10,039	10,039

Governmental Funds

Fund Statement–Community Health/Medical Fund 213 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,500	5,750	15,000	15,000
Hospital Lease	508,600	517,700	516,127	523,800
Other	-	-	-	-
Total Revenues	511,100	523,450	531,127	538,800
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 511,100	523,450	531,127	538,800
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	37,011	30,241	40,180
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	37,011	30,241	40,180
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	37,011	30,241	40,180
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,016,167	2,527,267	2,527,267	3,028,153
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	511,100	486,439	500,886	498,620
FUND BALANCE (GAAP), end of year	2,527,267	3,013,706	3,028,153	3,526,773
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,527,267	3,013,706	3,028,153	3,526,773

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	88,161	378,431	187,810	-
Charges for Services	-	-	202	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	88,161	378,431	188,012	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	438	-
TOTAL FINANCIAL SOURCES	\$ 88,161	378,431	188,450	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 54,054	42,984	36,290	-
Materials & Supplies	4,870	53,857	3,500	-
Dues Travel & Training	-	-	-	-
Utilities	229	275	160	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	1,994	-	-
Contractual Services	11,584	148,504	148,000	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(206)	3,100	500	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	70,531	250,714	188,450	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 70,531	250,714	188,450	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 700	438	438	-
Less encumbrances, beginning of year	(278,150)	-	-	-
Add encumbrances, end of year	260,258	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,630	127,717	(438)	-
FUND BALANCE (GAAP), end of year	438	128,155	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(260,258)	-	-	-
NET FUND BALANCE, end of year	\$ (259,820)	128,155	-	-

Governmental Funds

Fund Statement–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,313	1,900	4,500	500
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4	2	39	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,317	1,902	4,539	535
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,317	1,902	4,539	535
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,204	6,521	6,521	11,060
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,317	1,902	4,539	535
FUND BALANCE (GAAP), end of year	6,521	8,423	11,060	11,595
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,521	8,423	11,060	11,595

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	35,421	15,000	22,772	15,000
Charges for Services	37,058	45,000	55,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	269	350	1,650	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	72,748	60,350	79,422	36,650
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	118,450	-	282,570
TOTAL FINANCIAL SOURCES	\$ 72,748	178,800	79,422	319,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	9,300	-	9,300
Utilities	1,040	1,500	1,100	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	63	-	140	420
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	-	200,000
Fixed Asset Additions	-	128,000	-	108,000
Total Expenditures	1,103	178,800	1,240	319,220
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,103	178,800	1,240	319,220
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 200,824	272,469	272,469	350,651
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	71,645	(118,450)	78,182	(282,570)
FUND BALANCE (GAAP), end of year	272,469	154,019	350,651	68,081
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 272,469	154,019	350,651	68,081

Governmental Funds

Fund Statement–Federal HAVA Election Fund 231 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	24,313	22,500	22,431	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,313	22,500	22,431	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 24,313	22,500	22,431	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	7,255	7,255	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	24,313	15,245	15,176	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	24,313	22,500	22,431	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 24,313	22,500	22,431	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement-Election Equipment Replacement Fund 232 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,300	23,000	15,000	5,000
Fines and Forfeitures	-	-	-	-
Interest	764	740	850	850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,064	23,740	15,850	5,850
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 11,064	23,740	15,850	5,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 140,534	151,598	151,598	167,448
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,064	23,740	15,850	5,850
FUND BALANCE (GAAP), end of year	151,598	175,338	167,448	173,298
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 151,598	175,338	167,448	173,298

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	155	-	204	-
Interest	40	379	318	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	195	379	522	330
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,844	-	-	-
Total Other Financing Sources	1,844	-	-	-
Fund Balance Used for Operations	17,949	16,271	10,345	11,670
TOTAL FINANCIAL SOURCES	\$ 19,988	16,650	10,867	12,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 11,115	-	-	-
Materials & Supplies	1,123	-	-	-
Dues Travel & Training	-	1,386	1,060	-
Utilities	371	434	330	-
Vehicle Expense	1,879	2,948	3,120	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	5,500	11,882	6,357	12,000
Total Expenditures	19,988	16,650	10,867	12,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 19,988	16,650	10,867	12,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 70,350	52,401	52,401	42,056
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(17,949)	(16,271)	(10,345)	(11,670)
FUND BALANCE (GAAP), end of year	52,401	36,130	42,056	30,386
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 52,401	36,130	42,056	30,386

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,651	8,000	7,700	7,700
Charges for Services	13,165	15,763	12,500	8,000
Fines and Forfeitures	-	-	-	-
Interest	5	83	73	73
Hospital Lease	-	-	-	-
Other	-	-	41	-
Total Revenues	20,821	23,846	20,314	15,773
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	693	4,354	-	12,427
TOTAL FINANCIAL SOURCES	\$ 21,514	28,200	20,314	28,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	21,514	28,200	14,610	28,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,514	28,200	14,610	28,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 21,514	28,200	14,610	28,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,098	13,405	13,405	19,109
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(693)	(4,354)	5,704	(12,427)
FUND BALANCE (GAAP), end of year	13,405	9,051	19,109	6,682
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,405	9,051	19,109	6,682

Governmental Funds

Fund Statement–Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,000	15,000	15,000	-
Fines and Forfeitures	-	-	-	-
Interest	17	29	61	61
Hospital Lease	-	-	-	-
Other	500	-	500	-
Total Revenues	5,517	15,029	15,561	61
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	8,944
TOTAL FINANCIAL SOURCES	\$ 5,517	15,029	15,561	9,005
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	1,535	610	4,605
Materials & Supplies	2,097	2,950	1,512	3,300
Dues Travel & Training	-	100	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	25	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	400
Fixed Asset Additions	-	1,300	1,300	-
Total Expenditures	2,122	5,885	3,422	9,005
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,122	5,885	3,422	9,005
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,861	8,256	8,256	20,395
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,395	9,144	12,139	(8,944)
FUND BALANCE (GAAP), end of year	8,256	17,400	20,395	11,451
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,256	17,400	20,395	11,451

Governmental Funds

Fund Statement–Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	42,385	60,243	14,007	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	780	-
Total Revenues	42,385	60,243	14,787	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,195	-	-	-
TOTAL FINANCIAL SOURCES	\$ 47,580	60,243	14,787	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	13,742	11,986	2,919	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	6,149	-	-	-
Contractual Services	26,335	27,742	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,354	15,319	-	-
Total Expenditures	47,580	55,047	2,919	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 47,580	55,047	2,919	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	11,868
Less encumbrances, beginning of year	-	(5,195)	-	-
Add encumbrances, end of year	5,195	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,195)	5,196	11,868	-
FUND BALANCE (GAAP), end of year	-	1	11,868	11,868
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,195)	-	-	-
NET FUND BALANCE, end of year	\$ (5,195)	1	11,868	11,868

Governmental Funds

Fund Statement–Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(1,372)	279	269	269
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48,628	50,279	50,269	50,269
Other Financing Sources				
Transfer In from other funds	9,251	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	9,251	-	-	-
Fund Balance Used for Operations	11,817	883	16	-
TOTAL FINANCIAL SOURCES	\$ 69,696	51,162	50,285	50,269
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	1,500	1,500
Dues Travel & Training	-	-	-	-
Utilities	2,830	2,794	2,439	2,441
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	328	346	337	182
Contractual Services	1,746	1,737	1,719	1,588
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	23,292	4,785	4,290	-
Total Expenditures	29,696	11,162	10,285	5,711
Other Financing Uses				
Transfer Out to other funds	40,000	40,000	40,000	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	40,000	40,000	40,000
TOTAL FINANCIAL USES	\$ 69,696	51,162	50,285	45,711
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,157	12,340	12,340	12,324
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(11,817)	(883)	(16)	4,558
FUND BALANCE (GAAP), end of year	12,340	11,457	12,324	16,882
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,340	11,457	12,324	16,882

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	118,340	138,180	105,527	78,534
Intergovernmental	-	-	-	-
Charges for Services	-	34,160	12,900	18,662
Fines and Forfeitures	-	-	-	-
Interest	185	1,189	1,015	1,015
Hospital Lease	-	-	-	-
Other	552	-	-	-
Total Revenues	119,077	173,529	119,442	98,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 119,077	173,529	119,442	98,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,694	36,218	32,747	40,096
Materials & Supplies	3,458	250	-	1,525
Dues Travel & Training	1,185	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	986	986	986
Contractual Services	16,065	33,910	6,405	18,662
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	82,651	-	-	-
Total Expenditures	108,053	71,364	40,138	61,269
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 108,053	71,364	40,138	61,269
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 175,462	152,609	152,609	220,963
Less encumbrances, beginning of year	(44,827)	(10,950)	(10,950)	-
Add encumbrances, end of year	10,950	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,024	102,165	79,304	36,942
FUND BALANCE (GAAP), end of year	152,609	243,824	220,963	257,905
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(10,950)	-	-	-
NET FUND BALANCE, end of year	\$ 141,659	243,824	220,963	257,905

Governmental Funds

Fund Statement–Inmate Prisoner Detainee Security Fund 256 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,658	17,000	27,862	18,000
Fines and Forfeitures	-	-	-	-
Interest	86	610	785	775
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,744	17,610	28,647	18,775
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	57,390	-	-
TOTAL FINANCIAL SOURCES	\$ 20,744	75,000	28,647	18,775
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	75,000	-	-
Total Expenditures	-	75,000	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	75,000	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 108,119	128,863	128,863	157,510
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,744	(57,390)	28,647	18,775
FUND BALANCE (GAAP), end of year	128,863	71,473	157,510	176,285
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 128,863	71,473	157,510	176,285

Governmental Funds

Fund Statement–Sheriff’s K9 Operations Fund 257 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	450	3,600	1,800
Fines and Forfeitures	-	-	-	-
Interest	2	19	25	25
Hospital Lease	-	-	-	-
Other	-	-	375	-
Total Revenues	2	469	4,000	1,825
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	46	-	1,675
TOTAL FINANCIAL SOURCES	\$ 2	515	4,000	3,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	850
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	515	300	1,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	1,450
Total Expenditures	-	515	300	3,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	515	300	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,099	3,101	3,101	6,801
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2	(46)	3,700	(1,675)
FUND BALANCE (GAAP), end of year	3,101	3,055	6,801	5,126
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,101	3,055	6,801	5,126

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,649	4,000	3,285	3,285
Fines and Forfeitures	-	-	-	-
Interest	(1)	17	15	15
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,648	4,017	3,300	3,300
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,289	1,368	2,349	-
TOTAL FINANCIAL SOURCES	\$ 4,937	5,385	5,649	3,300
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,937	5,385	5,649	2,198
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,937	5,385	5,649	2,198
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,937	5,385	5,649	2,198
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,094	1,805	1,805	(544)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,289)	(1,368)	(2,349)	1,102
FUND BALANCE (GAAP), end of year	1,805	437	(544)	558
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,805	437	(544)	558

Governmental Funds

Fund Statement-PA Tax Collection Fund 261 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	105,755	100,000	40,000	45,000
Fines and Forfeitures	-	-	-	-
Interest	45	168	170	165
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	105,800	100,168	40,170	45,165
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	42,314	-
TOTAL FINANCIAL SOURCES	\$ 105,800	100,168	82,484	45,165
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 91,413	88,133	79,710	28,278
Materials & Supplies	2,921	3,558	2,726	2,175
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	30	100	48	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	94,364	91,791	82,484	30,553
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 94,364	91,791	82,484	30,553
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,993	44,429	44,429	2,115
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,436	8,377	(42,314)	14,612
FUND BALANCE (GAAP), end of year	44,429	52,806	2,115	16,727
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 44,429	52,806	2,115	16,727

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,921	11,501	7,578	12,800
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,921	11,501	7,578	12,800
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	8,499	5,222	7,200
TOTAL FINANCIAL SOURCES	\$ 11,921	20,000	12,800	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	7,578	19,500	12,800	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,578	20,000	12,800	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,578	20,000	12,800	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,079	12,422	12,422	7,200
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,343	(8,499)	(5,222)	(7,200)
FUND BALANCE (GAAP), end of year	12,422	3,923	7,200	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,422	3,923	7,200	-

Governmental Funds

Fund Statement-PA Bad Check Fund 263 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,580	30,000	25,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	21	25	30	25
Total Revenues	32,601	30,025	25,030	30,025
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	18,542
TOTAL FINANCIAL SOURCES	\$ 32,601	30,025	25,030	48,567
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 14,931	13,015	11,597	47,002
Materials & Supplies	1,331	1,580	1,457	1,560
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	5	5	5
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,262	14,600	13,059	48,567
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,262	14,600	13,059	48,567
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (1,727)	14,612	14,612	26,583
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,339	15,425	11,971	(18,542)
FUND BALANCE (GAAP), end of year	14,612	30,037	26,583	8,041
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,612	30,037	26,583	8,041

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3	28	29	29
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3	28	29	29
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	3,047	-	3,046
TOTAL FINANCIAL SOURCES	\$ 3	3,075	29	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,075	-	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	3,075	-	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,282	5,285	5,285	5,314
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3	(3,047)	29	(3,046)
FUND BALANCE (GAAP), end of year	5,285	2,238	5,314	2,268
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,285	2,238	5,314	2,268

Governmental Funds

Fund Statement-PA Administrative Handling Fund 265 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,800	17,500	12,000	12,000
Fines and Forfeitures	-	-	-	-
Interest	3	-	40	40
Hospital Lease	-	-	-	-
Other	-	-	5	10
Total Revenues	2,803	17,500	12,045	12,050
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	1,955	-
TOTAL FINANCIAL SOURCES	\$ 2,803	17,500	14,000	12,050
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	17,500	14,000	12,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	17,500	14,000	12,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	17,500	14,000	12,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	2,803	2,803	848
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,803	-	(1,955)	50
FUND BALANCE (GAAP), end of year	2,803	2,803	848	898
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,803	2,803	848	898

Governmental Funds

Fund Statement–Record Preservation Fund 280 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	111,231	112,440	88,117	74,555
Fines and Forfeitures	-	-	-	-
Interest	373	1,980	2,280	2,380
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	111,604	114,420	90,397	76,935
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	346,870	11,519	329,215
TOTAL FINANCIAL SOURCES	\$ 111,604	461,290	101,916	406,150
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	12,345	18,320	17,620	14,500
Dues Travel & Training	138	6,750	600	6,750
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	53,637	132,000	82,000	132,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	299,130	-	250,000
Fixed Asset Additions	20,813	5,090	1,696	2,900
Total Expenditures	86,933	461,290	101,916	406,150
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 86,933	461,290	101,916	406,150
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 515,443	540,114	540,114	528,595
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,671	(346,870)	(11,519)	(329,215)
FUND BALANCE (GAAP), end of year	540,114	193,244	528,595	199,380
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 540,114	193,244	528,595	199,380

Governmental Funds

Fund Statement–Family Services & Justice Fund 282 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	17,815	4,425	4,425	6,221
Charges for Services	95,725	87,250	87,250	89,250
Fines and Forfeitures	-	-	-	-
Interest	35	375	300	325
Hospital Lease	-	-	-	-
Other	435	500	500	500
Total Revenues	114,010	92,550	92,475	96,296
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 114,010	92,550	92,475	96,296
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	650	650	150
Dues Travel & Training	129	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	93,280	31,100	31,320	58,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	93,409	31,900	32,120	58,800
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 93,409	31,900	32,120	58,800
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,277	39,878	39,878	100,233
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,601	60,650	60,355	37,496
FUND BALANCE (GAAP), end of year	39,878	100,528	100,233	137,729
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 39,878	100,528	100,233	137,729

Governmental Funds

Fund Statement–Circuit Drug Court Fund 283 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	87,641	94,000	78,000	82,000
Fines and Forfeitures	-	-	-	-
Interest	185	975	1,325	1,125
Hospital Lease	-	-	-	-
Other	30,260	70,000	70,000	70,000
Total Revenues	118,086	164,975	149,325	153,125
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	20,432	-	44,565
TOTAL FINANCIAL SOURCES	\$ 118,086	185,407	149,325	197,690
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 19,356	48,540	39,597	49,828
Materials & Supplies	4,452	10,975	8,158	10,150
Dues Travel & Training	10,731	21,140	9,770	21,140
Utilities	-	-	-	-
Vehicle Expense	112	700	500	700
Equip & Bldg Maintenance	-	180	180	-
Contractual Services	63,105	71,622	48,450	81,622
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,729	32,250	17,250	34,250
Fixed Asset Additions	698	-	-	-
Total Expenditures	103,183	185,407	123,905	197,690
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 103,183	185,407	123,905	197,690
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 258,587	272,549	272,549	297,969
Less encumbrances, beginning of year	(2,688)	-	-	-
Add encumbrances, end of year	1,747	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,903	(20,432)	25,420	(44,565)
FUND BALANCE (GAAP), end of year	272,549	252,117	297,969	253,404
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,747)	-	-	-
NET FUND BALANCE, end of year	\$ 270,802	252,117	297,969	253,404

Governmental Funds

Fund Statement–Administration of Justice Fund 285 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,655	17,500	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	83	410	560	560
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,738	17,910	15,560	15,560
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	2,465
TOTAL FINANCIAL SOURCES	\$ 14,738	17,910	15,560	18,025
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	244	600	450	775
Dues Travel & Training	1,992	7,000	3,000	7,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	-	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,200	1,500	1,500	1,750
Fixed Asset Additions	-	3,500	-	3,500
Total Expenditures	3,436	17,600	4,950	18,025
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,436	17,600	4,950	18,025
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 112,566	123,868	123,868	134,478
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,302	310	10,610	(2,465)
FUND BALANCE (GAAP), end of year	123,868	124,178	134,478	132,013
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 123,868	124,178	134,478	132,013

Governmental Funds

Fund Statement–Circuit Clerk Garnishment Fee Fund 286 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	21,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	21,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	21,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	21,000
FUND BALANCE (GAAP), end of year	-	-	-	21,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	21,000

Governmental Funds

Fund Statement–Recovery Act Grants Fund 297 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	21,511	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,511	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	66	-	-	-
TOTAL FINANCIAL SOURCES	\$ 21,577	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 19,421	-	-	-
Materials & Supplies	1,753	-	-	-
Dues Travel & Training	283	-	-	-
Utilities	97	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	23	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,577	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 21,577	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(66)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–All Debt Service Funds Combined (Nonmajor Funds)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	232,494	156,084	172,363	153,287
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,090	10,314	10,314	9,194
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	524	1,650	1,631	1,498
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	245,108	168,048	184,308	163,979
Other Financing Sources				
Transfer In from other funds	100,000	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	100,000	100,000	100,000	100,000
Fund Balance Used for Operations	-	9,739	-	14,533
TOTAL FINANCIAL SOURCES	\$ 345,108	277,787	284,308	278,512
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	269,931	270,965	270,965	271,978
Emergency	-	-	-	-
Other	6,704	6,822	6,821	6,534
Fixed Asset Additions	-	-	-	-
Total Expenditures	276,635	277,787	277,786	278,512
Other Financing Uses				
Transfer Out to other funds	301,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 276,635	277,787	277,786	278,512
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 675,944	744,417	744,417	750,939
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	68,473	(9,739)	6,522	(14,533)
FUND BALANCE (GAAP), end of year	744,417	734,678	750,939	736,406
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(744,417)	(734,678)	(750,939)	(736,406)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Debt Service Reserve Fund 303 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 223,000	223,000	223,000	223,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	223,000	223,000	223,000	223,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (223,000)	\$ (223,000)	\$ (223,000)	\$ (223,000)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,090	10,314	10,314	9,194
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	280	420	280	280
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,370	10,734	10,594	9,474
Other Financing Sources				
Transfer In from other funds	100,000	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	100,000	100,000	100,000	100,000
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 112,370	110,734	110,594	109,474
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	102,298	104,698	104,698	102,015
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	102,298	104,698	104,698	102,015
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 102,298	104,698	104,698	102,015
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 111,678	121,750	121,750	127,646
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,072	6,036	5,896	7,459
FUND BALANCE (GAAP), end of year	121,750	127,786	127,646	135,105
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ (121,750)	\$ (127,786)	\$ (127,646)	\$ (135,105)

Governmental Funds

Fund Statement–Series 2006A Neighborhood Improvement District Road Bond Fund 386 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,636	22,410	22,410	22,410
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	11	35	29	23
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,647	22,445	22,439	22,433
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	645	651	735
TOTAL FINANCIAL SOURCES	\$ 22,647	23,090	23,090	23,168
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,217	22,340	22,340	22,418
Emergency	-	-	-	-
Other	350	750	750	750
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,567	23,090	23,090	23,168
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,567	23,090	23,090	23,168
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 23,809	23,889	23,889	23,238
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	80	(645)	(651)	(735)
FUND BALANCE (GAAP), end of year	23,889	23,244	23,238	22,503
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(23,889)	(23,244)	(23,238)	(22,503)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	96,065	59,661	61,130	58,244
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	179	940	1,005	890
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	96,244	60,601	62,135	59,134
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	10,657	9,123	11,786
TOTAL FINANCIAL SOURCES	\$ 96,244	71,258	71,258	70,920
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	67,098	66,930	66,930	66,846
Emergency	-	-	-	-
Other	4,577	4,328	4,328	4,074
Fixed Asset Additions	-	-	-	-
Total Expenditures	71,675	71,258	71,258	70,920
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 71,675	71,258	71,258	70,920
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 193,011	217,580	217,580	208,457
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,569	(10,657)	(9,123)	(11,786)
FUND BALANCE (GAAP), end of year	217,580	206,923	208,457	196,671
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (217,580)	\$ (206,923)	\$ (208,457)	\$ (196,671)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2010A Neighborhood Improvement District Sewer Bond Fund 388 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	20,383	9,570	9,755	9,422
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	29	225	276	275
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,412	9,795	10,031	9,697
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,155	919	1,213
TOTAL FINANCIAL SOURCES	\$ 20,412	10,950	10,950	10,910
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,990	10,950	10,950	10,910
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,990	10,950	10,950	10,910
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,990	10,950	10,950	10,910
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 44,667	54,089	54,089	53,170
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,422	(1,155)	(919)	(1,213)
FUND BALANCE (GAAP), end of year	54,089	52,934	53,170	51,957
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(54,089)	(52,934)	(53,170)	(51,957)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2010 Neighborhood Improvement District Sewer Bond Fund 389 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	9,460	9,328	9,467	9,328
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,460	9,328	9,467	9,328
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,080	1,178	1,038	1,241
TOTAL FINANCIAL SOURCES	\$ 10,540	10,506	10,505	10,569
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,763	8,762	8,762	8,859
Emergency	-	-	-	-
Other	1,777	1,744	1,743	1,710
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,540	10,506	10,505	10,569
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,540	10,506	10,505	10,569
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,583	8,503	8,503	7,465
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,080)	(1,178)	(1,038)	(1,241)
FUND BALANCE (GAAP), end of year	8,503	7,325	7,465	6,224
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(8,503)	(7,325)	(7,465)	(6,224)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2011A Neighborhood Improvement District Road Bond Fund 390 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	78,123	49,370	63,707	48,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	21	25	35	25
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	78,144	49,395	63,742	48,162
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	2,780	-	7,738
TOTAL FINANCIAL SOURCES	\$ 78,144	52,175	63,742	55,900
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	53,375	52,175	52,175	55,900
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	53,375	52,175	52,175	55,900
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 53,375	52,175	52,175	55,900
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 60,010	84,779	84,779	96,346
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,769	(2,780)	11,567	(7,738)
FUND BALANCE (GAAP), end of year	84,779	81,999	96,346	88,608
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(84,779)	(81,999)	(96,346)	(88,608)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2011B Neighborhood Improvement District Sewer Bond Non-DNR Fund 392 (Nonmajor Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,827	5,745	5,894	5,746
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4	5	6	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,831	5,750	5,900	5,751
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 5,831	5,750	5,900	5,751
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,190	5,110	5,110	5,030
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,190	5,110	5,110	5,030
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,190	5,110	5,110	5,030
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,186	10,827	10,827	11,617
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	641	640	790	721
FUND BALANCE (GAAP), end of year	10,827	11,467	11,617	12,338
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,827)	(11,467)	(11,617)	(12,338)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,304,506	4,336,975	4,231,694	6,149,603
Fines and Forfeitures	-	-	-	-
Interest	3,857	27,905	30,641	29,215
Hospital Lease	-	-	-	-
Other	37,736	22,031	31,175	22,031
Total Revenues	4,346,099	4,386,911	4,293,510	6,200,849
Other Financing Sources				
Transfer In from other funds	45,000	118,109	118,109	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,897	4,500	1,750	-
Total Other Financing Sources	46,897	122,609	119,859	-
Fund Balance Used for Operations	269,253	1,069,658	591,256	620,175
TOTAL FINANCIAL SOURCES	\$ 4,662,249	5,579,178	5,004,625	6,821,024
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 526,541	618,900	577,725	676,275
Materials & Supplies	49,463	62,977	50,156	77,613
Dues Travel & Training	276	660	690	960
Utilities	407,189	429,058	406,934	427,589
Vehicle Expense	10,536	16,324	14,223	16,357
Equip & Bldg Maintenance	276,107	172,143	131,120	378,702
Contractual Services	3,341,529	3,951,076	3,609,134	4,554,328
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	12,100
Other	(3,119)	212,640	113,658	644,175
Fixed Asset Additions	8,727	103,300	100,985	32,925
Total Expenditures	4,617,249	5,579,178	5,004,625	6,821,024
Other Financing Uses				
Transfer Out to other funds	45,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	45,000	-	-	-
TOTAL FINANCIAL USES	\$ 4,662,249	5,579,178	5,004,625	6,821,024
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,945,355	4,671,488	4,671,488	4,070,288
Less encumbrances, beginning of year	(34,700)	(9,944)	(9,944)	-
Add encumbrances, end of year	9,944	-	-	-
Proprietary adjustment to full accrual	20,142	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(269,253)	(1,069,658)	(591,256)	(620,175)
FUND BALANCE (GAAP), end of year	4,671,488	3,591,886	4,070,288	3,450,113
APPROPRIATION, end of year	-	(547,652)	(547,652)	(861,139)
NET FUND BALANCE, end of year	\$ 4,671,488	3,044,234	3,522,636	2,588,974

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,315,857	2,541,948	2,445,500	4,348,087
Fines and Forfeitures	-	-	-	-
Interest	1,341	12,585	12,700	10,000
Hospital Lease	-	-	-	-
Other	18,947	15,000	20,920	15,000
Total Revenues	2,336,145	2,569,533	2,479,120	4,373,087
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	412,893	845,307	863,694	-
TOTAL FINANCIAL SOURCES	\$ 2,749,038	3,414,840	3,342,814	4,373,087
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,748,348	3,362,340	3,341,424	3,914,609
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	690	52,500	1,390	52,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,749,038	3,414,840	3,342,814	3,967,109
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,749,038	3,414,840	3,342,814	3,967,109
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,908,190	1,491,297	1,491,297	627,603
Less encumbrances, beginning of year	(4,000)	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(412,893)	(845,307)	(863,694)	405,978
FUND BALANCE (GAAP), end of year	1,491,297	645,990	627,603	1,033,581
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	(547,652)	(547,652)	(861,139)
NET FUND BALANCE, end of year	\$ 1,491,297	98,338	79,951	172,442

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	253,229	274,946	266,300	305,029
Fines and Forfeitures	-	-	-	-
Interest	116	445	600	600
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	253,345	275,391	266,900	305,629
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 253,345	275,391	266,900	305,629
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	216,523	250,575	215,740	237,900
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	216,523	250,575	215,740	237,900
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 216,523	250,575	215,740	237,900
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,531	61,353	61,353	112,513
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,822	24,816	51,160	67,729
FUND BALANCE (GAAP), end of year	61,353	86,169	112,513	180,242
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 61,353	86,169	112,513	180,242

Internal Service Funds

Fund Statement–Self-Insured Worker’s Compensation Fund 602

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	192,038	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	677	5,175	2,404	4,805
Hospital Lease	-	-	-	-
Other	11,758	-	-	-
Total Revenues	204,473	5,175	2,404	4,805
Other Financing Sources				
Transfer In from other funds	-	115,212	115,212	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	115,212	115,212	-
Fund Balance Used for Operations	150,080	135,013	-	316,195
TOTAL FINANCIAL SOURCES	\$ 354,553	255,400	117,616	321,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	309,553	255,400	(24,476)	321,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	309,553	255,400	(24,476)	321,000
Other Financing Uses				
Transfer Out to other funds	45,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	45,000	-	-	-
TOTAL FINANCIAL USES	\$ 354,553	255,400	(24,476)	321,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,018,232	868,152	868,152	1,010,244
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(150,080)	(135,013)	142,092	(316,195)
FUND BALANCE (GAAP), end of year	868,152	733,139	1,010,244	694,049
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 868,152	733,139	1,010,244	694,049

Internal Service Funds

Fund Statement-Self Insured Worker's Compensation Loss Control Fund 603

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	85	-	1,112	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	85	-	1,112	-
Other Financing Sources				
Transfer In from other funds	45,000	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	45,000	-	-	-
Fund Balance Used for Operations	-	115,212	114,100	-
TOTAL FINANCIAL SOURCES	\$ 45,085	115,212	115,212	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	196	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	17,545	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	115,212	115,212	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,741	115,212	115,212	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,741	115,212	115,212	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 86,756	114,100	114,100	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	27,344	(115,212)	(114,100)	-
FUND BALANCE (GAAP), end of year	114,100	(1,112)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 114,100	(1,112)	-	-

Internal Service Funds

Fund Statement-Facilities and Grounds Maintenance Fund 610

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	796,238	805,537	805,350	807,683
Fines and Forfeitures	-	-	-	-
Interest	468	2,740	4,395	4,400
Hospital Lease	-	-	-	-
Other	-	-	3,224	-
Total Revenues	796,706	808,277	812,969	812,083
Other Financing Sources				
Transfer In from other funds	-	2,897	2,897	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,897	4,500	1,750	-
Total Other Financing Sources	1,897	7,397	4,647	-
Fund Balance Used for Operations	-	295,447	130,517	293,897
TOTAL FINANCIAL SOURCES	\$ 798,603	1,111,121	948,133	1,105,980
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 526,541	618,900	577,725	676,275
Materials & Supplies	49,463	62,977	50,156	77,613
Dues Travel & Training	80	660	690	960
Utilities	10,731	12,988	15,692	12,654
Vehicle Expense	10,536	16,324	14,223	16,357
Equip & Bldg Maintenance	131,677	172,143	131,120	171,702
Contractual Services	45,858	66,801	60,486	80,819
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	12,100
Other	6,585	44,928	(2,944)	49,575
Fixed Asset Additions	8,727	103,300	100,985	7,925
Total Expenditures	790,198	1,111,121	948,133	1,105,980
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 790,198	1,111,121	948,133	1,105,980
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 688,166	695,957	695,957	555,496
Less encumbrances, beginning of year	(30,700)	(9,944)	(9,944)	-
Add encumbrances, end of year	9,944	-	-	-
Proprietary adjustment to full accrual	20,142	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,405	(295,447)	(130,517)	(293,897)
FUND BALANCE (GAAP), end of year	695,957	390,566	555,496	261,599
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 695,957	390,566	555,496	261,599

Internal Service Funds

Fund Statement–Capital Repair and Replacement Fund 620

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,474	248,474	248,474	248,697
Fines and Forfeitures	-	-	-	-
Interest	831	4,375	6,245	6,245
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	249,305	252,849	254,719	254,942
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	494,158
TOTAL FINANCIAL SOURCES	\$ 249,305	252,849	254,719	749,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	144,430	-	-	207,000
Contractual Services	3,702	15,960	15,960	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(10,394)	-	-	542,100
Fixed Asset Additions	-	-	-	-
Total Expenditures	137,738	15,960	15,960	749,100
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 137,738	15,960	15,960	749,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 894,396	1,005,963	1,005,963	1,244,722
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	111,567	236,889	238,759	(494,158)
FUND BALANCE (GAAP), end of year	1,005,963	1,242,852	1,244,722	750,564
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,005,963	1,242,852	1,244,722	750,564

Internal Service Funds

Fund Statement–Utilities Fund 621

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	448,670	416,070	416,070	390,107
Fines and Forfeitures	-	-	-	-
Interest	133	895	1,200	1,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	448,803	416,965	417,270	391,307
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	23,628
TOTAL FINANCIAL SOURCES	\$ 448,803	416,965	417,270	414,935
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	396,458	416,070	391,242	414,935
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	396,458	416,070	391,242	414,935
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 396,458	416,070	391,242	414,935
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 89,511	141,856	141,856	167,884
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	52,345	895	26,028	(23,628)
FUND BALANCE (GAAP), end of year	141,856	142,751	167,884	144,256
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 141,856	142,751	167,884	144,256

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Family Health Center Fund 622

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	45	330	365	365
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,076	7,361	7,396	7,396
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,076	7,361	7,396	7,396
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 54,856	61,932	61,932	69,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,076	7,361	7,396	7,396
FUND BALANCE (GAAP), end of year	61,932	69,293	69,328	76,724
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 61,932	69,293	69,328	76,724

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	20	175	170	170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20	175	170	170
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20	175	170	170
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,681	29,701	29,701	29,871
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20	175	170	170
FUND BALANCE (GAAP), end of year	29,701	29,876	29,871	30,041
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 29,701	29,876	29,871	30,041

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Road and Bridge facilities Fund 624

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	141	1,185	1,450	1,430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,141	51,185	51,450	51,430
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,141	51,185	51,450	51,430
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	25,000
Total Expenditures	-	-	-	25,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	25,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 151,036	201,177	201,177	252,627
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,141	51,185	51,450	26,430
FUND BALANCE (GAAP), end of year	201,177	252,362	252,627	279,057
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 201,177	252,362	252,627	279,057

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	76	634	655	640
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	76	634	655	640
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,420	2,993	3,124	3,405
TOTAL FINANCIAL SOURCES	\$ 2,496	3,627	3,779	4,045
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,418	3,540	3,692	3,945
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	78	87	87	100
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,496	3,627	3,779	4,045
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,496	3,627	3,779	4,045
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,148	111,728	111,728	108,604
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,420)	(2,993)	(3,124)	(3,405)
FUND BALANCE (GAAP), end of year	111,728	108,735	108,604	105,199
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,471)	(37,471)	(37,471)	(37,471)
NET FUND BALANCE, end of year	\$ 74,257	71,264	71,133	67,728

Trust Funds

Fund Statement –George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	22	170	188	180
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22	170	188	180
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	56	-	-	-
TOTAL FINANCIAL SOURCES	\$ 78	170	188	180
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	78	87	87	100
Fixed Asset Additions	-	-	-	-
Total Expenditures	78	87	87	100
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 78	87	87	100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,487	32,431	32,431	32,532
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(56)	83	101	80
FUND BALANCE (GAAP), end of year	32,431	32,514	32,532	32,612
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 31	114	132	212

Trust Funds

Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5	39	42	40
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5	39	42	40
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	861	858	905
TOTAL FINANCIAL SOURCES	\$ 5	900	900	945
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	900	900	945
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	900	900	945
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	900	900	945
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,296	7,301	7,301	6,443
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5	(861)	(858)	(905)
FUND BALANCE (GAAP), end of year	7,301	6,440	6,443	5,538
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,071)	(5,071)	(5,071)	(5,071)
NET FUND BALANCE, end of year	\$ 2,230	1,369	1,372	467

Trust Funds

Fund Statement –Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	49	425	425	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49	425	425	420
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,369	2,215	2,367	2,580
TOTAL FINANCIAL SOURCES	\$ 2,418	2,640	2,792	3,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,418	2,640	2,792	3,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,418	2,640	2,792	3,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,418	2,640	2,792	3,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 74,365	71,996	71,996	69,629
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,369)	(2,215)	(2,367)	(2,580)
FUND BALANCE (GAAP), end of year	71,996	69,781	69,629	67,049
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 71,996	69,781	69,629	67,049

Personnel Summaries—

This section contains the following personnel information:

- Summary of Personnel (FTEs) by Function for the current budget year
- Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
- Comparative Summary of Personnel (FTE) by Function for the last 10 years

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 88 FTE's, or 21%.

General Government Operations—

Approximately 9.0 FTE positions (net) have been added over the past 10 years, which represents a 10% increase. Most of the additional positions have been added to offices which provide internal support to other County offices (Information Technology, Purchasing, County Counselor, and Auditor); however, additional FTEs have also been added to the Collector's Office and the Assessor's Office. In FY 2013, employee benefits and risk management were transferred from the County Clerk's Office to Human Resources; as a result, 2.0 FTEs were transferred from the County Clerk's Office to Human Resources & Risk Management.

Public Safety—

Approximately 73 FTE positions (net) have been added over the past 10 years, which represents a 31% increase. Approximately 65 of the total net positions added are associated with the transfer of 911 and Emergency Management operations from the City of Columbia to Boone County, effective January 1, 2015, as explained in the Budget Message. Other staffing increases include: Alternative Sentencing program personnel; Sheriff Sergeant, Investigator, and Cyber-Crimes personnel; and Public Administrator personnel. Additional FTEs have been added to the Prosecuting Attorney's Office; however, they have been off-set by staffing reductions in the state-reimbursed Child Support Enforcement program. In 2012, responsibility for housekeeping and facilities maintenance associated with the Sheriff & Corrections facility was transferred from Facilities Maintenance to the Sheriff; as a result, 2.0 FTE's were transferred from Facilities Maintenance to the Sheriff.

Environment, Protective Inspection, & Infrastructure—

Approximately 4.0 FTEs have been added over the past 10 years, which represents a 5% increase. The positions have been added to Public Works Maintenance Operations, Public Works Design and Construction, and Storm Water Administration.

Health and Community Services—

FY 2014 was the first year for the County to employ staff for health and community services activities; previously, these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. 3.0 additional FTE's are reflected in the budget, effective 2014.

Facilities Maintenance and Housekeeping—

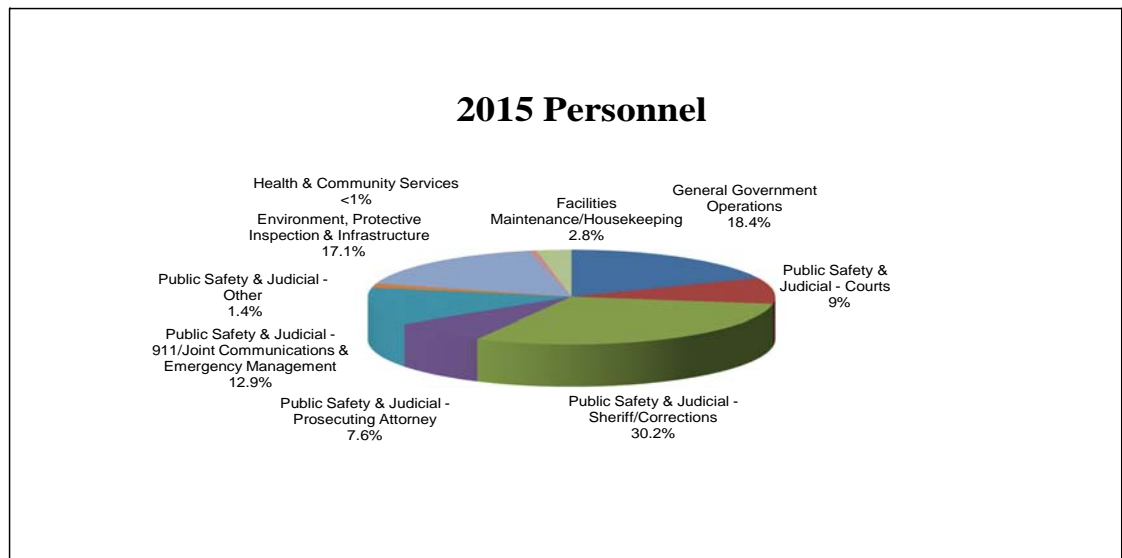
In FY 2012, two FTEs were transferred from Facilities Maintenance and Housekeeping to the Sheriff's department. An additional two maintenance technicians were added over FY 2012-2014, resulting in a net change of zero.



Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2015 FTE	DEPT NO	DEPT NAME	2015 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	6.00	1261	Prosecuting Attorney	25.50
1115	Human Resources	4.00	1262	Victim Witness	3.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.45	2610	PA Tax Collection	0.50
1126	County Counselor	4.00	2630	PA Bad Check Collection	1.00
1131	County Clerk	3.75	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1132	Election and Registration	6.62			38.48
1140	Treasurer	3.75	<u>Public Safety & Judicial - 911/Joint Communications &</u>		
1150	Collector	8.25	2701	911/Joint Communications Operations	58.86
1160	Recorder	8.00	2702	Emergency Management Operations	1.00
1170	Information Technology	17.63	2703	Information Technology-911/EM	5.00
1176	GIS - County	2.00			64.86
1194	Mail Services	2.00	<u>Public Safety & Judicial - Other</u>		
2010	Assessment	16.75	1200	Public Administrator	6.99
2110	Collector Tax Maintenance	1.08			6.99
		93.03	<u>Environment, Protective Inspection & Infrastructure</u>		
<u>Public Safety & Judicial - Courts</u>			1360	Solid Waste Recycling	0.25
1210	Circuit Court Services	22.50	1710	Planning and Zoning	5.18
1221	Circuit Clerk	5.00	1720	Building Codes	6.44
1241	Juvenile Office	4.44	1725	Stormwater Administration	1.50
1242	Juvenile Justice Center	5.10	2040	Public Works-R&B Maintenance	57.73
1243	Juvenile Justice Grants & Contracts	2.00	2045	Public Works-Design & Construction	13.88
2831	Veterans Court	0.88	2046	Stormwater Administration	1.50
2904	Alternate Sentencing-Law Enf Sls Tax	5.50	2140	DNR 319 Urban Retrofit Grant	0.00
		45.42			86.48
<u>Public Safety & Judicial - Sheriff/Corrections</u>			<u>Health & Community Services</u>		
1251	Sheriff	65.90	1420	Community and Social Services	0.25
1253	Internet Crimes Task Force	2.00	2130	Community Health/Medical	0.58
1255	Corrections	61.56	2160	Community Children's Services	2.17
1256	Sheriff/Corr BLDG HK/Maint	2.00			3.00
2550	Sheriff Revolving Fund Activity	1.00	<u>Facilities Maintenance/Housekeeping</u>		
2901	Sheriff-Law Enf Sls Tax	14.00	6100	Facilities and Grounds Maintenance	7.00
2902	Corrections-Law Enf Sls Tax	6.00	6101	Facilities and Grounds Housekeeping	7.00
		152.46			14.00
			Grand Total		
			504.72		



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2006	2007	2008	2009
100	1110	Auditor	4.50	4.50	4.50	4.50
100	1115	Human Resources	2.00	2.00	2.00	2.00
100	1118	Purchasing	2.50	2.50	2.50	2.50
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	1.60	1.70	1.70	1.70
100	1131	County Clerk	5.25	5.25	5.75	5.75
100	1132	Election and Registration	7.77	7.77	9.44	7.48
100	1133	Election Activities	-	-	-	-
100	1140	Treasurer	3.45	3.63	3.63	3.63
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	9.00	9.00	9.00	8.00
100	1170	Information Technology	14.00	14.00	14.00	14.00
100	1176	GIS - County	2.00	2.00	2.00	2.00
100	1194	Mail Services	2.00	1.00	2.00	2.00
100	1196	Records Management Services	0.75	0.75	0.75	0.75
100	1200	Public Administrator	4.50	4.50	4.50	4.63
100	1210	Circuit Court Services	22.67	22.67	22.42	22.42
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.24	4.43	4.18	4.18
100	1242	Juvenile Justice Center	4.70	4.74	4.74	4.74
100	1243	Juvenile Justice Grants & Contracts	3.60	3.84	3.77	3.61
100	1251	Sheriff	63.09	63.09	63.09	63.09
100	1253	Internet Crimes Task Force	-	1.50	2.00	0.83
100	1255	Corrections	60.81	60.81	60.81	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-
100	1261	Prosecuting Attorney	22.32	22.32	22.32	22.32
100	1262	Victim Witness	3.00	3.00	3.00	3.00
100	1263	IV-D	9.00	9.00	9.00	9.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	-
100	1710	Planning and Zoning	5.42	5.42	5.42	5.42
100	1720	Building Codes	6.33	6.33	6.33	6.33
100	1725	Stormwater Administration	-	-	-	-
100	1750	Bonne Femme Creek Watershed	1.00	0.69 b	-	-
100	1751	Hinkson Creek Watershed	-	-	1.00	1.00
General Fund Total			284.45	285.39	288.80	284.14

2010	2011	2012	2013	2014	2015	2014-2015 Change
4.50	4.50	5.00	6.00	6.00	6.00	-
2.00	2.00	2.00	4.00	4.00	4.00	-
2.50	2.50	2.50	2.50	3.75	3.75	-
5.45	5.45	5.45	5.45	5.45	5.45	-
1.70	2.70	3.00	3.00	3.00	4.00	1.00
5.75	5.75	5.75	3.75	3.75	3.75	-
9.23	7.16	8.07	7.11	7.54	6.62	(0.92)
-	-	1.10	0.34	-	-	-
3.63	3.63	3.63	3.63	3.75	3.75	-
8.25	8.25	8.25	8.25	8.25	8.25	-
8.00	8.00	8.00	8.00	8.00	8.00	-
14.00	14.00	14.00	15.00	16.00	17.63	1.63
2.00	2.31	2.13	2.11	2.00	2.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
0.24	-	-	-	-	-	-
5.63	5.63	5.63	5.63	7.23	6.99	(0.24)
22.42	22.42	22.42	22.67	22.50	22.50	-
5.00	5.00	5.00	5.00	5.00	5.00	-
4.18	4.18	4.18	4.19	4.44	4.44	-
4.74	4.79	4.79	5.10	5.10	5.10	-
4.12	4.62	4.62	3.00	3.00 a	2.00	(1.00)
62.97	63.45	62.97	63.97	65.90	65.90	-
-	-	-	2.00	2.00	2.00	-
60.31	60.31	60.31	60.31	61.56	61.56	-
-	-	2.00	2.00	2.00	2.00	-
22.32	22.75	22.75	23.00	24.00	25.50	1.50
3.12	3.36	3.48	3.48	3.48	3.48	-
7.50	7.50	7.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
-	-	-	-	0.25	0.25	-
5.42	5.08	5.08	5.08	5.08	5.18	0.10
6.33	6.34	6.34	6.34	6.34	6.44	0.10
-	-	1.14	1.14	1.70	1.50	(0.20)
-	-	-	-	-	-	-
0.25	0.10	-	-	-	-	-
283.81	284.03	288.84	287.30	296.32	298.29	1.97

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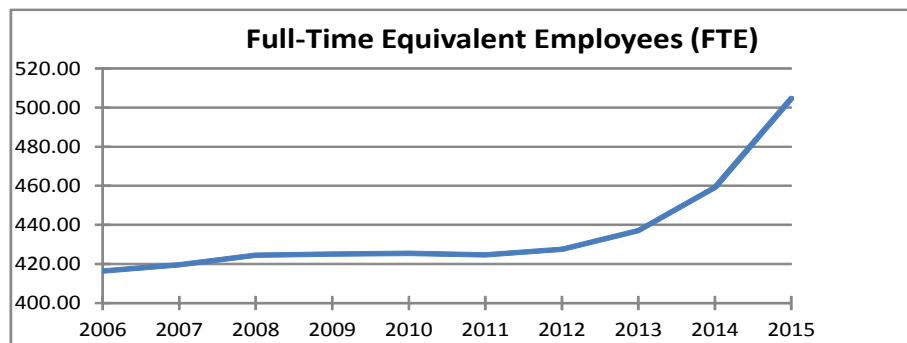
FUND	DEPT NO	DEPT NAME	2006	2007	2008	2009
201	2010	Assessment	16.00	16.00	16.35	16.35
204	2040	Public Works-R&B Maintenance	55.65	55.65	55.65	56.48
204	2045	Public Works-Design & Construction	13.63	15.63	15.63	16.38
204	2046	Stormwater Administration	-	-	-	-
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08
213	2130	Community Health/Medical	-	-	-	-
214	2140	DNR 319 Urban Retrofit Grant	-	-	-	-
216	2160	Community Children's Services	-	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	-
261	2610	PA Tax Collection	1.12	0.62	0.75	1.25
263	2630	PA Bad Check Collections	1.68	2.18	2.18	1.68
270	2701	911/Joint Communications Operations	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
283	2831	Veterans Court	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	14.75	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00
290	2904	Alternate Sentencing-Law Enf Sls Tax	4.00	5.00	6.00	6.23
297	2971	PA - Violence Against Women (stimulus)	-	-	-	2.00
297	2972	Cyber Crimes Task Force (stimulus)	-	-	-	1.17 c
298	2981	JAG - Recover Act/Stimulus	-	-	-	0.24
Special Revenue Funds Total			117.91	120.16	121.64	126.86
610	6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities and Grounds Housekeeping	8.00	8.00	8.00	8.00
Internal Service Funds Total			14.00	14.00	14.00	14.00
Grand Total			<u>416.36</u>	<u>419.55</u>	<u>424.44</u>	<u>425.00</u>

a The FTE allocations for grant-funded positions reflects a partial year per grant period. The budget and FTE allocations are adjusted upon grant renewed or extension,

b Grant ended July 1, 2008.

c Positions moved from #1253 to #2972 in July 2009 to reflect usage of federal stimulus funding.

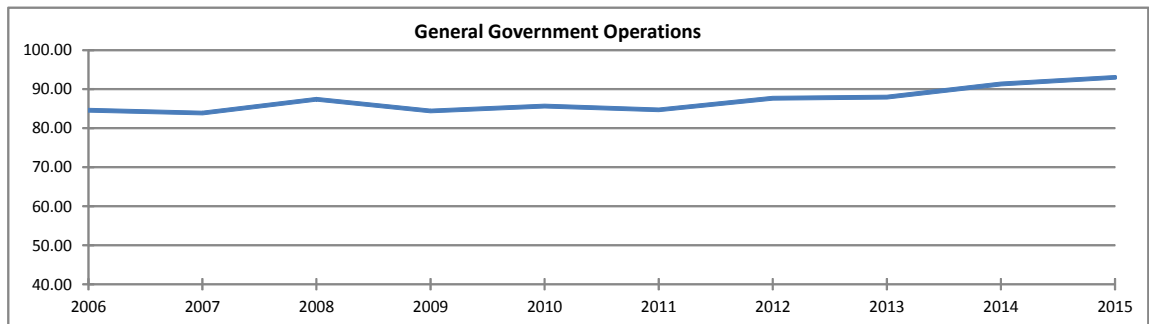
2010	2011	2012	2013	2014	2015	2014-2015 Change
16.35	16.35	16.75	16.75	16.75	16.75	-
55.98	55.98	57.48	58.48	58.23	57.73	(0.50)
15.13	15.46	13.96	13.96	14.08	13.88	(0.20)
1.75	1.90	0.61	0.61	0.90	1.50	0.60
0.08	0.08	0.08	0.08	1.08	1.08	-
-	-	-	-	0.58	0.58	-
-	-	1.25	1.25	0.40	-	(0.40)
-	-	-	-	2.17	2.17	-
-	-	-	1.00	1.00	1.00	-
1.25	1.25	2.00	2.00	2.00	0.50	(1.50)
1.68	1.25	0.50	0.25	0.25	1.00	0.75
-	-	-	10.00	19.00	58.86	39.86
-	-	-	-	1.00	1.00	-
-	-	-	-	-	5.00	5.00
-	-	-	0.88	0.88	0.88	-
14.00	14.00	14.00	14.00	14.00	14.00	-
6.00	6.00	6.00	6.00	6.00	6.00	-
5.00	5.00	5.00	5.00	5.00	5.00	-
6.23	6.72	6.00	6.50	5.50	5.50	-
2.00	0.66	-	-	-	-	-
2.00	2.00	2.00	-	-	-	-
0.20	-	-	-	-	-	-
127.65	126.65	125.63	136.76	148.82	192.43	43.61
6.00	6.00	6.00	6.00	7.00	7.00	-
8.00	8.00	7.00	7.00	7.00	7.00	-
14.00	14.00	13.00	13.00	14.00	14.00	-
425.46	424.68	427.47	437.06	459.14	504.72	45.58



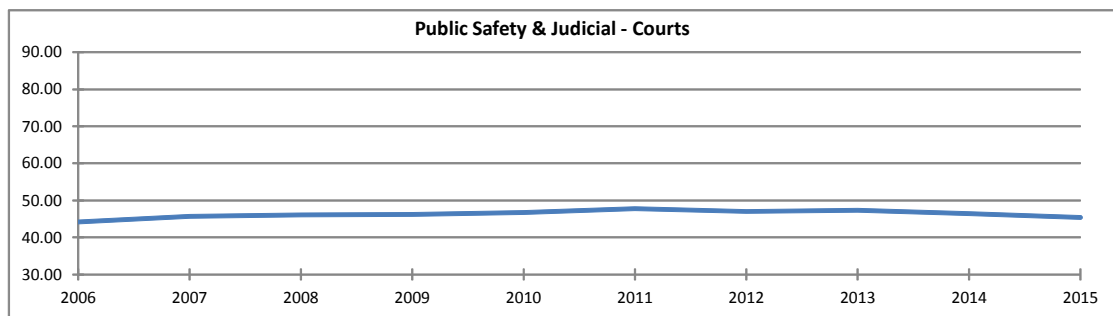
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government Operations											
1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	5.00	6.00	6.00	6.00
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.75	3.75
1121	County Commission	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45
1126	County Counselor	1.60	1.70	1.70	1.70	1.70	2.70	3.00	3.00	3.00	4.00
1131	County Clerk	5.25	5.25	5.75	5.75	5.75	5.75	5.75	3.75	3.75	3.75
1132	Election and Registration	7.77	7.77	9.44	7.48	9.23	7.16	8.07	7.11	7.54	6.62
1133	Election Activities	-	-	-	-	-	-	1.10	0.34	-	-
1140	Treasurer	3.45	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.75	3.75
1150	Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
1160	Recorder	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
1170	Information Technology	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	16.00	17.63
1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.31	2.13	2.11	2.00	2.00
1194	Mail Services	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.75	0.75	0.75	0.24	-	-	-	-	-
2010	Assessment	16.00	16.00	16.35	16.35	16.35	16.35	16.75	16.75	16.75	16.75
2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	1.08	1.08
		84.60	83.88	87.40	84.44	85.68	84.68	87.71	87.97	91.32	93.03

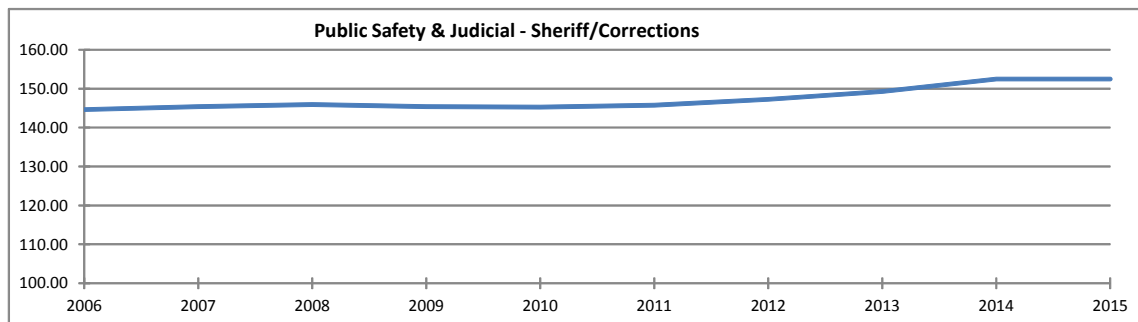


		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety & Judicial - Courts											
1210	Circuit Court Services	22.67	22.67	22.42	22.42	22.42	22.42	22.42	22.67	22.50	22.50
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.24	4.43	4.18	4.18	4.18	4.18	4.18	4.19	4.44	4.44
1242	Juvenile Justice Center	4.70	4.74	4.74	4.74	4.74	4.79	4.79	5.10	5.10	5.10
1243	Juvenile Justice Grants & Contracts	3.60	3.84	3.77	3.61	4.12	4.62	4.62	3.00	3.00	2.00
2831	Veterans Court	-	-	-	-	-	-	-	0.88	0.88	0.88
2904	Alternate Sentencing-Law Enf Sls Tax	4.00	5.00	6.00	6.23	6.23	6.72	6.00	6.50	5.50	5.50
		44.21	45.68	46.11	46.18	46.69	47.73	47.01	47.34	46.42	45.42

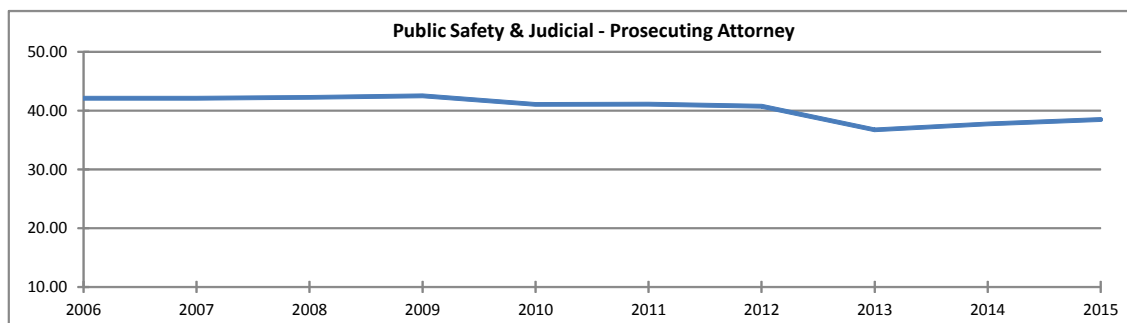


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Dept. No	Department Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.09	63.09	63.09	63.09	62.97	63.45	62.97	63.97	65.90	65.90
1253	Internet Crimes Task Force	-	1.50	2.00	0.83	-	-	-	2.00	2.00	2.00
1255	Corrections	60.81	60.81	60.81	60.31	60.31	60.31	60.31	60.31	61.56	61.56
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	2.00	2.00	2.00	2.00
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	-	1.00	1.00	1.00
2901	Sheriff-Law Enf Sls Tax	14.75	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	-	-	-	1.17	2.00	2.00	2.00	-	-	-
		144.65	145.40	145.90	145.40	145.28	145.76	147.28	149.28	152.46	152.46

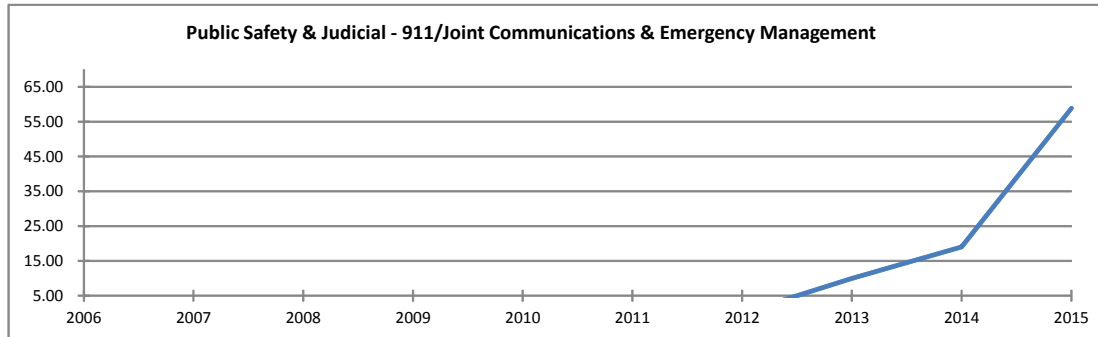


		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.32	22.32	22.32	22.32	22.32	22.75	22.75	23.00	24.00	25.50
1262	Victim Witness	3.00	3.00	3.00	3.00	3.12	3.36	3.48	3.48	3.48	3.48
1263	IV-D	9.00	9.00	9.00	9.00	7.50	7.50	7.00	3.00	3.00	3.00
2610	PA Tax Collection	1.12	0.62	0.75	1.25	1.25	1.25	2.00	2.00	2.00	0.50
2630	PA Bad Check Collections	1.68	2.18	2.18	1.68	1.68	1.25	0.50	0.25	0.25	1.00
2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2981	JAG - Recover Act/Stimulus	-	-	-	0.24	0.20	-	-	-	-	-
		42.12	42.12	42.25	42.49	41.07	41.11	40.73	36.73	37.73	38.48

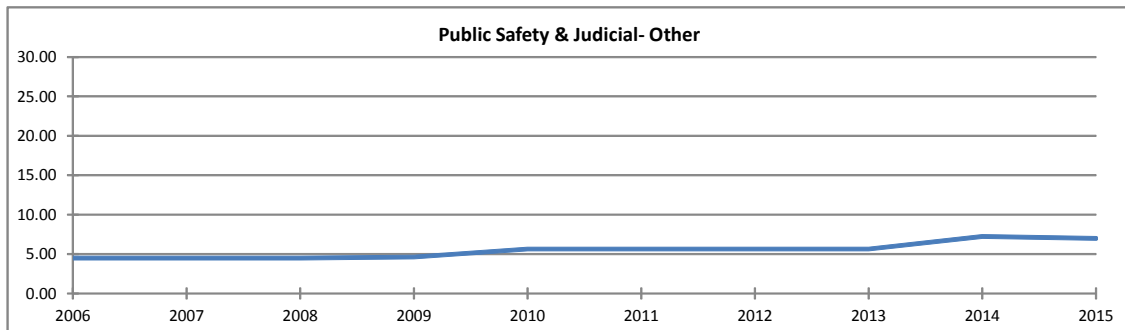


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Dept. No	Department Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	911/Joint Communications Operations	-	-	-	-	-	-	-	10.00	19.00	58.86
2702	Emergency Management Operations	-	-	-	-	-	-	-	-	1.00	1.00
2703	Information Technology-911/EM	-	-	-	-	-	-	-	-	-	5.00
		-	-	-	-	-	-	-	10.00	20.00	64.86

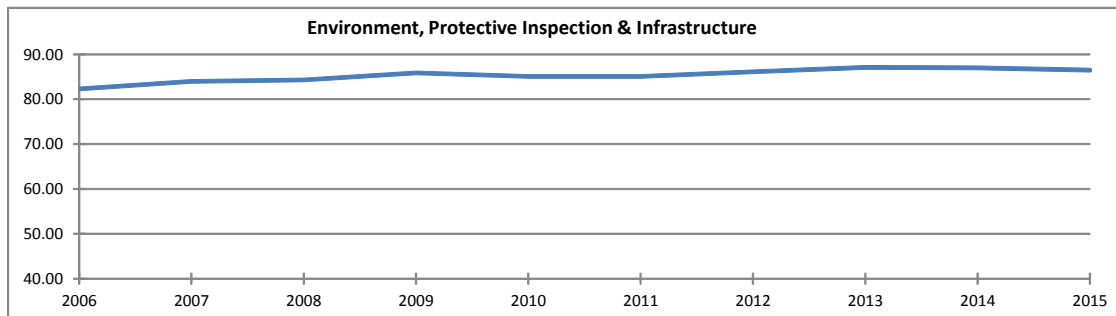


	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety & Judicial - Other										
1200 Public Administrator	4.50	4.50	4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99
	4.50	4.50	4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99

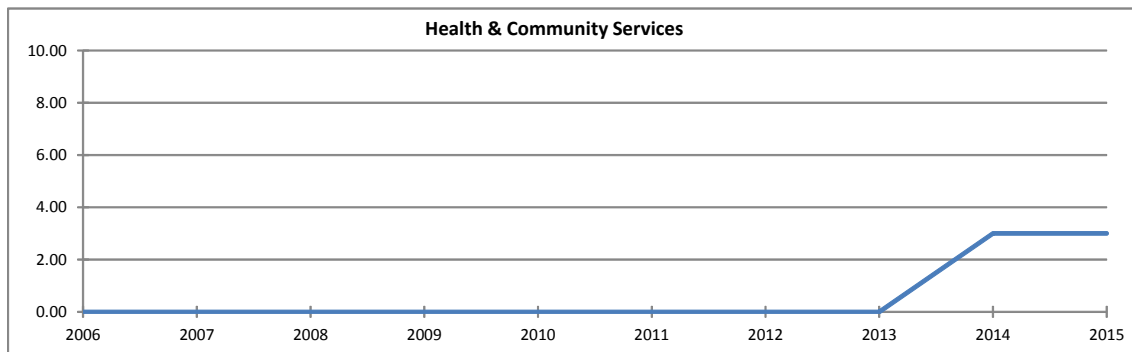


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Dept. No	Department Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.42	5.42	5.42	5.42	5.08	5.08	5.08	5.08	5.18
1720	Building Codes	6.33	6.33	6.33	6.33	6.33	6.34	6.34	6.34	6.34	6.44
1725	Stormwater Administration	-	-	-	-	-	-	1.14	1.14	1.70	1.50
1750	Bonne Femme Creek Watershed	1.00	0.69	-	-	-	-	-	-	-	-
1751	Hinkson Creek Watershed	-	-	1.00	1.00	0.25	0.10	-	-	-	-
2040	Public Works-R&B Maintenance	55.65	55.65	55.65	56.48	55.98	55.98	57.48	58.48	58.23	57.73
2045	Public Works-Design & Construction	13.63	15.63	15.63	16.38	15.13	15.46	13.96	13.96	14.08	13.88
2046	Stormwater Administration	-	-	-	-	1.75	1.90	0.61	0.61	0.90	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	-	-	-	-	1.25	1.25	0.40	-
		82.28	83.97	84.28	85.86	85.11	85.11	86.11	87.11	86.98	86.48

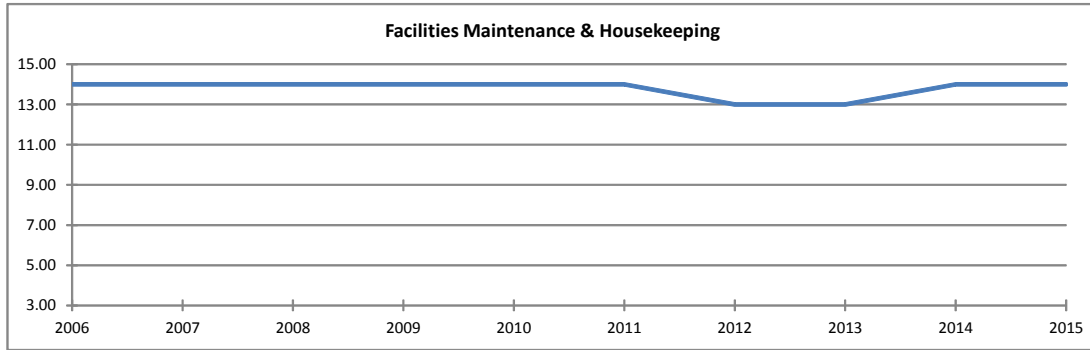


Dept. No	Department Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Health & Community Services</u>											
1420	Community and Social Services	-	-	-	-	-	-	-	-	0.25	0.25
2130	Community Health/Medical	-	-	-	-	-	-	-	-	0.58	0.58
2160	Community Children's Services	-	-	-	-	-	-	-	-	2.17	2.17
		-	-	-	-	-	-	-	-	3.00	3.00



Continued

Dept. No	Department Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Facilities Maintenance & Housekeeping											
6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
6101	Facilities and Grounds Housekeeping	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
		14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	14.00	14.00



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Grand Total	416.36	419.55	424.44	423.00	423.46	424.02	427.47	437.06	459.14	504.72

Fixed Assets Summary—

This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office's annual operating budget. This section does not include capital outlay funded from Capital Project Funds, which are presented in a separate tab section of this budget document.

Total Fixed Assets by Fund for Budget Year

Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
		Addition	Replacement	Addition	Replacement	Addition	Replacement
1110	Auditor	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -
1126	County Counselor	-	-	11,800	-	-	-
1131	County Clerk	-	16,000	-	-	-	-
1132	Election and Registration	-	16,000	-	-	-	-
1170	Information Technology	-	-	-	-	117,672	223,150
1175	GIS - Consortium	-	-	-	-	-	1,275
1200	Public Administrator	-	-	-	4,450	-	-
1210	Circuit Court Services	-	-	5,000	-	-	9,000
1221	Circuit Clerk	1,800	-	-	-	2,000	1,300
1230	Jury Services & Court Costs	-	-	-	-	-	6,050
1241	Juvenile Office	-	-	-	-	-	7,550
1242	Juvenile Justice Center	-	-	-	-	1,500	-
1251	Sheriff	-	-	-	-	-	-
1255	Corrections	-	-	-	-	-	-
1256	Sheriff/Corr Bldg HK/Maint	-	-	-	-	-	-
1261	Prosecuting Attorney	-	-	5,273	-	-	-
1420	Community & Social Services	9,750	-	-	-	-	-
	General Fund Total	\$ 11,550	\$ 41,000	\$ 22,073	\$ 4,450	\$ 121,172	\$ 248,325
2010	Assessment	-	-	-	-	-	41,000
2040	Public Works-R&B Maintenance	-	-	-	-	1,160	22,550
2045	Public Works-Design & Construction	-	-	-	-	-	10,535
2046	Stormwater Administration	-	-	-	-	-	2,950
2160	Community Children's Services	-	-	15,250	-	1,273	-
2300	Election Services	-	-	-	-	108,000	-
2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	-
2570	Sheriff K-9 Operations	-	-	-	-	-	-
2610	PA Tax Collection	-	-	-	-	-	-
2630	PA Bad Check Collections	-	-	-	-	-	-
2640	PA Forfeiture Money	-	-	-	-	-	-
2701	911/Joint Comm Operations	-	-	-	-	-	-
2703	Information Technology- 911/EM	-	-	-	-	1,100	-
2800	Storage & Preservation	-	-	-	-	-	2,900
2850	Administration of Justice	-	-	-	-	2,500	-
2901	Sheriff-Law Enf Sls Tax	-	-	-	-	6,368	-
2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-
2905	Judicial Information System-Law Enforcement Sales Tax	-	-	-	-	24,000	-
	Special Revenue Funds Total	\$ -	\$ -	\$ 15,250	\$ -	\$ 144,401	\$ 79,935
6100	Facilities and Grounds Maintenance	-	-	-	-	-	-
6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-
6200	Capital Repairs & Replacements	-	-	-	-	-	-
6240	Capital Repair & Replacement	-	-	-	-	-	-
	Internal Service Funds Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 11,550	\$ 41,000	\$ 37,323	\$ 4,450	\$ 265,573	\$ 328,260

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Grounds					
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	Improvement	Total				
\$	-	\$	-	\$	-	\$	-	\$	-	9,000			
	-		-		-		-		-	11,800			
	-		-		-		-		-	16,000			
	-		-		-		-		-	16,000			
15,380	-		-		-		-		-	356,202			
	-		-		-		-		-	1,275			
	-		-		-		-		-	4,450			
	-		-		-		-		-	14,000			
	-		-		-		-		-	5,100			
	-		-		-		28,902		-	34,952			
	-		-		-		-		-	7,550			
	-		-		5,700		950		-	8,150			
	-		-		-		7,569		-	7,569			
	-		-		-		22,651		-	22,651			
	2,088		-		15,638		-		-	17,726			
	-		-		-		-		-	5,273			
	-		-		-		-		-	9,750			
\$	15,380	\$	2,088	\$	-	\$	21,338	\$	60,072	\$	547,448		
	7,700		45,000		-		-		-		93,700		
	3,000		8,000		663,300		40,000		696,740		-	80,000	1,514,750
	-		-		33,580		-		1,650		-	45,765	
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Operating Budgets—

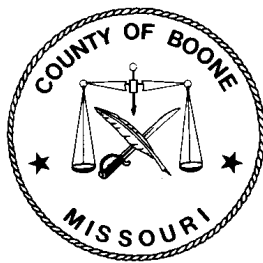
General Fund and Special Revenue Funds

This section contains the County's detailed operating budgets for activities, departments, and offices financed from the resources of the County's General Revenue Fund and the County's various special revenue funds. A description of each special revenue fund may be found in the General Information Section.

On the following pages, some of the budgets simply represent a cost center for specific activities, such as the Insurance and Safety budget. Other budgets reflect the costs and activities required to operate an entire elective office or department. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by functional areas as follows:

- General Government Operations
- Public Safety and Judicial—Circuit Court
- Public Safety and Judicial—Sheriff and Corrections
- Public Safety and Judicial—Prosecuting Attorney
- Public Safety and Judicial – 911/Joint Communications and Emergency Management
- Public Safety and Judicial—Other
- Environment, Protective Inspection & Infrastructure
- Health and Community Services
- Other



County Assessor

Department Number 2010

Mission

The Assessor is an elected official responsible for developing and maintaining a current list of all taxable real and tangible personal property in Boone County and assessing the property annually. Assessed valuation provides the tax base for property taxes levied by the County and its various political subdivisions. The Assessor's Office processes annual declaration forms for all tangible personal property to Boone County residents. The Assessor also performs tax mapping by maintaining and updating property lines based upon warranty deeds received from the Boone County Recorder of Deeds.

Operations of the Assessor's Office are funded solely with appropriations from the Assessment Fund, a special revenue fund that receives commission revenue from property tax collections as well as state reimbursement revenue.

Budget Highlights

The State of Missouri has significantly reduced reimbursement revenue to counties since 2002, dropping the per parcel rate from \$6.20 to \$3.00, the minimum rate allowed by state statute. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$210,000 annually.

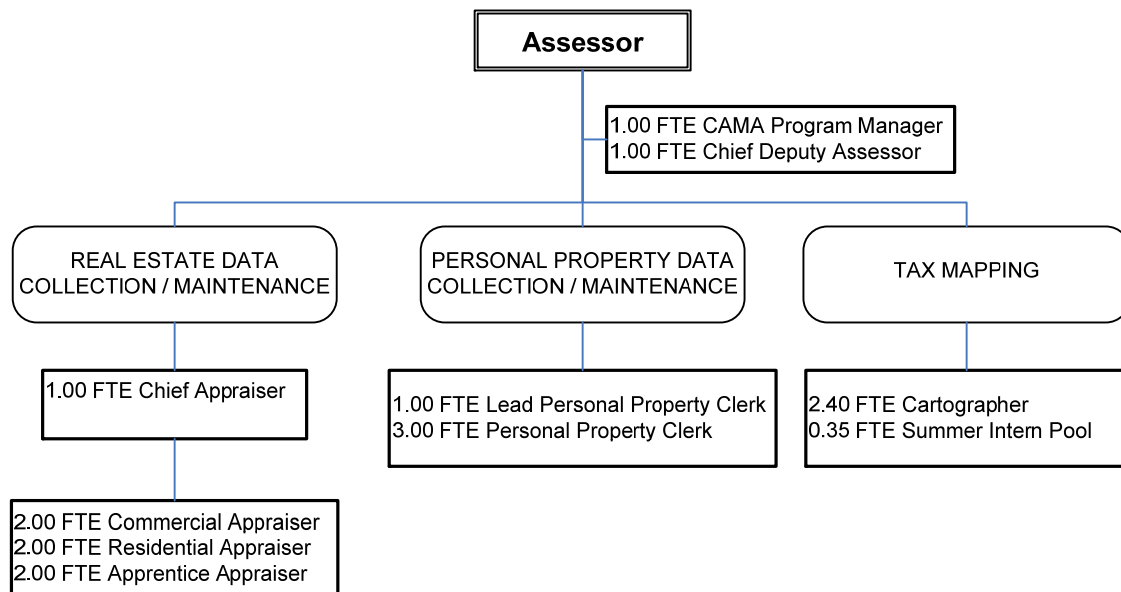
In addition to appropriations for routine computer and office equipment replacement, the FY 2015 budget includes funding to update the County's aerial photography images and to provide reimbursement to the General Fund for County Counselor costs. There are no other significant changes to the budget.

County Assessor

Personnel Detail

	2013	2014	2015	2014-2015
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	2.00	2.00	2.00	-
Cartographer	2.40	2.40	2.40	-
Chief Deputy Assessor	1.00	1.00	1.00	-
Lead Personal Property Clerk	1.00	1.00	1.00	-
Personal Property Clerk	3.00	3.00	3.00	-
Geographic Inf Sys Intern Pool	0.35	0.35	0.35	-
Total FTEs	16.75	16.75	16.75	-
Overtime	\$ 25,000	\$ 30,000	\$ 20,000	\$ (10,000)

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	%CHG 2015 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	196,422	196,422	196,422	197,535	0	197,535	0
	SUBTOTAL *****	196,422	196,422	196,422	197,535	0	197,535	1
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	0	0	100,000	100,000	0
3550	COMMISSIONS	1,038,405	950,000	1,005,650	1,030,790	0	1,030,790	8
	SUBTOTAL *****	1,038,405	950,000	1,005,650	1,030,790	100,000	1,130,790	19
INTEREST								
3710	INTEREST	285	300	310	300	0	300	0
3711	INT-OVERNIGHT	911	800	910	900	0	900	12
3712	INT-LONG TERM INVEST	8,136	5,000	8,800	7,000	0	7,000	40
3798	INC/DEC IN FV OF INVESTMENTS	-8,362	0	0	0	0	0	0
	SUBTOTAL *****	970	6,100	10,020	8,200	0	8,200	34
MISCELLANEOUS								
3830	SALES	6,225	5,000	5,200	5,000	0	5,000	0
3835	SALE OF CAPITAL FIXED ASSET	206	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	181	0	551	0	0	0	0
	SUBTOTAL *****	6,612	5,000	5,751	5,000	0	5,000	0
	TOTAL REVENUES *****	1,242,409	1,157,522	1,217,843	1,241,525	100,000	1,341,525	16
PERSONAL SERVICES								
10100	SALARIES & WAGES	612,499	779,512	607,590	809,399	0	809,399	3
10110	OVERTIME	17,266	30,000	17,300	20,000	0	20,000	33-
10120	HOLIDAY WORKED	115	0	0	0	0	0	0
10200	FICA	45,298	61,927	45,595	63,449	0	63,449	2
10300	HEALTH INSURANCE	60,562	79,792	59,844	85,392	0	126,294	58
10325	DISABILITY INSURANCE	1,674	2,184	1,548	2,974	0	2,974	36
10350	LIFE INSURANCE	578	752	547	768	0	768	2
10375	DENTAL INSURANCE	6,043	8,000	6,000	8,000	0	8,000	0
10400	WORKERS COMP	19,041	22,420	18,712	23,838	0	23,838	6
10500	401(A) MATCH PLAN	3,895	8,320	6,605	8,320	0	8,320	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,825	1,935	1,955	0	0	1,990	2
10600	UNEMPLOYMENT BENEFITS	6,320	0	0	0	0	0	0
	SUBTOTAL *****	775,116	994,842	765,696	1,022,140	0	1,065,032	7
MATERIALS & SUPPLIES								
22000	POSTAGE	58,401	55,000	35,000	55,000	0	55,000	0
22500	SUBSCRIPTIONS/PUBLICATIONS	3,702	5,000	4,000	5,000	0	5,000	0
23000	OFFICE SUPPLIES	614	3,000	2,500	3,000	0	3,000	0
23001	PRINTING	6,807	9,000	7,000	8,000	0	8,000	11-
23017	COMPUTER PAPER	2,581	5,000	2,600	4,000	0	4,000	20-
23018	PRINTER SUPPLIES	0	2,500	0	2,000	0	2,000	20-
23022	MAPPING SUPPLIES	790	6,000	2,000	5,000	0	5,000	16-
23050	OTHER SUPPLIES	0	1,200	500	700	0	700	41-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,588	2,000	1,600	2,000	0	2,000	0
	SUBTOTAL *****	74,483	88,700	55,200	84,700	0	84,700	5-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,100	2,800	1,600	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	1,565	5,535	1,600	5,535	0	5,535	0
37210	TRAINING/SCHOOLS	3,559	8,190	5,500	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,948	3,000	2,000	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	4,354	6,250	4,400	6,250	0	6,250	0
	SUBTOTAL *****	12,526	25,775	15,100	25,775	0	25,775	0
UTILITIES								
48000	TELEPHONES	5,013	5,800	5,025	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	1,230	1,290	1,250	1,290	0	1,290	0
	SUBTOTAL *****	6,243	7,090	6,275	7,090	0	7,090	0

County Assessor

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,398	5,400	2,600	5,400	0	5,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	80	100	85	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,037	2,750	1,300	2,750	0	2,750	0
59105	TIRES	34	500	500	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	452	400	400	400	0	400	0
59200	LOCAL MILEAGE	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		4,001	10,150	4,885	10,150	0	10,150	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	13,148	5,765	5,765	6,035	0	6,035	4
60200	EQUIP REPAIRS/MAINTENANCE	330	2,000	500	2,000	0	2,000	0
SUBTOTAL *****		13,478	7,765	6,265	8,035	0	8,035	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	15,106	13,412	13,412	13,690	0	13,690	2
71000	INSURANCE AND BONDS	4,561	8,000	5,835	0	0	0	100-
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	2,835	0	2,835	0
71002	AUTO LIABILITY INS	0	0	0	1,065	0	1,065	0
71006	ERRORS & OMISSIONS INS	0	0	0	360	0	360	0
71008	GENERAL LIABILITY INS	0	0	0	1,890	0	1,890	0
71100	OUTSIDE SERVICES	90,329	97,413	95,000	140,213	0	140,213	43
71101	PROFESSIONAL SERVICES	40,368	100,024	50,000	100,014	225,000	325,014	224
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	41,709	41,613	41,613	40,449	0	40,449	2-
71501	PARKING	1,858	1,980	1,887	1,920	0	1,920	3-
SUBTOTAL *****		193,931	270,442	207,747	310,436	225,000	535,436	98
OTHER								
84400	PUBLIC NOTICES	896	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86850	CONTINGENCY	0	6,535	0	0	0	0	100-
SUBTOTAL *****		896	22,735	1,500	16,200	0	16,200	29-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	56,787	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	6,637	3,150	3,150	0	7,700	7,700	144
92300	REPLCMENT MACH & EQUIP	0	15,875	15,364	0	0	0	100-
92301	REPLC COMPUTER HDWR	15,299	139,400	90,000	5,000	36,000	41,000	70-
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	45,000	45,000	0
SUBTOTAL *****		78,723	158,425	108,514	5,000	88,700	93,700	41-
TOTAL EXPENDITURES *****		1,159,397	1,585,924	1,171,182	1,489,526	313,700	1,846,118	16

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County Auditor

Department Number 1110

Mission

The Boone County Auditor is an elected official responsible for establishing, implementing, and monitoring the accounting and budgeting systems of Boone County. The Boone County Auditor is also responsible for preparing the County's annual financial statements and coordinating the annual financial audit. As budget officer, the County Auditor is responsible for preparing and submitting a proposed annual budget to the County Commission and preparing and publishing the final budget document.

The County Auditor reviews and certifies County contracts regarding budgetary compliance. In addition, the County Auditor reviews and certifies financial payment transactions, ensuring budgetary compliance as well as compliance with internal control procedures and local policies. The County Auditor is responsible for the County's accounts payable process including 1099 reporting as well as auditing Procurement Card purchases. The County Auditor maintains property records and conducts physical inventories.

Budget Highlights

The budget includes funding to replace a networked copier. It also includes funding for professional services to assist in developing a template for a simplified financial report and to provide software training for staff. There are no other significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Improve long-range financial planning by preparing a budgetary impact analysis for the County-wide Salary Plan-Phase II and develop one or more implementation strategies.
- Improve information management for the annual budget process. With assistance from Information Technology, design, test, and implement enhancements to the County's personnel budget software programs.
- Provide project accounting and reporting activities pertaining to the construction of the new Emergency Communications Center (911 and Emergency Management).
- Improve planning and budgeting through development of capital repair and replacement schedules.

Progress on Prior Year Objectives

- Improve the County's financial reporting to the general public by preparing and publishing a simplified financial report, referred to as a Popular Annual Financial Report (PAFR) or "popular report". This report is intended to better inform the public about the County's financial condition without excessive detail or the use

County Auditor

of technical accounting terms commonly found in the County's Comprehensive Annual Financial Report (CAFR).

Response: Substantially completed.

- Improve information management for the annual budget process. With assistance from Information Technology, design, test, and implement enhancements to the County's budget software programs.

Response: Completed.

- Improve information storage and retrieval by implementing document imaging for the County's fixed asset records. With assistance from Information Technology, design, test, and implement a fixed asset document imaging system.

Response: Completed.

- Improve planning and budgeting through development of capital repair and replacement schedules.

Response: In progress.

Performance Measures

	2013	2014	2015
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	145	139	135
Number of Budget Revisions/Amendments Processed	153	150	150
Number of Purchase Orders Processed	209	220	235
Number of Payment Requisitions Audited and Processed	6,765	6,615	7,000
Number of Payment Requisition Transactions Audited	16,011	16,750	18,000
Number of Procurement Card Transactions Audited	2,648	2,500	2,700
Number of Contracts Certified	181	193	210
Number of Journal Entries Approved & Processed	629	600	650
Historical Cost of Inventoried Assets (Millions)	\$76.6	\$82.5	\$98.5
Number of Employee Positions Budgeted and Monitored	437	448	495
Number of Federal/State Grants Monitored for Financial Reporting	43	40	40
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

County Auditor

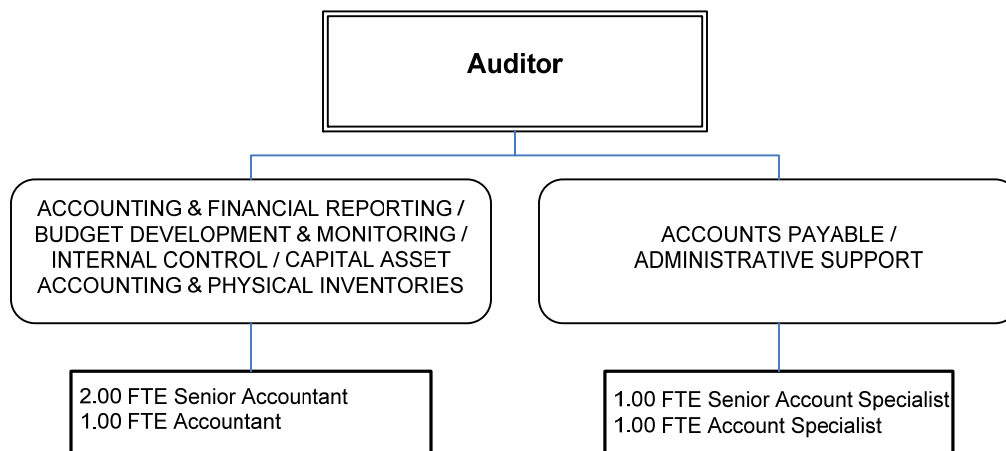
Personnel Detail

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	-	2.00	2.00	-
Accountant	3.00 ^a	1.00 ^b	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 8,500	\$ 8,000	\$ 9,500	\$ 1,500

a) FTE Accountant Position added mid-year

b) 2 FTE Accountant Positions changed to 2.0 FTE Accountant/Financial Analyst

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	20	0	0	0	0	0	0
	SUBTOTAL *****	20	0	0	0	0	0	0
	TOTAL REVENUES *****	20	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	246,440	302,407	291,388	315,906	0	315,906	4
10110	OVERTIME	5,546	8,000	11,000	9,500	0	9,500	18
10120	HOLIDAY WORKED	0	500	150	500	0	500	0
10200	FICA	17,788	23,783	21,834	24,931	0	24,931	4
10300	HEALTH INSURANCE	25,333	29,922	29,455	32,022	0	32,022	7
10325	DISABILITY INSURANCE	701	877	762	1,200	0	1,200	36
10350	LIFE INSURANCE	236	282	271	288	0	288	2
10375	DENTAL INSURANCE	2,528	3,000	2,953	3,000	0	3,000	0
10400	WORKERS COMP	519	715	706	782	0	782	9
10500	401(A) MATCH PLAN	2,080	3,900	3,800	3,120	0	3,900	0
	SUBTOTAL *****	301,171	373,386	362,319	391,249	0	392,029	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	807	870	800	870	0	870	0
23000	OFFICE SUPPLIES	709	1,500	1,300	1,500	0	1,500	0
23001	PRINTING	2,012	600	500	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	207	250	150	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	1,570	1,650	1,650	550	0	550	66-
	SUBTOTAL *****	5,305	4,870	4,400	3,770	0	3,770	23-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	625	720	625	720	0	720	0
37200	SEMINARS/CONFEREN/MEETING	1,055	1,700	1,000	2,200	0	2,200	29
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	570	950	500	950	0	950	0
37230	MEALS & LODGING-TRAINING	264	1,040	350	1,040	0	1,040	0
	SUBTOTAL *****	2,514	4,410	2,475	4,910	0	4,910	11
UTILITIES								
48000	TELEPHONES	2,216	2,600	2,300	2,600	0	2,600	0
	SUBTOTAL *****	2,216	2,600	2,300	2,600	0	2,600	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	35	75	50	75	0	75	0
	SUBTOTAL *****	35	75	50	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	378	410	397	450	0	450	9
	SUBTOTAL *****	378	410	397	450	0	450	10
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,025	1,120	1,025	1,120	0	1,120	0
71101	PROFESSIONAL SERVICES	0	0	0	0	1,500	1,500	0
71500	BUILDING USE/RENT CHARGE	14,590	14,558	14,558	16,260	0	16,260	11
	SUBTOTAL *****	15,615	15,678	15,583	17,380	1,500	18,880	20
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	9,000	9,000	0
	SUBTOTAL *****	0	0	0	0	9,000	9,000	0
	TOTAL EXPENDITURES *****	327,234	401,429	387,524	420,434	10,500	431,714	8

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Collector of Revenue – Combined Budget Summary

Description of Funding Sources

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Tax Maintenance Fund, a statutory special revenue fund created pursuant to RSMo 52.312-317 which accounts for additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the annual budget from the Tax Maintenance Fund and administers the fund.

The General Fund appropriations are accounted for within department number 1150, and the Tax Maintenance Fund appropriations are accounted for within department number 2110. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; as noted above, the Collector of Revenue establishes and approves the appropriations from the Tax Maintenance Fund.

Budget Summary

Fund	Dept	Department Name	2013	2014	2015	2015	2015	2015
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 472,214	\$ 477,660	\$ 432,220	\$ 116,612	\$ -	\$ 548,832
211	2110	Tax Maintenance	208,500	205,624	44,649	194,168	-	238,817
Total			<u>\$ 680,714</u>	<u>\$ 683,284</u>	<u>\$ 476,869</u>	<u>\$ 310,780</u>	<u>\$ -</u>	<u>\$ 787,649</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2013	2014	Departmental Funding Source		Full-time Equivalent Positions	
			Dept. 1150	Dept. 2110	2015 Total	Change
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Accountant	1.00	1.00	1.00	-	1.00	-
Deputy Collector	4.00	4.00	4.00	-	4.00	-
Office Specialist Pool	1.25	1.25	1.25	-	1.25	-
Subtotal	8.25	8.25	8.25	-	8.25	-
Tax Maintenance						
Deputy Collector	-	1.00	-	1.00	1.00	-
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	0.08	1.08	-	1.08	1.08	-
Total FTEs	8.33	9.33	8.25	1.08	9.33	-
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	\$ 3,825	\$ -

Collector of Revenue

Department Numbers 1150, 2110

Mission

The collector's office mission is to serve Boone County citizens by efficiently, accurately and fairly collecting and disbursing property taxes and fees for those entities which provide needed services to county residents.

The Boone County Collector of Revenue is the elected official responsible for collecting current and delinquent property taxes for the state, county, and various political subdivisions having authorized property tax levies within the county. The collector collects for cities and towns within the county by separate contract as a service to those municipalities. The collector is charged under Missouri statutes to use any legal means to collect delinquent taxes, fees and special assessments.

Tax records as far back as 1862 are maintained on microfilm and held for public use within the collector's office. Tax records for the most recent five years are viewable online through the collector's web page. Upon request, tax record searches are performed by the collector's office for the fee specified under the Missouri Sunshine Law covering open records.

The collector has the statutory responsibility of coordinating the flow of tax data from the offices of the recorder, clerk, and assessor with that of the collector of revenue in cooperation with the data processing center.

Budget Highlights

General Fund (Dept. No. 1150): There are no significant changes to the budget.

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1170) and one Assistant County Counselor in the County Counselor's Office (1126). The additional programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission. The Assistant County Counselor position was added to the FY 2011 budget and is also governed by a contract between the Collector and the County Commission. The reimbursement for both positions is accounted for in account #71101, Professional Services. There are no significant changes to the budget.

Collector of Revenue

Goals and Objectives

Budget Year Objectives

- Create a system with a timeframe for periodically reviewing past judgments for any updated information on employment, garnishments and property acquisition.
- Research options for investing property tax revenue that is collected and deposited on behalf of the taxing entities and held until distribution.
- Clarify levee district tax books so the bills are more explanatory.

Progress on Prior Year Objectives

- Implement a remote deposit function into the daily balancing of tax receipts.
Response: The collector's office tested the remote deposit scanner and software during the 2011 tax season and found that the remote deposit function offered by the depository would not enhance the procedures and processes currently in place. Furthermore, the budgetary impact would exceed the proposed savings in depositing items electronically versus at a branch location.
- Research the possibility of distributing property tax revenue electronically to the taxing entities.
Response: Missouri statutes allow for the disbursement of property tax revenue electronically. However, this method of remitting revenue to the taxing entities has not yet been implemented.
- Research the possibility of receiving electronic property tax payments from tax servicing companies and escrow agencies.
Response: The collector's office has been asked to receive property tax payments electronically from tax servicing companies. The collector's office may select one or two companies as a test case to determine the best way to implement this process into the banking function. Some more information such as the frequency of payment and any accompanying data files will need to be gathered before proceeding.
- Develop a process through programming to extract or link data from the AS400 to populate a Microsoft Publisher document with required information for creating the tax sale ad.
Response: This goal was met programmatically. Through collaboration with our programmer, we were able to populate a preformatted Publisher document directly from the information entered onto a spreadsheet with the information required for publication. We were also able to remove the paid cells through this process diminishing the possibility of removing an incorrect parcel.
- Establish a protocol for seizing and selling personal property of a judgment taxpayer to satisfy the debt.
Response: Ongoing research and information gathering is occurring to determine the applicable steps and resources needed for an execution and sale. Recently the staff attorney has gained access to vehicle lien information through the DOR site which will help determine if money from the sale of a particular vehicle can be collected. This goal is carried forward.

Collector of Revenue

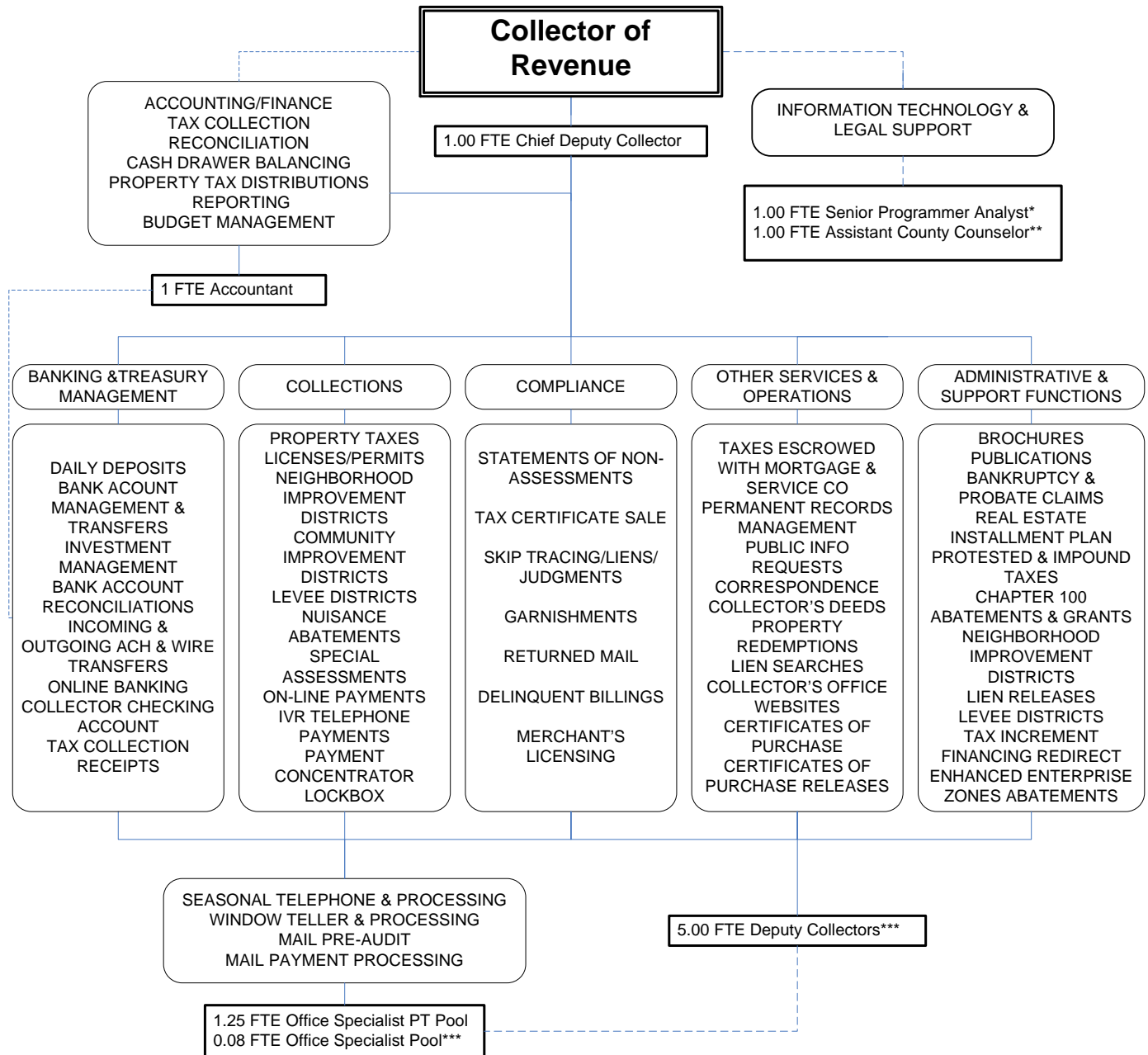
Performance Measures

	2014*	2015*	2016*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	63,357	63,500	63,600
Number of Real Estate Parcels on Installment Payments	1,198	1,279	1,318
Number of Delinquent Real Estate Prop. Tax Bills Mailed	12,128	10,925	11,150
Number of Personal Property Tax Bills Collected	69,180	69,500	69,750
Number of Merchant Licenses Collected	2,291	2,488	2,685
Number of Cash Drawers Balanced	2,916	2,925	2,950
Number of in-person customers	35,900	37,562	39,224
Number of Statements of Non-Assessment	10,644	10,800	10,875
Number of Bankruptcy Claims, Notices, Filings & Dischs	1,108	1,100	1,050
Number of Probate Claims and Satisfactions Filed	118	130	140
Total Collections on Probate Claims	\$13,826	\$14,000	\$14,500
Number of Telephone Calls	18,044	19,124	20,012
Number of Address Changes	11,938	11,000	11,000
Number of Rejection Notices Generated	1,135	1,100	1,155
Number of Legal Descriptions Created for Tax Sale Advertising	344	350	345
Number of Certified Notices to lien Holders and Owners	904	864	860
Number of Certificates of Mailing to Lien Holders, Owners & Occupant	4	2	2
Number of Properties Subject to Tax Sale/Number Sold	344/27	350/11	345/9
Number of Checks Generated	870	800	600
Number of Credit Card Transactions In Person & By Mail	5,400	5,670	5,954
Number of Returned Checks	157	160	162
Number of Duplicate Receipts Issued	9,253	9,200	9,200
Number of Bills Collected (All Types)	135,986	136,665	137,000
Number of Lien Releases Created and Recoded on NIDs	8	8	20
Number of Cities and Town for Which Taxes are Collected	8	8	8
Number of Taxing Entity Audit Confirmations	16	16	16
Number of Property Tax Bills Collected for Other Counties	188	190	215
Number of Nuisance Abatements Billed	11	13	15
Number of Food Establishment Permits Billed	225	225	225
Number of Bills Collected by IVR	889	950	1,000
Number of Bills Paid Online	9,236	9,600	10,000
Total Collections By IVR	\$328,595	\$351,500	\$370,000
Total Collections Online	\$4,135,669	\$4,300,800	\$4,480,000
Total Collections (in millions)	\$166.60	\$169.00	\$171.50

*The Collector's fiscal year runs March 1 through February 28. Performance Measure data is collected and reported according to the Collector's fiscal year.

Collector of Revenue

Organizational Chart



- * 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1170) and reimbursed from the Tax Maintenance Fund (Dept 2110)
- **1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)
- ***1.00 FTE Deputy Collector & 0.08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (Dept 2110)

Collector of Revenue

Annual Budget

1150 COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	130,999	125,152	136,184	137,546	0	137,546	9
3312	AUCTION	400	300	350	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	11,210	11,145	11,115	11,115	0	11,115	0
	SUBTOTAL *****	142,609	136,597	147,649	148,961	0	148,961	9
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	419	420	420	420	0	420	0
	SUBTOTAL *****	419	420	420	420	0	420	0
CHARGES FOR SERVICES								
3508	DUPLICATE TAX RECEIPT	8,219	8,135	8,080	8,080	0	8,080	0
3509	DEED FEE	2	0	0	0	0	0	0
3510	COPIES	236	400	287	400	0	400	0
3511	COST OF TAX SALE REIMBURS	26,907	47,478	29,050	47,580	0	47,580	0
3550	COMMISSIONS	1,838,933	1,724,948	1,750,050	1,767,550	0	1,767,550	2
3560	COLLECTION FEES	1,653	1,616	1,650	1,650	0	1,650	2
3577	COLL DEL FEES & COMM	190,656	194,802	190,683	190,683	0	190,683	2-
	SUBTOTAL *****	2,066,606	1,977,379	1,979,800	2,015,943	0	2,015,943	2
INTEREST								
3710	INTEREST	3,642	3,659	5,495	5,495	0	5,495	50
	SUBTOTAL *****	3,642	3,659	5,495	5,495	0	5,495	50
MISCELLANEOUS								
3890	MISCELLANEOUS	2	0	24	0	0	0	0
3894	RETURNED CHECK PENALTY	4,075	3,625	3,750	3,750	0	3,750	3
	SUBTOTAL *****	4,077	3,625	3,774	3,750	0	3,750	3
	TOTAL REVENUES *****	2,217,353	2,121,680	2,137,138	2,174,569	0	2,174,569	2
PERSONAL SERVICES								
10100	SALARIES & WAGES	316,917	338,099	314,334	354,095	0	354,095	4
10110	OVERTIME	1,226	3,825	3,825	3,825	0	3,825	0
10200	FICA	23,445	26,157	23,750	27,380	0	27,380	4
10300	HEALTH INSURANCE	33,250	34,909	31,168	37,359	0	37,359	7
10325	DISABILITY INSURANCE	836	895	744	1,227	0	1,227	37
10350	LIFE INSURANCE	319	329	293	336	0	336	2
10375	DENTAL INSURANCE	3,318	3,500	3,125	3,500	0	3,500	0
10400	WORKERS COMP	683	786	873	858	0	858	9
10500	401(A) MATCH PLAN	1,990	3,640	3,150	3,640	0	3,640	0
	SUBTOTAL *****	381,984	412,140	381,262	432,220	0	432,220	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	100	150	150	150	0	150	0
23000	OFFICE SUPPLIES	2,991	3,150	3,150	5,000	0	5,000	58
23001	PRINTING	9,772	10,200	10,511	12,000	0	12,000	17
23017	COMPUTER PAPER	2,167	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,769	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	16,799	17,700	18,011	21,350	0	21,350	21
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	25	100	25	0	25	0
37200	SEMINARS/CONFEREN/MEETING	770	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	301	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	183	625	625	625	0	625	0
	SUBTOTAL *****	1,304	2,055	2,130	2,055	0	2,055	0
UTILITIES								
48000	TELEPHONES	3,508	3,750	3,750	3,750	0	3,750	0
	SUBTOTAL *****	3,508	3,750	3,750	3,750	0	3,750	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	607	1,020	1,020	1,025	0	1,025	0
60200	EQUIP REPAIRS/MAINTENANCE	829	500	500	500	0	500	0
	SUBTOTAL *****	1,436	1,520	1,520	1,525	0	1,525	0

Collector of Revenue

CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	100	100	200	100	0	100	0
71100	OUTSIDE SERVICES	3,504	3,485	4,257	4,325	0	4,325	24
71107	BANK/CREDIT CARD SERVICE FEES	8,265	7,850	8,100	8,115	0	8,115	3
71116	SERVICES/SURVEYOR	1,643	4,000	3,089	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	29,090	29,026	29,026	28,212	0	28,212	2-
SUBTOTAL *****		42,602	44,461	44,672	44,752	0	44,752	1
OTHER								
84400	PUBLIC NOTICES	6,867	9,048	9,148	9,150	0	9,150	1
84500	TITLE SEARCH	17,716	34,025	17,167	34,025	0	34,025	0
86898	OVER AND SHORT	0	5	0	5	0	5	0
SUBTOTAL *****		24,583	43,078	26,315	43,180	0	43,180	0
TOTAL EXPENDITURES *****		472,216	524,704	477,660	548,832	0	548,832	5

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

211	COLLECTOR TAX MAINTENANCE FUND							%CHG
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	190,652	194,802	190,683	190,683	0	190,683	2-
	SUBTOTAL *****	190,652	194,802	190,683	190,683	0	190,683	2-
INTEREST								
3710	INTEREST	75	109	180	180	0	180	65
3711	INT-OVERNIGHT	145	146	110	110	0	110	24-
3712	INT-LONG TERM INVEST	1,304	0	1,031	1,031	0	1,031	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,223	0	96	96	0	96	0
	SUBTOTAL *****	301	255	1,417	1,417	0	1,417	456
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	70	0	0	0	0	0	0
	SUBTOTAL *****	70	0	0	0	0	0	0
	TOTAL REVENUES *****	191,023	195,057	192,100	192,100	0	192,100	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	22,600	16,997	32,352	0	32,352	43
10110	OVERTIME	0	0	0	500	0	500	0
10200	FICA	0	1,728	1,300	2,513	0	2,513	45
10300	HEALTH INSURANCE	0	3,740	3,740	5,337	0	7,893	111
10325	DISABILITY INSURANCE	0	60	34	115	0	115	91
10350	LIFE INSURANCE	0	35	31	48	0	48	37
10375	DENTAL INSURANCE	0	375	375	500	0	500	33
10400	WORKERS COMP	0	52	0	78	0	78	50
10500	401(A) MATCH PLAN	0	475	475	520	0	650	36
	SUBTOTAL *****	0	29,065	22,952	41,963	0	44,649	54
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	46	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	46	900	900	900	0	900	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	300	300	300	300	0	300	0
37200	SEMINARS/CONFEREN/MEETING	815	1,150	1,275	1,150	0	1,150	0
37210	TRAINING/SCHOOLS	0	1,399	2,000	2,000	0	2,000	42
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,828	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	2,690	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	69	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	5,702	10,449	11,175	11,050	0	11,050	6
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	8,604	2,600	2,600	2,600	0	2,600	0
71101	PROFESSIONAL SERVICES	125,054	137,832	128,692	142,125	0	142,125	3
71105	LEGAL SERVICES	0	10,000	0	10,000	0	10,000	0
	SUBTOTAL *****	133,658	150,457	131,317	154,750	0	154,750	3

Collector of Revenue

OTHER								
83917	OTO: TO GENERAL FUND	64,714	38,511	38,511	0	0	0	100-
86850	CONTINGENCY	0	0	0	27,468	0	27,468	0
SUBTOTAL *****		64,714	38,511	38,511	27,468	0	27,468	29-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,940	744	744	0	0	0	100-
91302	COMPUTER SOFTWARE	0	25	25	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	7,147	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	1,439	0	0	0	0	0	0
SUBTOTAL *****		4,379	7,916	769	0	0	0	100-
TOTAL EXPENDITURES *****		208,499	237,298	205,624	236,131	0	238,817	1

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

The County Commission is responsible for the County Association Dues budget. The purpose of this budget is to provide payment of dues for Boone County's membership in the following associations and organizations:

- National Association of Counties (NACo)
- Missouri Association of Counties (MAC)
- City of Columbia Chamber of Commerce
- City of Centralia Chamber of Commerce
- City of Ashland Chamber of Commerce
- City of Sturgeon Chamber of Commerce
- City of Hallsville Chamber of Commerce
- Mid Missouri Regional Planning Committee

The budget also provides appropriations for elected official attendance at the following events:

- NACo Annual Conference (3-4 attendees, depending on cost)
- NACo Legislative Conference (1-2 attendees, depending on cost)
- MAC Annual Conference (4-6 county officials, based on historical experience)
- MAC Legislative Conference (3-5 county officials, based on historical experience)

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3885	TRAVEL/TRAINING EXPENSE REIMB	128	0	0	0	0	0	0
	SUBTOTAL *****	128	0	0	0	0	0	0
	TOTAL REVENUES *****	128	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	27,814	28,524	28,495	28,724	0	28,724	0
37200	SEMINARS/CONFEREN/MEETING	1,715	2,960	2,960	3,105	0	3,105	4
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	968	3,108	3,108	3,800	0	3,800	22
37230	MEALS & LODGING-TRAINING	1,470	7,101	7,101	5,000	0	5,000	29-
	SUBTOTAL *****	31,967	41,693	41,664	40,629	0	40,629	3-
	TOTAL EXPENDITURES *****	31,967	41,693	41,664	40,629	0	40,629	3-

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

The statutory functions of the Boone County Clerk, including Elections, are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Election Services Fund and various election-related grant funds.

Clerk's Operations-- Funding for Clerk's operations includes the following:

General Fund

- County Clerk (1131)
- Records Management (1196)

Elections and Registration-- Funding sources for Elections and Registration operations include the following:

General Fund

- Election and Registration (1132)
- Election Activities (1133)

Election Services Fund (2300)

Various election-related grant funded activities (2310-2312; 2330)

Election Equipment Replacement Fund (2320)

FVAP EASE Grant Funds (2330)

The County Clerk establishes and approves the appropriations from the Election Services fund; the County Commission establishes and approves the appropriations from all other funds.

County Clerk & Elections Summary

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Estimated	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 220,708	\$ 235,231	\$ 223,191	\$ 25,124	\$ 16,000	\$ 264,315
100	1196	Records Management	30,390	31,058	-	30,958	-	30,958
		Subtotal	251,098	266,289	223,191	56,082	16,000	295,273
Election and Registration								
100	1132	Election & Registration	418,468	405,626	349,340	149,292	16,000	514,632
100	1133	Election Activities	97,970	505,000	-	94,500	-	94,500
230	2300	Election Services	1,103	1,240	-	211,220	108,000	319,220
231	2311	Election Reform Payments Grant	24,313	22,431	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	-	-	-
		Subtotal	541,854	934,297	349,340	455,012	124,000	928,352
		Total	\$ 792,952	\$ 1,200,586	\$ 572,531	\$ 511,094	\$ 140,000	\$ 1,223,625

Personnel Summary

Position Title	2013	2014	Departmental Funding Source			Change
			Full-time Equivalent Positions			
			Dept. 1131	Dept. 1132	2015 Total	
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Secretary	1.00	1.00	1.00	-	1.00	-
Payroll Specialist	0.75	0.75	0.75	-	0.75	-
Deputy County Clerk	1.00	1.00	1.00	-	1.00	-
Subtotal	3.75	3.75	3.75	-	3.75	-
Election and Registration						
Elections Manager	1.00	1.00	-	1.00	1.00	-
Voting Systems Manager	0.72	0.48	-	0.24	0.24	(0.24)
Polling Place Operations Manager	1.00	1.00	-	1.00	1.00	-
Principal Elections Specialist	1.00	1.00	-	1.00	1.00	-
Elections Specialist	2.00	2.00	-	2.00	2.00	-
Office Specialist	1.00	1.00	-	1.00	1.00	-
Elections Clerk Part-time Pool	0.10	-	-	-	-	-
Elections Office Specialist Part-time Pool	0.63	1.06	-	0.38	0.38	(0.68)
Subtotal	7.45	7.54	-	6.62	6.62	(0.92)
Total FTEs	11.20	11.29	3.75	6.62	10.37	(0.92)

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

The County Clerk is an elected official responsible for keeping accurate records of the orders, rules, and proceedings of the County Commission. The Clerk is also responsible for payroll administration. In addition, the Clerk also administers the Records Management budget (refer to department number 1196).

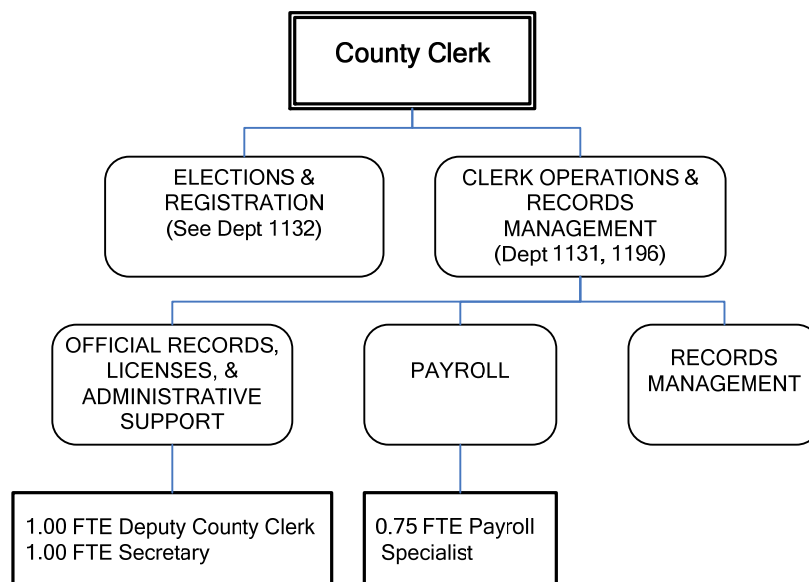
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

The County Clerk is also the chief election official in the County and is responsible for voter registration and elections, which are accounted for in a separate budget section, Election and Registration (refer to department number 1132).

Budget Highlights

The budget includes funding to replace a high-volume networked copier. There are no significant changes to this budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 COUNTY CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,531	3,100	3,400	3,100	0	3,100	0
	SUBTOTAL *****	3,531	3,100	3,400	3,100	0	3,100	0
CHARGES FOR SERVICES								
3510	COPIES	0	50	0	50	0	50	0
3569	OTHER FEES	3,607	3,600	3,600	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	23,183	22,500	22,500	22,500	0	22,500	0
	SUBTOTAL *****	26,790	26,150	26,100	26,150	0	26,150	0
	TOTAL REVENUES *****	30,321	29,250	29,500	29,250	0	29,250	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	165,155	174,840	174,550	182,001	0	182,001	4
10200	FICA	12,001	13,375	12,720	13,923	0	13,923	4
10300	HEALTH INSURANCE	19,000	19,948	19,948	21,348	0	21,348	7
10325	DISABILITY INSURANCE	489	507	540	691	0	691	36
10350	LIFE INSURANCE	186	188	185	192	0	192	2
10375	DENTAL INSURANCE	1,896	2,000	1,835	2,000	0	2,000	0
10400	WORKERS COMP	361	402	460	436	0	436	8
10500	401(A) MATCH PLAN	1,545	2,600	2,600	2,080	0	2,600	0
	SUBTOTAL *****	200,633	213,860	212,838	222,671	0	223,191	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,248	2,650	1,000	3,000	0	3,000	13
23001	PRINTING	325	700	500	700	0	700	0
23050	OTHER SUPPLIES	0	450	250	450	0	450	0
	SUBTOTAL *****	1,573	3,800	1,750	4,150	0	4,150	9
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	100	250	200	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	200	1,000	850	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	94	0	0	0	0	0	0
	SUBTOTAL *****	394	1,500	1,300	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,521	1,800	1,600	1,800	0	1,800	0
	SUBTOTAL *****	1,521	1,800	1,600	1,800	0	1,800	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	50	50	50	0	50	0
	SUBTOTAL *****	0	50	50	50	0	50	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	299	1,150	1,350	1,350	0	1,350	17
	SUBTOTAL *****	299	1,150	1,350	1,350	0	1,350	17
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	100	250	100	250	0	250	0
71500	BUILDING USE/RENT CHARGE	14,976	14,943	14,943	14,524	0	14,524	2-
	SUBTOTAL *****	15,076	15,193	15,043	14,774	0	14,774	3-
OTHER								
84400	PUBLIC NOTICES	1,212	1,500	1,300	1,500	0	1,500	0
	SUBTOTAL *****	1,212	1,500	1,300	1,500	0	1,500	0
FIXED ASSET ADDITIONS								
92000	REPLCMNT OFFICE EQUIP	0	0	0	0	16,000	16,000	0
	SUBTOTAL *****	0	0	0	0	16,000	16,000	0
	TOTAL EXPENDITURES *****	220,708	238,853	235,231	247,795	16,000	264,315	11

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM FY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	0	200	0	200	0
	SUBTOTAL *****	0	200	0	200	0	200	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	29,391	29,758	29,758	29,758	0	29,758	0
	SUBTOTAL *****	29,391	29,758	29,758	29,758	0	29,758	0
OTHER								
83160	RECYCLING & DUMP FEES	1,000	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	1,000	1,000	500	1,000	0	1,000	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	800	800	0	0	0	100-
	SUBTOTAL *****	0	800	800	0	0	0	100-
	TOTAL EXPENDITURES *****	30,391	31,758	31,058	30,958	0	30,958	3-

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Elections and Registration

Department Number 1132, 1133, 2300, 2310-2312, 2320

Mission

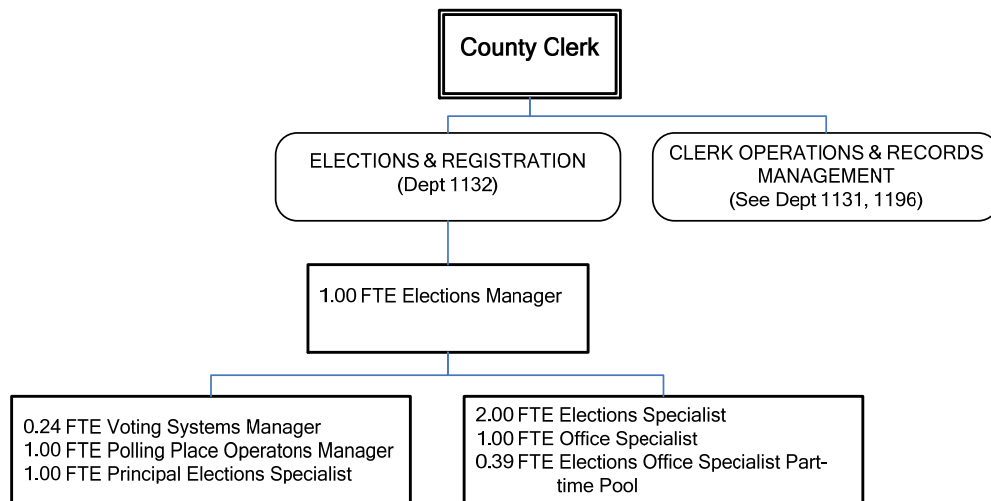
The County Clerk serves as chief election official for the County and all of its political subdivisions and is responsible for all voter registration and election activity.

Budget Highlights

Effective with the FY 2012 budget, a new cost center (1133) was established to account for revenues and expenditures within the General Fund incurred as a result of specific election activity. Previously, these revenues and expenditures were blended with the operating revenues and expenditures of the Election and Registration Office (1132).

The FY 2015 budget reflects decreased General Fund appropriations (1133) for county election expenses in comparison to the prior year, which included large appropriations associated with the primary and general elections. The budget (1132) includes funding to replace a high-volume networked copier.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	14,961	0	0	0	0	0	0
	SUBTOTAL *****	14,961	0	0	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	5	100	30	100	0	100	0
	SUBTOTAL *****	5	100	30	100	0	100	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	117	0	0	0	0	0	0
3830	SALES	581	600	400	600	0	600	0
3890	MISCELLANEOUS	60	30	210	30	0	30	0
	SUBTOTAL *****	758	630	610	630	0	630	0
	TOTAL REVENUES *****	15,724	730	640	730	0	730	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	255,742	293,079	268,115	280,561	0	280,561	4-
10110	OVERTIME	89	0	0	0	0	0	0
10200	FICA	18,106	22,420	19,410	21,462	0	21,462	4-
10300	HEALTH INSURANCE	33,250	34,525	34,910	37,359	0	37,359	8
10325	DISABILITY INSURANCE	736	777	920	1,029	0	1,029	32
10350	LIFE INSURANCE	319	325	320	336	0	336	3
10375	DENTAL INSURANCE	3,318	3,462	3,210	3,500	0	3,500	1
10400	WORKERS COMP	586	674	731	673	0	673	0
10500	401(A) MATCH PLAN	2,790	4,520	4,290	3,640	0	4,420	2-
10600	UNEMPLOYMENT BENEFITS	815	0	0	0	0	0	0
	SUBTOTAL *****	315,751	359,782	331,906	348,560	0	349,340	3-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,454	3,200	3,200	3,200	0	3,200	0
23001	PRINTING	4,277	8,500	4,200	8,500	0	8,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	200	0	0	0	0	0	0
	SUBTOTAL *****	5,931	11,700	7,400	11,700	0	11,700	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,575	200	95	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	350	1,200	200	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	200	700	0	700	0
37230	MEALS & LODGING-TRAINING	206	1,700	250	1,700	0	1,700	0
	SUBTOTAL *****	2,131	4,050	995	4,050	0	4,050	0
UTILITIES								
48000	TELEPHONES	3,685	3,700	3,600	3,700	0	3,700	0
48200	ELECTRICITY	3,840	3,800	3,800	3,800	0	3,800	0
48300	WATER	18	50	50	50	0	50	0
48600	SEWER USE	50	50	50	50	0	50	0
	SUBTOTAL *****	7,593	7,600	7,500	7,600	0	7,600	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	25,485	47,000	1,150	69,500	0	70,100	49
60200	EQUIP REPAIRS/MAINTENANCE	237	250	250	250	0	250	0
	SUBTOTAL *****	25,722	47,250	1,400	69,750	0	70,350	49
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	200	50	200	0	200	0
71100	OUTSIDE SERVICES	625	1,000	650	1,000	0	400	60-
71101	PROFESSIONAL SERVICES	5,416	3,000	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	55,122	55,025	55,025	53,792	0	53,792	2-
	SUBTOTAL *****	61,213	59,225	55,725	54,992	0	54,392	8-

Elections and Registration

OTHER								
84400	PUBLIC NOTICES	129	1,100	600	1,100	0	1,100	0
	SUBTOTAL *****	129	1,100	600	1,100	0	1,100	0
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	16,000	16,000	0
	SUBTOTAL *****	0	0	0	0	16,000	16,000	0
	TOTAL EXPENDITURES *****	418,470	490,807	405,626	497,852	16,000	514,632	5

1133 ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	31,282	70,000	90,000	70,000	0	70,000	0
	SUBTOTAL *****	31,282	70,000	90,000	70,000	0	70,000	0
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	1,247	2,200	1,000	2,200	0	2,200	0
	SUBTOTAL *****	1,247	2,200	1,000	2,200	0	2,200	0
	TOTAL REVENUES *****	32,529	72,200	91,000	72,200	0	72,200	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	3,500	0	3,500	0	3,500	0
23001	PRINTING	0	6,000	0	6,000	0	6,000	0
23005	ELECTION SUPPLIES	1,388	20,000	5,000	15,000	0	15,000	25-
	SUBTOTAL *****	1,388	29,500	5,000	24,500	0	24,500	17-
OTHER								
85900	COUNTY ELECTION EXPENSE	96,582	700,000	500,000	70,000	0	70,000	90-
	SUBTOTAL *****	96,582	700,000	500,000	70,000	0	70,000	90-
	TOTAL EXPENDITURES *****	97,970	729,500	505,000	94,500	0	94,500	87-

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	35,421	15,000	22,772	15,000	0	15,000	0
	SUBTOTAL *****	35,421	15,000	22,772	15,000	0	15,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	37,058	45,000	55,000	20,000	0	20,000	55-
	SUBTOTAL *****	37,058	45,000	55,000	20,000	0	20,000	56-
INTEREST								
3711	INT-OVERNIGHT	141	50	150	150	0	150	200
3712	INT-LONG TERM INVEST	1,282	300	1,500	1,500	0	1,500	400
3798	INC/DEC IN FV OF INVESTMENTS	-1,154	0	0	0	0	0	0
	SUBTOTAL *****	269	350	1,650	1,650	0	1,650	371
	TOTAL REVENUES *****	72,748	60,350	79,422	36,650	0	36,650	39-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	3,000	0	3,000	0	3,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,000	0	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	0	3,300	0	3,300	0	3,300	0
	SUBTOTAL *****	0	9,300	0	9,300	0	9,300	0
UTILITIES								
48002	DATA COMMUNICATIONS	540	0	0	0	0	0	0
48050	CELLULAR TELEPHONES	501	1,500	1,100	1,500	0	1,500	0
	SUBTOTAL *****	1,041	1,500	1,100	1,500	0	1,500	0

Elections and Registration

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	62	0	140	420	0	420	0
	SUBTOTAL *****	62	0	140	420	0	420	0
OTHER								
86850	CONTINGENCY	0	40,000	0	200,000	0	200,000	400
	SUBTOTAL *****	0	40,000	0	200,000	0	200,000	400
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	128,000	0	108,000	0	108,000	15-
	SUBTOTAL *****	0	128,000	0	108,000	0	108,000	16-
	TOTAL EXPENDITURES *****	1,103	178,800	1,240	319,220	0	319,220	79

2311 ELECTION REFORM PAYMENTS GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	24,313	22,500	22,431	0	0	0	100-
	SUBTOTAL *****	24,313	22,500	22,431	0	0	0	100-
	TOTAL REVENUES *****	24,313	22,500	22,431	0	0	0	100-
MATERIALS & SUPPLIES								
23005	ELECTION SUPPLIES	0	7,255	7,255	0	0	0	100-
	SUBTOTAL *****	0	7,255	7,255	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	24,313	15,245	15,176	0	0	0	100-
	SUBTOTAL *****	24,313	15,245	15,176	0	0	0	100-
	TOTAL EXPENDITURES *****	24,313	22,500	22,431	0	0	0	100-

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	10,300	23,000	15,000	5,000	0	5,000	78-
	SUBTOTAL *****	10,300	23,000	15,000	5,000	0	5,000	78-
INTEREST								
3711	INT-OVERNIGHT	763	740	850	850	0	850	14
	SUBTOTAL *****	763	740	850	850	0	850	15
	TOTAL REVENUES *****	11,063	23,740	15,850	5,850	0	5,850	75-

Decimal values have been truncated.

County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

The Boone County Commission is an elected three-member governing body consisting of a District I (Southern) Commissioner, a District II (Northern) Commissioner, and a Presiding Commissioner. The Commission is the executive body of Boone County operating under guidelines established in the Revised Statutes of the State of Missouri. Within that authority, the Commission enacts ordinances and policies; adopts the annual budget; approves contracts and leases; appoints the Medical Examiner and the County Counselor; approves actual expenditures for each spending agency; acts as liaison with County boards, commissions, and other governmental entities; and, conducts hearings on planning and zoning matters. In addition, the County Commission supervises the operations of Public Works, Facilities and Grounds Maintenance, Planning and Building Inspections, Human Resources, Purchasing, and Information Technology. The County Commission is responsible for controlling and managing all property belonging to or purchased by the County.

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs for a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange for the County's capital contribution, the County has exclusive use of a portion of the building. The building has been used as a satellite county office, but more recently is primarily used for local community functions. The operating costs for this facility are accounted for in a separate budget and are presented below.

Budget Highlights

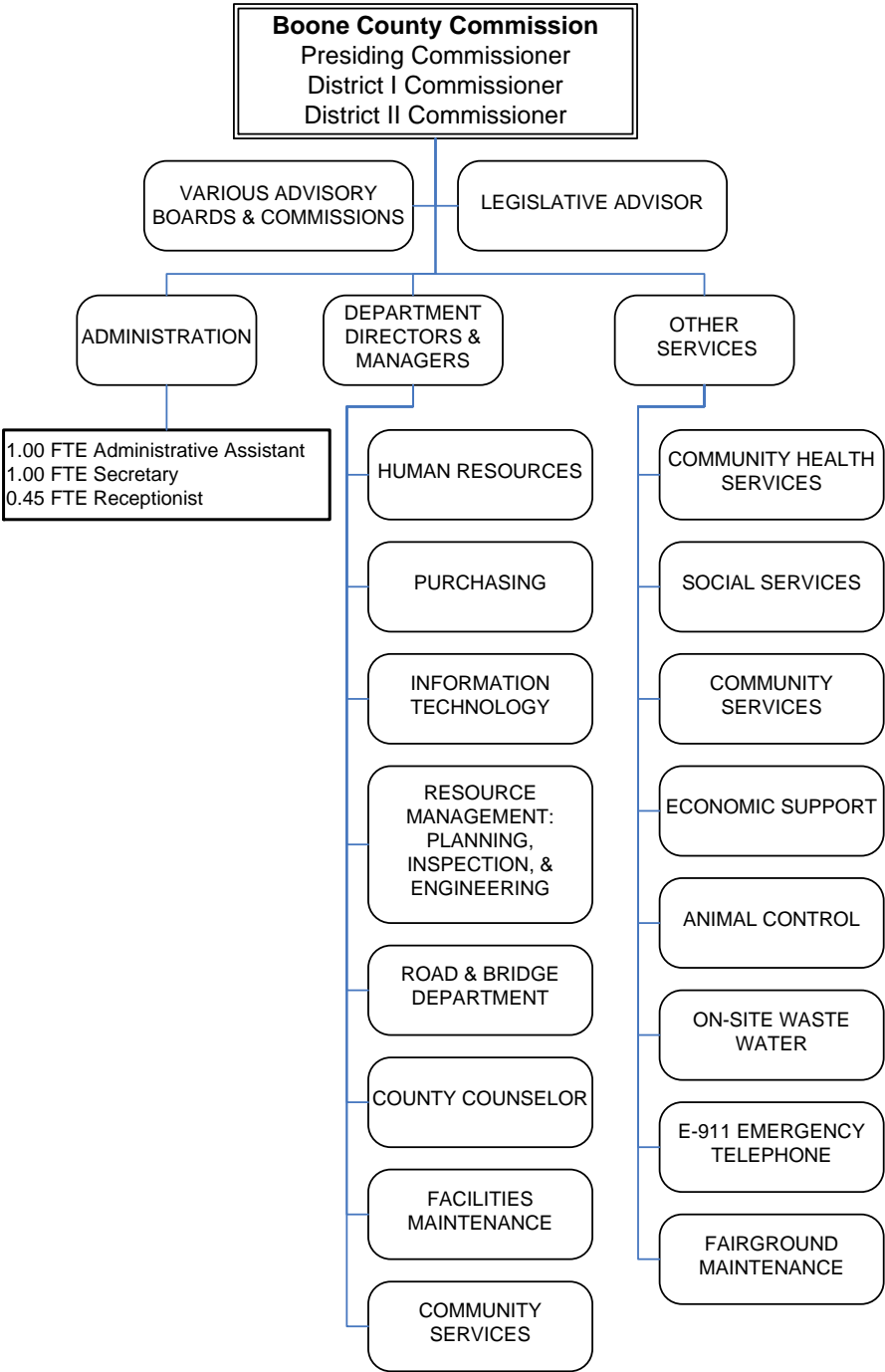
The budgetary increase for Contractual Services is associated with legislative consultant fees. There are no significant changes to this budget.

Personnel Detail

Position Title	2013	2014	2015	2014-2015
	Full-time	Full-time	Full-time	Change
	Equivalent	Equivalent	Equivalent	
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
Total FTEs	5.45	5.45	5.45	-

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,225	0	0	0	0	0	0
	SUBTOTAL *****	1,225	0	0	0	0	0	0
	TOTAL REVENUES *****	1,225	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	325,388	346,408	346,408	358,514	0	358,514	3
10110	OVERTIME	40	0	29	0	0	0	0
10200	FICA	25,308	27,749	27,749	28,665	0	28,665	3
10300	HEALTH INSURANCE	23,750	24,935	24,935	26,685	0	26,685	7
10325	DISABILITY INSURANCE	923	969	969	1,316	0	1,316	35
10350	LIFE INSURANCE	224	235	235	240	0	240	2
10375	DENTAL INSURANCE	2,370	2,500	2,500	2,500	0	2,500	0
10400	WORKERS COMP	739	834	948	899	0	899	7
10500	401(A) MATCH PLAN	1,835	3,250	3,250	2,600	0	3,250	0
10850	VEHICLE ALLOWANCE	16,046	16,336	16,336	16,200	0	16,200	0
	SUBTOTAL *****	396,623	423,216	423,359	437,619	0	438,269	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	296	324	296	330	0	330	1
23000	OFFICE SUPPLIES	831	650	650	650	0	650	0
23001	PRINTING	417	420	320	420	0	420	0
23050	OTHER SUPPLIES	395	600	100	100	0	100	83-
23850	MINOR EQUIP & TOOLS (<\$1000)	307	150	150	150	0	150	0
23855	FURNITURE/FIXTURE <\$1000	0	600	577	0	0	0	100-
	SUBTOTAL *****	2,246	2,744	2,093	1,650	0	1,650	40-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	500	500	500	575	0	575	15
37200	SEMINARS/CONFERENCE/MEETING	550	675	525	660	0	660	2-
37210	TRAINING/SCHOOLS	484	400	0	400	0	400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,148	695	1,000	1,000	0	1,000	43
37230	MEALS & LODGING-TRAINING	356	864	1,400	1,710	0	1,710	97
	SUBTOTAL *****	3,038	3,134	3,425	4,345	0	4,345	39
UTILITIES								
48000	TELEPHONES	3,780	3,700	3,810	3,850	0	3,850	4
48050	CELLULAR TELEPHONES	2,573	2,640	2,300	2,100	0	2,100	20-
	SUBTOTAL *****	6,353	6,340	6,110	5,950	0	5,950	6-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,405	1,050	1,050	1,225	0	1,225	16
59010	FUEL SURCHARGE - REIMB TO R&B	36	40	40	40	0	40	0
59100	VEHICLE REPAIRS/MAINTENANCE	11	225	691	300	0	300	33
59105	TIRES	34	300	14	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	74	160	313	90	0	90	43-
59200	LOCAL MILEAGE	68	1,130	1,130	1,130	0	1,130	0
	SUBTOTAL *****	1,628	2,905	3,238	2,785	0	2,785	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	800	800	800	880	0	880	10
	SUBTOTAL *****	800	800	800	880	0	880	10
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	65	375	190	375	0	375	0
71101	PROFESSIONAL SERVICES	25,995	25,995	25,995	36,000	0	36,000	38
71500	BUILDING USE/RENT CHARGE	20,674	20,628	20,628	20,052	0	20,052	2-
	SUBTOTAL *****	46,734	46,998	46,813	56,427	0	56,427	20
OTHER								
83100	AWARDS	28	50	100	250	0	250	400
84010	RECEPTION/MEETINGS	1,763	2,010	1,100	2,210	0	2,210	9
84400	PUBLIC NOTICES	77	0	0	0	0	0	0
	SUBTOTAL *****	1,868	2,060	1,200	2,460	0	2,460	19

County Commission and Centralia Office

FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	25,341	0	0	0	0	0
	SUBTOTAL *****	25,341	0	0	0	0	0
	TOTAL EXPENDITURES *****	484,631	488,197	487,038	512,116	0	512,766

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48000	TELEPHONES	852	900	900	960	0	960	6
48100	NATURAL GAS	672	600	850	900	0	900	50
48200	ELECTRICITY	2,080	2,550	2,450	2,550	0	2,550	0
48300	WATER	527	408	375	456	0	456	11
48400	SOLID WASTE	143	144	144	144	0	144	0
48600	SEWER USE	127	110	110	110	0	110	0
	SUBTOTAL *****	4,401	4,712	4,829	5,120	0	5,120	9
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,800	1,800	1,800	1,800	0	1,800	0
60150	PEST CONTROL	158	220	215	224	0	224	1
	SUBTOTAL *****	1,958	2,020	2,015	2,024	0	2,024	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	2,686	3,582	3,582	2,686	0	2,686	25-
	SUBTOTAL *****	2,686	3,582	3,582	2,686	0	2,686	25-
	TOTAL EXPENDITURES *****	9,045	10,314	10,426	9,830	0	9,830	5-

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County Counselor

Department Number 1126

Mission

The County Counselor is appointed by the County Commission and serves as lawyer for all elected officials and department directors of Boone County. The County Counselor represents the County in civil matters including land use issues, tax assessment and collection issues, election law issues, employment law issues and other civil matters. The County Counselor drafts contracts, deeds, ordinances, resolutions and other legal instruments for the County. The County Counselor also represents the County in litigation matters at both the trial and appellate levels of the court system, in both state and federal courts. In addition, in accordance with state statute, the County Counselor represents petitioning physicians in involuntary civil commitment proceedings.

Budget Highlights

The 2014 budget included significant appropriations for contracted legal services associated with defending the County against a federal civil right lawsuit. The County was eventually dismissed from the suit and the 2014 appropriations have been reduced accordingly. The 2015 budget includes funding for an additional full-time benefitted Assistant County Counselor II position. In addition, the budget reflects reimbursement from the Assessment Fund to the General Fund for legal services provided.

Goals and Objectives

Budget Year Objectives

- Provide timely legal advice and assistance to all elected officials and department directors.
- Continue, as requested, provide County officials and departments with legal review and analysis of internal operating policies and procedures to improve systems and implement best practices.
- Review new legislation and advise the elected officials and department directors whose office may be impacted by said legislation.
- Represent the County and/or County officials in State and federal court in civil litigation matters.

County Counselor

Performance Measures

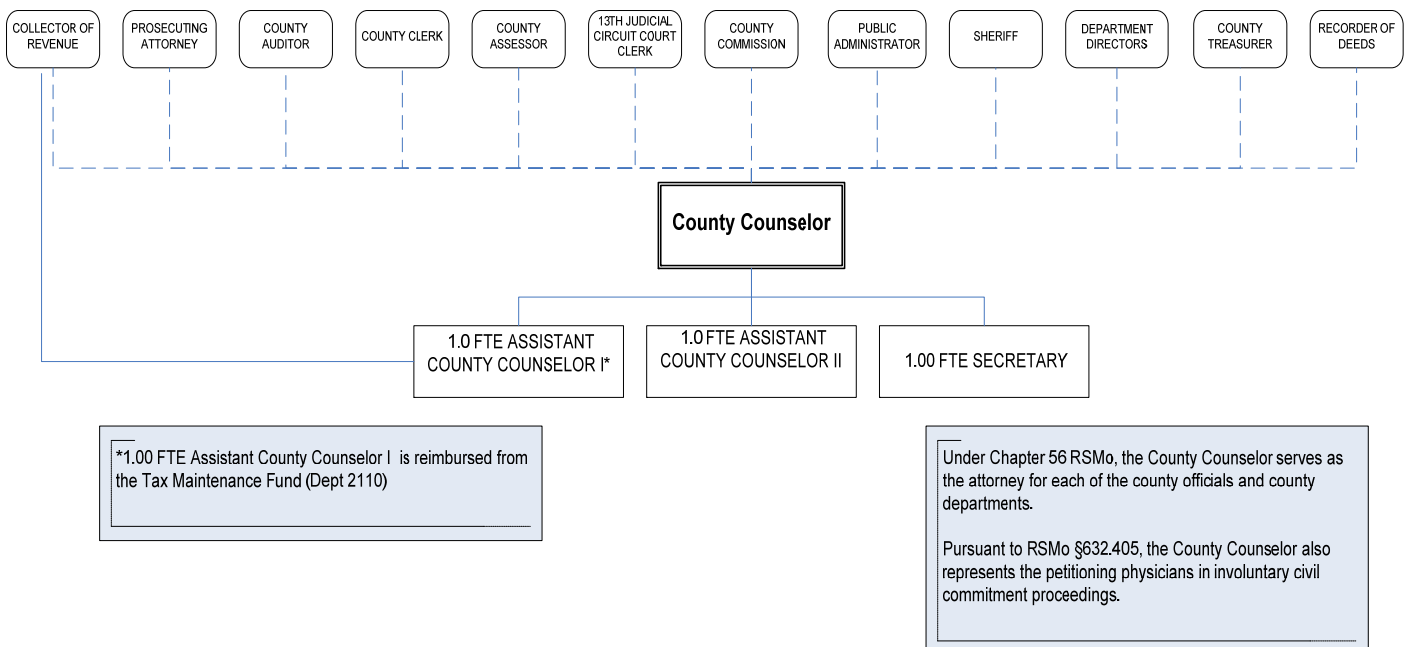
	2013	2014	2015
	Actual	Actual	Projected
Total Contracts Drafted/Reviewed	192	234	225
Mental Health (631/632 cases) Processed	282	248	250
Legal Opinions Provided	1,245	1,229	1,200

Personnel Detail

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II			1.00 a	1.00
Assistant County Counselor I	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Total FTEs	3.00	3.00	4.00	1.00

(a) One FTE Assistant County Counselor was added in 2015. This new position will be an Assistant County Counselor II, and the position added in 2011 will be an Assistant County Counselor I.

Organizational Chart



County Counselor

Annual Budget

1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	57,315	56,262	56,262	105,529	0	105,529	87
3558	ATTORNEY FEES	8,218	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	65,533	58,262	58,262	107,529	0	107,529	85
	TOTAL REVENUES *****	65,533	58,262	58,262	107,529	0	107,529	85
PERSONAL SERVICES								
10100	SALARIES & WAGES	177,981	193,624	183,974	201,235	60,715	261,950	35
10200	FICA	12,716	14,812	13,667	15,394	4,645	20,039	35
10300	HEALTH INSURANCE	14,250	14,961	14,961	16,011	5,337	21,348	42
10325	DISABILITY INSURANCE	513	561	530	764	176	940	67
10350	LIFE INSURANCE	137	141	141	144	48	192	36
10375	DENTAL INSURANCE	1,422	1,500	1,500	1,500	500	2,000	33
10400	WORKERS COMP	382	380	356	415	134	549	44
10500	401(A) MATCH PLAN	1,190	1,950	1,690	1,560	650	2,600	33
	SUBTOTAL *****	208,591	227,929	216,819	237,023	72,205	309,618	36
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	8,661	10,998	10,998	11,504	4,375	15,879	44
23000	OFFICE SUPPLIES	662	1,500	950	1,500	500	2,000	33
23001	PRINTING	0	350	80	100	0	100	71-
23850	MINOR EQUIP & TOOLS (<\$1000)	780	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	10,103	14,348	12,528	14,604	4,875	19,479	36
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	885	965	965	975	475	1,450	50
37210	TRAINING/SCHOOLS	1,201	2,400	2,400	2,600	1,200	3,800	58
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	230	300	350	350	200	550	83
	SUBTOTAL *****	2,316	3,665	3,715	3,925	1,875	5,800	58
UTILITIES								
48000	TELEPHONES	805	1,250	1,250	1,250	175	1,425	14
48002	DATA COMMUNICATIONS	420	420	420	420	420	840	100
	SUBTOTAL *****	1,225	1,670	1,670	1,670	595	2,265	36
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	81	250	350	350	250	600	140
	SUBTOTAL *****	81	250	350	350	250	600	140
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	152	500	250	500	0	500	0
	SUBTOTAL *****	152	500	250	500	0	500	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	350	0	0	0	0	100-
71100	OUTSIDE SERVICES	57	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	9,836	1,000	1,000	1,000	0	1,000	0
71105	LEGAL SERVICES	1,710	232,274	230,000	15,000	10,000	25,000	89-
71500	BUILDING USE/RENT CHARGE	9,334	9,313	9,313	11,161	0	11,161	19
	SUBTOTAL *****	20,937	242,937	240,313	27,161	10,000	37,161	85-
OTHER								
84801	TRANSCRIPTS-CIVIL	0	250	1,000	1,000	500	1,500	500
	SUBTOTAL *****	0	250	1,000	1,000	500	1,500	500
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	11,800	11,800	0
	SUBTOTAL *****	0	0	0	0	11,800	11,800	0
	TOTAL EXPENDITURES *****	243,405	491,549	476,645	286,233	102,100	388,723	21-

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Emergency and Contingency

Department Number 1123

Mission

The County Commission administers this budget. It reflects the statutorily required appropriation equal to 3% of General Fund expenditures. This appropriation is to be used for unforeseen emergencies and requires a unanimous vote of the County Commission. The original appropriation is reflected in this budget with amounts being transferred to the appropriate departmental budget throughout the year, as approved by the Commission. Therefore, the amounts appearing for prior years reflect unspent emergency appropriations.

Budget Highlights

This budget includes the statutorily-mandated emergency appropriation, to be used for unforeseen emergencies that may arise during the year. Unanimous approval of the County Commission is required for approval of budget revisions from the emergency appropriation.

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86800	EMERGENCY	0	411,876	0	775,000	0	775,000	88
86850	CONTINGENCY	0	67,455	0	3,000	0	7,500	88-
SUBTOTAL *****		0	479,331	0	778,000	0	782,500	63
TOTAL EXPENDITURES *****		0	479,331	0	778,000	0	782,500	63

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Employee Benefits

Department Number 1192

Mission

Most employee benefits are included in individual departmental budgets, such as health and dental benefits. This budget contains appropriations for employee benefits that are not otherwise included in individual departmental budgets. This budget includes amounts for (1) administrative fees for the County's Cafeteria Plan, (2) unemployment benefits, and (3) an Employee Assistance Plan (EAP). As a governmental entity, Boone County has the option to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits paid that were attributable to services in its employ in lieu of paying unemployment tax. The County has made this election and this budget includes a lump-sum appropriation to be used for such reimbursements. During the year, amounts are transferred to the applicable departmental budget as actual unemployment costs are incurred.

Budget Highlights

The FY 2015 budget includes an amount for an additional lump-sum employer premium to be paid to the County's self-insured health insurance fund. As explained in the Budget Message, this funding will ensure fund solvency and stability while the County researches and implements appropriate steps to secure the long-term fiscal stability of the health plan which may include restricting premiums and plan design changes. Similar appropriations have been included in other funds; the amount included in the budget reflects the General Fund portion. There are no other significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3890	MISCELLANEOUS	4,943	2,000	3,467	3,000	0	3,000	50
	SUBTOTAL *****	4,943	2,000	3,467	3,000	0	3,000	50
	TOTAL REVENUES *****	4,943	2,000	3,467	3,000	0	3,000	50
PERSONAL SERVICES								
10300	HEALTH INSURANCE	0	14,961	0	0	0	736,627	,823
10600	UNEMPLOYMENT BENEFITS	0	29,613	500	0	0	20,000	32-
	SUBTOTAL *****	0	44,574	500	0	0	756,627	**
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	10,480	11,000	10,500	11,000	0	11,000	0
71104	ADMINISTRATIVE SERVICES	6,760	7,000	6,700	7,000	0	7,000	0
	SUBTOTAL *****	17,240	18,000	17,200	18,000	0	18,000	0
	TOTAL EXPENDITURES *****	17,240	62,574	17,700	18,000	0	774,627	**

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Human Resources & Risk Management

Department Number 1115

Mission

The County Commission created the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department directors, and staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited to, centralized recruitment, ongoing evaluation of the job classification system, preparing Affirmative Action Plan reports, and coordination of changes and updates to the County's Personnel Policy Manual.

Beginning in FY 2013, responsibility for administration of employee benefits, property and casualty insurance, and public official's bond was transferred from the County Clerk to Human Resources & Risk Management.

Budget Highlights

There are no significant changes to this budget.

Performance Measures

	2013 Actual	2014 Actual	2015 Projected
Number of Total Applications Received/Processed	*	3,514	4,500
Number of Job Postings	*	52	50
Number of Job Announcements Mailed/Emailed	*	33	50
Number of Phone Calls Received by HR Asst (Approx)	*	7,800	7,800
Number of Visitors /Cust Greeted by HR Asst (Approx)	*	1,820	1,820
Number of Interviews Scheduled through HR Office	*	90	120
Number of Criminal Background Searches Initiated	*	12	15
Number of Driving Record Searches Initiated	*	125	125
Number of Random PW Drug Screens Coordinated	*	28	24
Number of Random PW Alcohol Screens Coordinated	*	16	12
Number of Pre-Employment PW/911 Drug Screens Coordinated	*	9	30
Number of Personnel Advisory Committee Mtgs Facilitated	*	15	12
Number of Job Classification Committee Mtgs Facilitated	*	5	4
Number of New Employee Orientations Facilitated	*	3	4

*Information not available

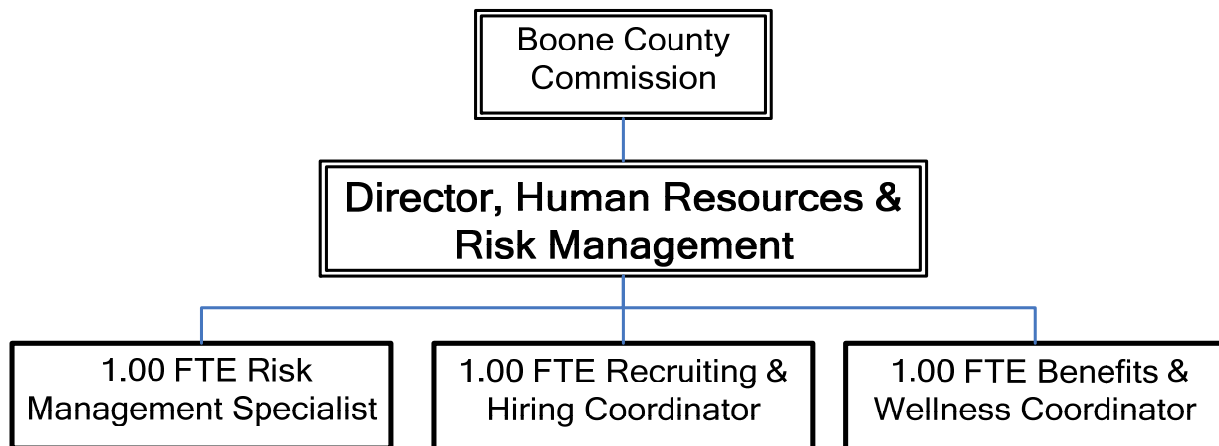
Human Resources & Risk Management

Personnel Detail

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Specialist	-	1.00 a	1.00	-
Benefits/Risk Management Manager	1.00	-	-	-
Recruiting & Hiring Coordinator	-	1.00 a	1.00	-
Human Resources Assistant	1.00	-	-	-
Benefits & Wellness Coordinator	-	1.00 a	1.00	-
Office Specialist	1.00	-	-	-
Total FTEs	4.00	4.00	4.00	-
Overtime	\$ 500	\$ -	\$ -	\$ -

(a) Benefits/Risk Management positions reclassified midyear in FY2014

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	15	0	0	0	0	0	0
	SUBTOTAL *****	15	0	0	0	0	0	0
	TOTAL REVENUES *****	15	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	80,004	169,453	141,233	179,483	0	179,483	5
10110	OVERTIME	438	0	0	0	0	0	0
10200	FICA	5,995	12,963	10,690	13,730	0	13,730	5
10300	HEALTH INSURANCE	11,083	19,948	17,211	21,348	0	21,348	7
10325	DISABILITY INSURANCE	239	491	491	682	0	682	38
10350	LIFE INSURANCE	106	188	188	192	0	192	2
10375	DENTAL INSURANCE	1,106	2,000	1,726	2,000	0	2,000	0
10400	WORKERS COMP	267	389	229	430	0	430	10
10500	401(A) MATCH PLAN	775	2,080	1,500	2,080	0	2,080	0
	SUBTOTAL *****	100,013	207,512	173,268	219,945	0	219,945	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,939	2,358	2,637	2,548	0	2,548	8
23000	OFFICE SUPPLIES	1,402	500	600	700	0	700	40
23001	PRINTING	95	380	380	380	0	380	0
23050	OTHER SUPPLIES	1,228	1,270	850	1,101	0	1,101	13-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	815	815	175	0	175	78-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	400	400	0
	SUBTOTAL *****	4,664	5,323	5,282	4,904	400	5,304	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	535	1,105	1,530	1,515	230	1,745	57
37210	TRAINING/SCHOOLS	989	1,780	1,100	2,755	0	2,755	54
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	835	1,220	500	1,220	0	1,220	0
37230	MEALS & LODGING-TRAINING	1,073	3,445	1,400	3,445	0	3,445	0
	SUBTOTAL *****	3,432	7,550	4,530	8,935	230	9,165	21
UTILITIES								
48000	TELEPHONES	1,290	950	1,550	1,560	0	1,560	64
48002	DATA COMMUNICATIONS	0	540	540	540	0	540	0
48050	CELLULAR TELEPHONES	18	0	0	0	0	0	0
	SUBTOTAL *****	1,308	1,490	2,090	2,100	0	2,100	41
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	88	50	50	50	0	50	0
	SUBTOTAL *****	88	50	50	50	0	50	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	390	600	600	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	84	100	50	100	0	100	0
	SUBTOTAL *****	474	700	650	700	0	700	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	3,352	3,000	2,700	3,000	0	3,000	0
71500	BUILDING USE/RENT CHARGE	9,845	11,017	11,017	15,061	0	15,061	36
	SUBTOTAL *****	13,197	14,017	13,717	18,061	0	18,061	29
OTHER								
83100	AWARDS	15	76	375	400	175	575	656
84010	RECEPTION/MEETINGS	481	800	740	800	300	1,100	37
84300	ADVERTISING	15,784	20,300	14,000	20,300	0	20,300	0
85700	RECRUITMENT/RELOCATION EXPENSE	0	1,370	1,100	1,470	0	1,470	7
86300	TESTING	0	630	300	630	0	630	0
	SUBTOTAL *****	16,280	23,176	16,515	23,600	475	24,075	4
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	7,000	6,966	0	0	0	100-
	SUBTOTAL *****	0	7,000	6,966	0	0	0	100-
	TOTAL EXPENDITURES *****	139,456	266,818	223,068	278,295	1,105	279,400	5

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Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

The Director of Information Technology (IT) is responsible for the operations of the County's non-judicial information technology systems, GIS system, and Mail Services. The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

Funding for Information Technology services is primarily provided by the General Fund (100) with additional appropriations within the 911/Emergency Management Sales Tax Fund (Fund 270) to provide IT support for 911/Emergency Management operations.

Funding for centralized mail services is provided from the General Fund.

The funding sources for Information Technology include the following:

■ General Fund

■ Information Technology (1170)

This budget accounts for the basic operations of the Information Technology Department.

■ GIS - Consortium (1175)

The County's Geographic Information System (GIS) was developed through collaborative efforts of a consortium consisting of the Boone County Assessor, Boone County IT, the City of Columbia, and Boone Electric Cooperative. Initial funding and start-up activities were accounted for within this budget. This budget accounts for the resources required to maintain the Consortium's GIS server.

■ GIS – County (1176)

This budget accounts for the personnel and other resources dedicated to maintaining the master address database, supporting Consortium members, and developing new GIS layers and applications for use by various County departments as well as providing training for end users.

■ 911/Emergency Management Fund

■ Information Technology – 911/EM (2703)

This budget accounts for the personnel and other resources within the IT Department that provide support to Joint Communications (911) and Emergency Management Operations.

Information Technology and Mail Services Summary

■ Law Enforcement Services Fund

■ Information System Support– Law Enforcement/Judicial (2905)

This budget accounts for appropriations from the Law Enforcement Services Fund which support specific information management activities among the various law enforcement and judicial stakeholders.

Additional funding for computer hardware and software is frequently provided through appropriations within various special revenue funds. These special revenue funds are administered by other administrative authorities and presented in each respective budget section; however, the IT Department is responsible for coordinating acquisition and installation and in most cases, providing on-going support.

The funding sources for Mail Services include the following:

■ General Fund, Mail Services (1194)

Where appropriate, the cost of postage is charged directly to other operating budgets (special revenue funds, for instance). Accordingly, appropriations for postage expense have been included in these operating budgets as well; however, the majority of postage costs are paid from the General Fund budget.

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Estimated	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,727,833	\$ 1,684,410	\$ 1,253,711	\$ 482,552	\$ 356,202	\$ 2,092,465
100	1175	GIS - Consortium	611	6,491	-	1,125	1,275	2,400
100	1176	GIS - County	170,933	173,955	142,226	43,113	-	185,339
		Information Technology-						
270	2703	911/EM	-	-	317,286	18,280	2,900	338,466
290	2905	LE/Judicial Info System	38,742	38,033	-	39,753	24,000	63,753
		Subtotal	<u>1,938,119</u>	<u>1,902,889</u>	<u>1,713,223</u>	<u>584,823</u>	<u>384,377</u>	<u>2,682,423</u>
Mail Services								
100	1194	Mail Services	300,888	411,846	78,649	329,799	-	408,448
		Subtotal	<u>300,888</u>	<u>411,846</u>	<u>78,649</u>	<u>329,799</u>	<u>-</u>	<u>408,448</u>
		Total	<u>\$ 2,239,007</u>	<u>\$ 2,314,735</u>	<u>\$ 1,791,872</u>	<u>\$ 914,622</u>	<u>\$ 384,377</u>	<u>\$ 3,090,871</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title			Departmental Funding Source					Change
			Full-time Equivalent Positions					
	2013	2014	Dept. 1170	Dept. 1176	Dept. 1194	Dept. 2703	2015 Total	
Information Technology & GIS								
Director, Information Technology	1.00	1.00	1.00	-	-	-	1.00	-
Supervisor, Systems Analyst	1.00	1.00	1.00	-	-	1.00	2.00	1.00
Supervisor, Programming & Analysis	1.00	1.00	1.00		-	-	1.00	-
System Administrator	2.00	2.00	2.00	-	-	1.00	3.00	1.00
System Support Analyst II	1.00	1.00	1.00	-	-	1.00	2.00	1.00
System Support Analyst I	-	-	-	-	-	1.00	1.00	1.00
Senior Programmer Analyst	5.00 a	6.00 a	3.00	-	-	-	3.00 a	(3.00)
Programmer Analyst	-	-	3.00	-	-	-	3.00	3.00
Web Developer/Sr. Prog. Analyst	1.00	1.00	1.00	-	-	-	1.00	-
Helpdesk Technician	2.00	2.00	2.00	-	-	1.00	3.00	1.00
Services Coordinator	-	-	1.00	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	1.00	-
IT Intern	-	-	0.63	-	-	-	0.63	0.63
GIS Program Manager	1.00	1.00	-	1.00	-	-	1.00	-
GIS Analyst	1.00	1.00	-	1.00	-	-	1.00	-
GIS Intern	0.11 b	-	-	-	-	-	-	-
Subtotal	17.11	18.00	17.63	2.00	-	5.00	24.63	6.63
Mail Services								
Mail Clerk	1.00	1.00	-	-	1.00	-	1.00	-
Office Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	2.00	-	2.00	-
Total FTEs	19.11	20.00	17.63	2.00	2.00	5.00	26.63	6.63
Overtime	\$ 4,100	\$ 4,100	\$ 4,000	\$ 200	\$ 1,400	\$ -	\$ 5,600	\$ 1,500

a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) in FY 2002 and is reimbursed from the Tax Maintenance Fund (department number 2110)

Information Technology & GIS (Geographic Information System)

Department Numbers 1170, 1175, 1176, 2703, 2705

Mission

The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee (ITAC), a committee comprised of elected officials and department directors, in conjunction with the IT staff develops the vision and desired direction of information technology and provides a plan with recommendations to the County Commissioners for consideration and adoption. In addition, the Department conducts research to identify new cost saving developments resulting in improved operational efficiencies. Also, the Department provides critical tactical information, technology solutions, systems design, programming services and support to county offices.

The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

Budget Highlights

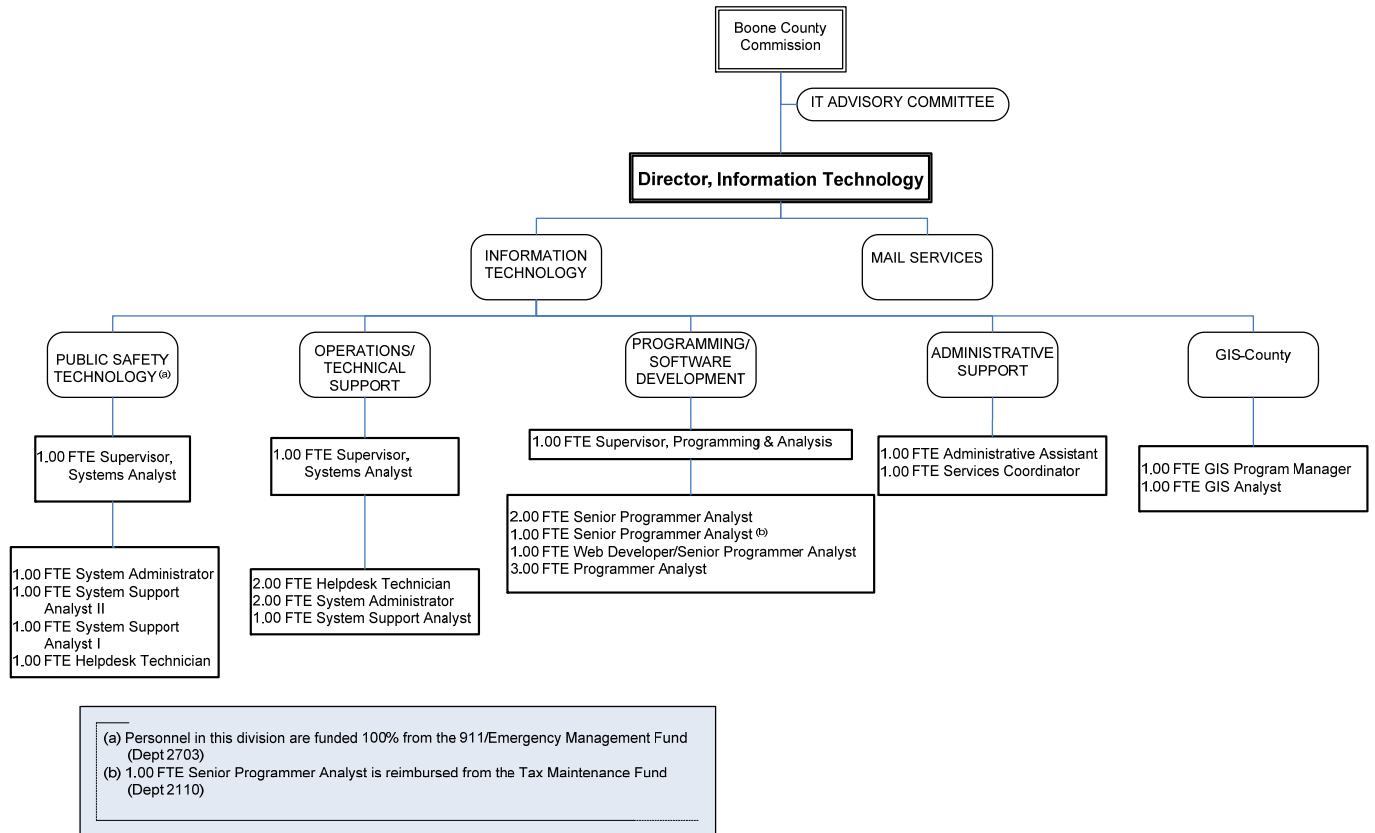
The FY 2015 budget includes funding for an additional full-time benefitted Services Coordinator position as well as a part-time non-benefitted Intern position; both of these positions are funded from the General Fund (#1170). The increase in funding for computer hardware is associated with upgrading the fiber ring and upgrading the County's IBM iSeries platform. Funding for the fiber ring project is provided from the General Fund and the Law Enforcement Services Fund and the funding for the IBM iSeries upgrade is provided from the General Fund and the Assessment Fund.

The FY 2015 budget includes a new division, Public Safety Technology, within the Information Technology department. This division consists of 5 additional FTEs. This division is responsible for providing technology support to 911/Joint Communications and Emergency Management operations which will be housed at the new Emergency Communications Center (ECC). Two of the positions represent existing employees who transferred to the County January 1, 2015, as part of the transition of 911 operations from the City of Columbia to Boone County. The costs associated with this new division are funded 100% from the 911/Emergency Management sales tax revenues (#2703).

Additional funding for computer technology projects is provided through various special revenue funds such as the Assessment Fund, the Record Preservation Fund, the Law Enforcement Services Fund and the Road and Bridge Fund. In addition, appropriations for court-related computer technology are accounted for within the court's budgets.

Information Technology & GIS

Organizational Chart



Information Technology & GIS

Annual Budget

1170 INFORMATION TECHNOLOGY

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	%CHG ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	121,273	130,338	130,388	134,233	0	134,233	2
	SUBTOTAL *****	121,273	130,338	130,388	134,233	0	134,233	3
	TOTAL REVENUES *****	121,273	130,338	130,388	134,233	0	134,233	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	847,254	983,996	865,104	997,242	54,291	1,051,533	6
10110	OVERTIME	2,063	2,500	4,200	4,000	0	4,000	60
10120	HOLIDAY WORKED	285	0	0	0	0	0	0
10200	FICA	62,569	75,467	64,901	76,595	4,154	80,749	7
10300	HEALTH INSURANCE	73,625	79,792	72,574	85,392	5,337	90,729	13
10325	DISABILITY INSURANCE	2,379	2,853	2,429	3,789	141	3,930	37
10350	LIFE INSURANCE	638	752	645	768	48	816	8
10375	DENTAL INSURANCE	7,347	8,000	7,283	8,000	500	8,500	6
10400	WORKERS COMP	1,814	2,269	2,382	2,402	125	2,527	11
10500	401(A) MATCH PLAN	3,405	8,450	5,080	8,320	650	8,970	6
10510	CERF-EMPLOYER PD CONTRIBUTION	1,766	1,845	1,892	0	0	1,957	6
10600	UNEMPLOYMENT BENEFITS	1,600	0	0	0	0	0	0
	SUBTOTAL *****	1,004,745	1,165,924	1,026,490	1,186,508	65,246	1,253,711	8
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	650	650	600	0	600	7-
23000	OFFICE SUPPLIES	887	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	131	255	330	320	0	320	25
23015	COMPUTER SUPPLIES	1,516	0	0	0	0	0	0
23016	MAGNETIC MEDIA	5,560	8,860	8,860	5,485	0	5,485	38-
23017	COMPUTER PAPER	2,719	3,200	3,200	3,200	0	3,200	0
23018	PRINTER SUPPLIES	51,617	5,000	5,000	7,000	0	7,000	40
23050	OTHER SUPPLIES	2,228	16,981	4,000	4,500	10,006	14,506	14-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,007	5,080	5,080	5,600	350	5,950	17
23855	FURNITURE/FIXTURE <\$1000	3,515	0	0	1,100	7,200	8,300	0
	SUBTOTAL *****	70,180	41,526	28,620	29,305	17,556	46,861	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,090	1,170	1,170	1,070	0	1,070	8-
37200	SEMINARS/CONFEREN/MEETING	4,393	13,835	9,000	13,085	0	13,085	5-
37210	TRAINING/SCHOOLS	18,816	33,200	20,000	14,500	0	14,500	56-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,728	7,135	4,000	10,512	0	10,512	47
37230	MEALS & LODGING-TRAINING	10,261	13,215	13,215	21,441	0	21,441	62
	SUBTOTAL *****	38,288	68,555	47,385	60,608	0	60,608	12-
UTILITIES								
48000	TELEPHONES	7,795	8,020	8,020	8,400	600	9,000	12
48002	DATA COMMUNICATIONS	16,524	18,816	18,816	19,156	0	19,156	1
48050	CELLULAR TELEPHONES	1,732	2,100	2,100	2,232	0	2,232	6
	SUBTOTAL *****	26,051	28,936	28,936	29,788	600	30,388	5
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	27	500	250	500	0	500	0
	SUBTOTAL *****	27	500	250	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	47,527	119,360	119,360	89,584	0	89,584	24-
60200	EQUIP REPAIRS/MAINTENANCE	835	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	48,362	121,360	121,360	91,584	0	91,584	25-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	133,679	146,800	146,800	167,100	0	169,300	15
71100	OUTSIDE SERVICES	21,016	38,200	25,000	30,600	0	35,600	6-
71101	PROFESSIONAL SERVICES	10,000	5,000	5,000	8,000	4,500	12,500	150
71500	BUILDING USE/RENT CHARGE	36,306	36,224	36,224	35,211	0	35,211	2-
71600	EQUIP LEASES & METER CHRG	39	0	0	0	0	0	0
	SUBTOTAL *****	201,040	226,224	213,024	240,911	4,500	252,611	12

Information Technology & GIS

FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	33,135	43,984	38,985	0	53,072	117,672	167
91302	COMPUTER SOFTWARE	20,584	5,000	0	0	15,380	15,380	207
92301	REPLC COMPUTER HDWR	285,422	198,605	179,360	0	223,150	223,150	12
SUBTOTAL *****		339,141	247,589	218,345	0	291,602	356,202	44
TOTAL EXPENDITURES *****		1,727,834	1,900,614	1,684,410	1,639,204	379,504	2,092,465	10

1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	611	4,500	4,500	0	0	0	100-
SUBTOTAL *****		611	4,500	4,500	0	0	0	100-
TOTAL REVENUES *****		611	4,500	4,500	0	0	0	100-
MATERIALS & SUPPLIES								
23016	MAGNETIC MEDIA	250	1,000	625	725	0	725	27-
SUBTOTAL *****		250	1,000	625	725	0	725	28-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	361	2,000	375	100	0	100	95-
SUBTOTAL *****		361	2,000	375	100	0	100	95-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	642	0	300	0	300	53-
SUBTOTAL *****		0	642	0	300	0	300	53-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	5,500	5,491	0	1,275	1,275	76-
SUBTOTAL *****		0	5,500	5,491	0	1,275	1,275	77-
TOTAL EXPENDITURES *****		611	9,142	6,491	1,125	1,275	2,400	74-

1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	5,416	0	0	0	0	0	0
SUBTOTAL *****		5,416	0	0	0	0	0	0
MISCELLANEOUS								
3830	SALES	250	2,500	1,200	2,500	0	2,500	0
SUBTOTAL *****		250	2,500	1,200	2,500	0	2,500	0
TOTAL REVENUES *****		5,666	2,500	1,200	2,500	0	2,500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	112,987	112,505	112,943	119,093	0	119,093	5
10110	OVERTIME	38	200	0	200	0	200	0
10120	HOLIDAY WORKED	216	0	0	0	0	0	0
10200	FICA	8,175	8,621	8,277	9,125	0	9,125	5
10300	HEALTH INSURANCE	9,500	9,974	9,974	10,674	0	10,674	7
10325	DISABILITY INSURANCE	309	326	298	452	0	452	38
10350	LIFE INSURANCE	91	94	91	96	0	96	2
10375	DENTAL INSURANCE	948	1,000	1,000	1,000	0	1,000	0
10400	WORKERS COMP	238	259	316	286	0	286	10
10500	401(A) MATCH PLAN	790	1,300	1,040	1,040	0	1,300	0
10600	UNEMPLOYMENT BENEFITS	0	1,280	1,280	0	0	0	100-
SUBTOTAL *****		133,292	135,559	135,219	141,966	0	142,226	5

Information Technology & GIS

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	409	200	180	200	0	200	0
23001	PRINTING	0	50	50	50	0	50	0
23016	MAGNETIC MEDIA	750	125	45	125	0	125	0
23017	COMPUTER PAPER	0	400	375	600	0	600	50
23018	PRINTER SUPPLIES	665	550	425	950	0	950	72
23050	OTHER SUPPLIES	614	750	0	750	0	750	0
23850	MINOR EQUIP & TOOLS (<\$1000)	494	180	90	180	0	180	0
SUBTOTAL *****		2,932	2,255	1,165	2,855	0	2,855	27
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	250	250	0	250	66
37200	SEMINARS/CONFEREN/MEETING	2,203	2,000	1,550	2,500	0	2,500	25
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,000	1,701	2,500	0	2,500	25
37230	MEALS & LODGING-TRAINING	1,790	3,800	4,361	4,100	0	4,100	7
SUBTOTAL *****		3,993	7,950	7,862	9,350	0	9,350	18
UTILITIES								
48000	TELEPHONES	671	650	650	650	0	650	0
48050	CELLULAR TELEPHONES	120	420	420	420	0	420	0
SUBTOTAL *****		791	1,070	1,070	1,070	0	1,070	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	75	75	0	75	0
SUBTOTAL *****		0	75	75	75	0	75	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	24,478	26,300	23,100	23,400	0	23,400	11-
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	5,427	5,414	5,414	5,263	0	5,263	2-
71600	EQUIP LEASES & METER CHR	13	175	0	0	0	0	100-
SUBTOTAL *****		29,918	32,889	28,514	29,663	0	29,663	10-
OTHER								
84010	RECEPTION/MEETINGS	9	100	50	100	0	100	0
SUBTOTAL *****		9	100	50	100	0	100	0
TOTAL EXPENDITURES *****		170,935	179,898	173,955	185,079	0	185,339	3

2703 INFORMATION TECHNOLOGY-911/EM

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	19,000	0	263,473	0	263,473	,286
10200	FICA	0	1,455	0	20,155	0	20,155	,285
10300	HEALTH INSURANCE	0	1,660	0	26,685	0	26,685	,507
10325	DISABILITY INSURANCE	0	55	0	1,001	0	1,001	,720
10350	LIFE INSURANCE	0	15	0	240	0	240	,500
10375	DENTAL INSURANCE	0	170	0	2,500	0	2,500	,370
10400	WORKERS COMP	0	45	0	632	0	632	,304
10500	401(A) MATCH PLAN	0	175	0	2,600	0	2,600	,385
SUBTOTAL *****		0	22,575	0	317,286	0	317,286	**
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	500	0	500	0
23050	OTHER SUPPLIES	0	610	0	0	0	610	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	1,000	0	1,175	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		0	610	0	2,500	0	3,285	439
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	0	0	0	2,500	0	2,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	0	0	0	3,000	0	3,000	0
SUBTOTAL *****		0	0	0	8,500	0	8,500	0
UTILITIES								
48000	TELEPHONES	0	250	0	975	0	975	290
48050	CELLULAR TELEPHONES	0	0	0	420	0	420	0
SUBTOTAL *****		0	250	0	1,395	0	1,395	458

Information Technology & GIS

VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	0	0	100	0	100	0
	SUBTOTAL *****	0	0	0	100	0	100	0
OTHER								
86850	CONTINGENCY	0	0	0	5,000	0	5,000	0
	SUBTOTAL *****	0	0	0	5,000	0	5,000	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	1,100	0	0	0	1,100	0
91302	COMPUTER SOFTWARE	0	1,800	0	0	0	1,800	0
	SUBTOTAL *****	0	2,900	0	0	0	2,900	0
	TOTAL EXPENDITURES *****	0	26,335	0	334,781	0	338,466	**

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET + REVISIONS</u>	<u>2014 PROJECTED</u>	<u>2015 CORE REQUEST</u>	<u>2015 SUPPLEMENTAL REQUEST</u>	<u>2015 ADOPTED BUDGET</u>	<u>%CHG FROM PY BUD</u>
UTILITIES								
48002	DATA COMMUNICATIONS	20,783	20,008	20,008	20,008	0	20,008	0
	SUBTOTAL *****	20,783	20,008	20,008	20,008	0	20,008	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,960	18,025	18,025	19,295	450	19,745	9
	SUBTOTAL *****	17,960	18,025	18,025	19,295	450	19,745	10
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	0	24,000	0
	SUBTOTAL *****	0	0	0	0	0	24,000	0
	TOTAL EXPENDITURES *****	38,743	38,033	38,033	39,303	450	63,753	68

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Mail Services

Department Number 1194

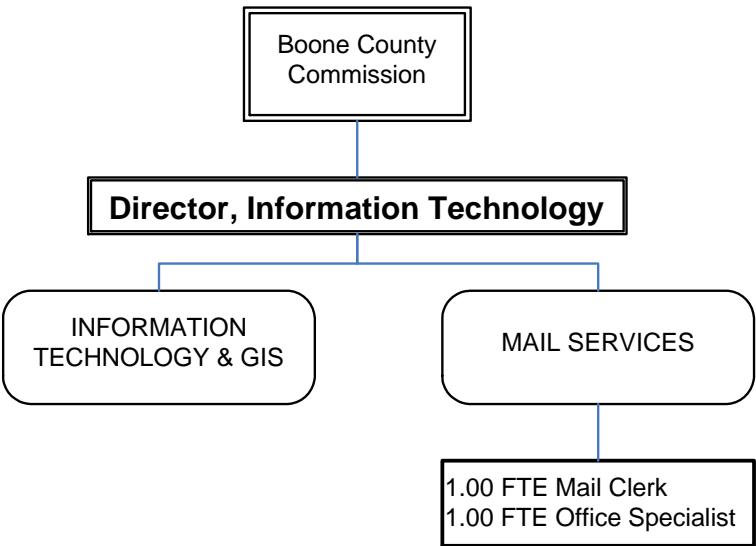
Mission

The Director of Information Technology administers this department and its budget. This budget accounts for the costs incurred in providing centralized mail services for all County offices. The Department collects and delivers inter-office correspondence and U.S. Postal Services mail.

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	703	0	0	0	0	0	0
	SUBTOTAL *****	703	0	0	0	0	0	0
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	27,461	24,500	24,500	27,300	0	27,300	11
	SUBTOTAL *****	27,461	24,500	24,500	27,300	0	27,300	11
INTEREST								
3710	INTEREST	4	0	3	0	0	0	0
	SUBTOTAL *****	4	0	3	0	0	0	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	346	0	0	0	0	0	0
	SUBTOTAL *****	346	0	0	0	0	0	0
	TOTAL REVENUES *****	28,514	24,500	24,503	27,300	0	27,300	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	51,810	54,405	55,423	58,269	0	58,269	7
10110	OVERTIME	409	1,400	31	1,400	0	1,400	0
10200	FICA	3,963	4,269	4,204	4,564	0	4,564	6
10300	HEALTH INSURANCE	9,500	9,974	9,974	10,674	0	10,674	7
10325	DISABILITY INSURANCE	148	157	145	221	0	221	40
10350	LIFE INSURANCE	91	94	91	96	0	96	2
10375	DENTAL INSURANCE	948	1,000	1,000	1,000	0	1,000	0
10400	WORKERS COMP	1,214	1,306	1,342	1,385	0	1,385	6
10500	401(A) MATCH PLAN	390	1,040	650	1,040	0	1,040	0
	SUBTOTAL *****	68,473	73,645	72,860	78,649	0	78,649	7
MATERIALS & SUPPLIES								
22000	POSTAGE	190,430	284,670	284,670	284,670	0	284,670	0
22005	BULK MAIL FEES/PERMITS	2,625	2,800	2,800	2,800	0	2,800	0
22010	SHIPPING CHARGES	1,817	3,000	1,500	3,000	0	3,000	0
23000	OFFICE SUPPLIES	1,404	3,350	3,000	3,000	0	3,000	10-
23850	MINOR EQUIP & TOOLS (<\$1000)	175	200	200	200	0	200	0
	SUBTOTAL *****	196,451	294,020	292,170	293,670	0	293,670	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	20	200	100	200	0	200	0
	SUBTOTAL *****	20	200	100	200	0	200	0
UTILITIES								
48000	TELEPHONES	415	445	445	480	0	480	7
48050	CELLULAR TELEPHONES	2	50	10	50	0	50	0
	SUBTOTAL *****	417	495	455	530	0	530	7
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,199	3,200	3,200	3,200	0	3,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	73	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	52	1,500	1,500	1,500	0	1,500	0
59105	TIRES	14	900	900	900	0	900	0
59110	MECHANICS CHARGE - REIMB R&B	61	300	300	300	0	300	0
	SUBTOTAL *****	2,399	6,000	6,000	6,000	0	6,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	9,732	10,350	10,350	5,800	0	5,800	43-
	SUBTOTAL *****	9,732	10,350	10,350	5,800	0	5,800	44-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,000	5,000	5,000	5,000	0	5,000	0
71100	OUTSIDE SERVICES	243	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	17,672	17,633	17,633	17,139	0	17,139	2-
71600	EQUIP LEASES & METER CHR	480	1,040	1,040	960	0	960	7-
	SUBTOTAL *****	23,395	24,173	24,173	23,599	0	23,599	2-

Mail Services

FIXED ASSET ADDITIONS							
92300 REPLCMENT MACH & EQUIP	0	5,740	5,738	0	0	0	100-
SUBTOTAL *****	0	5,740	5,738	0	0	0	100-
TOTAL EXPENDITURES *****	300,887	414,623	411,846	408,448	0	408,448	1-

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Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

This cost center accounts for insurance premiums and insurance claim activity which are allocated to the General Fund. The General Fund accounts for all costs that are not appropriately allocated to another fund, such as the Road and Bridge Fund, Assessment Fund, or 911/Emergency Management Fund.

Insurance & Safety-- The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public official's errors and omissions, law enforcement errors and omissions, and boiler and machinery. The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM), a public entity risk retention pool. Annual appropriations for safety equipment are included in the Sheriff and Public Works operating budgets; however, this budget includes a nominal appropriation to address any needs that might arise in other offices.

Insurance Claim Activity--Insurance claim activity includes deductibles, insurance proceeds, and various repair/replacement expenditures.

Beginning in FY 2013, administrative responsibility for these activities was transferred from the County Clerk to the Human Resources & Risk Management Department.

The County self-insures workers compensation risk through the Missouri Association of Counties (MAC) Workers Compensation Trust. Amounts for worker's compensation premium are included in the personnel appropriations in the respective budgets.

Budget Highlights

There are no other significant changes to this budget.

Insurance/Safety and Insurance Claim Activity

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	20,423	0	27,766	0	0	0	0
	SUBTOTAL *****	20,423	0	27,766	0	0	0	0
	TOTAL REVENUES *****	20,423	0	27,766	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	924	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	924	1,000	1,000	1,000	0	1,000	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	27,169	28,370	38,264	28,370	0	28,370	0
71002	AUTO LIABILITY INS	55,988	59,850	45,816	62,850	0	62,850	5
71003	INLAND MARINE INS	2,543	0	0	0	0	0	0
71004	PROPERTY INSURANCE	195,752	216,975	216,177	221,500	0	221,500	2
71006	ERRORS & OMISSIONS INS	11,324	12,000	11,472	12,600	0	12,600	5
71007	LAW ENFORCEMENT INS	124,403	130,700	120,904	137,300	0	137,300	5
71008	GENERAL LIABILITY INS	50,789	53,400	58,264	56,100	0	56,100	5
71009	D.P. EQUIP-INSURANCE	8,263	0	0	0	0	0	0
71010	CRIME INSURANCE	2,766	2,950	2,766	3,100	0	3,100	5
71011	PUBLIC OFFICIALS BOND	10,675	11,000	8,103	11,000	0	11,000	0
	SUBTOTAL *****	489,672	515,245	501,766	532,820	0	532,820	3
	TOTAL EXPENDITURES *****	490,596	516,245	502,766	533,820	0	533,820	3

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	881	0	0	0	0	0	0
	SUBTOTAL *****	881	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	36,171	0	29,973	0	0	0	0
	SUBTOTAL *****	36,171	0	29,973	0	0	0	0
	TOTAL REVENUES *****	37,052	0	29,973	0	0	0	0
MATERIALS & SUPPLIES								
23860	VEHICLE EQUIPMENT <\$1000	0	0	2,722	0	0	0	0
	SUBTOTAL *****	0	0	2,722	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	19,304	0	29,305	0	0	0	0
	SUBTOTAL *****	19,304	0	29,305	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	1,415	0	13,012	0	0	0	0
	SUBTOTAL *****	1,415	0	13,012	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	20,814	16,000	27,300	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	30,418	30,000	13,505	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	4,000	0	4,000	0	4,000	0
	SUBTOTAL *****	51,232	50,000	40,805	50,000	0	50,000	0

Insurance and Safety

Dept. No. 1191

FIXED ASSET ADDITIONS							
92300 REPLCMENT MACH & EQUIP	3,785	0	0	0	0	0	0
92400 REPLCMENT AUTO/TRUCKS	26,325	0	0	0	0	0	0
SUBTOTAL *****	30,110	0	0	0	0	0	0
TOTAL EXPENDITURES *****	102,061	50,000	85,844	50,000	0	50,000	0

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

The County Auditor and County Treasurer administer this budget. It reflects revenues and expenditures that are not directly related to specific operating departments or programs. This budget includes appropriations for the County's annual financial audit and the cost allocation plan, debt service payments for long-term debt being retired through annual appropriations from the General Fund and operating transfers to or from the General Fund.

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate.

Sales Tax Revenue-- The current economic downturn significantly impacted sales tax revenues, resulting in a 4% decline between FY 2007 and FY 2010. The FY 2014 estimated actual growth rate is 3.75% and the FY 2015 budget assumes 3.25% growth.

Hospital Lease Revenue-- In April 2001, the County Commission and the Boone Hospital Board of Trustees approved an operating lease for Boone Hospital Center. The terms of the lease were modified in December 2006. An annual lease payment is paid to the County and accounted for within this budget (General Fund) and is adjusted annually for increases in the Consumer Price Index (CPI). An additional annual lease payment, intended for community health and medical needs, is accounted for within a separate budget (see #2130).

Professional Services-- This budget accounts for the cost of the County's annual financial audit and the annual cost allocation plan, which is used to document the County's indirect costs and serve as a basis for claiming reimbursement for indirect costs.

Debt Service-- This budget also accounts for the debt service required by the Series 2012 Refunding Certificates of Participation (COPs). These COP's were issued to refinance the outstanding debt associated with the County's 2003 Refunding and Improvement Special Obligation Bonds (which retired the outstanding principle and interest on the Series 1993 Government Center Bonds and provided new construction funds). Annual principle and interest payments for the Series 2012 COPs vary from \$380,000 to \$465,000 and mature in 2018.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,282,878	2,300,000	2,363,000	2,420,000	0	2,420,000	5
3002	PERSONAL PROPERTY CY	502,973	450,000	508,000	521,400	0	521,400	15
3003	RAILROAD AND UTILITY CY	50,569	86,100	46,000	46,000	0	46,000	46-
3004	REPLACEMENT SURTAX/GEN CY	220,924	223,000	220,000	220,000	0	220,000	1-
3011	REAL ESTATE PY	54,288	55,000	55,000	55,000	0	55,000	0
3012	PERSONAL PROPERTY PY	60,622	52,000	60,000	60,000	0	60,000	15
3055	OTHER PROP TAX PASS THRU	5,474	5,000	5,100	5,100	0	5,100	2
	SUBTOTAL *****	3,177,728	3,171,100	3,257,100	3,327,500	0	3,327,500	5
SALES TAXES								
3110	SALES TAXES	13,165,037	13,380,000	13,660,000	14,102,000	0	14,102,000	5
	SUBTOTAL *****	13,165,037	13,380,000	13,660,000	14,102,000	0	14,102,000	5
FRANCHISE TAXES								
3210	MEDIACOM	85,150	84,000	84,000	80,800	0	80,800	3-
3220	CHARTER COMMUNICATIONS	58,650	52,000	58,000	58,000	0	58,000	11
	SUBTOTAL *****	143,800	136,000	142,000	138,800	0	138,800	2
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	6,095	4,200	6,000	6,000	0	6,000	42
3446	COUNTY STOCK INSURANCE	3,986	3,000	7,913	3,900	0	3,900	30
3490	FISH & WILDLIFE PILT	1,188	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	11,269	8,400	15,113	11,100	0	11,100	32
CHARGES FOR SERVICES								
3550	COMMISSIONS	1	10	15	10	0	10	0
	SUBTOTAL *****	1	10	15	10	0	10	0
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	11,413	10,000	11,000	11,000	0	11,000	10
	SUBTOTAL *****	11,413	10,000	11,000	11,000	0	11,000	10
INTEREST								
3710	INTEREST	23	18	20	20	0	20	11
3719	INT-FINANCIAL INST TAX	0	20	0	5	0	5	75-
	SUBTOTAL *****	23	38	20	25	0	25	34-
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	143,944	141,624	143,540	141,674	0	141,674	0
3821	BLDG RENT	30,152	22,872	22,872	21,001	0	21,001	8-
3822	OTHER LEASE REVENUE	164	100	2,500	100	0	100	0
3823	HOSPITAL LEASE	1,784,468	1,816,600	1,810,878	1,838,000	0	1,838,000	1
3826	PRIOR YEAR COST REPAYMENT	15,575	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	7,755	1,500	1,500	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	1,000	1,000	0	1,000	0
3882	RESTITUTION REIMB/SETTLEMENTS	36,175	0	943	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	241,755	241,755	241,755	241,755	0	241,755	0
3890	MISCELLANEOUS	0	0	490	0	0	0	0
3891	DIVIDENDS/REBATES	3,533	1,540	4,200	2,000	0	2,000	29
	SUBTOTAL *****	2,263,521	2,225,991	2,229,678	2,247,030	0	2,247,030	1
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	64,714	38,511	38,511	0	0	0	100-
	SUBTOTAL *****	64,714	38,511	38,511	0	0	0	100-
	TOTAL REVENUES *****	18,837,506	18,970,050	19,353,437	19,837,465	0	19,837,465	5
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0

Non-Departmental

UTILITIES								
48100	NATURAL GAS	2,543	6,960	3,000	2,400	0	17,400	150
48200	ELECTRICITY	1,254	5,400	5,000	1,200	0	31,200	477
48300	WATER	121	420	400	180	0	5,180	,133
48500	STORM WATER UTILITY	48	168	100	48	0	48	71-
48600	SEWER USE	295	600	500	480	0	480	20-
SUBTOTAL *****		4,261	13,548	9,000	4,308	0	54,308	301
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	720	760	760	760	0	760	0
71101	PROFESSIONAL SERVICES	100,674	115,032	94,000	118,760	0	118,760	3
71106	CONTRACTED SERVICES	0	0	0	0	75,000	75,000	0
71500	BUILDING USE/RENT CHARGE	102,318	103,535	103,535	94,433	0	94,433	8-
71501	PARKING	42,802	50,891	50,891	52,474	0	52,474	3
SUBTOTAL *****		246,514	270,218	249,186	266,427	75,000	341,427	26
OTHER								
83200	FEES & COMMISSIONS	0	0	250	600	0	600	0
83920	OTO: TO DEBT SERVICE FUND	60,000	60,000	60,000	60,000	0	60,000	0
83922	OTO: TO SPECIAL REVENUE FUND	250,000	80,000	80,000	0	0	0	100-
84050	DEBT RETIREMENT-PRINCIPAL	350,000	350,000	350,000	350,000	0	350,000	0
84100	INTEREST EXPENSE	36,111	29,113	29,113	22,113	0	22,113	24-
84200	OTHER CONTRACTS	3,000	0	0	0	0	0	0
86882	TIF SALES TAX PAYMENTS	4,247	3,000	17,100	24,000	0	24,000	700
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	35,215	0	0	0	0	0	0
86897	FICA/FED W/H OVER AND SHORT	-12	50	5	50	0	50	0
86898	OVER AND SHORT	0	50	250	50	0	50	0
86900	MISCELLANEOUS	3,777	4,000	3,700	4,500	0	4,500	12
86910	PY ENCUMBRANCES NOT USED	-6,978	0	-1,000	0	0	0	0
SUBTOTAL *****		735,360	526,213	539,418	461,313	0	461,313	12-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	19,700	17,810	0	0	0	100-
SUBTOTAL *****		0	19,700	17,810	0	0	0	100-
TOTAL EXPENDITURES *****		986,135	829,929	815,414	732,298	75,000	857,298	3

Decimal values have been truncated.

Purchasing

Department Number 1118

Mission

The Director of Purchasing is appointed by the County Commission. The Purchasing Department establishes formal criteria and purchasing processes to ensure equality, compliance with state procurement laws, and to protect the public interest. In doing so, attention is given to ensure that regulations are not excessive, conflicting, or do not impose undue costs. The development, content, and approval of all purchasing policies, regulations and procedures, as established by the Department, shall be common among departments, where possible, and shall be consistent with commonly accepted purchasing principles. All purchasing shall acquire the benefits of competition to the maximum extent practical, through the use of formal advertising or sealed bids, where applicable, with the intent to encourage submission of bids by any and all qualified suppliers. The department shall establish and maintain ethical and impartial relations with all suppliers to enhance prestige, while achieving the goals and objectives regarding purchasing activities.

Primary duties include the following:

- Competitively procure materials, supplies, tools, and services for the County's operations when the cost for such items exceeds the statutory threshold, currently \$6,000. This is also accomplished through countywide term and supply contracts which are utilized by one or more departments.
- Review bid specifications to ensure a competitive, fair and equitable process;
- Maintain a vendor data base and administer the distribution of Requests for Bids and/or Proposals;
- Prepare contract documents and Purchase Requisitions when applicable;
- Administer the surplus property disposal process

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Senior Buyer to prepare for Certified Professional Public Buyer test in 2015 through courses and training.
- Negotiate pricing and discounts, then create contracts with approved sole-source vendors.
- Improve the bid process through designing and implementing protected templates for the different types of bids, incorporating appropriate legal verbiage.

Purchasing

- Improve the bid process by capturing and storing information pertaining to vendor performance.

Progress on Prior Year Objectives

- Include transient employer language in all bids that include prevailing wage.
Response: Began including this statement in 2012 and continued in 2013 to ensure inclusion in all Term and Supply contracts requiring Prevailing Wage.
- With the assistance of the Information Technology Department, improve public accessibility to county contracts. Purchasing department will use technology to make past and current contracts available.
Response: Completed 1st quarter 2014.
- Negotiate pricing and discounts and then create contracts with approved sole-source vendors.
Response: Began 3rd quarter 2014 and will continue throughout 2015.

Performance Measures

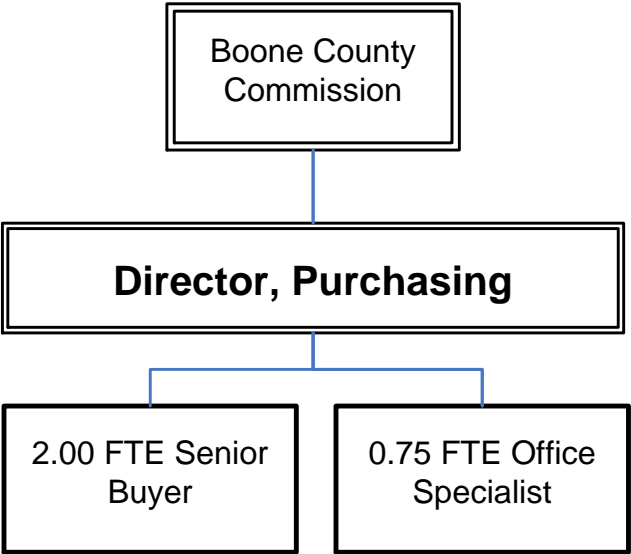
	2013 Actual	2014 Year to date	2015 Projected
Number of Bids Prepared	39	29	35
Number of Proposals Prepared	12	5	8
Number of Contracts Completed	116	84	112
Number of Term & Supply Contracts Issued/Renewed	188	188	200
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	60	29	60

Personnel Detail

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
Director, Purchasing	1.00	1.00	1.00	-
Senior Buyer	1.00	2.00	2.00	-
Office Specialist	0.50	0.75	0.75	-
Total FTEs	2.50	3.75	3.75	-

Purchasing

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	42	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	13	0	0	0	0	0	0
	SUBTOTAL *****	55	0	0	0	0	0	0
MISCELLANEOUS								
3885	TRAVEL/TRAINING EXPENSE REIMB	635	660	1,280	0	0	0	100-
	SUBTOTAL *****	635	660	1,280	0	0	0	100-
	TOTAL REVENUES *****	690	660	1,280	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	124,867	176,908	172,548	186,050	0	186,050	5
10200	FICA	8,755	13,534	12,230	14,232	0	14,232	5
10300	HEALTH INSURANCE	14,250	19,948	19,340	21,348	0	21,348	7
10325	DISABILITY INSURANCE	359	512	512	706	0	706	37
10350	LIFE INSURANCE	137	188	188	192	0	192	2
10375	DENTAL INSURANCE	1,422	2,000	2,000	2,000	0	2,000	0
10400	WORKERS COMP	263	402	402	446	0	446	10
10500	401(A) MATCH PLAN	1,200	2,450	1,950	2,080	0	2,080	15-
	SUBTOTAL *****	151,253	215,942	209,170	227,054	0	227,054	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	150	165	0	165	0	165	0
23000	OFFICE SUPPLIES	397	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	118	400	400	400	0	400	0
23050	OTHER SUPPLIES	750	838	983	840	0	840	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	450	100	100	0	100	77-
	SUBTOTAL *****	1,415	2,853	2,483	2,505	0	2,505	12-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	710	620	195	1,045	0	1,045	68
37200	SEMINARS/CONFEREN/MEETING	2,014	2,359	3,200	2,350	0	2,350	0
37210	TRAINING/SCHOOLS	175	1,150	0	910	0	910	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,145	1,354	1,354	2,157	0	2,157	59
37230	MEALS & LODGING-TRAINING	1,729	2,970	2,045	3,372	0	3,372	13
	SUBTOTAL *****	5,773	8,453	6,794	9,834	0	9,834	16
UTILITIES								
48000	TELEPHONES	1,525	1,849	1,849	1,849	0	1,849	0
48002	DATA COMMUNICATIONS	535	540	540	540	0	540	0
	SUBTOTAL *****	2,060	2,389	2,389	2,389	0	2,389	0
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	11	33	33	33	0	33	0
59200	LOCAL MILEAGE	277	750	150	300	0	300	60-
	SUBTOTAL *****	288	783	183	333	0	333	57-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	609	884	884	1,411	0	1,411	59
	SUBTOTAL *****	609	884	884	1,411	0	1,411	60
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	9,489	10,619	10,619	14,517	0	14,517	36
	SUBTOTAL *****	9,489	10,619	10,619	14,517	0	14,517	37
OTHER								
84010	RECEPTION/MEETINGS	312	300	300	400	0	400	33
84300	ADVERTISING	1,178	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	1,490	2,300	2,300	2,400	0	2,400	4
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	7,559	6,888	0	0	0	100-
	SUBTOTAL *****	0	7,559	6,888	0	0	0	100-
	TOTAL EXPENDITURES *****	172,377	251,782	241,710	260,443	0	260,443	3

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

The Boone County Recorder of Deeds provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute. These fees are accounted for in the Record Preservation Fund, a statutory special revenue fund. The General Fund appropriations are included in the Recorder of Deeds budget, department number 1160, and the Record Preservation Fund appropriations are included in the Record Preservation budget, department number 2800. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; the Recorder of Deeds establishes and approves the appropriations from the Record Preservation Fund.

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Estimated	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
100	1160	Recorder	\$ 456,950	\$ 493,778	\$ 441,003	\$ 68,745	\$ -	\$ 509,748
280	2800	Storage & Preservation	86,933	101,916	-	403,250	2,900	406,150
Total			<u>\$ 543,883</u>	<u>\$ 595,694</u>	<u>\$ 441,003</u>	<u>\$ 471,995</u>	<u>\$ 2,900</u>	<u>\$ 915,898</u>

Personnel Summary

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	-	(1.00)
Deputy Recorder	5.00	5.00	6.00	1.00
Total FTEs	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>
Overtime	\$ 1,000	\$ 1,000	\$ 500	\$ (500)

Recorder of Deeds

Department Numbers 1160, 2800

Mission

The Recorder of Deeds is an elected official mandated to provide a timely and efficient process for public users to record documents and to preserve them for historical retrieval and legal review. The Recorder of Deeds is also the authorized agent for the State of Missouri to issue Marriage Licenses.

Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax revenue system in the County. The Recorder's Office acts as fee agent for the county and the state, collecting fees for the County's General Fund and Record Preservation Fund as well as various state funds.

Budget Highlights

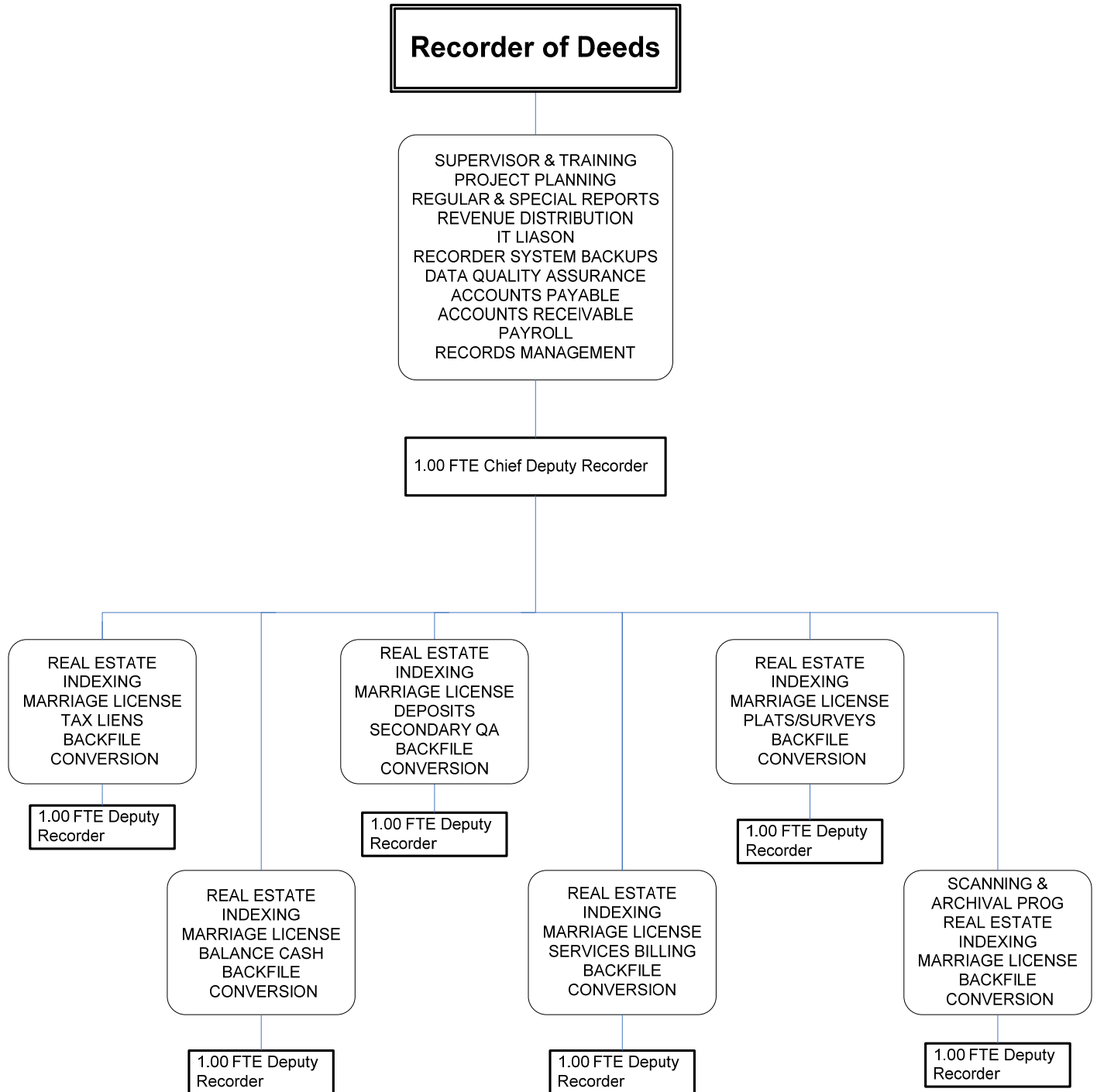
Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Recording activity has increased in the last couple of years, fueled by unprecedented low mortgage interest rates. The number of foreclosures is expected to decline; however, the overall volume continues at above-average levels.

General Fund (Dept. No. 1160): Projected revenues reflect an expected decline Real Estate Recording fees for 2014 and 2015. There are no other significant changes to the budget.

Record Preservation Fund (Dept. No. 2800): The Outside Services appropriation (account #71100) includes funding for archival restoration and microfilming costs. Professional Services (account #71101) includes funding for various professional services such as business continuity planning and general consultant services. The Contingency appropriation is for unspecified needs that may arise during the year; in the event of such need, budget revisions transferring funds from Contingency to the appropriate account would be approved by the Recorder of Deeds.

Recorder of Deeds

Organizational Chart



Recorder of Deeds

Annual Budget

1160 RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	18,976	19,500	20,285	19,500	0	19,500	0
	SUBTOTAL *****	18,976	19,500	20,285	19,500	0	19,500	0
CHARGES FOR SERVICES								
3510	COPIES	98,932	94,760	70,608	60,100	0	60,100	36-
3562	REAL ESTATE FEES	642,145	651,410	482,560	410,175	0	410,175	37-
	SUBTOTAL *****	741,077	746,170	553,168	470,275	0	470,275	37-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	64	0	84	0	0	0	0
	SUBTOTAL *****	64	0	84	0	0	0	0
	TOTAL REVENUES *****	760,117	765,670	573,537	489,775	0	489,775	36-
PERSONAL SERVICES								
10100	SALARIES & WAGES	321,719	342,985	332,994	358,534	0	358,534	4
10110	OVERTIME	0	1,000	0	500	0	500	50-
10200	FICA	23,228	26,314	24,453	27,466	0	27,466	4
10300	HEALTH INSURANCE	38,000	39,896	39,896	42,696	0	42,696	7
10325	DISABILITY INSURANCE	907	994	888	1,362	0	1,362	37
10350	LIFE INSURANCE	357	376	365	384	0	384	2
10375	DENTAL INSURANCE	3,792	4,000	4,000	4,000	0	4,000	0
10400	WORKERS COMP	679	791	908	861	0	861	8
10500	401(A) MATCH PLAN	2,730	4,225	4,965	4,160	0	5,200	23
	SUBTOTAL *****	391,412	420,581	408,469	439,963	0	441,003	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	319	345	345	345	0	345	0
23000	OFFICE SUPPLIES	6,461	7,163	4,900	6,100	0	6,100	14-
23001	PRINTING	200	1,500	1,500	2,500	0	2,500	66
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	200	200	0	200	0
	SUBTOTAL *****	6,980	9,008	6,945	9,145	0	9,145	2
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	200	200	100	0	0	0	100-
37200	SEMINARS/CONFERENCE/MEETING	0	200	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	615	700	200	800	0	800	14
37230	MEALS & LODGING-TRAINING	637	1,200	537	1,200	0	1,200	0
37240	REGISTRATION/TUITION	635	635	500	635	0	635	0
	SUBTOTAL *****	2,087	2,935	1,337	2,835	0	2,835	3-
UTILITIES								
48000	TELEPHONES	4,089	4,200	4,200	4,200	0	4,200	0
	SUBTOTAL *****	4,089	4,200	4,200	4,200	0	4,200	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	37	37	0	0	0	100-
	SUBTOTAL *****	0	37	37	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,328	5,250	4,000	4,930	0	4,930	6-
	SUBTOTAL *****	3,328	5,250	4,000	4,930	0	4,930	6-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	49,013	48,905	48,905	47,535	0	47,535	2-
	SUBTOTAL *****	49,013	48,905	48,905	47,535	0	47,535	3-
OTHER								
86896	DEPOSIT SHORTAGE	42	100	69	100	0	100	0
	SUBTOTAL *****	42	100	69	100	0	100	0

Recorder of Deeds

FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	36,000	19,816	0	0	100-
	SUBTOTAL *****	0	36,000	19,816	0	0	100-
	TOTAL EXPENDITURES *****	456,951	527,016	493,778	508,708	0	3-

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

280 RECORD PRESERVATION FUND								%CHG
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	111,231	112,440	88,117	74,555	0	74,555	33-
	SUBTOTAL *****	111,231	112,440	88,117	74,555	0	74,555	34-
INTEREST								
3711	INT-OVERNIGHT	329	280	280	280	0	280	0
3712	INT-LONG TERM INVEST	2,971	1,700	2,000	2,100	0	2,100	23
3798	INC/DEC IN FV OF INVESTMENTS	-2,927	0	0	0	0	0	0
	SUBTOTAL *****	373	1,980	2,280	2,380	0	2,380	20
	TOTAL REVENUES *****	111,604	114,420	90,397	76,935	0	76,935	33-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	6,581	7,000	6,000	7,000	0	7,000	0
23020	MICROFILM/FILM	5,764	7,000	7,300	7,500	0	7,500	7
23850	MINOR EQUIP & TOOLS (<\$1000)	0	4,320	4,320	0	0	0	100-
	SUBTOTAL *****	12,345	18,320	17,620	14,500	0	14,500	21-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	138	600	600	600	0	600	0
37200	SEMINARS/CONFEREN/MEETING	0	200	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	0	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	0	3,400	0	3,400	0	3,400	0
37240	REGISTRATION/TUITION	0	1,050	0	1,050	0	1,050	0
	SUBTOTAL *****	138	6,750	600	6,750	0	6,750	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	33,577	70,000	60,000	70,000	0	70,000	0
71101	PROFESSIONAL SERVICES	60	42,000	2,000	42,000	0	42,000	0
	SUBTOTAL *****	53,637	132,000	82,000	132,000	0	132,000	0
OTHER								
86850	CONTINGENCY	0	299,130	0	250,000	0	250,000	16-
	SUBTOTAL *****	0	299,130	0	250,000	0	250,000	16-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,931	870	870	0	0	0	100-
91302	COMPUTER SOFTWARE	0	2,000	0	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	8,745	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	8,115	2,220	826	2,900	0	2,900	30
92302	REPLC COMPUTER SOFTWARE	1,022	0	0	0	0	0	0
	SUBTOTAL *****	20,813	5,090	1,696	2,900	0	2,900	43-
	TOTAL EXPENDITURES *****	86,933	461,290	101,916	406,150	0	406,150	12-

Decimal values have been truncated.

Special Projects Citizen Contributions

Department Numbers 2000-2002

Mission

This budget was established to account for citizen contributions received for various facility-related projects. Projects that have been funded in the past include the courthouse mural project and the Roger B. Wilson Memorial. The County Commission administers this budget.

Budget Highlights

The fund was closed in 2014, with residual assets transferred to the Building & Grounds fund.

Annual Budget

2002 CH SQUARE-MISC. PROJECTS

200 SPEC BLDG PROJ CITIZEN CONTRIB

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	2	2	0	0	0	0	100-
3712	INT-LONG TERM INVEST	16	10	2	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-16	0	-5	0	0	0	0
	SUBTOTAL *****	2	12	-3	0	0	0	100-
	TOTAL REVENUES *****	2	12	-3	0	0	0	100-
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	0	2,897	2,896	0	0	0	100-
	SUBTOTAL *****	0	2,897	2,896	0	0	0	100-
	TOTAL EXPENDITURES *****	0	2,897	2,896	0	0	0	100-

Decimal values have been truncated.

County Treasurer

Department Number 1140

Mission

The County Treasurer is an elected official responsible for receiving, disbursing and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and accounting for the transactions for audit purposes. The County's banking services, investment portfolio, and unclaimed property are administered by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer provides oversight for several non-financial projects including the Community Art Displays for public buildings and Local Emergency Planning Commission.

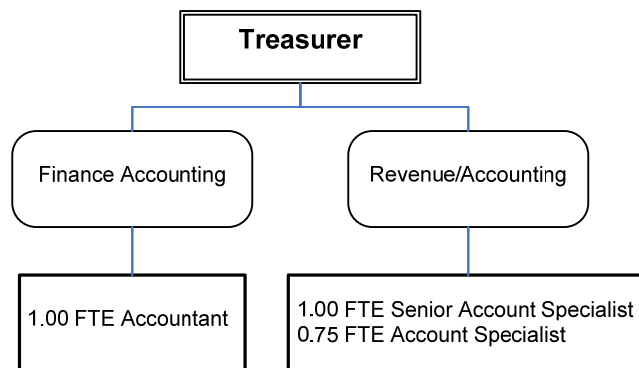
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	0.63	0.75	0.75	-
Total FTEs	3.63	3.75	3.75	-
Overtime	\$ 500	\$ 500	\$ 250	\$ (250)

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	130	100	175	130	0	130	30
	SUBTOTAL *****	130	100	175	130	0	130	30
INTEREST								
3711	INT-OVERNIGHT	4,285	4,400	4,400	4,700	0	4,700	6
3712	INT-LONG TERM INVEST	38,943	38,000	38,000	41,000	0	41,000	7
3723	INT - NIDS	14	25	12	50	0	50	100
3798	INC/DEC IN FV OF INVESTMENTS	-39,447	0	0	0	0	0	0
	SUBTOTAL *****	3,795	42,425	42,412	45,750	0	45,750	8
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	1,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,000	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	4,925	43,525	43,587	46,880	0	46,880	8
PERSONAL SERVICES								
10100	SALARIES & WAGES	172,074	187,599	187,042	194,824	0	194,824	3
10110	OVERTIME	56	500	100	250	0	250	50-
10120	HOLIDAY WORKED	164	0	0	0	0	0	0
10200	FICA	11,579	14,389	12,665	14,923	0	14,923	3
10300	HEALTH INSURANCE	19,000	19,948	19,948	21,348	0	21,348	7
10325	DISABILITY INSURANCE	489	544	544	740	0	740	36
10350	LIFE INSURANCE	175	188	188	192	0	192	2
10375	DENTAL INSURANCE	1,896	2,000	2,000	2,000	0	2,000	0
10400	WORKERS COMP	375	432	480	468	0	468	8
10500	401(A) MATCH PLAN	1,240	2,080	1,930	2,080	0	2,080	0
10600	UNEMPLOYMENT BENEFITS	3,010	0	0	0	0	0	0
	SUBTOTAL *****	210,058	227,680	224,897	236,825	0	236,825	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	35	100	0	100	50-
23000	OFFICE SUPPLIES	225	180	150	235	0	235	30
23001	PRINTING	1,215	1,645	1,230	1,110	0	1,110	32-
23050	OTHER SUPPLIES	544	775	515	500	0	500	35-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	158	220	0	220	10
	SUBTOTAL *****	1,984	3,000	2,088	2,165	0	2,165	28-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	420	420	445	470	0	470	11
37200	SEMINARS/CONFEREN/MEETING	2,784	2,040	1,700	1,700	0	1,700	16-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	219	1,215	400	840	0	840	30-
37230	MEALS & LODGING-TRAINING	1,348	2,000	500	1,000	0	1,000	50-
	SUBTOTAL *****	4,771	5,675	3,045	4,010	0	4,010	29-
UTILITIES								
48000	TELEPHONES	1,338	1,320	1,386	1,390	0	1,390	5
	SUBTOTAL *****	1,338	1,320	1,386	1,390	0	1,390	5
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	195	200	193	200	0	200	0
	SUBTOTAL *****	195	200	193	200	0	200	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	7,834	8,070	8,070	8,315	0	8,315	3
71000	INSURANCE AND BONDS	0	0	50	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	9,736	12,000	9,000	14,000	0	14,000	16
71108	CHECK PRINTING CHARGES	1,154	2,750	2,666	3,300	0	3,300	20
71500	BUILDING USE/RENT CHARGE	14,024	13,990	13,990	13,601	0	13,601	2-
	SUBTOTAL *****	32,748	36,810	33,776	39,216	0	39,216	7
OTHER								
84300	ADVERTISING	968	0	0	0	0	0	0
86890	TAX PASS THRU	0	0	0	0	0	0	0
86898	OVER AND SHORT	19	30	30	30	0	30	0
	SUBTOTAL *****	987	30	30	30	0	30	0
	TOTAL EXPENDITURES *****	252,081	274,715	265,415	283,836	0	283,836	3

Decimal values have been truncated.



Circuit Court Clerk – Combined Budget Summary

Description of Funding Sources

The Thirteenth Judicial Circuit Court is comprised of Boone and Callaway Counties and its operations are funded through a combination of state and county appropriations. The operations of the Circuit Court Clerk are accounted for separately from the operations of the Circuit Court, which are presented in a separate section of this document. The State pays the salaries of most Circuit Court Clerk personnel and the County provides funding for several additional positions as well as funding for all non-personnel operating expenses, facilities, and equipment.

County funding consists primarily of appropriations from the General Fund with additional resources provided from the Circuit Clerk Garnishment Fee Fund, a special revenue fund created pursuant to RSMo 488.305.

The General Fund appropriations are accounted for within department number 1221 and the appropriations from the Circuit Clerk Garnishment Fee Fund are accounted for within department number 2860.

Detailed information is presented for each of these budgets on the following pages. In addition, a fund statement for the special revenue fund is presented in the Fund Statement tab section.

The Circuit Court Clerk establishes and approves the appropriations from the Circuit Clerk Garnishment Fee Fund. The operating budget from the General Fund is approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

Budget Summary

Fund	Dept	Department Name	2013	2014	2015	2015	2015	2015
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
100	1221	Circuit Court Clerk	\$ 533,495	\$ 502,796	\$ 193,093	\$ 313,707	\$ 5,100	\$ 511,900
286	2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	-
Total			<u>\$ 533,495</u>	<u>\$ 502,796</u>	<u>\$ 193,093</u>	<u>\$ 313,707</u>	<u>\$ 5,100</u>	<u>\$ 511,900</u>

Circuit Court Clerk Summary

Personnel Summary

	2013	2014	2015	2014-2015
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Records Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Total FTEs	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>-</u></u>

Circuit Court Clerk

Department Number 1221, 2860

Mission

The Circuit Court Clerk is an elected official who has administrative control and responsibility for maintaining the records for all cases filed in the Circuit Court of Boone County. The Circuit Court Clerk's Office is funded through a combination of state and county appropriations and is comprised of five divisions: Civil Division, Family Court Division, Criminal Division, Accounting Division, and the Probate Division. All cases filed in the 13th Circuit Court system are filed with this office. All warrants, writs, garnishments, summonses and show-cause orders are prepared and issued from the Clerk's Office and forwarded to the Sheriff for service unless service is to be obtained by the appointment of a special process server. Responsibilities also include notifying all parties of trials or any action taken by the Court, entering all judgments, receiving and disbursing all monies paid into the registry of the Court for bonds, fines, costs, filing fees, executions, garnishments, condemnation suits and sheriff sales. All funds collected are deposited into the registry of the Court in interest-bearing accounts. The interest is paid over to the County General Revenue Fund.

The State of Missouri pays the salary and benefits of 39 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 44 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the courthouse facility as well as funding for all non-personnel operating costs.

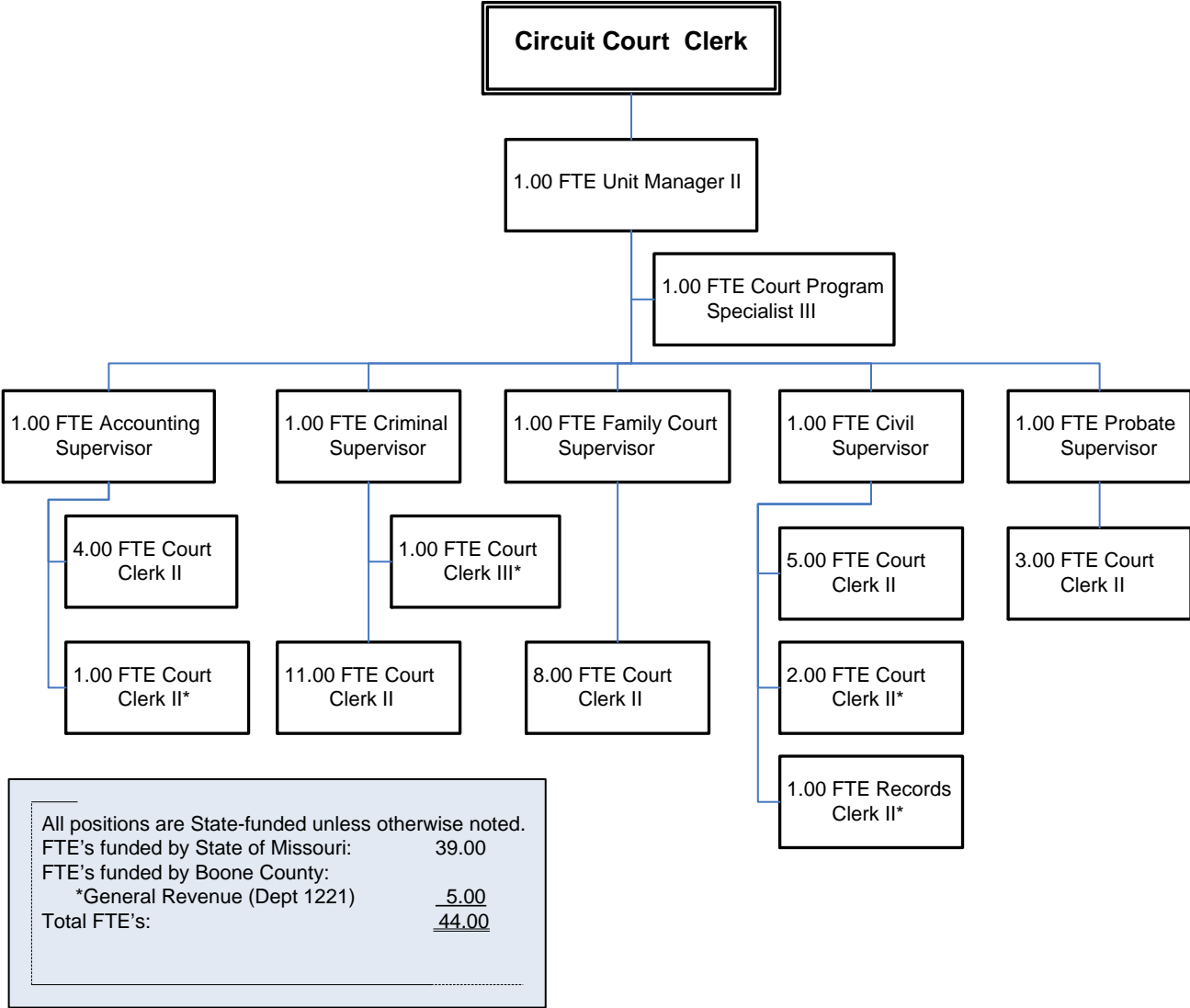
Budget Highlights

General Fund (Dept. No. 1221): There are no other significant changes to the budget.

Circuit Clerk Garnishment Fee (Dept. No. 2860): The fund was established in 2014. The 2015 budget includes estimated revenue only as appropriations will not be established until 2016. Going forward, annual appropriations will provide funding to be used at the discretion of the Circuit Clerk to maintain and improve case processing and record preservation.

Circuit Court Clerk

Organizational Chart



Circuit Court Clerk

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	10,103	10,723	8,000	10,723	0	10,723	0
3469	STATE REIMB-CRIMINAL COSTS	2,655	4,500	4,000	3,500	0	3,500	22-
	SUBTOTAL *****	12,758	15,223	12,000	14,223	0	14,223	7-
CHARGES FOR SERVICES								
3510	COPIES	24,382	15,000	16,000	10,000	0	10,000	33-
3569	OTHER FEES	430	425	425	425	0	425	0
3570	CIRCUIT CLERK FEES	60,784	60,000	55,000	55,000	0	55,000	8-
	SUBTOTAL *****	85,596	75,425	71,425	65,425	0	65,425	13-
INTEREST								
3710	INTEREST	13,573	12,500	10,000	10,500	0	10,500	16-
	SUBTOTAL *****	13,573	12,500	10,000	10,500	0	10,500	16-
	TOTAL REVENUES *****	111,927	103,148	93,425	90,148	0	90,148	13-
PERSONAL SERVICES								
10100	SALARIES & WAGES	133,904	139,394	139,424	148,766	0	148,766	6
10200	FICA	9,994	10,663	10,455	11,380	0	11,380	6
10300	HEALTH INSURANCE	23,750	24,935	19,948	26,685	0	26,685	7
10325	DISABILITY INSURANCE	386	386	433	565	0	565	46
10350	LIFE INSURANCE	228	235	228	240	0	240	2
10375	DENTAL INSURANCE	2,370	2,500	2,000	2,500	0	2,500	0
10400	WORKERS COMP	280	306	370	357	0	357	16
10500	401(A) MATCH PLAN	800	2,600	1,800	2,600	0	2,600	0
	SUBTOTAL *****	171,712	181,019	174,658	193,093	0	193,093	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	31	75	75	75	0	75	0
23000	OFFICE SUPPLIES	16,997	21,333	19,000	18,750	0	18,750	12-
23001	PRINTING	10,253	11,500	9,500	9,500	0	9,500	17-
23018	PRINTER SUPPLIES	5,026	5,000	5,000	5,000	0	5,000	0
23020	MICROFILM/FILM	5,131	6,000	6,000	6,000	0	6,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,472	3,045	3,500	4,500	0	4,500	47
23855	FURNITURE/FIXTURE <\$1000	1,086	2,000	1,903	1,500	0	1,500	25-
	SUBTOTAL *****	39,996	48,953	44,978	45,325	0	45,325	7-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	980	800	800	800	0	800	0
37200	SEMINARS/CONFEREN/MEETING	1,931	2,200	2,200	2,200	0	2,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,044	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,620	2,450	2,450	2,000	0	2,000	18-
37235	MEALS & LODGING - OTHER	0	175	25	100	0	100	42-
	SUBTOTAL *****	5,575	7,625	7,475	7,100	0	7,100	7-
UTILITIES								
48000	TELEPHONES	16,058	16,600	16,600	16,600	0	16,600	0
48002	DATA COMMUNICATIONS	316	400	320	320	0	320	20-
	SUBTOTAL *****	16,374	17,000	16,920	16,920	0	16,920	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	279	300	300	300	0	300	0
	SUBTOTAL *****	279	300	300	300	0	300	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,288	14,100	14,100	13,500	0	13,500	4-
60200	EQUIP REPAIRS/MAINTENANCE	721	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	15,009	15,100	15,100	14,500	0	14,500	4-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	45	0	0	0	0
71006	ERRORS & OMISSIONS INS	0	0	21	0	0	0	0
71100	OUTSIDE SERVICES	2,371	2,300	2,300	2,300	0	2,300	0
71500	BUILDING USE/RENT CHARGE	231,178	217,982	217,982	212,862	0	212,862	2-
71525	STORAGE CHARGES	12,834	16,000	14,000	14,000	0	14,000	12-
	SUBTOTAL *****	246,383	236,282	234,348	229,162	0	229,162	3-

Circuit Court Clerk

OTHER							
84300	ADVERTISING	254	600	400	400	0	400 33-
	SUBTOTAL *****	254	600	400	400	0	400 33-
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	17,745	0	0	1,800	0	1,800 0
91301	COMPUTER HARDWARE	2,680	8,617	8,617	2,000	0	2,000 76-
92000	REPLCMENT OFFICE EQUIP	16,793	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	698	0	0	1,300	0	1,300 0
	SUBTOTAL *****	37,916	8,617	8,617	5,100	0	5,100 41-
	TOTAL EXPENDITURES *****	533,498	515,496	502,796	511,900	0	511,900 1-

2860 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	0	0	0	21,000	0	21,000	0
	SUBTOTAL *****	0	0	0	21,000	0	21,000	0
	TOTAL REVENUES *****	0	0	0	21,000	0	21,000	0

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

The Thirteenth Judicial Circuit Court is comprised of Boone and Callaway Counties and its operations are funded through a combination of state and county appropriations. The State pays the salaries of many court personnel (judges and clerks) and the County provides funding for a variety of additional court personnel as well as non-personnel operating expenses, facilities, and equipment.

County funding consists primarily of appropriations from the General Fund with additional appropriations provided from a variety of special revenue funds. The funding sources include the following and are summarized in a schedule on the next page:

- General Fund
 - Circuit Court Services (1210)
 - Jury Services and Court Costs (1230)
 - Juvenile Office (1241)
 - Juvenile Justice Center (1242)
 - Judicial Grants and Contracts (1243)
- Family Services and Justice Fund (2820)
- Circuit Drug Court Fund
 - Circuit Drug Court (2830)
 - Veterans Court (2831)
- Administration of Justice Fund (2850)
- Law Enforcement Services Fund (Prop L)
 - Alternative Sentencing Programs (2904)
 - Information System – Court (2907)

Detailed information is presented for each of these budgets on the following pages. In addition, a fund statement for each of the special revenue funds is presented in the Fund Statement tab section.

The Circuit Court establishes and approves the appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund, and the Administration of Justice Fund. The County Commission establishes and approves the appropriations from the Law Enforcement Services Fund. All other budgets are approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

Circuit Court Summary

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Estimated	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
100	1210	Circuit Court Services	\$ 1,398,245	\$ 1,424,627	\$ 1,208,309	\$ 433,704	\$ 14,000	\$ 1,656,013
100	1230	Jury Services and Court Costs	174,861	172,713	-	216,750	34,952	251,702
100	1241	Juvenile Office	383,086	384,893	156,169	301,688	7,550	465,407
100	1242	Juvenile Justice Center	290,888	316,138	163,508	194,781	8,150	366,439
100	1243	Judicial Grants and Contracts	231,515	218,682	97,162	84,893	-	182,055
282	2820	Family Services and Justice	93,408	32,120	-	58,800	-	58,800
283	2830	Circuit Drug Court	80,509	61,228	-	110,340	-	110,340
283	2831	Veterans Court	22,674	62,677	49,828	37,522	-	87,350
285	2850	Administration of Justice	3,436	4,950	-	14,525	3,500	18,025
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	300,851	292,826	269,840	120,275	-	390,115
290	2907	Law Enforcement Sales Tax- Court Information System	3,355	2,100	-	2,100	-	2,100
Total			<u>\$ 2,982,828</u>	<u>\$ 2,972,954</u>	<u>\$ 1,944,816</u>	<u>\$ 1,575,378</u>	<u>\$ 68,152</u>	<u>\$ 3,588,346</u>

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source									Change
	Full-time Equivalent Positions									
	2013	2014	1210	1241	1242	1243	2831	2904	2015 Total	
13th Judicial Court Services										
Assistant to Court Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal II	3.00	3.00	3.00	-	-	-	-	-	3.00	-
Deputy Court Marshal	6.00	6.00	5.00	-	-	-	-	1.00	6.00	-
Supervisor, Court Services	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Services Officer II	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Services Officer	4.00	4.00	2.00	-	-	-	-	2.00	4.00	-
Jury Supervisor	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Computer Information Technologist	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Secretary I	3.00	2.00 b	2.00	-	-	-	-	-	2.00	-
Budget Administrator	-	1.00 b	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal Pool	0.42	0.25	0.25	-	-	-	-	-	0.25	-
Court Security Aide	0.25	0.25	0.25	-	-	-	-	-	0.25	-
Program Assistant Pool	7.50	6.50	-	2.69	3.81	-	-	-	6.50	-
Legal Assistant	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Paralegal	0.50	0.75	-	0.75	-	-	-	-	0.75	-
Teacher	0.11	0.11	-	-	0.11	-	-	-	0.11	-
Security Officer Pool	0.12	0.12	-	-	0.12	-	-	-	0.12	-
Transportation Coordinator	0.75	0.75	-	-	0.75	-	-	-	0.75	-
Music Instructor	0.04	0.04	-	-	0.04	-	-	-	0.04	-
Art Instructor	0.24	0.24	-	-	0.24	-	-	-	0.24	-
Grounds Maintenance Worker I	0.03	0.03	-	-	0.03	-	-	-	0.03	-
Deputy Juvenile Officer	2.00	2.00	-	-	-	1.00	-	-	1.00	(1.00) a
Domestic Assault Court Coordinator	1.00	1.00	-	-	-	1.00	-	-	1.00	-
Alternative Sentencing Court Administrator	0.50	0.50	-	-	-	-	0.50	-	0.50	-
Veterans Court Mentor Coordinator	0.38	0.38	-	-	-	-	0.38	-	0.38	-
Alternative Sentencing Court Administrator	0.50	0.50	-	-	-	-	-	0.50	0.50	-
Administrative Assistant/Grant Manager	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Receptionist	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Total FTEs	42.34	41.42	22.50	4.44	5.10	2.00	0.88	5.50	40.42	(1.00)
Overtime	\$ 16,775	\$ 16,775	\$ 14,000					\$ 1,000	\$ 15,000	\$ (1,775)
Holiday	\$ 18,260	\$ 18,260	\$ 600		\$ 18,543				\$ 19,143	\$ 883

a The FTE total reflects partial year grant funded status (2 DJO positions funded for one-half of the fiscal year). FTE total will be adjusted after the granting agency approves the grant and the County Commission amends the budget. The organizational chart reflects 2 FTEs.

b In April 2014, a Secretary I position was approved for reclassification to a Budget Administrator position.

Circuit Court Services

Department Number 1210

Mission

The mission of Court Services is to provide services necessary and essential to achieve efficient operation of the 13th Judicial Circuit Court.

The 13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. The Court hears the following types of matters: misdemeanor, felony, traffic, civil, small claims, juvenile, domestic relations, probate, and mental health.

The State provides salaries and benefits for the judges, court reporters, juvenile office employees, and administrative support staff. Boone and Callaway Counties provide funding for the facilities, operations and equipment of the Court, as well as salaries and benefits for county-paid positions which are in addition to those funded by the State (court administration, technology services, court marshal, and court services).

Budget Highlights

There are no significant changes to this budget.

Circuit Court Services

Performance Measures

	2013 Actual	2014 Estimated	2015 Projected
Court Marshal			
Juries Reporting	36	40	45
Jury Trial Days	66	65	65
Hours Marshals Spent in Court	4,755	5,000	4,850
Court Marshal Arrests	283	265	265
Court Marshal Commits	331	360	360
Number of Persons Through Security Screening	199,542	205,000	203,000
Court Services			
Investigations Initiated	2,397	2,080	2,300
Bond Investigations Initiated	1,877	1,720	1,850
Bond Supervision Cases Assigned	174	164	190
Community Service Hours Worked	2,390	1,722	1,800
Court Costs Collected by ACS	57,062	35,370	(b) 65,000
% of Costs Ordered Collected by ACS	90%	87%	87%
Fines Collected by ACS	110,921	171,468	150,000
% of Fines Collected by ACS	74%	83%	80%
Restitution Collected by ACS	52,485	17,144	(c) 4,050
% of Restitution Collected by ACS	85%	N/A	N/A
Home Detention Days (a)	9,341	8,064	9,150
VIP Program Participants	537	526	545
Probation Cases Assigned	298	270	250

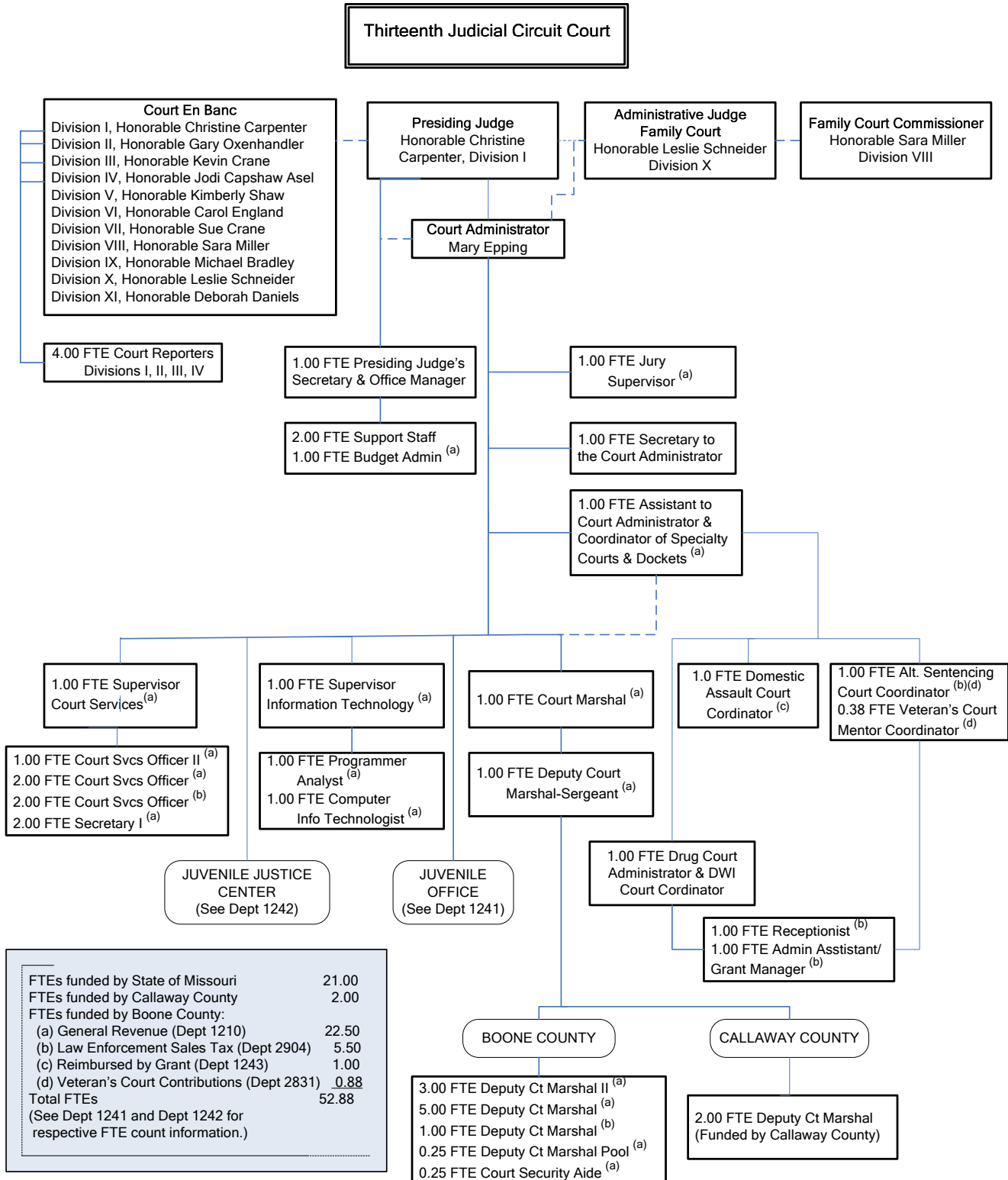
(a) These figures are compiled by case number, not individual, and thus are not entirely reflective of actual days spent on home Detention.

(b) Between 08/28/2013 to 07/31/2014 ACS did not collect court costs as part of payment plans

(c) Effective 08/28/2013 ACS stopped including restitution in payment plans as the Prosecuting Attorney now collects restitution (HB215). ACS still collects restitution in cases disposed prior to this date.

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,466	0	0	0	0	0	0
3465	FEDERAL REIMBURSE EXPENSES	2,192	2,250	2,250	2,250	0	2,250	0
3471	REIMBURSEMENT CALLAWAY	60,676	60,000	60,000	60,000	0	60,000	0
3473	CHG. OF VENUE REIMB.-I.G.	1,311	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	65,645	65,250	65,250	65,250	0	65,250	0
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	64,846	77,000	66,000	68,795	0	68,795	10-
3528	REIMB PERSONNEL/PROJECTS	220	300	930	300	0	300	0
3569	OTHER FEES	2,685	3,000	2,700	2,800	0	2,800	6-
3581	DRUG COURT FEES	465	300	1,000	750	0	750	150
	SUBTOTAL *****	68,216	80,600	70,630	72,645	0	72,645	10-
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	50	0	0	0	0
3890	MISCELLANEOUS	82	100	50	100	0	100	0
	SUBTOTAL *****	82	100	100	100	0	100	0
	TOTAL REVENUES *****	133,943	145,950	135,980	137,995	0	137,995	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	779,036	837,494	820,791	948,637	0	948,637	13
10110	OVERTIME	1,487	14,000	5,721	14,000	0	14,000	0
10120	HOLIDAY WORKED	0	600	0	600	0	600	0
10200	FICA	57,327	65,185	61,040	73,687	0	73,687	13
10300	HEALTH INSURANCE	104,500	109,714	94,893	122,751	0	122,751	11
10325	DISABILITY INSURANCE	2,206	2,249	2,476	3,541	0	3,541	57
10350	LIFE INSURANCE	992	1,034	996	1,104	0	1,104	6
10375	DENTAL INSURANCE	10,428	11,000	10,140	11,500	0	11,500	4
10400	WORKERS COMP	15,607	16,436	16,728	20,529	0	20,529	24
10500	401(A) MATCH PLAN	5,975	11,440	9,220	11,960	0	11,960	4
10600	UNEMPLOYMENT BENEFITS	26	0	0	0	0	0	0
	SUBTOTAL *****	977,584	1,069,152	1,022,005	1,208,309	0	1,208,309	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	706	1,150	750	1,175	0	1,175	2
23000	OFFICE SUPPLIES	6,192	7,700	6,300	7,025	0	7,025	8-
23001	PRINTING	603	650	650	650	0	650	0
23007	COURT REPORTER SUPPLIES	336	1,800	500	1,700	0	1,700	5-
23015	COMPUTER SUPPLIES	848	2,000	800	1,600	0	1,600	20-
23016	MAGNETIC MEDIA	24	150	0	450	0	450	200
23018	PRINTER SUPPLIES	1,279	2,100	1,400	1,675	0	1,675	20-
23050	OTHER SUPPLIES	941	1,200	1,000	1,100	0	1,100	8-
23200	AMMUNITION	408	900	862	900	0	900	0
23300	UNIFORMS	5,633	6,500	2,500	6,500	0	6,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,791	4,525	2,000	5,225	0	5,225	15
	SUBTOTAL *****	18,761	28,675	16,762	28,000	0	28,000	2-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	615	700	700	750	0	750	7
37210	TRAINING/SCHOOLS	1,128	800	800	1,150	0	1,150	43
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,464	2,500	1,500	2,000	0	2,000	20-
37230	MEALS & LODGING-TRAINING	1,355	2,700	1,500	3,600	0	3,600	33
37235	MEALS & LODGING - OTHER	200	300	225	300	0	300	0
37240	REGISTRATION/TUITION	2,911	4,000	3,000	4,000	0	4,000	0
	SUBTOTAL *****	7,673	11,000	7,725	11,800	0	11,800	7
UTILITIES								
48000	TELEPHONES	17,766	18,500	17,800	19,300	0	19,300	4
48002	DATA COMMUNICATIONS	660	1,200	1,200	1,200	0	1,200	0
48050	CELLULAR TELEPHONES	304	0	0	0	0	0	0
	SUBTOTAL *****	18,730	19,700	19,000	20,500	0	20,500	4

Circuit Court Services

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	299	400	400	400	0	400	0
59010	FUEL SURCHARGE - REIMB TO R&B	10	25	25	25	0	25	0
59100	VEHICLE REPAIRS/MAINTENANCE	18	500	200	500	0	500	0
59105	TIRES	0	400	0	400	0	400	0
59200	LOCAL MILEAGE	4,971	6,500	5,000	6,000	0	6,000	7-
59300	PARKING	0	25	0	25	0	25	0
SUBTOTAL *****		5,298	7,850	5,625	7,350	0	7,350	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,029	5,665	5,665	6,000	0	6,000	5
60200	EQUIP REPAIRS/MAINTENANCE	1,385	3,080	1,000	2,700	0	2,700	12-
SUBTOTAL *****		6,414	8,745	6,665	8,700	0	8,700	1-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,296	3,365	2,376	3,450	0	3,450	2
71000	INSURANCE AND BONDS	0	0	0	30	0	30	0
71100	OUTSIDE SERVICES	684	1,950	1,000	1,950	0	1,950	0
71101	PROFESSIONAL SERVICES	123,007	127,000	128,000	135,000	0	135,000	6
71500	BUILDING USE/RENT CHARGE	193,996	182,919	182,919	178,624	0	178,624	2-
71600	EQUIP LEASES & METER CHRG	34,842	42,000	30,650	37,000	0	37,000	11-
SUBTOTAL *****		354,825	357,234	344,945	356,054	0	356,054	0
OTHER								
84300	ADVERTISING	710	1,500	700	1,000	0	1,000	33-
86300	TESTING	0	300	0	300	0	300	0
SUBTOTAL *****		710	1,800	700	1,300	0	1,300	28-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	5,000	0	5,000	0
91301	COMPUTER HARDWARE	2,068	1,200	1,200	0	0	0	100-
92301	REPLC COMPUTER HDWR	6,182	1,800	0	9,000	0	9,000	400
SUBTOTAL *****		8,250	3,000	1,200	14,000	0	14,000	367
TOTAL EXPENDITURES *****		1,398,245	1,507,156	1,424,627	1,656,013	0	1,656,013	10

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

This budget is administered by the Circuit Court and includes the costs of selecting, summoning, accommodating and orienting jurors who are selected for jury duty. In addition, this budget covers costs of equipment and supplies to equip the courtrooms, hearing rooms and jury rooms to ensure compliance with the Americans with Disabilities Act (ADA), and to hear and determine cases pursuant to statutory law and rules of practice and procedure. This budget also provides for the cost of Alternative Dispute Resolution (ADR)/mediation, interpreter services for hearing impaired and Limited English Proficiency (LEP) persons, and legal representation required by law for indigents, witnesses, and victims and pays for court costs, and are therefore charged against the County.

Budget Highlights

The budget includes increased funding to pay for maintenance and service calls related to new technology installed in the Ceremonial Courtroom and 2 South Courtroom. The budget also includes funding for emergency replacement of video conferencing equipment and to replace microphones in the 3 West Courtroom.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	6,480	7,500	7,500	7,500	0	7,500	0
3473	CHG. OF VENUE REIMB.-I.G.	9,450	5,000	2,500	5,000	0	5,000	0
	SUBTOTAL *****	15,930	12,500	10,000	12,500	0	12,500	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,208	1,500	3,187	2,000	0	2,000	33
	SUBTOTAL *****	2,208	1,500	3,187	2,000	0	2,000	33
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	225	0	0	0	0	0	0
	SUBTOTAL *****	225	0	0	0	0	0	0
	TOTAL REVENUES *****	18,363	14,000	13,187	14,500	0	14,500	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,565	2,000	1,500	1,800	0	1,800	10-
23001	PRINTING	5,377	6,115	6,115	7,350	0	7,350	20
23015	COMPUTER SUPPLIES	1,461	850	850	850	0	850	0
23016	MAGNETIC MEDIA	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	364	200	1,200	1,600	0	1,600	700
23050	OTHER SUPPLIES	133	450	450	450	0	450	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,628	250	700	3,250	0	3,250	,200
23855	FURNITURE/FIXTURE <\$1000	0	3,500	0	3,500	0	3,500	0
	SUBTOTAL *****	11,528	13,465	10,915	18,900	0	18,900	40
UTILITIES								
48000	TELEPHONES	9,648	9,800	9,950	10,750	0	10,750	9
	SUBTOTAL *****	9,648	9,800	9,950	10,750	0	10,750	10
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,773	2,200	2,200	3,500	0	3,500	59
60200	EQUIP REPAIRS/MAINTENANCE	2,493	6,000	2,000	8,000	0	8,000	33
	SUBTOTAL *****	4,266	8,200	4,200	11,500	0	11,500	40
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	53,408	65,000	45,000	65,000	0	65,000	0
	SUBTOTAL *****	53,408	65,000	45,000	65,000	0	65,000	0
OTHER								
84000	FOOD/LODGING JURIES	3,616	25,000	5,000	20,000	0	20,000	20-
84005	JURORS PARKING	6,153	9,000	5,000	9,000	0	9,000	0
84300	ADVERTISING	753	2,000	2,500	2,000	0	2,000	0
84600	COURT COSTS	64,077	75,000	65,000	78,000	0	78,000	4
84700	WITNESS EXPENSES	91	300	336	600	0	600	100
84801	TRANSCRIPTS-CIVIL	0	1,000	700	1,000	0	1,000	0
	SUBTOTAL *****	74,690	112,300	78,536	110,600	0	110,600	2-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	15,489	0	12	0	0	0	0
91302	COMPUTER SOFTWARE	2,009	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	16,902	19,700	28,902	0	28,902	71
92301	REPLC COMPUTER HDWR	3,823	4,400	4,400	6,050	0	6,050	37
	SUBTOTAL *****	21,321	21,302	24,112	34,952	0	34,952	64
	TOTAL EXPENDITURES *****	174,861	230,067	172,713	251,702	0	251,702	9

Decimal values have been truncated.

Juvenile Office

Department Number 1241

Mission

Pursuant to Section 211.011 RSMo., the Juvenile Division of Family Court facilitates the care, protection, and discipline of children who come within the jurisdiction of Family Court. Each child coming within the jurisdiction of Family Court receives such care, guidance, and control, preferably in his or her own home, as will promote the child's welfare and the best interests of the State. If such child is removed from parental control, the Court secures care as nearly as possible equivalent to that which should have been provided by the parents.

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the operations, including office space.

Budget Highlights

The budget includes funding for a 3% increase in contract rates for Guardian ad litem (GAL) attorney fees and to increase the number of GAL contracts (see account #84600).

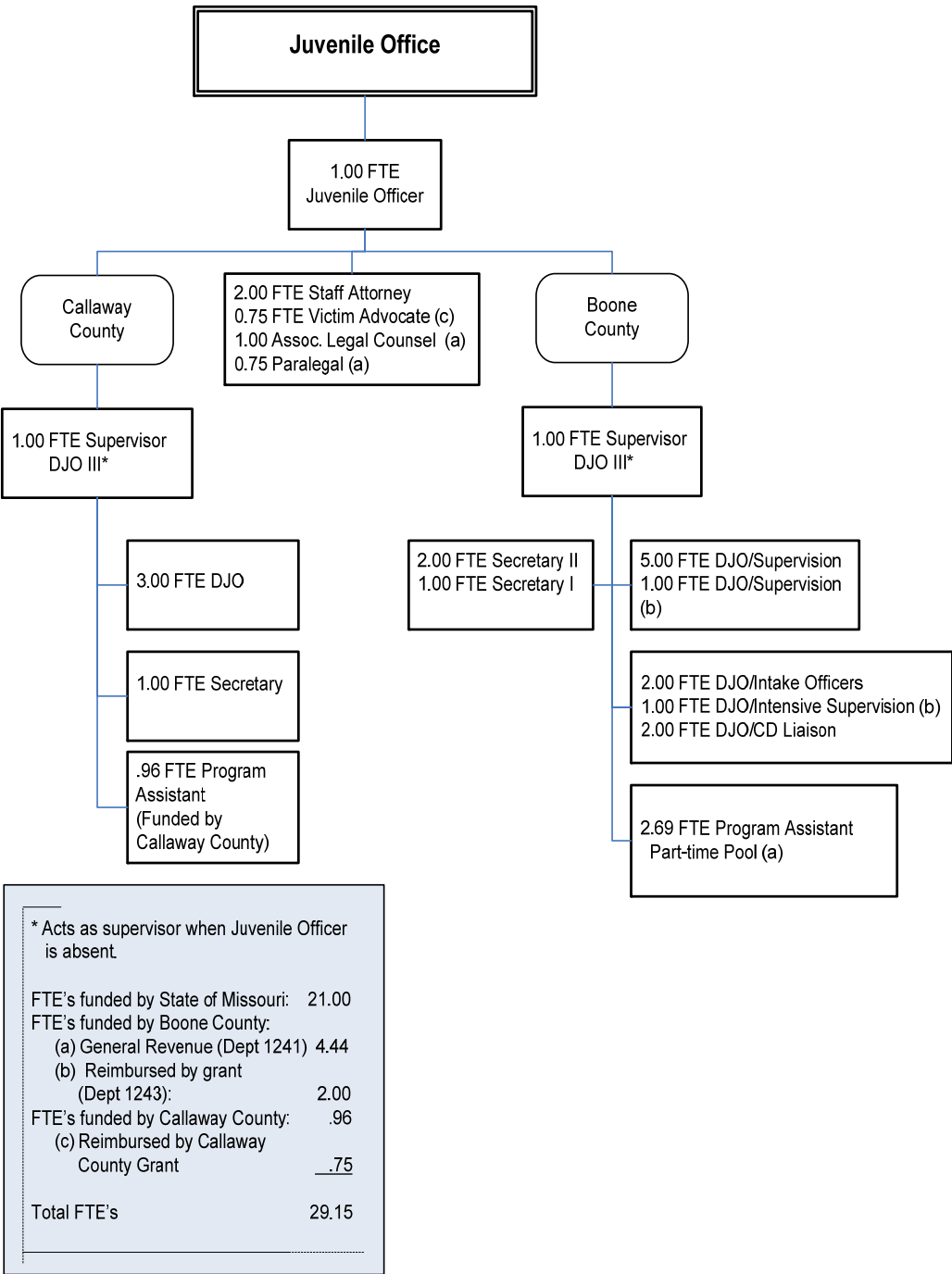
Performance Measures

	2013	2014	2015
	Actual	Estimated	Projected
Number of Total Referrals	2503	2500	2500
Number of New and Supplemental Filings	843	850	850
Number of Cases Disposed	707	725	725
Average Supervision Caseload Per Officer (a)	30	30	30

(a) A national standard for average caseload has been set at 35 cases for suburban courts.

Juvenile Office

Organizational Chart



Juvenile Office

Annual Budget

1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	4,504	5,000	4,000	5,100	0	5,100	2
	SUBTOTAL *****	4,504	5,000	4,000	5,100	0	5,100	2
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	1,933	2,700	1,200	1,000	0	1,000	62-
3569	OTHER FEES	154	50	50	0	0	0	100-
	SUBTOTAL *****	2,087	2,750	1,250	1,000	0	1,000	64-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,975	0	0	0	0	0	0
	SUBTOTAL *****	1,975	0	0	0	0	0	0
	TOTAL REVENUES *****	8,566	7,750	5,250	6,100	0	6,100	21-
PERSONAL SERVICES								
10100	SALARIES & WAGES	101,461	112,069	94,902	132,672	0	132,672	18
10200	FICA	7,685	8,573	7,235	10,149	0	10,149	18
10300	HEALTH INSURANCE	7,125	9,974	9,974	10,674	0	10,674	7
10325	DISABILITY INSURANCE	106	128	184	278	0	278	117
10350	LIFE INSURANCE	68	94	91	96	0	96	2
10375	DENTAL INSURANCE	711	1,000	1,000	1,000	0	1,000	0
10500	401(A) MATCH PLAN	525	1,300	1,080	1,040	0	1,300	0
	SUBTOTAL *****	117,681	133,138	114,466	155,909	0	156,169	17
MATERIALS & SUPPLIES								
22000	POSTAGE	573	700	350	700	0	700	0
22500	SUBSCRIPTIONS/PUBLICATIONS	449	200	200	200	0	200	0
23000	OFFICE SUPPLIES	6,220	8,000	3,000	8,000	0	8,000	0
23001	PRINTING	1,261	1,100	1,100	1,100	0	1,100	0
23015	COMPUTER SUPPLIES	252	275	600	275	0	275	0
23016	MAGNETIC MEDIA	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	3,110	3,100	3,100	3,400	0	3,400	9
23027	INMATE WORK/INCENTIVE SUPPLY	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	132	1,500	1,000	1,500	0	1,500	0
23400	FOOD	424	1,900	500	1,000	0	1,000	47-
23850	MINOR EQUIP & TOOLS (<\$1000)	73	2,100	1,700	2,050	0	2,050	2-
23855	FURNITURE/FIXTURE <\$1000	2,690	3,154	2,754	2,920	0	2,920	7-
	SUBTOTAL *****	15,184	22,329	14,604	21,445	0	21,445	4-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,175	1,650	1,400	1,795	0	1,795	8
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,386	1,500	1,000	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	917	2,200	1,200	2,200	0	2,200	0
37240	REGISTRATION/TUITION	1,687	2,800	2,000	2,800	0	2,800	0
	SUBTOTAL *****	5,165	8,150	5,600	8,295	0	8,295	2
UTILITIES								
48000	TELEPHONES	10,345	11,000	10,550	11,000	0	11,000	0
48002	DATA COMMUNICATIONS	1,117	1,800	1,200	1,300	0	1,300	27-
48050	CELLULAR TELEPHONES	202	0	0	0	0	0	0
	SUBTOTAL *****	11,664	12,800	11,750	12,300	0	12,300	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,848	3,400	3,400	3,400	0	3,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	95	100	100	100	0	100	0
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,548	2,400	2,000	2,400	0	2,400	0
59105	TIRES	0	600	527	550	0	550	8-
59110	MECHANICS CHARGE - REIMB R&B	806	750	600	750	0	750	0
59200	LOCAL MILEAGE	2,828	5,000	3,000	5,000	0	5,000	0
	SUBTOTAL *****	8,136	12,250	9,627	12,200	0	12,200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,274	3,051	2,500	1,845	0	1,845	39-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	100	250	0	250	0
	SUBTOTAL *****	2,274	3,301	2,600	2,095	0	2,095	37-

Juvenile Office

CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	30	112	0	0	100-
71100	OUTSIDE SERVICES	6,773	20,900	7,000	20,900	0	0
71101	PROFESSIONAL SERVICES	3,500	3,500	4,500	3,500	0	0
71500	BUILDING USE/RENT CHARGE	116,699	110,036	110,036	107,453	0	2-
71600	EQUIP LEASES & METER CHRG	2,519	2,700	1,500	2,700	0	0
SUBTOTAL *****		129,491	137,166	123,148	134,553	0	2-
OTHER							
84010	RECEPTION/MEETINGS	111	300	300	300	0	0
84300	ADVERTISING	1,443	1,500	1,000	1,500	0	0
84600	COURT COSTS	80,393	95,450	92,565	107,000	0	12
85600	EXTRADITION EXPENSE	420	0	0	0	0	0
85620	OTHER MEDICAL	1,120	2,000	1,200	2,000	0	0
SUBTOTAL *****		83,487	99,250	95,065	110,800	0	12
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	4,536	3,400	3,400	0	0	100-
92301	REPLC COMPUTER HDWR	5,471	5,800	4,633	7,550	0	30
SUBTOTAL *****		10,007	9,200	8,033	7,550	0	18-
TOTAL EXPENDITURES *****		383,089	437,584	384,893	465,147	0	6

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

The Missouri Juvenile Code, Section 211.331, sets forth that in each county of the first and second classes, is the duty of the County Court to provide a place of detention for children coming within the provisions of the code. The code further states, "... detention should approximate as closely as possible the care of children in good homes." The Boone County Juvenile Justice Center (JJC) is a facility designated by the Court of the Thirteenth Judicial Circuit to provide detention, evaluation services, and temporary care to juveniles found to be in need by order of the Court.

It is the mission of the Boone County Juvenile Justice Center to maintain the highest standards of performance by helping to facilitate access to justice for juveniles in placement, and the families of those youths, by aiding them in their effective participation in the juvenile justice system; by ensuring that staff members treat all clients in a courteous, responsive, and respectful manner; by completing reports to the Court and responding to requests for information in a timely manner; by prompt incorporation of changes in the law and/or policies and procedures into JJC policy and procedures; by making certain that facility procedures are consistent with laws, rules and policies; by enforcing orders of the Court regarding juveniles in placement at the facility; by maintaining and preserving accurate records; by ensuring fair employment practices; by demonstrating consistent institutional integrity; and by seeking to increase the level of public trust and confidence, demonstrated by consistent fairness, efficiency, and accountability.

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the operations, including the facility.

Budget Highlights

Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$35,000. The budget assumes this reduction will continue.

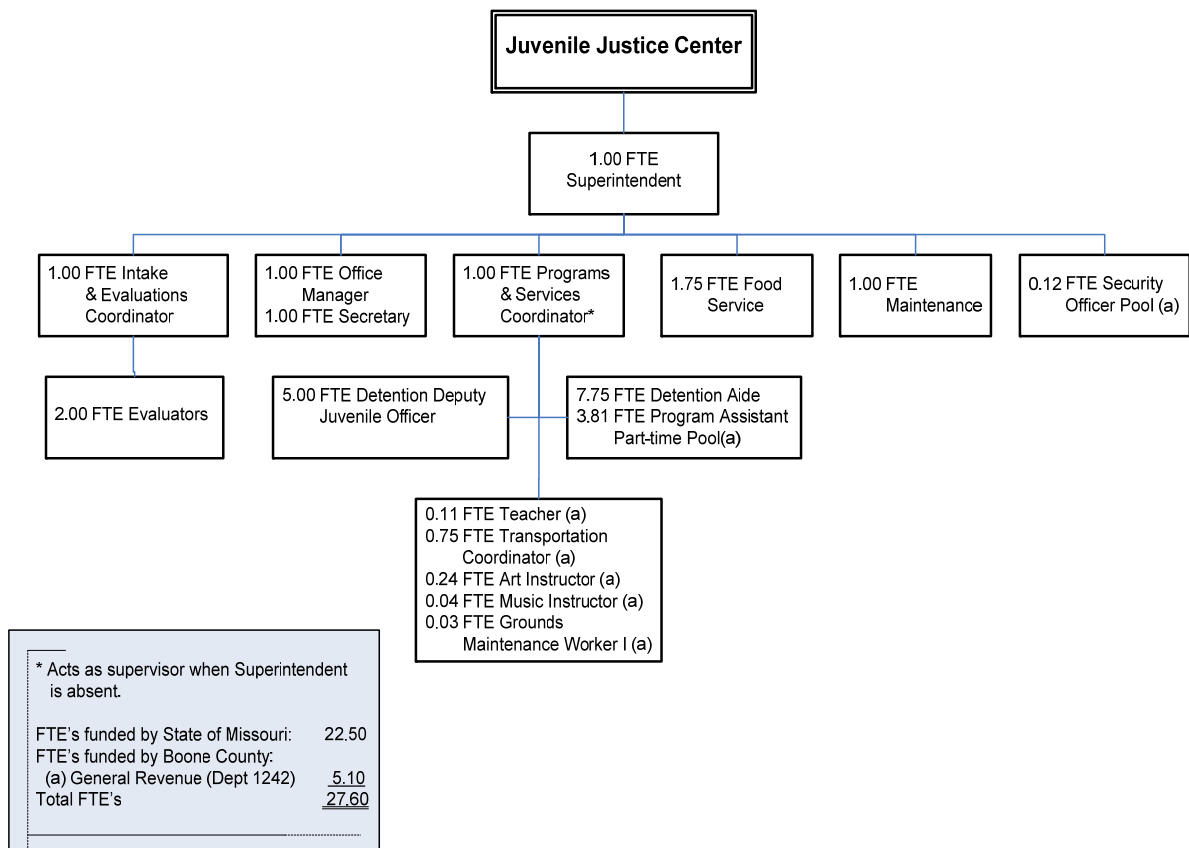
The budget includes funding to add a 0.75 FTE Clerical position that would start in July, 2015, due to the retirement of a State Clerical Worker. This position will no longer be funded through the State.

Juvenile Justice Center

Performance Measures

Performance Measure	2013 Actual	2014 Estimated	2015 Projected
Detention			
Number of Admissions	256	214	210
Number of Resident Days	1,929	1,972	1,954
Average Length of Stay	7.5	9.2	9.3
Evaluation			
Number of Evaluations Completed	90	108	125
Number of Resident Days	2,335	2,104	2,956
Average Length of Stay	16.9	17.0	18.0
Short Term/Placement			
Number of Placements	11	8	15
Number of Resident Days	153	42	134
Average Length of Stay	13.9	5.3	8.9
Average Length of Stay for all Placements Combined	15.6	18.0	16.0
Average Daily Population	12.1	12.0	12.0

Organizational Chart



Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	20,138	28,000	16,560	22,000	0	22,000	21-
3411	FEDERAL GRANT REIMBURSE	1,125	80,000	26,000	40,000	0	40,000	50-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	30,700	50,000	31,650	40,000	0	40,000	20-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	33,263	0	165	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	30,564	36,500	28,000	36,500	0	36,500	0
3475	DYS CONTRACTS	9,300	10,000	9,960	20,000	0	20,000	100
3477	STATE REIMB-DEL CHIL HOME	61,810	76,650	61,200	70,000	0	70,000	8-
SUBTOTAL *****		186,900	281,150	173,535	228,665	0	228,665	19-
CHARGES FOR SERVICES								
3510	COPIES	954	900	300	300	0	300	66-
3523	PER DIEM PARENTAL PAYMENT	14,416	22,000	9,384	20,000	0	20,000	9-
3555	MEAL REIMBURSEMENT	666	700	700	700	0	700	0
SUBTOTAL *****		16,036	23,600	10,384	21,000	0	21,000	11-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	100	0	0	0	0	100-
3880	CONTRIBUTIONS	3	100	1	100	0	100	0
3891	DIVIDENDS/REBATES	1,231	1,800	1,300	1,300	0	1,300	27-
SUBTOTAL *****		1,234	2,000	1,301	1,400	0	1,400	30-
TOTAL REVENUES *****		204,170	306,750	185,220	251,065	0	251,065	18-
PERSONAL SERVICES								
10100	SALARIES & WAGES	93,210	120,680	99,300	127,209	0	127,209	5
10110	OVERTIME	7	0	0	0	0	0	0
10120	HOLIDAY WORKED	3,801	17,660	3,439	18,543	0	18,543	5
10200	FICA	7,426	10,583	8,590	11,150	0	11,150	5
10300	HEALTH INSURANCE	4,750	4,987	2,909	5,337	0	5,337	7
10325	DISABILITY INSURANCE	39	46	30	71	0	71	54
10350	LIFE INSURANCE	42	47	34	48	0	48	2
10375	DENTAL INSURANCE	474	500	292	500	0	500	0
10400	WORKERS COMP	0	17	0	0	0	0	100-
10500	401(A) MATCH PLAN	85	520	260	520	0	650	25
10600	UNEMPLOYMENT BENEFITS	553	0	0	0	0	0	0
SUBTOTAL *****		110,387	155,040	114,854	163,378	0	163,508	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	148	200	150	150	0	150	25-
23000	OFFICE SUPPLIES	1,626	3,396	2,000	2,000	0	2,000	41-
23001	PRINTING	445	891	761	761	0	761	14-
23015	COMPUTER SUPPLIES	1,215	1,000	100	100	0	100	90-
23018	PRINTER SUPPLIES	0	795	795	795	0	795	0
23025	RESIDENT SUPPLIES	1,640	3,000	2,500	2,000	0	2,000	33-
23030	KITCHEN SUPPLIES	345	750	750	750	0	750	0
23031	CUSTODIAL SUPPLIES	3,248	3,400	3,000	3,400	0	3,400	0
23035	MAINTENANCE SUPPLIES	693	1,500	850	1,075	0	1,075	28-
23050	OTHER SUPPLIES	1,177	1,800	1,700	1,595	0	1,595	11-
23400	FOOD	26,022	33,000	24,000	32,000	0	32,000	3-
23502	NON-PRES. MED. SUPPLIES	95	150	150	150	0	150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,329	560	923	2,020	0	2,020	260
23855	FURNITURE/FIXTURE <\$1000	89	308	286	308	0	308	0
SUBTOTAL *****		38,072	50,750	37,965	47,104	0	47,104	7-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	125	150	150	0	150	20
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	76	250	150	250	0	250	0
37230	MEALS & LODGING-TRAINING	103	1,250	1,250	1,000	0	1,000	20-
37235	MEALS & LODGING - OTHER	40	50	40	50	0	50	0
37240	REGISTRATION/TUITION	1,941	1,575	1,375	2,000	0	2,000	26
SUBTOTAL *****		2,310	3,250	2,965	3,450	0	3,450	6

Juvenile Justice Center

UTILITIES								
48000	TELEPHONES	3,408	3,500	3,291	3,500	0	3,500	0
48050	CELLULAR TELEPHONES	0	50	20	50	0	50	0
48100	NATURAL GAS	13,558	14,250	13,558	14,000	0	14,000	1-
48200	ELECTRICITY	31,711	34,850	32,000	33,500	0	33,500	3-
48300	WATER	1,679	1,900	1,734	1,900	0	1,900	0
48400	SOLID WASTE	1,693	2,031	1,815	2,031	0	2,031	0
48500	STORM WATER UTILITY	408	420	408	420	0	420	0
48600	SEWER USE	2,186	2,200	2,088	2,200	0	2,200	0
48700	LP GAS	580	1,000	600	800	0	800	20-
SUBTOTAL *****		55,223	60,201	55,514	58,401	0	58,401	3-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,958	2,200	1,977	2,200	0	2,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	65	70	60	70	0	70	0
59100	VEHICLE REPAIRS/MAINTENANCE	90	300	300	300	0	300	0
59105	TIRES	0	300	150	300	0	300	0
59110	MECHANICS CHARGE - REIMB R&B	51	0	34	100	0	100	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		2,164	2,920	2,521	3,020	0	3,020	3
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,641	3,266	3,088	3,287	0	3,287	0
60100	BLDG REPAIRS/MAINTENANCE	5,146	6,850	6,850	6,850	0	6,850	0
60150	PEST CONTROL	744	800	744	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	2,515	1,800	1,800	1,800	0	1,800	0
60400	GROUPS MAINTENANCE	506	440	367	440	0	440	0
SUBTOTAL *****		11,552	13,156	12,849	13,177	0	13,177	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	440	470	462	470	0	470	0
71100	OUTSIDE SERVICES	641	670	670	670	0	670	0
71101	PROFESSIONAL SERVICES	11,317	12,234	9,500	15,500	0	15,500	26
71500	BUILDING USE/RENT CHARGE	45,950	48,637	48,637	48,189	0	48,189	0
SUBTOTAL *****		58,348	62,011	59,269	64,829	0	64,829	5
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	210	210	225	240	0	240	14
84300	ADVERTISING	1,707	1,800	1,750	1,800	0	1,800	0
85620	OTHER MEDICAL	960	1,400	960	2,760	0	2,760	97
SUBTOTAL *****		2,877	3,410	2,935	4,800	0	4,800	41
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	784	0	0	5,700	0	5,700	0
91301	COMPUTER HARDWARE	1,113	1,766	1,766	1,500	0	1,500	15-
91302	COMPUTER SOFTWARE	252	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	6,860	1,950	1,950	950	0	950	51-
92301	REPLC COMPUTER HDWR	947	23,550	23,550	0	0	0	100-
SUBTOTAL *****		9,956	27,266	27,266	8,150	0	8,150	70-
TOTAL EXPENDITURES *****		290,889	378,004	316,138	366,309	0	366,439	3-

Decimal values have been truncated.

Judicial Grants and Contracts

Department Number 1243

Mission

The Thirteenth Judicial Court administers this budget and it is used to account for grant and contract funding obtained by the Court. The number and nature of grants and contracts contained in this budget will vary over time. The following tables present an overview of the grants and contracts currently included in this budget.

Budget Highlights

The adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year and take into account renewals and extensions. The Grants Table below summarizes all of the grants and/or contracts currently in force which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

Judicial Grants and Contracts

Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> Provides services to at-risk youth and families through Moral Reconation Therapy (MRT) Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2014 to June 30, 2015 Origination: 1995	No required match.
Multidisciplinary Training for Child Welfare Cases – Office of State Courts Administrator <ul style="list-style-type: none"> Sponsorship of multidisciplinary training for child welfare abuse/neglect cases 	February 27, 2014 to February 1, 2015 Origination: 2013	No required match
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) <ul style="list-style-type: none"> Funds for Supervised Visitation program 	July 1, 2014 to June 30, 2015 Origination: 2009	No match required
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"> Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri Funds 1.0 FTE Domestic Assault Court Coordinator, position #745 	January 1, 2014 to December 31, 2015 Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> Funds meals at meetings and subscription to PublicRecordsnow.com 	October 24, 2014 to September 30, 2015 Origination: 2013	No match required
Juvenile Justice Assistance Program Office of State Courts Administrator <ul style="list-style-type: none"> Intensive Crisis Intervention Services, Home-Monitoring, Shelter Care Services and Evening Reporting Center 	July 1, 2014 to June 30, 2015 Origination: 2012	No match required

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	115,297	115,011	114,261	111,311	0	111,311	3-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	116,000	131,092	84,774	66,125	0	66,125	49-
	SUBTOTAL *****	231,297	246,103	199,035	177,436	0	177,436	28-
	TOTAL REVENUES *****	231,297	246,103	199,035	177,436	0	177,436	28-
PERSONAL SERVICES								
10100	SALARIES & WAGES	120,264	108,300	102,757	114,025	0	76,959	28-
10110	OVERTIME	0	0	2,420	0	0	0	0
10200	FICA	8,448	8,285	7,559	8,722	0	5,887	28-
10300	HEALTH INSURANCE	11,875	14,961	14,961	16,011	0	10,674	28-
10325	DISABILITY INSURANCE	332	302	320	433	0	292	3-
10350	LIFE INSURANCE	148	141	137	144	0	96	31-
10375	DENTAL INSURANCE	1,185	1,500	1,500	1,500	0	1,000	33-
10400	WORKERS COMP	2,245	3,366	1,346	1,344	0	1,344	60-
10500	401(A) MATCH PLAN	535	1,955	1,040	1,560	0	910	53-
	SUBTOTAL *****	145,032	138,810	132,040	143,739	0	97,162	30-
MATERIALS & SUPPLIES								
23027	INMATE WORK/INCENTIVE SUPPLY	4,150	0	0	0	0	0	0
23050	OTHER SUPPLIES	554	1,476	1,366	625	0	625	57-
23400	FOOD	0	511	511	511	0	511	0
	SUBTOTAL *****	4,704	1,987	1,877	1,136	0	1,136	43-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	500	500	500	0	500	0
37210	TRAINING/SCHOOLS	0	3,000	2,922	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,982	1,849	0	0	0	100-
37230	MEALS & LODGING-TRAINING	3,032	7,596	6,896	2,250	0	2,250	70-
37235	MEALS & LODGING - OTHER	0	1,000	0	0	0	0	100-
37240	REGISTRATION/TUITION	15	85	0	0	0	0	100-
	SUBTOTAL *****	3,047	14,163	12,167	2,750	0	2,750	81-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	62,032	82,243	60,000	73,192	0	73,192	11-
71101	PROFESSIONAL SERVICES	8,946	11,500	9,000	5,000	0	5,000	56-
71600	EQUIP LEASES & METER CHR	227	2,815	2,815	2,815	0	2,815	0
	SUBTOTAL *****	71,205	96,558	71,815	81,007	0	81,007	16-
OTHER								
86648	RENT/UTIL ASST(HIV/AIDS)	1,160	0	0	0	0	0	0
	SUBTOTAL *****	1,160	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	6,367	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	900	783	0	0	0	100-
	SUBTOTAL *****	6,367	900	783	0	0	0	100-
	TOTAL EXPENDITURES *****	231,515	252,418	218,682	228,632	0	182,055	28-

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Family Services and Justice

Department Number 2820

Mission

This special revenue fund provides additional funding to support the operation of the Family Court divisions of the Thirteenth Judicial Circuit and the services provided by those divisions. Statutory authority for assessment and collection of a special court fee and the related expenditure of the funds is found in RSMo 587.170. The Circuit Court administers this fund.

Budget Highlights

This budget provides funding for the Focus on Kids Parent Education Program. Effective July 2014, the circuit agreed to pay its partners \$40 per person attending Focus on Kids, up from \$30 per person. At this time the circuit does not anticipate increasing the cost the participants pay to the court. In prior years, this budget also included appropriations to reimburse the State of Missouri for the salary and benefits of the family court commissioner. Pursuant to legislative changes passed in 2013, this reimbursement is no longer required.

Funds have been added for contractual services for mediation, services to facilitate custody resolution and guardianship, and/or other services that benefit litigants and recipients of services in the family court.

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	17,815	4,425	4,425	6,221	0	6,221	40
	SUBTOTAL *****	17,815	4,425	4,425	6,221	0	6,221	41
CHARGES FOR SERVICES								
3569	OTHER FEES	41,920	42,250	42,250	41,250	0	41,250	2-
3575	FAMILY COURT FEES	36,007	30,000	30,000	33,000	0	33,000	10
3579	FAMILY COURT FEES-JUVENILE OFF	17,798	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	95,725	87,250	87,250	89,250	0	89,250	2
INTEREST								
3711	INT-OVERNIGHT	20	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	178	350	275	300	0	300	14-
3798	INC/DEC IN FV OF INVESTMENTS	-163	0	0	0	0	0	0
	SUBTOTAL *****	35	375	300	325	0	325	13-
MISCELLANEOUS								
3890	MISCELLANEOUS	435	500	500	500	0	500	0
	SUBTOTAL *****	435	500	500	500	0	500	0
	TOTAL REVENUES *****	114,010	92,550	92,475	96,296	0	96,296	4
MATERIALS & SUPPLIES								
23001	PRINTING	0	600	600	100	0	100	83-
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
	SUBTOTAL *****	0	650	650	150	0	150	77-

Family Services and Justice

DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	129	150	150	150	0	150	0
	SUBTOTAL *****	129	150	150	150	0	150	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	29,640	31,100	31,100	48,500	0	48,500	55
71101	PROFESSIONAL SERVICES	63,640	0	220	10,000	0	10,000	0
	SUBTOTAL *****	93,280	31,100	31,320	58,500	0	58,500	88
	TOTAL EXPENDITURES *****	93,409	31,900	32,120	58,800	0	58,800	84

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

This budget was established to account for fees received from defendants who participate in the Drug Court program and DWI Court Program. The Drug Court program and DWI Court Program are court-supervised, comprehensive treatment programs for non-violent, felony offenders with a minimal history of prior criminal convictions. The fees are used for program costs. The Circuit Court administers this budget.

Budget Highlights

Drug Court and DWI Court are funded by participant fees and the Drug Court Coordinating Committee grant funds (DCCC). In 2014, the DWI Court partnered with Phoenix House, the Boone County Serious and Repeat Offender (SROP) provider, to provide treatment to participants at no cost. The Department of Mental Health pays for SROP treatment. As a result, fees paid by the participants were lowered from \$3,000 total (\$1,500 up front and \$150 a month) to a \$50 monthly fee. For FY15, (July 2014 – June 2015), the DCCC awarded the DWI Court \$5,000, which is \$35,000 less than the court has received in previous years. The DCCC funds were used to pay for testing and tracking services. Because of the drop in grant funds, fees paid by participants will increase to \$125. This budget reflects that increase and an increase in Classes 7 and 8 to pay for these services.

Performance Measures

	2012 Actual	2013 Actual	2014 Estimated	2015 Projected
Admissions by year				
Division Program	20	24	16	20
Probation Program	64	56	32	35
Re-Entry Program *	3	27	18	24
DWI Court	13	20	20	20
Total Participants	100	127	86	99
Drug Court and DWI Fees Collected				
Drug Court	32,310	32,505	46,000	40,000
DWI Court	40,155	54,585	25,000	33,000

* The circuit previously had an OnTrack Program. This program ended in 2013 and those participants were added to Drug

13th Judicial Circuit Drug Court

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	32,506	40,000	40,000	40,000	0	40,000	0
3584	DRUG COURT FEES - DWI	54,585	45,000	33,000	33,000	0	33,000	26-
	SUBTOTAL *****	87,091	85,000	73,000	73,000	0	73,000	14-
INTEREST								
3711	INT-OVERNIGHT	177	125	125	125	0	125	0
3712	INT-LONG TERM INVEST	1,597	850	1,200	1,000	0	1,000	17
3798	INC/DEC IN FV OF INVESTMENTS	-1,589	0	0	0	0	0	0
	SUBTOTAL *****	185	975	1,325	1,125	0	1,125	15
MISCELLANEOUS								
3890	MISCELLANEOUS	260	0	0	0	0	0	0
	SUBTOTAL *****	260	0	0	0	0	0	0
	TOTAL REVENUES *****	87,536	85,975	74,325	74,125	0	74,125	14-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,733	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	420	0	0	100	0	100	0
23015	COMPUTER SUPPLIES	99	150	150	100	0	100	33-
23016	MAGNETIC MEDIA	0	50	50	75	0	75	50
23018	PRINTER SUPPLIES	273	400	400	500	0	500	25
23027	INMATE WORK/INCENTIVE SUPPLY	1,452	6,375	3,000	3,000	0	3,000	52-
23050	OTHER SUPPLIES	476	0	558	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	375	0	375	0
	SUBTOTAL *****	4,453	9,975	7,158	9,150	0	9,150	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	490	440	440	440	0	440	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,712	3,500	3,000	3,500	0	3,500	0
37230	MEALS & LODGING-TRAINING	4,996	7,500	3,000	7,500	0	7,500	0
37240	REGISTRATION/TUITION	2,532	4,000	1,000	4,000	0	4,000	0
	SUBTOTAL *****	10,730	15,440	7,440	15,440	0	15,440	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	113	400	300	400	0	400	0
	SUBTOTAL *****	113	500	400	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	180	180	0	0	0	100-
	SUBTOTAL *****	0	180	180	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	59,777	50,000	38,000	60,000	0	60,000	20
71101	PROFESSIONAL SERVICES	9	500	300	500	0	500	0
	SUBTOTAL *****	59,786	50,650	38,450	60,650	0	60,650	20
OTHER								
83100	AWARDS	215	4,000	2,000	4,000	0	4,000	0
84010	RECEPTION/MEETINGS	554	400	400	400	0	400	0
84300	ADVERTISING	534	200	200	200	0	200	0
86300	TESTING	3,425	18,000	5,000	20,000	0	20,000	11
	SUBTOTAL *****	4,728	22,600	7,600	24,600	0	24,600	9
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	698	0	0	0	0	0	0
	SUBTOTAL *****	698	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	80,508	99,345	61,228	110,340	0	110,340	11

Decimal values have been truncated.

Veterans Court

Department Number 2831

Mission

This budget was established in 2013 to account for contributions received from the Veterans United Foundation, as well as fees received from defendants who participate in the Veterans Treatment Court Program. The 13th Circuit Veterans Treatment Court program is a court-supervised, comprehensive treatment program for eligible veterans in the criminal justice system. The Veterans United Foundation's contributions and the participants' fees are used for program costs. The Circuit Court administers this budget.

Budget Highlights

In June 2013, the 13th Circuit received contributions from the Veterans United Foundation to launch a Veterans Treatment Court. An existing position, the OnTrack Court Administrator, was transitioned to the Alternative Sentencing Court Administrator and assumed administrative responsibilities for the newly-formed Veterans Court.

In 2014 and 2015, the administrator's salary and benefits will be paid 50% by department 2904 Alternative Sentencing (Prop L), and 50% by the Veterans Court budget (Veterans United Foundation funding and fee revenue). Program funding from the Veterans Foundation is subject to renewal through May 31, 2016.

Performance Measures

	2013 Actual	2014 Estimated	2015 Projected
Admissions by year			
Veterans Court	13	12	15
Contributions and Fees Collected			
Contributions	\$30,000	\$70,000	\$70,000
Fees	\$550	\$5,000	\$9,000

Veterans Court

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	550	9,000	5,000	9,000	0	9,000	0
	SUBTOTAL *****	550	9,000	5,000	9,000	0	9,000	0
MISCELLANEOUS								
3880	CONTRIBUTIONS	30,000	70,000	70,000	70,000	0	70,000	0
	SUBTOTAL *****	30,000	70,000	70,000	70,000	0	70,000	0
	TOTAL REVENUES *****	30,550	79,000	75,000	79,000	0	79,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	17,912	40,988	33,625	40,761	0	40,761	0
10200	FICA	1,370	3,135	2,573	3,118	0	3,118	0
10300	HEALTH INSURANCE	0	2,493	2,493	2,668	0	3,946	58
10325	DISABILITY INSURANCE	26	76	76	96	0	96	26
10350	LIFE INSURANCE	9	23	23	24	0	24	4
10375	DENTAL INSURANCE	0	250	250	250	0	250	0
10400	WORKERS COMP	0	1,315	557	1,373	0	1,373	4
10500	401(A) MATCH PLAN	40	260	0	260	0	260	0
	SUBTOTAL *****	19,357	48,540	39,597	48,550	0	49,828	3
MATERIALS & SUPPLIES								
23027	INMATE WORK/INCENTIVE SUPPLY	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	300	120	300	0	300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,300	650	1,300	0	1,300	0
37230	MEALS & LODGING-TRAINING	0	2,500	835	2,500	0	2,500	0
37240	REGISTRATION/TUITION	0	1,600	725	1,600	0	1,600	0
	SUBTOTAL *****	0	5,700	2,330	5,700	0	5,700	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	200	100	200	0	200	0
	SUBTOTAL *****	0	200	100	200	0	200	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	3,318	20,972	10,000	20,972	0	20,972	0
	SUBTOTAL *****	3,318	20,972	10,000	20,972	0	20,972	0
OTHER								
83100	AWARDS	0	300	300	300	0	300	0
84010	RECEPTION/MEETINGS	0	50	50	50	0	50	0
86300	TESTING	0	9,300	9,300	9,300	0	9,300	0
	SUBTOTAL *****	0	9,650	9,650	9,650	0	9,650	0
	TOTAL EXPENDITURES *****	22,675	86,062	62,677	86,072	0	87,350	1

Decimal values have been truncated.

Administration of Justice

Department Number 2850

Mission

This fund is established pursuant to 488.5025 RSMo, with the purpose to improve, maintain and enhance the ability to collect and manage moneys assessed or received by the courts, to improve case processing, enhance court security and preservation of the record, and to improve the administration of justice.

Budget Highlights

The fund was established mid-year 2003. The annual appropriations provide funding for training and related travel costs as well as technology-related consulting services, hardware and software. There are no significant changes to this budget.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	14,655	17,500	15,000	15,000	0	15,000	14-
	SUBTOTAL *****	14,655	17,500	15,000	15,000	0	15,000	14-
INTEREST								
3711	INT-OVERNIGHT	74	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	670	350	500	500	0	500	42
3798	INC/DEC IN FV OF INVESTMENTS	-662	0	0	0	0	0	0
	SUBTOTAL *****	82	410	560	560	0	560	37
	TOTAL REVENUES *****	14,737	17,910	15,560	15,560	0	15,560	13-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	245	400	250	400	0	400	0
23001	PRINTING	0	50	50	50	0	50	0
23015	COMPUTER SUPPLIES	0	150	150	150	0	150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	175	0	175	0
	SUBTOTAL *****	245	600	450	775	0	775	29
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	722	2,000	1,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	745	2,000	1,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	525	3,000	1,000	3,000	0	3,000	0
	SUBTOTAL *****	1,992	7,000	3,000	7,000	0	7,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	0	5,000	0	5,000	0	5,000	0
OTHER								
83100	AWARDS	1,200	1,500	1,500	1,750	0	1,750	16
	SUBTOTAL *****	1,200	1,500	1,500	1,750	0	1,750	17
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	2,500	0	2,500	0	2,500	0
91302	COMPUTER SOFTWARE	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	3,500	0	3,500	0	3,500	0
	TOTAL EXPENDITURES *****	3,437	17,600	4,950	18,025	0	18,025	2

Decimal values have been truncated.

Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

The mission of this department is to address the unique needs of both the mentally ill, and the mentally ill with a coexisting disorder of substance abuse that are in the criminal justice system. The intent is to serve as a bridge between the mental health system and the criminal justice system for the benefit of both systems and the clients they share.

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for expanding and implementing alternative correction and detention programs. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Please refer to department number 1210, Circuit Court Services, for Organizational Chart.

Budget Highlights

The budget includes appropriations for Mental Health Court (MHC) and expansion of Adult Court Services program capacity for bond investigations and home detention. In addition, the budget includes appropriations for facilities maintenance, housekeeping, and utilities associated with the Alternative Sentencing Center.

During 2013, the circuit received a substantial contribution from Veterans United Foundation to launch a Veterans Treatment Court program (see department 2831). In addition, the OnTrack grant-funded program ended in September 2013, and a vacancy occurred within the Mental Health Court Administrator position. These events prompted a reorganization of the Alternative Sentencing programs: a Secretary position was reclassified to an Administrative Assistant/Grant Manager position; hours previously allotted for part-time pool staff hours were redirected to a full-time Receptionist position; and the OnTrack Court Administrator position was transitioned to the Alternative Sentencing Court Administrator.

In 2015, the administrator's salary and benefits will be paid 50% by department 2904 Alternative Sentencing, and 50% by the Veterans Court budget. Program funding from the Veterans Foundation is subject to renewal through May 31, 2016.

Alternative Sentencing Program

Law Enforcement Sales Tax

Performance Measures

Performance Measure	2013 Actual	2014 Estimated	2015 Projected
Mental Health Court Admissions			
Division Program	0	2	5
Probation Program	36	26	24
Re-Entry Program	1	6	3
Total Admissions	37	34	32

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	11,502	0	0	0	0	0	0
	SUBTOTAL *****	11,502	0	0	0	0	0	0
	TOTAL REVENUES *****	11,502	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	171,389	176,369	168,512	198,794	0	198,794	12
10110	OVERTIME	62	0	1,208	1,000	0	1,000	0
10200	FICA	12,226	13,492	12,243	15,284	0	15,284	13
10300	HEALTH INSURANCE	29,094	27,428	27,013	29,353	0	43,413	58
10325	DISABILITY INSURANCE	474	488	502	755	0	755	54
10350	LIFE INSURANCE	238	258	243	264	0	264	2
10375	DENTAL INSURANCE	2,903	2,750	2,708	2,750	0	2,750	0
10400	WORKERS COMP	4,921	3,843	4,393	4,720	0	4,720	22
10500	401(A) MATCH PLAN	-15	2,860	650	2,860	0	2,860	0
10510	CERF-EMPLOYER PD CONTRIBUTION	568	0	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	312	0	0	0	0	0	0
	SUBTOTAL *****	222,172	227,488	217,472	255,780	0	269,840	19
MATERIALS & SUPPLIES								
22000	POSTAGE	56	200	50	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	300	300	300	0	300	0
23000	OFFICE SUPPLIES	329	700	400	700	0	700	0
23001	PRINTING	65	300	100	300	0	300	0
23015	COMPUTER SUPPLIES	0	625	50	250	0	250	60-
23016	MAGNETIC MEDIA	0	50	50	75	0	75	50
23018	PRINTER SUPPLIES	52	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	175	2,000	1,000	2,000	0	2,000	0
23050	OTHER SUPPLIES	43	50	106	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	250	50	425	0	425	70
23855	FURNITURE/FIXTURE <\$1000	0	700	250	0	0	0	100-
	SUBTOTAL *****	720	5,275	2,456	4,400	0	4,400	17-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	120	110	100	220	0	220	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	39	1,000	150	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	1,500	300	1,500	0	1,500	0
37240	REGISTRATION/TUITION	68	750	300	750	0	750	0
	SUBTOTAL *****	227	3,360	850	3,470	0	3,470	3
UTILITIES								
48000	TELEPHONES	2,918	3,600	3,000	3,600	0	3,600	0
48100	NATURAL GAS	1,835	3,800	2,500	2,500	0	2,500	34-
48200	ELECTRICITY	4,722	6,500	4,950	5,000	0	5,000	23-
48300	WATER	252	300	300	300	0	300	0
48500	STORM WATER UTILITY	142	150	150	150	0	150	0
48600	SEWER USE	211	200	225	200	0	200	0
	SUBTOTAL *****	10,080	14,550	11,125	11,750	0	11,750	19-

Alternative Sentencing Program

Law Enforcement Sales Tax

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	100	0	100	0	100	0
59200	LOCAL MILEAGE	0	350	100	350	0	350	0
59300	PARKING	0	25	25	25	0	25	0
SUBTOTAL *****		0	475	125	475	0	475	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	538	600	600	700	0	700	16
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
SUBTOTAL *****		538	850	600	950	0	950	12
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	39,098	45,000	30,000	45,000	0	45,000	0
71101	PROFESSIONAL SERVICES	3	1,000	8	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	14,290	15,309	15,309	28,130	0	28,130	83
71600	EQUIP LEASES & METER CHRG	448	1,300	0	0	0	0	100-
SUBTOTAL *****		53,839	62,609	45,317	74,130	0	74,130	18
OTHER								
83100	AWARDS	0	200	100	200	0	200	0
84010	RECEPTION/MEETINGS	205	350	200	350	0	350	0
84300	ADVERTISING	0	250	0	250	0	250	0
86300	TESTING	12,068	18,300	14,000	24,300	0	24,300	32
SUBTOTAL *****		12,273	19,100	14,300	25,100	0	25,100	31
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	1,003	600	581	0	0	0	100-
SUBTOTAL *****		1,003	600	581	0	0	0	100-
TOTAL EXPENDITURES *****		300,852	334,307	292,826	376,055	0	390,115	17

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Information System–Court Only

Law Enforcement Sales Tax

Department Number 2907

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for specific costs related to developing and implementing a law enforcement/judicial information system which are administered by the Circuit Court. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

This budget accounts for appropriations for court-related fiber optics communications costs for connections to the Jail and the Alternative Sentencing Center. There are no significant changes to this budget.

Annual Budget

2907 INFORMATION SYSTEM–COURT ONLY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	2,100	2,100	2,100	2,100	0	2,100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,255	1,255	0	0	0	0	100-
	SUBTOTAL *****	1,255	1,255	0	0	0	0	100-
	TOTAL EXPENDITURES *****	3,355	3,355	2,100	2,100	0	2,100	37-

Decimal values have been truncated.

Sheriff & Corrections Summary

Description of Funding Sources

The Boone County Sheriff is responsible for law enforcement services and operations of the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional resources from a variety of special revenues funds.

The funding sources for Sheriff's Operations include the following:

- General Fund
 - Sheriff Operations (1251)
 - Internet Crimes Task Force (1253)
- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund (2510)
- Citizen Contributions Fund (2520-2525)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund (2540)
- Sheriff Revolving Fund (2550)
- Sheriff K9 Operations Fund (2570)
- Law Enforcement Services Fund (Prop L – 2901)
- Cyber Crimes Task Force Fund - Federal ARRA/Stimulus (2972)

The funding sources for Corrections include the following:

- General Fund (1255)
- Inmate Prisoner Detainee Security Fund (2560)
- Law Enforcement Services Fund (Prop L – 2902, 2906)

The funding sources for Sheriff and Corrections Facilities Maintenance and Housekeeping include the following:

- General Fund (1256)

The County Commission establishes and approves the appropriations for all General Fund budgets, the various citizen contribution budgets, the Justice Assistance Grants (JAG) budgets, and the Law Enforcement Services Fund budgets. The Sheriff establishes and approves all other budgets.

Sheriff & Corrections

Budget Summary

Fund	Dept	Department Name	2013	2014	2015	2015	2015	2015
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 3,976,293	\$ 4,181,591	\$ 3,920,113	\$ 687,292	\$ 7,569	\$ 4,614,974
100	1253	Internet Crimes Task Force	116,023	142,390	121,416	-	-	121,416
250	2501	Sheriff Forfeiture-Dept of Justice	5,852	5,037	-	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	14,135	5,830	-	-	12,000	12,000
251	2510	Sheriff Training	21,513	14,610	-	28,200	-	28,200
252	252x	Law Enf. Citizen Contributions	2,122	3,422	4,605	4,400	-	9,005
253	253x	Justice Assistance Grants (JAG)	47,580	2,919	-	-	-	-
254	2540	Sheriff Civil Charges	69,696	50,285	-	45,711 *	-	45,711
255	2550	Sheriff Revolving Fund Activity	108,053	40,138	40,096	21,173	-	61,269
257	2570	Sheriff K9 Operations Fund	-	300	-	2,050	1,450	3,500
290	2901	Sheriff-Law Enf SalesTax	1,604,869	1,672,577	1,260,809	219,060	373,461	1,853,330
297	2972	Cyber Crimes Task Force	21,577	-	-	-	-	-
Subtotal			<u>\$ 5,987,713</u>	<u>\$ 6,119,099</u>	<u>\$ 5,347,039</u>	<u>\$ 1,007,886</u>	<u>\$ 394,480</u>	<u>\$ 6,749,405</u>
Corrections:								
100	1255	Corrections	3,680,952	3,660,022	3,142,220	1,219,352	22,651	4,384,223
256	2560	Inmate Security Fund	-	-	-	-	-	-
290	2902	Corrections-Law Enf SalesTax	733,134	736,664	753,371	23,702	16,206	793,279
290	2906	Contract Inmate Housing	50,894	69,144	-	195,000	-	195,000
Subtotal			<u>4,464,980</u>	<u>4,465,830</u>	<u>3,895,591</u>	<u>1,438,054</u>	<u>38,857</u>	<u>5,372,502</u>
Housekeeping/Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint	232,037	201,129	109,399	90,639	17,726	217,764
Total			<u>\$ 10,684,730</u>	<u>\$ 10,786,058</u>	<u>\$ 9,352,029</u>	<u>\$ 2,536,579</u>	<u>\$ 451,063</u>	<u>\$ 12,339,671</u>

* This amount includes \$40,000 transfer to a debt service fund for repayment of principal and interest associated with the Sheriff Annex.

Sheriff & Corrections

Personnel Summary

Position Title	Departmental Funding Source									2015 Total
	Full-time Equivalent Positions									
	2013	2014	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 2550	Dept. 1255	Dept. 2902	Dept. 1256	
Sheriff										
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Major	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Captain	2.50	2.50	2.50	-	-	-	-	-	-	2.50 a
Sergeant	9.00	9.00	8.00	1.00	-	-	-	-	-	9.00
Deputy Sheriff	39.00	39.00	26.00	10.00	-	-	-	-	-	36.00
Deputy Sheriff-Civil Process	-	-	3.00	-	-	-	-	-	-	3.00
Investigator	10.00	11.00	8.00	1.00	2.00	-	-	-	-	11.00
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Budget Administrator	0.50	0.50	0.50	-	-	-	-	-	-	0.50 a
Account Specialist	0.50	0.50	0.50	-	-	-	-	-	-	0.50 a
Warrant Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Office Specialist	13.20	14.13	11.13	2.00	-	1.00	-	-	-	14.13
Evidence Technician	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Warrant Specialist Pool	0.17	0.17	0.17	-	-	-	-	-	-	0.17
Records Specialist Pool	0.10	0.10	0.10	-	-	-	-	-	-	0.10
Technical/Fleet Analyst	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Subtotal	80.97	82.90	65.90	14.00	2.00	1.00	-	-	-	82.90
Corrections										
Chief Jailer/Jail Administrator	1.00	1.00	-	-	-	-	1.00	-	-	1.00
Captain	2.50	2.50	-	-	-	-	1.50	1.00	-	2.50 a
Corrections Sergeant	5.00	5.00	-	-	-	-	5.00	-	-	5.00
Corrections Officer	41.00	41.00	-	-	-	-	41.00	-	-	41.00
Corrections Officer Pool	0.17	0.17	-	-	-	-	0.17	-	-	0.17
Corrections Support Officer	1.00	1.00	-	-	-	-	1.00	-	-	1.00
Corrections Support Officer Pool	0.06	0.06	-	-	-	-	0.06	-	-	0.06
Budget Administrator	0.50	0.50	-	-	-	-	0.50	-	-	0.50 a
Account Specialist	0.50	0.50	-	-	-	-	0.50	-	-	0.50 a
Cook Supervisor	1.00	1.00	-	-	-	-	1.00	-	-	1.00
Cook	3.50	3.75	-	-	-	-	3.75	-	-	3.75
Nursing Supervisor	1.00	1.00	-	-	-	-	-	-	-	-
Registered Nurse	2.80	2.80	-	-	-	-	3.80	-	-	3.80
Registered Nurse Pool	0.28	0.28	-	-	-	-	0.28	-	-	0.28
Supervisor, Clinical Social Worker	-	0.50	-	-	-	-	0.50	-	-	0.50
Jail Clinical Social Worker Pool	-	0.50	-	-	-	-	0.50	-	-	0.50
Office Specialist	1.00	1.00	-	-	-	-	1.00	-	-	1.00
Corrections Corporal	5.00	5.00	-	-	-	-	-	5.00	-	5.00
Subtotal	66.31	67.56	-	-	-	-	61.56	6.00	-	67.56
Facilities Maintenance & Housekeeping										
Senior Facility Maintenance Tech.	1.00	1.00	-	-	-	-	-	-	1.00	1.00
Custodian	1.00	1.00	-	-	-	-	-	-	1.00	1.00
Subtotal	2.00	2.00	-	-	-	-	-	-	2.00	2.00
Total FTEs	149.28	152.46	65.90	14.00	2.00	1.00	61.56	6.00	2.00	152.46
Overtime	\$555,403	\$559,101	\$241,586	\$ 78,673	\$ -	\$ -	\$194,349	\$ 56,675	\$ 12,000	\$583,283
Holiday	\$101,766	\$105,617	\$ 33,902	\$ 15,820	\$ -	\$ -	\$ 38,444	\$ 11,143	\$ 375	\$ 99,684

Sheriff Operations

Department Numbers 1251, 1253, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2570, 2901, 2972

Mission

The Boone County Sheriff is an elected official responsible for County law enforcement. The Sheriff's Department delivers services through the following divisions: Administration, Enforcement, Services, and Corrections. Budgetary information for Corrections is presented in a separate budget section immediately following this Sheriff Operations.

Administration: This division is comprised of the Sheriff, Chief Deputy, Chief Jail Administrator, two Corrections Division Captains, two Enforcement Division Captains, one Services Division Captain and the Administrative Deputy. The Administration division is responsible for developing the annual budget, establishing policy & procedure, managing personnel and department programs, and supervising all aspects of the department.

Enforcement and Investigation: The South and North District Commanders oversee the day to day operation of Patrol, Investigations, School Resource Officers, Civil Process and the Traffic Unit. In order to better manage operations the county is split geographically into north and south districts, with a District Commander (Captain) assigned to each. The dividing line for the north and south districts is I-70.

Services: This division, commanded by a Captain, is comprised of full and part-time civilian employees. This division is responsible for personnel and budgetary management, payroll, processing of civil papers, evidence tracking, offense report entry, processing of warrants issued by the 13th Judicial Circuit Court, fleet management, and various other support duties for the Sheriff's Department and Jail.

Budget Highlights

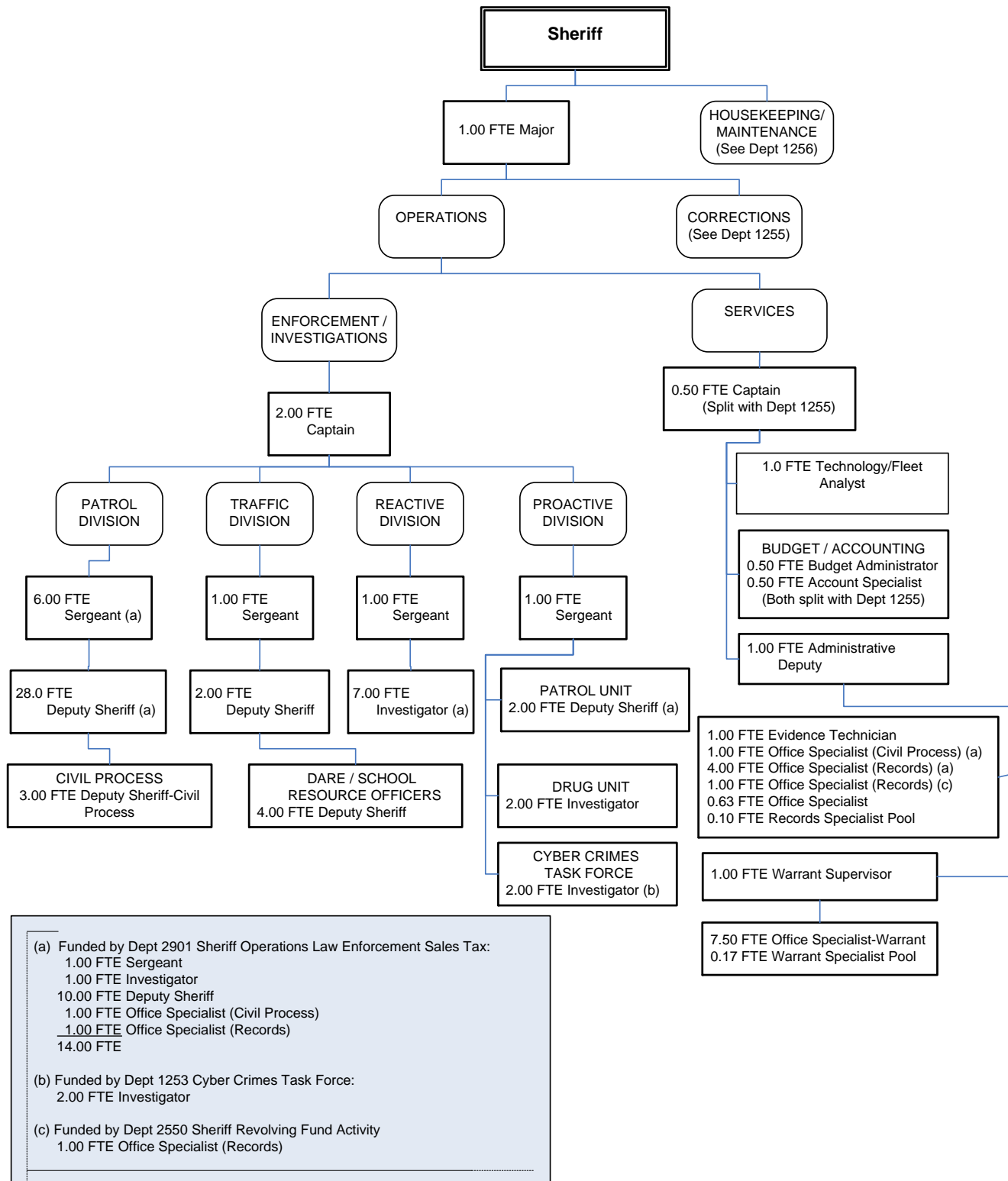
The budget includes funding for scheduled replacement of ballistic vests, tactical entry vests, general law enforcement equipment, and vehicles. During 2014, a budget revision increased the appropriation for criminal investigation activities (1251-85400); funding has been reduced to the normal level in the 2015 budget.

The state grant funding for Cyber Crimes was approved within the state's budget, but withheld by the Governor. As a result, the county's budget (#1253) reflects reduced revenue for 2014 and no anticipated revenue for 2015. As a temporary strategy until the matter is resolved, appropriations have been correspondingly reduced in the Corrections budget (i.e., reductions associated with currently vacant positions which will be held as vacant.)

There are no other significant changes to the budget.

Sheriff Operations

Organizational Chart



Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	90	120	240	120	0	120	0
	SUBTOTAL *****	90	120	240	120	0	120	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	78,644	82,923	87,255	98,717	0	98,717	19
3451	STATE REIMB-GRANT/PROGRAM/OTHR	59,929	36,076	56,991	27,398	0	27,398	24-
3465	FEDERAL REIMBURSE EXPENSES	4,199	0	35,000	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	22,200	35,000	25,000	35,000	0	35,000	0
	SUBTOTAL *****	164,972	153,999	204,246	161,115	0	161,115	5
CHARGES FOR SERVICES								
3510	COPIES	1,043	1,300	667	800	0	800	38-
3528	REIMB PERSONNEL/PROJECTS	48,848	0	13,703	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	10,805	12,206	8,000	5,260	0	5,260	56-
3563	CIVIL PROCESS FEES	9,578	20,000	10,000	10,000	0	10,000	50-
3569	OTHER FEES	2,145	1,500	1,403	1,500	0	1,500	0
3572	SHERIFF'S FEES	148,101	190,000	110,000	150,000	0	150,000	21-
3590	INSPECTION FEES	50	100	105	100	0	100	0
	SUBTOTAL *****	220,570	225,106	143,878	167,660	0	167,660	26-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	450	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	8,781	0	0	0	0	0	0
3890	MISCELLANEOUS	163	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	869	2,200	869	869	0	869	60-
	SUBTOTAL *****	10,263	2,200	869	869	0	869	60-
	TOTAL REVENUES *****	395,895	381,425	349,233	329,764	0	329,764	14-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,452,494	2,671,714	2,485,757	3,125,719	0	2,853,520	6
10110	OVERTIME	248,667	224,905	330,371	259,795	0	241,586	7
10115	SHIFT DIFFERENTIAL	21,382	32,619	33,576	33,778	0	33,778	3
10120	HOLIDAY WORKED	36,419	33,987	39,784	39,088	0	33,902	0
10200	FICA	202,558	225,942	214,864	264,566	0	239,857	6
10300	HEALTH INSURANCE	294,498	325,401	295,858	349,573	0	348,239	7
10325	DISABILITY INSURANCE	6,102	7,118	6,912	11,778	0	10,301	44
10350	LIFE INSURANCE	2,755	3,066	2,702	3,144	0	3,132	2
10375	DENTAL INSURANCE	29,415	32,625	29,416	32,750	0	32,625	0
10400	WORKERS COMP	77,976	76,026	78,118	96,435	0	85,276	12
10500	401(A) MATCH PLAN	18,488	34,027	28,783	34,060	0	33,897	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,183	4,000	3,933	0	0	4,000	0
	SUBTOTAL *****	3,395,937	3,671,430	3,550,074	4,250,686	0	3,920,113	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,258	2,964	3,200	3,409	0	3,409	15
23000	OFFICE SUPPLIES	13,467	14,300	13,600	13,600	0	13,600	4-
23001	PRINTING	3,299	3,100	3,000	3,000	0	3,000	3-
23016	MAGNETIC MEDIA	1,178	1,200	1,200	1,200	0	1,200	0
23050	OTHER SUPPLIES	12,223	17,212	7,000	17,265	0	17,265	0
23200	AMMUNITION	18,537	18,598	18,598	18,598	0	18,598	0
23300	UNIFORMS	21,036	29,476	23,000	45,994	0	45,994	56
23305	UNIFORM MAINTENANCE	6,032	5,820	5,734	5,870	0	5,870	0
23350	RESERVE/EXPLORER PRGM SUPPLIES	2,570	2,285	2,200	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	18,545	10,624	10,815	11,491	1,600	13,091	23
23855	FURNITURE/FIXTURE <\$1000	0	0	0	778	0	778	0
23860	VEHICLE EQUIPMENT <\$1000	998	1,500	1,500	500	0	500	66-
	SUBTOTAL *****	100,143	107,079	89,847	123,990	1,600	125,590	17
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,535	3,190	3,190	3,215	0	3,215	0
37200	SEMINARS/CONFEREN/MEETING	471	500	200	500	0	500	0
37210	TRAINING/SCHOOLS	0	1,775	1,775	1,775	0	1,775	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	273	700	600	700	0	700	0
37230	MEALS & LODGING-TRAINING	1,450	4,100	1,000	4,100	0	4,100	0
	SUBTOTAL *****	4,729	10,265	6,765	10,290	0	10,290	0

Sheriff Operations

UTILITIES							
48000	TELEPHONES	19,085	25,356	29,500	25,356	0	25,356 0
48050	CELLULAR TELEPHONES	25,645	26,200	26,050	26,494	3,420	29,914 14
48100	NATURAL GAS	8,001	7,200	7,200	7,200	0	7,200 0
48200	ELECTRICITY	30,069	29,743	31,274	31,274	0	31,274 5
48300	WATER	3,785	3,768	3,656	3,660	0	3,660 2-
48400	SOLID WASTE	770	771	771	852	0	852 10
48500	STORM WATER UTILITY	118	120	118	120	0	120 0
48600	SEWER USE	4,443	4,308	4,353	4,368	0	4,368 1
SUBTOTAL *****		91,916	97,466	102,922	99,324	3,420	102,744 5
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	244,969	281,750	246,983	267,338	0	267,338 5-
59010	FUEL SURCHARGE - REIMB TO R&B	8,150	8,160	8,120	8,195	0	8,195 0
59025	VEHICLE TITLE/LICENSE/PLATES	114	88	151	875	0	875 894
59030	MOTOR VEHICLE LICENSING EXP	479	770	859	0	0	0 100-
59100	VEHICLE REPAIRS/MAINTENANCE	41,718	50,000	28,700	50,000	0	50,000 0
59105	TIRES	22,636	25,358	18,500	22,890	0	22,890 9-
59110	MECHANICS CHARGE - REIMB R&B	13,268	17,471	8,950	15,000	0	15,000 14-
SUBTOTAL *****		331,334	383,597	312,263	364,298	0	364,298 5-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,833	3,242	3,898	4,080	-283	3,797 17
60200	EQUIP REPAIRS/MAINTENANCE	4,628	8,881	7,125	7,500	0	7,500 15-
60250	EQUIPMENT INSTALLATION CHARGES	901	0	0	0	0	0 0
SUBTOTAL *****		9,362	12,123	11,023	11,580	-283	11,297 7-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	0	1,584 0
71000	INSURANCE AND BONDS	150	100	100	100	0	100 0
71100	OUTSIDE SERVICES	2,593	3,170	2,446	2,896	0	2,896 8-
71101	PROFESSIONAL SERVICES	0	5,400	5,400	5,400	0	5,400 0
71104	ADMINISTRATIVE SERVICES	1,309	4,073	2,300	3,417	0	3,417 16-
71500	BUILDING USE/RENT CHARGE	24,420	24,420	24,420	24,420	0	24,420 0
71526	DISPOSAL SERVICES	0	0	358	526	0	526 0
71600	EQUIP LEASES & METER CHR	120	200	0	200	0	200 0
SUBTOTAL *****		30,176	38,947	36,608	38,543	0	38,543 1-
OTHER							
84010	RECEPTION/MEETINGS	14	200	212	220	0	220 10
85400	CRIMINAL INVESTIGATION	8,202	42,516	40,000	20,000	0	20,000 52-
86300	TESTING	4,480	10,125	9,700	14,310	0	14,310 41
SUBTOTAL *****		12,696	52,841	49,912	34,530	0	34,530 35-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	6,014	5,377	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	0	16,800	16,800	0	7,569	7,569 54-
SUBTOTAL *****		0	22,814	22,177	0	7,569	7,569 67-
TOTAL EXPENDITURES *****		3,976,293	4,396,562	4,181,591	4,933,241	12,306	4,614,974 5

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2013	2014		2015	2015	2015	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2014	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	16,786	23,000	12,925	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	92,497	59,084	67,417	0	0	0	100-
SUBTOTAL *****		109,283	82,084	80,342	0	0	0	100-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	0	1,950	0	0	0	0	100-
SUBTOTAL *****		0	1,950	0	0	0	0	100-
TOTAL REVENUES *****		109,283	84,034	80,342	0	0	0	100-

Sheriff Operations

PERSONAL SERVICES							
10100	SALARIES & WAGES	79,687	42,302	90,900	97,493	0	97,493 130
10200	FICA	5,597	3,236	6,576	7,458	0	7,458 130
10300	HEALTH INSURANCE	7,429	4,156	9,053	10,674	0	10,674 156
10325	DISABILITY INSURANCE	211	121	280	370	0	370 205
10350	LIFE INSURANCE	68	40	85	96	0	96 140
10375	DENTAL INSURANCE	741	417	910	1,000	0	1,000 139
10400	WORKERS COMP	2,186	1,375	3,357	3,285	0	3,285 138
10500	401(A) MATCH PLAN	650	542	825	1,040	0	1,040 91
SUBTOTAL *****		96,569	52,189	111,986	121,416	0	121,416 133
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	330	0	0	0	0 100-
23850	MINOR EQUIP & TOOLS (<\$1000)	112	3,500	882	0	0	0 100-
SUBTOTAL *****		112	3,830	882	0	0	0 100-
DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	4,281	4,500	8,495	0	0	0 100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	5,576	3,820	0	0	0 100-
37230	MEALS & LODGING-TRAINING	0	5,459	3,746	0	0	0 100-
SUBTOTAL *****		4,281	15,535	16,061	0	0	0 100-
UTILITIES							
48002	DATA COMMUNICATIONS	378	329	240	0	0	0 100-
SUBTOTAL *****		378	329	240	0	0	0 100-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	8,806	2,554	1,212	0	0	0 100-
71100	OUTSIDE SERVICES	719	420	760	0	0	0 100-
SUBTOTAL *****		9,525	2,974	1,972	0	0	0 100-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	4,270	0	0	0	0	0 0
91301	COMPUTER HARDWARE	885	0	0	0	0	0 0
92300	REPLCMENT MACH & EQUIP	0	8,684	8,684	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	2,566	2,565	0	0	0 100-
SUBTOTAL *****		5,155	11,250	11,249	0	0	0 100-
TOTAL EXPENDITURES *****		116,020	86,107	142,390	121,416	0	121,416 41

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

250	SHERIFF FORFEITURE FUND							%CHG
		2013	2014		2015	2015	2015	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2014 PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	155	0	0	0	0	0	0
	SUBTOTAL *****	155	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	25	25	18	20	0	20	20-
3712	INT-LONG TERM INVEST	224	212	190	200	0	200	5-
3798	INC/DEC IN FV OF INVESTMENTS	-233	0	0	0	0	0	0
	SUBTOTAL *****	16	237	208	220	0	220	7-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	670	0	0	0	0	0	0
	SUBTOTAL *****	670	0	0	0	0	0	0
	TOTAL REVENUES *****	841	237	208	220	0	220	7-
PERSONAL SERVICES								
10100	SALARIES & WAGES	3,607	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	78	0	0	0	0	0	0
10200	FICA	282	0	0	0	0	0	0
10400	WORKERS COMP	7	0	0	0	0	0	0
	SUBTOTAL *****	3,974	0	0	0	0	0	0

Sheriff Operations

DUES TRAVEL & TRAINING							
37230	MEALS & LODGING-TRAINING	0	1,386	1,060	0	0	100-
	SUBTOTAL *****	0	1,386	1,060	0	0	100-
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,819	2,894	3,000	0	0	100-
59010	FUEL SURCHARGE - REIMB TO R&B	59	54	120	0	0	100-
	SUBTOTAL *****	1,878	2,948	3,120	0	0	100-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	750	750	0	0	100-
91302	COMPUTER SOFTWARE	0	132	107	0	0	100-
91400	AUTO/TRUCKS	0	5,000	0	0	0	100-
	SUBTOTAL *****	0	5,882	857	0	0	100-
	TOTAL EXPENDITURES *****	5,852	10,216	5,037	0	0	100-

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	0	0	204	0	0	0	0
	SUBTOTAL *****	0	0	204	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	15	15	8	8	0	8	46-
3712	INT-LONG TERM INVEST	131	127	80	80	0	80	37-
3798	INC/DEC IN FV OF INVESTMENTS	-122	0	22	22	0	22	0
	SUBTOTAL *****	24	142	110	110	0	110	23-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,175	0	0	0	0	0	0
	SUBTOTAL *****	1,175	0	0	0	0	0	0
	TOTAL REVENUES *****	1,199	142	314	110	0	110	23-
PERSONAL SERVICES								
10110	OVERTIME	7,142	0	0	0	0	0	0
	SUBTOTAL *****	7,142	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	1,123	0	0	0	0	0	0
	SUBTOTAL *****	1,123	0	0	0	0	0	0
UTILITIES								
48050	CELLULAR TELEPHONES	371	434	330	0	0	0	100-
	SUBTOTAL *****	371	434	330	0	0	0	100-
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	5,500	6,000	5,500	6,000	6,000	12,000	100
	SUBTOTAL *****	5,500	6,000	5,500	6,000	6,000	12,000	100
	TOTAL EXPENDITURES *****	14,136	6,434	5,830	6,000	6,000	12,000	87

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

251 SHERIFF TRAINING FUND								%CHG
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	7,651	8,000	7,700	7,700	0	7,700	3-
	SUBTOTAL *****	7,651	8,000	7,700	7,700	0	7,700	4-

Sheriff Operations

CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	13,165	15,763	12,500	8,000	0	8,000	49-
	SUBTOTAL *****	13,165	15,763	12,500	8,000	0	8,000	49-
INTEREST								
3711	INT-OVERNIGHT	9	9	8	8	0	8	11-
3712	INT-LONG TERM INVEST	77	74	62	62	0	62	16-
3798	INC/DEC IN FV OF INVESTMENTS	-81	0	3	3	0	3	0
	SUBTOTAL *****	5	83	73	73	0	73	12-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	41	0	0	0	0
	SUBTOTAL *****	0	0	41	0	0	0	0
	TOTAL REVENUES *****	20,821	23,846	20,314	15,773	0	15,773	34-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	2,081	8,000	4,800	8,000	0	8,000	0
37210	TRAINING/SCHOOLS	16,078	8,000	5,200	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,085	2,000	101	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,270	10,200	4,509	10,200	0	10,200	0
	SUBTOTAL *****	21,514	28,200	14,610	28,200	0	28,200	0
	TOTAL EXPENDITURES *****	21,514	28,200	14,610	28,200	0	28,200	0

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

252	PUBLIC SAFETY CITIZEN CONTRIB							%CHG FROM PY
		2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	5,000	15,000	15,000	0	0	0	100-
	SUBTOTAL *****	5,000	15,000	15,000	0	0	0	100-
	INTEREST							
3711	INT-OVERNIGHT	1	0	3	3	0	3	0
3712	INT-LONG TERM INVEST	12	0	27	27	0	27	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	7	7	0	7	0
	SUBTOTAL *****	13	0	37	37	0	37	0
	TOTAL REVENUES *****	5,013	15,000	15,037	37	0	37	100-
	PERSONAL SERVICES							
10110	OVERTIME	0	1,425	500	0	0	4,275	200
10200	FICA	0	110	110	0	0	330	200
	SUBTOTAL *****	0	1,535	610	0	0	4,605	200
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	0	0	300	0	300	0
23300	UNIFORMS	0	500	500	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	800	0	800	0
	SUBTOTAL *****	0	500	500	1,100	0	1,100	120
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	0	0	200	0	200	0
37230	MEALS & LODGING-TRAINING	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	700	0	700	0
	OTHER							
85400	CRIMINAL INVESTIGATION	0	0	0	400	0	400	0
	SUBTOTAL *****	0	0	0	400	0	400	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,300	1,300	0	0	0	100-
	SUBTOTAL *****	0	1,300	1,300	0	0	0	100-
	TOTAL EXPENDITURES *****	0	3,335	2,410	2,200	0	6,805	104

Sheriff Operations

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	2	1	1	0	1	50-
3712	INT-LONG TERM INVEST	11	11	7	7	0	7	36-
3798	INC/DEC IN FV OF INVESTMENTS	-10	0	2	2	0	2	0
	SUBTOTAL *****	2	13	10	10	0	10	23-
MISCELLANEOUS								
3880	CONTRIBUTIONS	500	0	500	0	0	0	0
	SUBTOTAL *****	500	0	500	0	0	0	0
	TOTAL REVENUES *****	502	13	510	10	0	10	23-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	998	1,000	719	500	0	500	50-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	263	500	0	500	0
	SUBTOTAL *****	998	1,000	982	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	998	1,000	982	1,000	0	1,000	0

2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	0	1	0	0	0	0	100-
3712	INT-LONG TERM INVEST	1	2	1	1	0	1	50-
3798	INC/DEC IN FV OF INVESTMENTS	-1	0	1	1	0	1	0
	SUBTOTAL *****	0	3	2	2	0	2	33-
	TOTAL REVENUES *****	0	3	2	2	0	2	33-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	54	0	0	0	0	0	0
23050	OTHER SUPPLIES	104	150	30	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	130	100	0	0	0	0	100-
	SUBTOTAL *****	288	250	30	0	0	0	100-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	0	100	0	0	0	0	100-
	SUBTOTAL *****	0	100	0	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	25	0	0	0	0	0	0
	SUBTOTAL *****	25	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	313	350	30	0	0	0	100-

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	2	1	1	0	1	50-
3712	INT-LONG TERM INVEST	11	11	9	9	0	9	18-
3798	INC/DEC IN FV OF INVESTMENTS	-11	0	2	2	0	2	0
	SUBTOTAL *****	1	13	12	12	0	12	8-
	TOTAL REVENUES *****	1	13	12	12	0	12	8-

Sheriff Operations

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	12	200	0	200	0	200	0
23050	OTHER SUPPLIES	21	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	778	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		811	1,200	0	1,200	0	1,200	0
TOTAL EXPENDITURES *****		811	1,200	0	1,200	0	1,200	0

2533 LOCAL LAW ENF BLOCK GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	29,885	14,007	14,007	0	0	0	100-
SUBTOTAL *****		29,885	14,007	14,007	0	0	0	100-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	780	0	0	0	0
SUBTOTAL *****		0	0	780	0	0	0	0
TOTAL REVENUES *****		29,885	14,007	14,787	0	0	0	100-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	7,391	8,811	2,919	0	0	0	100-
SUBTOTAL *****		7,391	8,811	2,919	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	26,335	0	0	0	0	0	0
SUBTOTAL *****		26,335	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,354	0	0	0	0	0	0
SUBTOTAL *****		1,354	0	0	0	0	0	0
TOTAL EXPENDITURES *****		35,080	8,811	2,919	0	0	0	100-

2534 LOCAL LAW ENF BLOCK GRANT FYX4

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	46,236	0	0	0	0	100-
SUBTOTAL *****		0	46,236	0	0	0	0	100-
TOTAL REVENUES *****		0	46,236	0	0	0	0	100-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	3,175	0	0	0	0	100-
SUBTOTAL *****		0	3,175	0	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	27,742	0	0	0	0	100-
SUBTOTAL *****		0	27,742	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	11,045	0	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	4,274	0	0	0	0	100-
SUBTOTAL *****		0	15,319	0	0	0	0	100-
TOTAL EXPENDITURES *****		0	46,236	0	0	0	0	100-

Sheriff Operations

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	4,783	7,000	5,536	7,000	0	7,000	0
3572	SHERIFF'S FEES	45,217	43,000	44,464	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
INTEREST								
3711	INT-OVERNIGHT	27	30	25	25	0	25	16-
3712	INT-LONG TERM INVEST	235	249	244	244	0	244	2-
3798	INC/DEC IN FV OF INVESTMENTS	-1,633	0	0	0	0	0	0
	SUBTOTAL *****	-1,371	279	269	269	0	269	4-
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	9,251	0	0	0	0	0	0
	SUBTOTAL *****	9,251	0	0	0	0	0	0
	TOTAL REVENUES *****	57,880	50,279	50,269	50,269	0	50,269	0
MATERIALS & SUPPLIES								
26201	ROCK-VENDOR HAULED	1,500	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	1,500	1,500	1,500	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,231	1,300	664	664	0	664	48-
48200	ELECTRICITY	1,398	1,292	1,392	1,392	0	1,392	7
48300	WATER	201	202	383	385	0	385	90
	SUBTOTAL *****	2,830	2,794	2,439	2,441	0	2,441	13-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	328	346	337	182	0	182	47-
	SUBTOTAL *****	328	346	337	182	0	182	47-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,706	1,713	1,702	1,588	0	1,588	7-
71101	PROFESSIONAL SERVICES	40	24	17	0	0	0	100-
	SUBTOTAL *****	1,746	1,737	1,719	1,588	0	1,588	9-
OTHER								
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	40,000	40,000	40,000	40,000	0	40,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,600	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	18,692	4,785	4,290	0	0	0	100-
	SUBTOTAL *****	23,292	4,785	4,290	0	0	0	100-
	TOTAL EXPENDITURES *****	69,696	51,162	50,285	45,711	0	45,711	11-

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	118,340	138,180	105,527	78,534	0	78,534	43-
	SUBTOTAL *****	118,340	138,180	105,527	78,534	0	78,534	43-
CHARGES FOR SERVICES								
3569	OTHER FEES	0	34,160	12,900	18,662	0	18,662	45-
	SUBTOTAL *****	0	34,160	12,900	18,662	0	18,662	45-

Sheriff Operations

INTEREST							
3711	INT-OVERNIGHT	129	125	92	92	0	26-
3712	INT-LONG TERM INVEST	1,160	1,064	879	879	0	17-
3798	INC/DEC IN FV OF INVESTMENTS	-1,104	0	44	44	0	0
SUBTOTAL *****		185	1,189	1,015	1,015	0	15-
MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	552	0	0	0	0	0
SUBTOTAL *****		552	0	0	0	0	0
TOTAL REVENUES *****		119,077	173,529	119,442	98,211	0	43-
PERSONAL SERVICES							
10100	SALARIES & WAGES	3,600	27,887	24,978	28,639	0	2
10110	OVERTIME	0	0	143	0	0	0
10200	FICA	217	2,133	1,681	2,190	0	2
10300	HEALTH INSURANCE	792	4,987	4,987	5,337	0	58
10325	DISABILITY INSURANCE	2	80	77	108	0	35
10350	LIFE INSURANCE	4	47	46	48	0	2
10375	DENTAL INSURANCE	79	500	500	500	0	0
10400	WORKERS COMP	0	64	10	68	0	6
10500	401(A) MATCH PLAN	0	520	325	520	0	25
SUBTOTAL *****		4,694	36,218	32,747	37,410	0	11
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	0	0	1,525	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,458	250	0	0	0	100-
SUBTOTAL *****		3,458	250	0	1,525	0	510
DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	1,185	0	0	0	0	0
SUBTOTAL *****		1,185	0	0	0	0	0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	986	986	986	0	0
SUBTOTAL *****		0	986	986	986	0	0
CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	16,065	33,910	6,405	18,662	0	44-
SUBTOTAL *****		16,065	33,910	6,405	18,662	0	45-
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	24,053	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	25,955	0	0	0	0	0
91301	COMPUTER HARDWARE	1,119	0	0	0	0	0
91302	COMPUTER SOFTWARE	500	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	22,912	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	8,113	0	0	0	0	0
SUBTOTAL *****		82,652	0	0	0	0	0
TOTAL EXPENDITURES *****		108,054	71,364	40,138	58,583	0	14-

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	0	450	3,600	1,800	0	1,800	300
SUBTOTAL *****		0	450	3,600	1,800	0	1,800	300
INTEREST								
3711	INT-OVERNIGHT	2	2	3	3	0	3	50
3712	INT-LONG TERM INVEST	18	17	21	21	0	21	23
3798	INC/DEC IN FV OF INVESTMENTS	-17	0	1	1	0	1	0
SUBTOTAL *****		3	19	25	25	0	25	32

Sheriff Operations

MISCELLANEOUS							
3880	CONTRIBUTIONS	0	0	375	0	0	0
	SUBTOTAL *****	0	0	375	0	0	0
	TOTAL REVENUES *****	3	469	4,000	1,825	0	1,825 289
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	0	0	550	0	550 0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	300	0	300 0
	SUBTOTAL *****	0	0	0	850	0	850 0
CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	515	300	1,200	0	1,200 133
	SUBTOTAL *****	0	515	300	1,200	0	1,200 133
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	1,450	1,450 0
	SUBTOTAL *****	0	0	0	0	1,450	1,450 0
	TOTAL EXPENDITURES *****	0	515	300	2,050	1,450	3,500 580

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	13,762	8,640	13,351	7,210	0	7,210	16-
	SUBTOTAL *****	13,762	8,640	13,351	7,210	0	7,210	17-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	624	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	52,925	34,000	18,100	0	23,700	23,700	30-
	SUBTOTAL *****	53,549	34,000	18,100	0	23,700	23,700	30-
	TOTAL REVENUES *****	67,311	42,640	31,451	7,210	23,700	30,910	28-
PERSONAL SERVICES								
10100	SALARIES & WAGES	768,431	866,046	786,636	620,268	0	916,035	5
10110	OVERTIME	79,995	76,500	99,587	60,464	0	78,673	2
10115	SHIFT DIFFERENTIAL	5,985	9,781	9,531	10,843	0	10,843	10
10120	HOLIDAY WORKED	17,401	16,291	18,276	10,634	0	15,820	2-
10200	FICA	66,251	73,437	69,112	53,719	0	77,583	5
10300	HEALTH INSURANCE	57,791	69,818	60,479	74,718	0	110,508	58
10325	DISABILITY INSURANCE	2,719	3,056	2,896	2,357	0	3,792	24
10350	LIFE INSURANCE	543	658	540	672	0	672	2
10375	DENTAL INSURANCE	5,766	7,000	6,064	7,000	0	7,000	0
10400	WORKERS COMP	22,230	29,868	28,044	21,816	0	32,603	9
10500	401(A) MATCH PLAN	3,930	7,280	6,864	7,280	0	7,280	0
10510	CERF-EMPLOYER PD CONTRIBUTION	428	0	0	0	0	0	0
	SUBTOTAL *****	1,031,470	1,159,735	1,088,029	869,771	0	1,260,809	9
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	6,827	8,860	6,325	7,000	0	7,000	20-
23200	AMMUNITION	20,431	17,353	17,353	17,353	0	17,353	0
23201	AMMUNITION (LESS-LETHAL)	2,531	9,755	4,747	9,055	0	9,055	7-
23300	UNIFORMS	3,138	5,856	5,800	8,780	0	8,780	49
23305	UNIFORM MAINTENANCE	1,843	1,871	1,100	1,682	0	1,682	10-
23850	MINOR EQUIP & TOOLS (<\$1000)	5,707	5,340	5,340	6,610	200	6,810	27
23860	VEHICLE EQUIPMENT <\$1000	59,376	53,685	60,000	15,510	28,783	44,293	17-
	SUBTOTAL *****	99,853	102,720	100,665	65,990	28,983	94,973	8-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,444	1,338	1,998	1,548	0	1,548	15
37210	TRAINING/SCHOOLS	1,949	5,350	1,410	3,625	0	3,625	32-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,673	2,500	900	2,306	0	2,306	7-
37230	MEALS & LODGING-TRAINING	4,725	11,339	4,200	10,226	0	10,226	9-
	SUBTOTAL *****	9,791	20,527	8,508	17,705	0	17,705	14-

Sheriff Operations

UTILITIES								
48002	DATA COMMUNICATIONS	22,386	25,008	25,058	26,688	0	26,688	6
48050	CELLULAR TELEPHONES	4,433	5,100	4,558	4,836	540	5,376	5
SUBTOTAL *****		26,819	30,108	29,616	31,524	540	32,064	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	28,279	23,365	21,465	15,236	0	15,236	34-
60200	EQUIP REPAIRS/MAINTENANCE	5,879	10,063	2,000	10,000	0	10,000	0
60250	EQUIPMENT INSTALLATION CHARGES	32,770	45,811	35,800	6,575	23,230	29,805	34-
SUBTOTAL *****		66,928	79,239	59,265	31,811	23,230	55,041	31-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	13,305	14,414	14,414	17,459	328	17,787	23
71100	OUTSIDE SERVICES	1,342	500	950	950	0	950	90
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
SUBTOTAL *****		15,187	15,454	15,904	18,949	328	19,277	25
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	9,700	24,880	24,880	0	11,524	11,524	53-
91301	COMPUTER HARDWARE	0	0	0	0	6,368	6,368	0
91302	COMPUTER SOFTWARE	2,500	0	0	0	1,405	1,405	0
92300	REPLCMENT MACH & EQUIP	36,641	79,783	62,950	0	142,258	142,258	78
92301	REPLC COMPUTER HDWR	69,871	57,000	50,033	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	236,110	230,616	232,727	0	211,906	211,906	8-
SUBTOTAL *****		354,822	392,279	370,590	0	373,461	373,461	5-
TOTAL EXPENDITURES *****		1,604,870	1,800,062	1,672,577	1,035,750	426,542	1,853,330	3

2972 CYBER CRIMES TASK FORCE

297 RECOVERY ACT GRANTS - REIMB

297	RECOVERY ACT GRANTS - REIMB								
		2013	2014		2015	2015	2015	%CHG	
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2014	CORE	SUPPLEMENTAL	ADOPTED	FROM	
			REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	PY	BUD
INTERGOVERNMENTAL REVENUE									
3411	FEDERAL GRANT REIMBURSE	21,511	0	0	0	0	0	0	0
SUBTOTAL *****		21,511	0	0	0	0	0	0	0
TOTAL REVENUES *****		21,511	0	0	0	0	0	0	0
PERSONAL SERVICES									
10100	SALARIES & WAGES	15,597	0	0	0	0	0	0	0
10200	FICA	1,111	0	0	0	0	0	0	0
10300	HEALTH INSURANCE	1,583	0	0	0	0	0	0	0
10325	DISABILITY INSURANCE	62	0	0	0	0	0	0	0
10350	LIFE INSURANCE	23	0	0	0	0	0	0	0
10375	DENTAL INSURANCE	158	0	0	0	0	0	0	0
10400	WORKERS COMP	737	0	0	0	0	0	0	0
10500	401(A) MATCH PLAN	150	0	0	0	0	0	0	0
SUBTOTAL *****		19,421	0	0	0	0	0	0	0
MATERIALS & SUPPLIES									
23016	MAGNETIC MEDIA	406	0	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,347	0	0	0	0	0	0	0
SUBTOTAL *****		1,753	0	0	0	0	0	0	0
DUES TRAVEL & TRAINING									
37230	MEALS & LODGING-TRAINING	283	0	0	0	0	0	0	0
SUBTOTAL *****		283	0	0	0	0	0	0	0
UTILITIES									
48002	DATA COMMUNICATIONS	96	0	0	0	0	0	0	0
SUBTOTAL *****		96	0	0	0	0	0	0	0
CONTRACTUAL SERVICES									
70050	SOFTWARE SERVICE CONTRACT	23	0	0	0	0	0	0	0
SUBTOTAL *****		23	0	0	0	0	0	0	0
TOTAL EXPENDITURES *****		21,576	0	0	0	0	0	0	0

Decimal values have been truncated.

Corrections

Department Numbers 1255, 2560, 2902, 2906

Mission

The elected Boone County Sheriff oversees the operations of the Boone County Jail. The Boone County Jail is an adult detention facility which provides safe and secure incarceration of persons taken into confinement by order of a qualified court or as otherwise allowed by law. The Boone County adult detention facility serves as the local detention facility for adult male and female inmates of various classifications including pretrial and pre-sentence status, sentenced status, post-sentenced status, and civil commits.

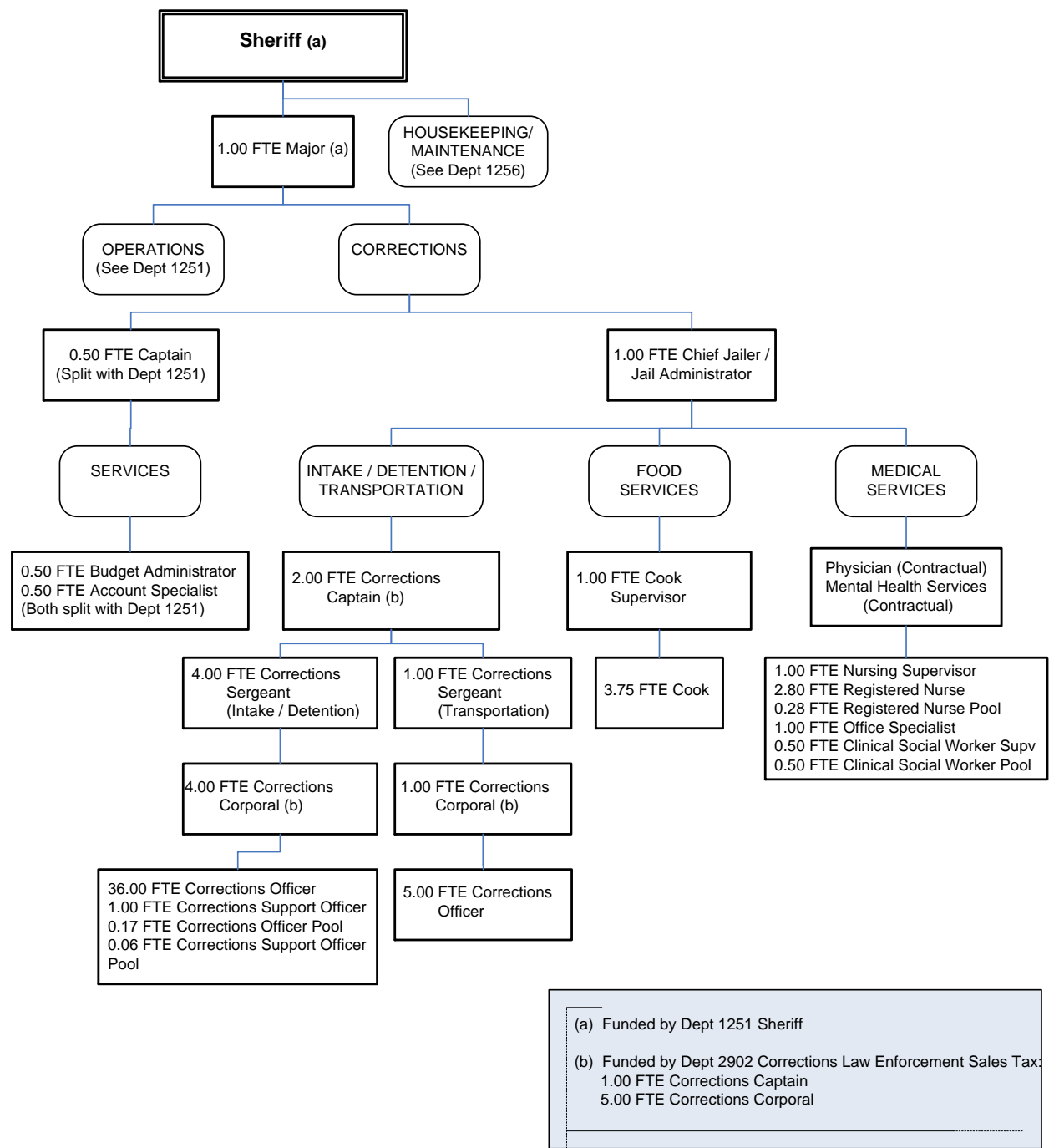
The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included to allow for housing inmates in other facilities, as needed, during the year.

Budget Highlights

There are no significant changes to the budget.

Corrections

Organizational Chart



Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	7,000	4,000	6,000	6,000	0	6,000	50
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,670	1,440	1,437	0	0	0	100-
3467	STATE REIMB-EXTRADITION	8,053	10,000	15,500	13,500	0	13,500	35
3468	STATE REIMB-TRANSPORTING	41,710	30,000	35,500	35,500	0	35,500	18
3472	PRIS HOUS-COUNTY&OTHRGOVT	50	600	300	300	0	300	50-
3476	STATE REIMB-PRISONER BD.	470,537	700,000	630,000	630,000	0	630,000	10-
3494	PRISONER HOUSING-US MARSHALS	294	750	300	300	0	300	60-
3495	PRISONER HOUSING-COLUMBIA	3,038	1,500	1,500	1,500	0	1,500	0
3496	PRISONER HOUSING-FEDERAL BOP	22,053	15,000	23,500	23,500	0	23,500	56
SUBTOTAL *****		555,405	763,290	714,037	710,600	0	710,600	7-
CHARGES FOR SERVICES								
3510	COPIES	66	25	200	200	0	200	700
3518	INMATE MED FEES (RECOUPMENT)	21,945	20,000	21,000	21,000	0	21,000	5
3528	REIMB PERSONNEL/PROJECTS	73,078	71,000	71,000	71,000	0	71,000	0
3529	OVERNIGHT HOLDS	0	500	500	500	0	500	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	15,953	15,000	10,000	16,500	0	16,500	10
3550	COMMISSIONS	14,301	12,000	13,000	13,000	0	13,000	8
3553	COMMISSIONS-PHONES	60,902	80,000	51,500	60,000	0	60,000	25-
SUBTOTAL *****		186,245	198,525	167,200	182,200	0	182,200	8-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	35,640	0	14,028	0	0	0	0
3830	SALES	92,987	80,000	100,000	90,000	0	90,000	12
3835	SALE OF CAPITAL FIXED ASSET	0	3,500	575	0	0	0	100-
3882	RESTITUTION REIMB/SETTLEMENTS	240	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	3,704	6,250	4,000	4,000	0	4,000	36-
SUBTOTAL *****		132,571	89,750	118,603	94,000	0	94,000	5
TOTAL REVENUES *****		874,221	1,051,565	999,840	986,800	0	986,800	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,650,427	2,131,538	1,597,478	2,597,238	0	2,227,345	4
10110	OVERTIME	233,792	192,503	290,153	222,695	0	194,349	0
10115	SHIFT DIFFERENTIAL	21,692	45,810	33,571	33,499	0	33,499	26-
10120	HOLIDAY WORKED	40,618	43,459	39,542	45,272	0	38,444	11-
10200	FICA	144,065	183,629	145,896	221,750	0	190,763	3
10300	HEALTH INSURANCE	243,832	301,713	230,866	322,888	0	312,214	3
10325	DISABILITY INSURANCE	4,086	5,384	4,250	9,549	0	7,764	44
10350	LIFE INSURANCE	2,333	2,843	2,212	2,904	0	2,808	1-
10375	DENTAL INSURANCE	24,325	30,250	24,286	30,250	0	29,250	3-
10400	WORKERS COMP	60,189	67,292	56,915	88,020	0	73,764	9
10500	401(A) MATCH PLAN	10,883	31,460	15,425	31,460	0	30,420	3-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,592	1,600	1,441	0	0	1,600	0
10600	UNEMPLOYMENT BENEFITS	3,495	107	107	0	0	0	100-
SUBTOTAL *****		2,441,329	3,037,588	2,442,142	3,605,525	0	3,142,220	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	277	500	500	625	0	625	25
23000	OFFICE SUPPLIES	5,678	6,500	6,000	6,300	0	6,300	3-
23001	PRINTING	1,698	0	1,500	1,500	0	1,500	0
23016	MAGNETIC MEDIA	215	500	250	250	0	250	50-
23025	RESIDENT SUPPLIES	18,872	25,000	23,000	23,500	0	23,500	6-
23026	INTAKE/INDIGENT SUPPLIES	7,894	6,000	6,000	7,000	0	7,000	16
23027	INMATE WORK/INCENTIVE SUPPLY	6,832	10,000	7,000	7,000	0	7,000	30-
23028	COMMISSARY SUPPLIES	0	0	0	90,000	0	90,000	0
23030	KITCHEN SUPPLIES	14,687	17,000	17,000	17,000	0	17,000	0
23035	MAINTENANCE SUPPLIES	12,666	15,000	14,000	14,000	0	14,000	6-
23050	OTHER SUPPLIES	92,987	80,000	100,000	5,240	0	5,240	93-
23200	AMMUNITION	3,446	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	7,396	10,278	10,278	10,600	0	10,600	3
23300	UNIFORMS	14,522	20,811	22,000	29,160	0	29,160	40
23305	UNIFORM MAINTENANCE	4,123	3,000	4,200	4,300	0	4,300	43
23400	FOOD	208,780	210,000	208,000	208,000	0	208,000	0
23501	PRESCRIPTION DRUGS	109,443	105,000	124,000	120,000	0	120,000	14
23502	NON-PRES. MED. SUPPLIES	11,079	9,750	9,000	11,300	0	11,300	15
23800	MEDICAL EQUIPMENT	997	1,500	600	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	13,326	13,180	8,000	9,340	0	9,340	29-
23860	VEHICLE EQUIPMENT <\$1000	845	0	0	0	0	0	0
SUBTOTAL *****		535,763	537,684	564,993	570,280	0	570,280	6

Corrections

DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	531	534	724	724	0	724 35
37200	SEMINARS/CONFERENCE/MEETING	1,266	2,500	2,806	5,030	0	5,030 101
37210	TRAINING/SCHOOLS	540	3,525	860	1,080	0	1,080 69-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	95	0	425	1,466	0	1,466 0
37230	MEALS & LODGING-TRAINING	2,180	3,940	4,595	7,673	0	7,673 94
SUBTOTAL *****		4,612	10,499	9,410	15,973	0	15,973 52
UTILITIES							
48000	TELEPHONES	4,771	6,312	6,570	6,860	0	6,860 8
48050	CELLULAR TELEPHONES	5,084	5,592	6,200	6,000	0	6,000 7
48100	NATURAL GAS	27,792	35,000	29,000	29,000	0	29,000 17-
48200	ELECTRICITY	91,750	109,000	97,000	97,000	0	97,000 11-
48300	WATER	14,674	20,000	18,000	18,000	0	18,000 10-
48400	SOLID WASTE	3,281	3,288	3,288	3,624	0	3,624 10
48500	STORM WATER UTILITY	502	504	504	504	0	504 0
48600	SEWER USE	14,927	15,792	15,000	15,000	0	15,000 5-
SUBTOTAL *****		162,781	195,488	175,562	175,988	0	175,988 10-
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	27,907	32,000	27,200	31,275	0	31,275 2-
59010	FUEL SURCHARGE - REIMB TO R&B	868	915	821	870	0	870 4-
59025	VEHICLE TITLE/LICENSE/PLATES	11	15	50	217	0	217 ,346
59030	MOTOR VEHICLE LICENSING EXP	217	0	0	0	0	0 0
59100	VEHICLE REPAIRS/MAINTENANCE	5,201	8,940	2,800	7,500	0	7,500 16-
59105	TIRES	1,133	3,000	1,500	1,500	0	1,500 50-
59110	MECHANICS CHARGE - REIMB R&B	1,588	3,200	2,300	2,300	0	2,300 28-
SUBTOTAL *****		36,925	48,070	34,671	43,662	0	43,662 9-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,441	825	825	825	0	825 0
60200	EQUIP REPAIRS/MAINTENANCE	318	2,000	1,000	1,000	0	1,000 50-
60250	EQUIPMENT INSTALLATION CHARGES	1,023	1,500	0	0	0	0 100-
SUBTOTAL *****		3,782	4,325	1,825	1,825	0	1,825 58-
CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	50	150	300	200	0	200 33
71100	OUTSIDE SERVICES	120,000	120,000	120,000	0	0	0 100-
71101	PROFESSIONAL SERVICES	0	4,500	0	4,500	0	4,500 0
71500	BUILDING USE/RENT CHARGE	53,859	53,859	53,859	53,859	0	53,859 0
71526	DISPOSAL SERVICES	758	1,000	1,350	1,498	0	1,498 49
72000	OUT OF FACILITY INMATE HOUSING	0	0	0	120,000	0	120,000 0
SUBTOTAL *****		174,667	179,509	175,509	180,057	0	180,057 0
OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	325	400	300	315	0	315 21-
85600	EXTRADITION EXPENSE	13,360	25,000	15,000	23,000	0	23,000 8-
85605	PRISONER TRANSPORT-INSTAT	534	1,000	500	500	0	500 50-
85610	HOSPITAL COSTS	46,242	60,000	60,000	60,000	0	60,000 0
85620	OTHER MEDICAL	203,420	164,423	140,000	130,844	0	130,844 20-
86300	TESTING	9,649	16,325	11,500	16,908	0	16,908 3
SUBTOTAL *****		273,530	267,148	227,300	231,567	0	231,567 13-
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	21,580	1,550	1,525	0	22,651	22,651 ,361
92400	REPLCMENT AUTO/TRUCKS	25,986	27,060	27,085	0	0	0 100-
SUBTOTAL *****		47,566	28,610	28,610	0	22,651	22,651 21-
TOTAL EXPENDITURES *****		3,680,955	4,308,921	3,660,022	4,824,877	22,651	4,384,223 2

2560 INMATE PRSNR SECRTY FND ACTVITY

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	20,658	17,000	27,862	18,000	0	18,000	5
SUBTOTAL *****		20,658	17,000	27,862	18,000	0	18,000	6
INTEREST								
3711	INT-OVERNIGHT	73	60	75	65	0	65	8
3712	INT-LONG TERM INVEST	656	550	710	710	0	710	29
3798	INC/DEC IN FV OF INVESTMENTS	-642	0	0	0	0	0	0
SUBTOTAL *****		87	610	785	775	0	775	27

Corrections

	TOTAL REVENUES *****	20,745	17,610	28,647	18,775	0	18,775	7
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	75,000	0	0	0	0	100-
	SUBTOTAL *****	0	75,000	0	0	0	0	100-
	TOTAL EXPENDITURES *****	0	75,000	0	0	0	0	100-

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,233	1,338	719	0	0	0	100-
	SUBTOTAL *****	1,233	1,338	719	0	0	0	100-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,075	0	0	0	0	0	0
	SUBTOTAL *****	1,075	0	0	0	0	0	0
	TOTAL REVENUES *****	2,308	1,338	719	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	503,895	525,945	517,758	283,464	0	555,864	5
10110	OVERTIME	67,682	62,163	78,580	28,329	0	56,675	8-
10115	SHIFT DIFFERENTIAL	2,241	3,900	3,628	3,688	0	3,688	5-
10120	HOLIDAY WORKED	10,831	11,880	13,660	4,315	0	11,143	6-
10200	FICA	43,613	46,095	46,310	24,464	0	47,993	4
10300	HEALTH INSURANCE	28,500	29,922	25,515	32,022	0	47,360	58
10325	DISABILITY INSURANCE	2,018	2,117	2,150	1,077	0	2,492	17
10350	LIFE INSURANCE	274	282	262	288	0	288	2
10375	DENTAL INSURANCE	2,844	3,000	2,717	3,000	0	3,000	0
10400	WORKERS COMP	13,417	20,391	20,656	10,777	0	21,748	6
10500	401(A) MATCH PLAN	2,000	3,510	2,696	3,120	0	3,120	11-
	SUBTOTAL *****	677,315	709,205	713,932	394,544	0	753,371	6
MATERIALS & SUPPLIES								
23300	UNIFORMS	1,259	5,713	1,700	3,070	0	3,070	46-
23860	VEHICLE EQUIPMENT <\$1000	845	0	0	0	0	0	0
	SUBTOTAL *****	2,104	5,713	1,700	3,070	0	3,070	46-
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
	SUBTOTAL *****	11	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	1,000	0	0	0	0	100-
60250	EQUIPMENT INSTALLATION CHARGES	1,037	0	0	0	1,050	1,050	0
	SUBTOTAL *****	1,037	1,000	0	0	1,050	1,050	5
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	19,045	19,123	19,123	19,582	0	19,582	2
	SUBTOTAL *****	19,045	19,123	19,123	19,582	0	19,582	2
OTHER								
85620	OTHER MEDICAL	7,636	7,650	1,909	0	0	0	100-
	SUBTOTAL *****	7,636	7,650	1,909	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	16,206	16,206	0
92400	REPLCMENT AUTO/TRUCKS	25,986	0	0	0	0	0	0
	SUBTOTAL *****	25,986	0	0	0	16,206	16,206	0
	TOTAL EXPENDITURES *****	733,134	742,691	736,664	417,196	17,256	793,279	7

Corrections

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	39,933	180,000	65,572	0	0	0	100-
71550	WORK RELEASE CONTRACT COSTS	10,962	15,000	3,572	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	0	0	0	180,000	0	180,000	0
	SUBTOTAL *****	50,895	195,000	69,144	195,000	0	195,000	0
	TOTAL EXPENDITURES *****	50,895	195,000	69,144	195,000	0	195,000	0

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Sheriff Housekeeping & Maintenance

Department Number 1256

Mission

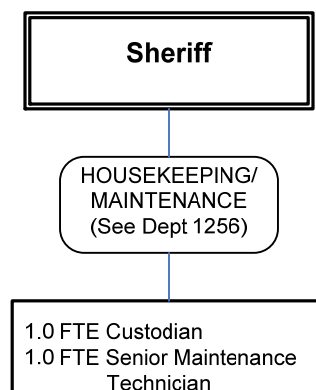
The Boone County Sheriff Housekeeping and Maintenance budget accounts for personnel and other costs needed to provide facilities maintenance and housekeeping services for Sheriff and Corrections facilities.

Budget Highlights

This budget was established in FY 2012. Previously, the costs were accounted for within the County's Facilities and Grounds internal service fund and charged-back to the Sheriff and Corrections budgets. Effective January 1, 2012, responsibility for supervising and administering the day-to-day facilities maintenance and housekeeping activities for Sheriff and Corrections facilities was transferred to the Sheriff. Accordingly, the budgetary allocations were transferred from the internal service fund to this new cost center.

The budget includes funding for various projects including adding a radio signal booster, replacing the jail surveillance system analog cameras with new IP based cameras, and adding secondary surge arresters to all electrical breaker panels. There are no other significant changes to the budget.

Organizational Chart



Sheriff Housekeeping & Maintenance

Annual Budget

1256 SHERIFF/CORR BLDG HK/MAINT

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	66,224	69,272	69,467	72,749	0	72,749	5
10110	OVERTIME	10,546	7,000	5,871	12,000	0	12,000	71
10115	SHIFT DIFFERENTIAL	783	1,352	1,294	1,240	0	1,240	8-
10120	HOLIDAY WORKED	252	100	454	375	0	375	275
10200	FICA	5,518	5,946	5,684	6,606	0	6,606	11
10300	HEALTH INSURANCE	9,500	9,974	9,974	10,674	0	10,674	7
10325	DISABILITY INSURANCE	190	200	217	276	0	276	38
10350	LIFE INSURANCE	91	94	91	96	0	96	2
10375	DENTAL INSURANCE	948	1,000	1,000	1,000	0	1,000	0
10400	WORKERS COMP	2,441	2,644	3,039	3,083	0	3,083	16
10500	401(A) MATCH PLAN	790	1,300	1,290	1,040	0	1,300	0
SUBTOTAL *****		97,283	98,882	98,381	109,139	0	109,399	11
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	6,040	6,400	6,492	6,400	0	6,400	0
23035	MAINTENANCE SUPPLIES	9,971	14,058	5,480	11,500	0	11,500	18-
23038	GROUND MAINTENANCE SUPPLIES	0	0	0	4,300	0	4,300	0
23050	OTHER SUPPLIES	922	1,800	925	1,000	0	1,000	44-
23300	UNIFORMS	594	400	375	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,534	3,355	3,470	2,700	300	3,000	10-
23860	VEHICLE EQUIPMENT <\$1000	0	0	657	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	535	3,100	100	3,100	0	3,100	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	0	500	0	500	0
SUBTOTAL *****		21,596	29,613	17,499	29,900	300	30,200	2
UTILITIES								
48050	CELLULAR TELEPHONES	701	840	488	720	0	720	14-
SUBTOTAL *****		701	840	488	720	0	720	14-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,681	1,672	1,600	1,611	0	1,611	3-
59010	FUEL SURCHARGE - REIMB TO R&B	50	47	46	47	0	47	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	11	32	0	0	0	100-
59030	MOTOR VEHICLE LICENSING EXP	0	0	90	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	187	1,000	450	500	0	500	50-
59105	TIRES	0	100	20	828	0	828	728
59110	MECHANICS CHARGE - REIMB R&B	0	327	0	100	0	100	69-
SUBTOTAL *****		1,918	3,157	2,238	3,086	0	3,086	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	173	5,565	0	5,565	0	5,565	0
60100	BLDG REPAIRS/MAINTENANCE	18,876	20,515	19,396	18,904	5,200	24,104	17
60125	CUSTODIAL/JANITORIAL SERV	0	500	500	500	0	500	0
60200	EQUIP REPAIRS/MAINTENANCE	21,288	33,409	14,400	15,612	0	15,612	53-
60250	EQUIPMENT INSTALLATION CHARGES	0	3,392	4,230	0	0	0	100-
60400	GROUND MAINTENANCE	8,994	8,890	8,900	7,140	0	7,140	19-
SUBTOTAL *****		49,331	72,271	47,426	47,721	5,200	52,921	27-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,360	1,512	1,360	1,512	0	1,512	0
71100	OUTSIDE SERVICES	210	2,000	1,500	2,000	0	2,000	0
71700	EQUIPMENT RENTALS	89	200	0	200	0	200	0
SUBTOTAL *****		1,659	3,712	2,860	3,712	0	3,712	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	7,058	7,000	0	15,638	15,638	121
92300	REPLCMENT MACH & EQUIP	59,551	1,200	1,260	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	2,088	2,088	0
92400	REPLCMENT AUTO/TRUCKS	0	23,980	23,977	0	0	0	100-
SUBTOTAL *****		59,551	32,238	32,237	0	17,726	17,726	45-
TOTAL EXPENDITURES *****		232,039	240,713	201,129	194,278	23,226	217,764	10-

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Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

The Boone County Prosecuting Attorney provides prosecution services on behalf of the State of Missouri. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues from a variety of special revenues funds. The funding sources include the following:

- General Fund
 - Prosecuting Attorney (1261)
 - Victim & Witness (1262)
 - Prosecuting Attorney Retirement (1264)
 - Child Support Enforcement (1263)
- PA Training Fund (2600)
- PA Tax Collection Fund (2610)
- PA Contingency Fund (2620)
- PA Bad Check Collection Fund (2630)
- PA Forfeiture Fund (2640)
- PA Administrative Handling Cost Fund (2650)
- Law Enforcement Services Fund (2903)

The annual budgets from these various resources are combined and presented on the following pages as follows:

- Prosecuting Attorney- General Operations (1261, 1262, 1264, 2600, 2620, 2640, 2650, 2903, 2971)
- Child Support Enforcement (1263)
- PA Tax Collection (2610)
- PA Bad Check Collection (2630)

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Bad Check Fund; these budgets are established and approved by the Prosecuting Attorney.

Prosecuting Attorney Summary

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Estimated	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
Prosecuting Attorney Operations								
100	1261	Prosecuting Attorney	\$ 1,681,767	\$ 1,779,386	\$ 1,742,300	\$ 221,602	\$ 5,273	\$ 1,969,175
100	1262	Victim Witness	198,333	201,491	197,615	26,485	-	224,100
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	4,937	5,649	-	2,198	-	2,198
261	2610	PA Tax Collection	94,363	82,484	28,278	2,275	-	30,553
262	2620	PA Contingency	7,578	12,800	-	20,000	-	20,000
263	2630	PA Bad Check Collections	16,262	13,059	47,002	1,565	-	48,567
264	2640	PA Forfeiture Money	-	-	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	-	14,000	-	12,000	-	12,000
290	2903	PA-Law Enf Sales Tax	303,219	306,664	331,776	6,564	-	338,340
		Subtotal	<u>2,314,211</u>	<u>2,423,285</u>	<u>2,346,971</u>	<u>303,516</u>	<u>5,273</u>	<u>2,655,760</u>
Child Support Enforcement								
100	1263	IV-D Child Support	218,264	212,727	191,128	25,174	-	216,302
		Subtotal	<u>218,264</u>	<u>212,727</u>	<u>191,128</u>	<u>25,174</u>	<u>-</u>	<u>216,302</u>
		Total	<u>\$ 2,532,475</u>	<u>\$ 2,636,012</u>	<u>\$ 2,538,099</u>	<u>\$ 328,690</u>	<u>\$ 5,273</u>	<u>\$ 2,872,062</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title	2013	2014	Departmental Funding Source						2015	Change
			Full-time Equivalent Positions							
			Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2630	Dept. 2903		
Prosecuting Attorney Operations:										
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Assistant Prosecuting Attorney II	10.00	10.00	9.00	-	-	-	-	2.00	11.00	1.00
Chief Investigator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Investigator	3.00	3.00	1.00	-	-	-	-	2.00	3.00	-
Office Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Legal Assistant I	7.00	7.00	7.00	-	-	-	-	1.00	8.00	1.00
Legal Assistant III	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Office Specialist	1.00	1.00	-	-	-	-	-	-	-	(1.00)
Crime Victim Specialist	1.00	2.00	-	2.00	-	-	-	-	2.00	-
Victim Assistant	1.00	-	1.00	-	-	-	-	-	1.00	1.00
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Case Specialist	0.48	0.48	-	0.48	-	-	-	-	0.48	-
Bad Check /Tax Administrator	1.00	1.00	-	-	-	0.50	0.50	-	1.00	-
Account Specialist	2.00	2.00	1.50	-	-	-	0.50	-	2.00	-
Restitution Assistant	-	1.00	-	-	-	-	-	-	-	(1.00)
Account Specialist PT Pool	0.25	0.25	-	-	-	-	-	-	-	(0.25)
Subtotal	33.73	34.73	25.50	3.48	-	0.50	1.00	5.00	35.48	0.75
Child Support Enforcement:										
Assistant Prosecuting Attorney II	1.00	1.00	-	-	1.00	-	-	-	1.00	-
Legal Assistant III	1.00	1.00	-	-	1.00	-	-	-	1.00	-
Child Support Technician	1.00	1.00	-	-	1.00	-	-	-	1.00	-
Legal Secretary	- ^a	-	-	-	-	-	-	-	-	-
Receptionist	- ^a	-	-	-	-	-	-	-	-	-
Subtotal	3.00	3.00	-	-	3.00	-	-	-	3.00	-
Total FTEs	36.73	37.73	25.50	3.48	3.00	0.50	1.00	5.00	38.48	0.75
Overtime	\$ 29,600	\$ 26,000	\$ 25,000	\$1,000	\$ -	\$ 100	\$ 250	\$ 5,000	\$ 31,350	\$ 5,350

a) 4.0 FTEs reduced due to budget reductions

b) 1.0 FTE Restitution Assistant added

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2650, 2903, 2971

Mission

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. In addition, the Prosecuting Attorney's Office also provides a Victim Response Team, tax collections on behalf of the State of Missouri, and Non-Sufficient Funds (NSF) check collection on behalf of county residents and businesses.

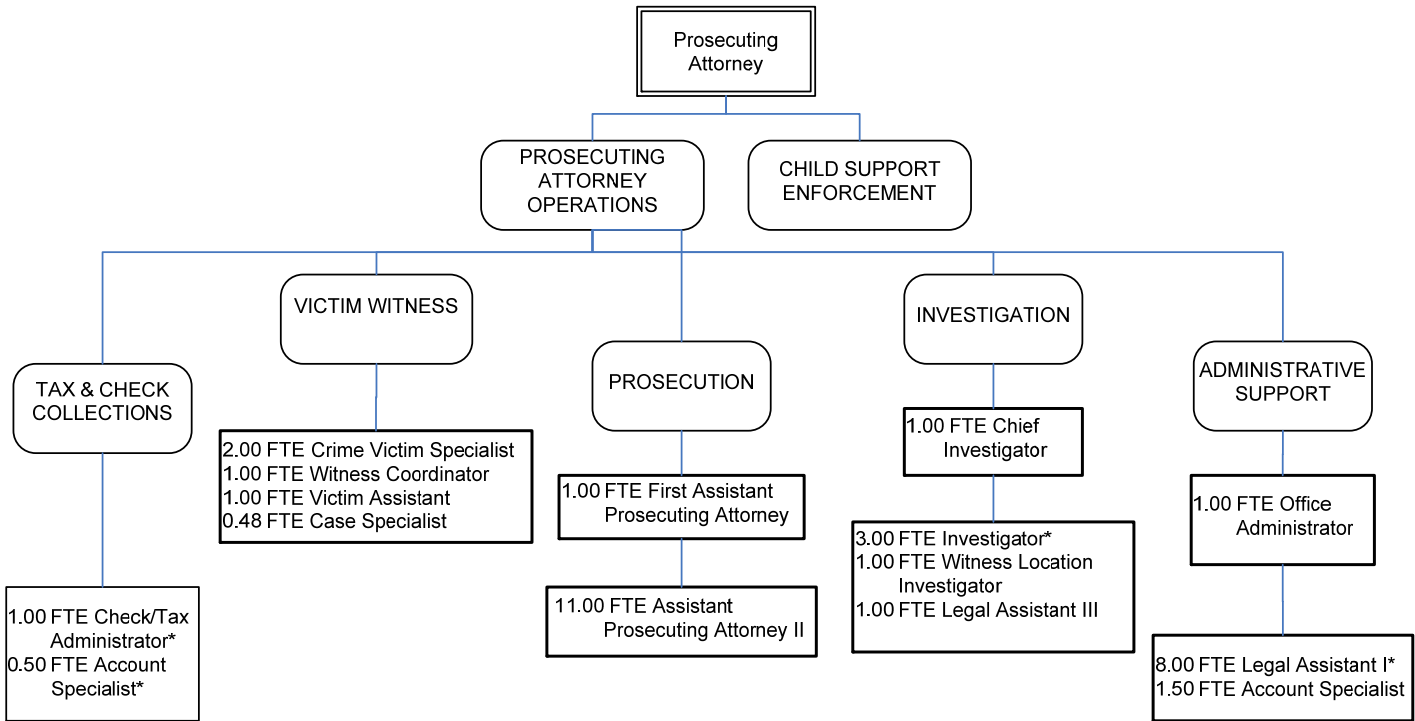
The Prosecuting Attorney is also responsible for child support enforcement within the County; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

The 2015 Budget includes funding for an additional Assistant Prosecuting Attorney II position needed to address the increased work load associated with the deployment of police officer body cameras within the Columbia Police Department. The budget also includes funding to reclassify an Office Specialist position to a Legal Assistant and reallocation of salary costs for an Account Specialist position across several funding sources (General Fund and PA Bad Check Fund). During 2014, the Restitution Assistant position was re-titled to Victim Assistant to better reflect the intended scope of duties. There are no other significant changes to the budget.

Prosecuting Attorney Operations

Organizational Chart



*Funded by Sources other than the General Fund:
Prosecuting Attorney Law Enforcement Sales Tax (dept 2903)
2.00 FTE Investigator
1.00 FTE Legal Assistant I
2.00 FTE Assistant Prosecuting Attorney II

Prosecuting Attorney Tax Collection (Dept 2610)
0.50 FTE Bad Check/Tax Administrator
0.50 FTE Account Specialist

Prosecuting Attorney Bad Check Collections (Dept 2630)
0.50 FTE Bad Check/Tax Administrator

Prosecuting Attorney Operations

Performance Measures

Performance Measure	2013	2014	2015
	Actual	Actual	Projected
Number of Felonies Filed	1,302	1,317	1,300
Number of Misdemeanors Filed	5,827	5,310	5,500
Total Number of Cases Filed	7,129	6,627	6,800

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	79,672	82,350	79,672	79,672	0	79,672	3-
	SUBTOTAL *****	79,672	82,350	79,672	79,672	0	79,672	3-
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	26,433	44,165	41,737	41,240	0	41,240	6-
3560	COLLECTION FEES	105,755	100,000	45,000	45,000	0	45,000	55-
3574	P.A. FEES	110,169	110,000	110,000	110,000	0	110,000	0
	SUBTOTAL *****	242,357	254,165	196,737	196,240	0	196,240	23-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,317	0	0	0	0	0	0
	SUBTOTAL *****	1,317	0	0	0	0	0	0
	TOTAL REVENUES *****	323,346	336,515	276,409	275,912	0	275,912	18-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,196,984	1,275,209	1,274,577	1,347,869	83,789	1,431,658	12
10110	OVERTIME	21,892	20,000	35,000	25,000	0	25,000	25
10120	HOLIDAY WORKED	447	250	1,250	500	0	500	100
10200	FICA	90,619	99,103	98,530	105,062	6,410	111,472	12
10300	HEALTH INSURANCE	109,250	119,688	114,174	128,088	8,004	136,092	13
10325	DISABILITY INSURANCE	3,447	3,698	3,309	5,121	322	5,443	47
10350	LIFE INSURANCE	1,044	1,128	1,045	1,152	72	1,224	8
10375	DENTAL INSURANCE	10,901	12,000	11,448	12,000	750	12,750	6
10400	WORKERS COMP	4,004	4,054	3,789	4,517	189	4,706	16
10500	401(A) MATCH PLAN	6,205	12,610	11,060	12,480	975	13,455	6
	SUBTOTAL *****	1,444,793	1,547,740	1,554,182	1,641,789	100,511	1,742,300	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	18,498	17,061	17,061	17,866	0	17,866	4
23000	OFFICE SUPPLIES	14,059	15,480	15,480	15,340	0	15,340	0
23001	PRINTING	512	700	695	698	0	698	0
23050	OTHER SUPPLIES	207	250	250	250	1,053	1,303	421
23200	AMMUNITION	267	275	275	275	0	275	0
23300	UNIFORMS	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	435	275	300	1,170	250	1,420	416
23855	FURNITURE/FIXTURE <\$1000	933	0	0	1,330	295	1,625	0
	SUBTOTAL *****	34,911	34,141	34,161	37,029	1,598	38,627	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	5,430	5,545	6,072	6,620	0	6,620	19
37200	SEMINARS/CONFEREN/MEETING	1,705	1,740	1,665	1,740	290	2,030	16
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,098	837	878	858	90	948	13
37230	MEALS & LODGING-TRAINING	2,898	2,808	2,275	2,651	235	2,886	2
	SUBTOTAL *****	11,131	10,930	10,890	11,869	615	12,484	14

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	10,272	10,500	10,500	10,500	0	10,500	0
48050	CELLULAR TELEPHONES	945	972	650	588	0	588	39-
48100	NATURAL GAS	0	0	64	96	0	96	0
48200	ELECTRICITY	0	0	300	600	0	600	0
48300	WATER	0	0	25	50	0	50	0
48400	SOLID WASTE	0	0	60	120	0	120	0
48500	STORM WATER UTILITY	0	0	5	10	0	10	0
48600	SEWER USE	0	0	42	72	0	72	0
SUBTOTAL *****		11,217	11,472	11,646	12,036	0	12,036	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	4,856	6,000	5,500	6,000	0	6,000	0
59010	FUEL SURCHARGE - REIMB TO R&B	160	200	175	200	0	200	0
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
59030	MOTOR VEHICLE LICENSING EXP	99	50	50	100	0	100	100
59100	VEHICLE REPAIRS/MAINTENANCE	315	1,000	800	1,000	0	1,000	0
59105	TIRES	226	500	355	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	441	500	520	500	0	500	0
59200	LOCAL MILEAGE	238	500	800	800	0	800	60
SUBTOTAL *****		6,346	8,750	8,200	9,100	0	9,100	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,628	6,043	5,775	6,074	0	6,074	0
60200	EQUIP REPAIRS/MAINTENANCE	74	300	195	300	0	300	0
SUBTOTAL *****		5,702	6,343	5,970	6,374	0	6,374	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	50	50	0	50	0
71100	OUTSIDE SERVICES	283	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	150,526	144,002	144,000	141,871	0	141,871	1-
71600	EQUIP LEASES & METER CHR	59	60	60	60	0	60	0
SUBTOTAL *****		150,868	145,062	145,110	142,981	0	142,981	1-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	5,273	5,273	0
92100	REPLCMENT FURN & FIXTURES	0	9,620	9,227	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	16,799	0	0	0	0	0	0
SUBTOTAL *****		16,799	9,620	9,227	0	5,273	5,273	45-
TOTAL EXPENDITURES *****		1,681,767	1,774,058	1,779,386	1,861,178	107,997	1,969,175	11

1262 VICTIM WITNESS

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2013	2014		2015	2015	2015	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2014	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	72,459	78,027	78,028	78,028	0	82,803	6
	SUBTOTAL *****	72,459	78,027	78,028	78,028	0	82,803	6
	TOTAL REVENUES *****	72,459	78,027	78,028	78,028	0	82,803	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	154,287	156,041	149,644	163,729	0	163,729	4
10110	OVERTIME	185	1,000	1,000	1,000	0	1,000	0
10120	HOLIDAY WORKED	0	200	200	200	0	200	0
10200	FICA	11,053	12,028	11,035	12,617	0	12,617	4
10300	HEALTH INSURANCE	14,250	14,961	14,961	16,011	0	16,011	7
10325	DISABILITY INSURANCE	351	381	350	525	0	525	37
10350	LIFE INSURANCE	133	141	137	144	0	144	2
10375	DENTAL INSURANCE	1,422	1,500	1,500	1,500	0	1,500	0
10400	WORKERS COMP	328	298	286	329	0	329	10
10500	401(A) MATCH PLAN	800	1,560	1,300	1,560	0	1,560	0
	SUBTOTAL *****	182,809	188,110	180,413	197,615	0	197,615	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	155	132	132	132	0	132	0
23000	OFFICE SUPPLIES	2,010	2,000	2,056	2,300	0	2,300	15
23001	PRINTING	0	250	210	320	0	320	28
23050	OTHER SUPPLIES	0	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	675	750	750	0	750	11
23855	FURNITURE/FIXTURE <\$1000	0	0	69	0	0	0	0
	SUBTOTAL *****	2,165	3,307	3,467	3,752	0	3,752	13

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	500	475	500	475	0	475 0
37200	SEMINARS/CONFEREN/MEETING	440	580	545	435	0	435 25-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	263	178	210	93	0	93 47-
37230	MEALS & LODGING-TRAINING	739	936	1,081	705	0	705 24-
SUBTOTAL *****		1,942	2,169	2,336	1,708	0	1,708 21-
UTILITIES							
48000	TELEPHONES	1,552	1,675	1,600	1,600	0	1,600 4-
SUBTOTAL *****		1,552	1,675	1,600	1,600	0	1,600 4-
OTHER							
84010	RECEPTION/MEETINGS	150	150	0	150	0	4,925 ,183
84600	COURT COSTS	470	2,500	1,000	2,500	0	2,500 0
84700	WITNESS EXPENSES	4,607	7,000	6,000	7,000	0	7,000 0
84800	TRANSCRIPTS-CRIMINAL	4,640	5,000	5,000	5,000	0	5,000 0
SUBTOTAL *****		9,867	14,650	12,000	14,650	0	19,425 33
FIXED ASSET ADDITIONS							
92100	REPLCMNT FURN & FIXTURES	0	1,675	1,675	0	0	0 100-
SUBTOTAL *****		0	1,675	1,675	0	0	0 100-
TOTAL EXPENDITURES *****		198,335	211,586	201,491	219,325	0	224,100 6

1264 PA RETIREMENT

100 GENERAL FUND

100 GENERAL FUND								%CHG FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET + REVISIONS</u>	<u>2014 PROJECTED</u>	<u>2015 CORE REQUEST</u>	<u>2015 SUPPLEMENTAL REQUEST</u>	<u>2015 ADOPTED BUDGET</u>	<u>PY BUD</u>
OTHER								
86790	MO PROSECUTOR'S RETIREMEN	7,752	7,752	7,752	7,752	0	7,752	0
	SUBTOTAL *****	7,752	7,752	7,752	7,752	0	7,752	0
	TOTAL EXPENDITURES *****	7,752	7,752	7,752	7,752	0	7,752	0

2600 PA TRAINING

260 PA TRAINING FUND

260 PA TRAINING FUND

		2013	2014		2015	2015	2015	%CHG
			BUDGET +		CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,649	4,000	3,285	3,285	0	3,285	17-
	SUBTOTAL *****	3,649	4,000	3,285	3,285	0	3,285	18-
INTEREST								
3711	INT-OVERNIGHT	1	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	12	15	13	13	0	13	13-
3798	INC/DEC IN FV OF INVESTMENTS	-15	0	0	0	0	0	0
	SUBTOTAL *****	-2	17	15	15	0	15	12-
	TOTAL REVENUES *****	3,647	4,017	3,300	3,300	0	3,300	18-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,859	1,740	1,795	1,740	0	1,740	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	464	837	838	94	0	94	88-
37230	MEALS & LODGING-TRAINING	2,615	2,808	3,016	364	0	364	87-
	SUBTOTAL *****	4,938	5,385	5,649	2,198	0	2,198	59-
	TOTAL EXPENDITURES *****	4,938	5,385	5,649	2,198	0	2,198	59-

Prosecuting Attorney Operations

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	11,921	11,501	7,578	12,800	0	12,800	11
	SUBTOTAL *****	11,921	11,501	7,578	12,800	0	12,800	11
	TOTAL REVENUES *****	11,921	11,501	7,578	12,800	0	12,800	11
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
OTHER								
84600	COURT COSTS	144	2,000	300	2,000	0	2,000	0
84700	WITNESS EXPENSES	3,336	7,500	5,000	7,500	0	7,500	0
84800	TRANSCRIPTS-CRIMINAL	4,098	9,500	7,500	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	7,578	19,500	12,800	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	7,578	20,000	12,800	20,000	0	20,000	0

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	32,580	30,000	25,000	30,000	0	30,000	0
	SUBTOTAL *****	32,580	30,000	25,000	30,000	0	30,000	0
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	21	25	30	25	0	25	0
	SUBTOTAL *****	21	25	30	25	0	25	0
	TOTAL REVENUES *****	32,601	30,025	25,030	30,025	0	30,025	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	12,076	9,612	9,041	47,890	-17,789	36,725	282
10110	OVERTIME	448	1,000	250	250	0	250	75-
10200	FICA	942	811	711	3,682	-1,361	2,828	248
10300	HEALTH INSURANCE	1,187	1,246	1,247	8,005	-2,667	5,977	379
10325	DISABILITY INSURANCE	40	27	24	181	-71	126	366
10350	LIFE INSURANCE	14	11	11	72	-24	48	336
10375	DENTAL INSURANCE	119	125	125	750	-250	500	300
10400	WORKERS COMP	25	20	25	96	-37	93	365
10500	401(A) MATCH PLAN	79	163	163	780	-325	455	179
	SUBTOTAL *****	14,930	13,015	11,597	61,706	-22,524	47,002	261
MATERIALS & SUPPLIES								
22000	POSTAGE	598	650	550	550	0	550	15-
23000	OFFICE SUPPLIES	498	500	500	500	0	500	0
23001	PRINTING	236	330	407	410	0	410	24
23050	OTHER SUPPLIES	0	50	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	0	50	0	50	0
	SUBTOTAL *****	1,332	1,580	1,457	1,560	0	1,560	1-
OTHER								
86896	DEPOSIT SHORTAGE	0	5	5	5	0	5	0
	SUBTOTAL *****	0	5	5	5	0	5	0
	TOTAL EXPENDITURES *****	16,262	14,600	13,059	63,271	-22,524	48,567	233

Prosecuting Attorney Operations

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	3	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	30	25	26	26	0	26	4
3798	INC/DEC IN FV OF INVESTMENTS	-29	0	0	0	0	0	0
	SUBTOTAL *****	4	28	29	29	0	29	4
	TOTAL REVENUES *****	4	28	29	29	0	29	4
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	750	0	750	0	750	0
37230	MEALS & LODGING-TRAINING	0	750	0	750	0	750	0
	SUBTOTAL *****	0	2,075	0	2,075	0	2,075	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	0	3,075	0	3,075	0	3,075	0

2650 PA ADMIN HANDLING COST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	2,800	17,500	12,000	12,000	0	12,000	31-
	SUBTOTAL *****	2,800	17,500	12,000	12,000	0	12,000	31-
INTEREST								
3711	INT-OVERNIGHT	0	0	5	5	0	5	0
3712	INT-LONG TERM INVEST	4	0	35	35	0	35	0
3798	INC/DEC IN FV OF INVESTMENTS	-1	0	0	0	0	0	0
	SUBTOTAL *****	3	0	40	40	0	40	0
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	0	0	5	10	0	10	0
	SUBTOTAL *****	0	0	5	10	0	10	0
	TOTAL REVENUES *****	2,803	17,500	12,045	12,050	0	12,050	31-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	17,500	14,000	12,000	0	12,000	31-
	SUBTOTAL *****	0	17,500	14,000	12,000	0	12,000	31-
	TOTAL EXPENDITURES *****	0	17,500	14,000	12,000	0	12,000	31-

Prosecuting Attorney Operations

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	247,446	247,594	248,156	260,064	0	260,064	5
10110	OVERTIME	1,437	1,500	2,000	5,000	0	5,000	233
10120	HOLIDAY WORKED	60	0	100	100	0	100	0
10200	FICA	18,892	19,055	19,054	20,285	0	20,285	6
10300	HEALTH INSURANCE	23,750	24,935	24,935	26,685	0	39,467	58
10325	DISABILITY INSURANCE	698	718	658	988	0	988	37
10350	LIFE INSURANCE	228	235	228	240	0	240	2
10375	DENTAL INSURANCE	2,370	2,500	2,500	2,500	0	2,500	0
10400	WORKERS COMP	519	473	468	532	0	532	12
10500	401(A) MATCH PLAN	1,860	3,575	2,340	2,600	0	2,600	27-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,363	0	0	0	0	0	0
	SUBTOTAL *****	298,623	300,585	300,439	318,994	0	331,776	10
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	275	1,000	1,360	1,360	0	1,360	36
	SUBTOTAL *****	275	1,000	1,360	1,360	0	1,360	36
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	905	1,180	1,180	1,390	0	1,390	17
37200	SEMINARS/CONFEREN/MEETING	405	580	580	580	0	580	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	346	352	225	358	0	358	1
37230	MEALS & LODGING-TRAINING	782	936	936	940	0	940	0
	SUBTOTAL *****	2,438	3,048	2,921	3,268	0	3,268	7
UTILITIES								
48000	TELEPHONES	1,874	1,920	1,920	1,920	0	1,920	0
	SUBTOTAL *****	1,874	1,920	1,920	1,920	0	1,920	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	9	24	24	16	0	16	33-
	SUBTOTAL *****	9	24	24	16	0	16	33-
	TOTAL EXPENDITURES *****	303,219	306,577	306,664	325,558	0	338,340	10

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities are carried out pursuant to a cooperative agreement with the State of Missouri and all costs are reimbursed according to the terms of this agreement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: Establish, enforce and monitor the financial responsibility of parents for the support of their children. Core Values include: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

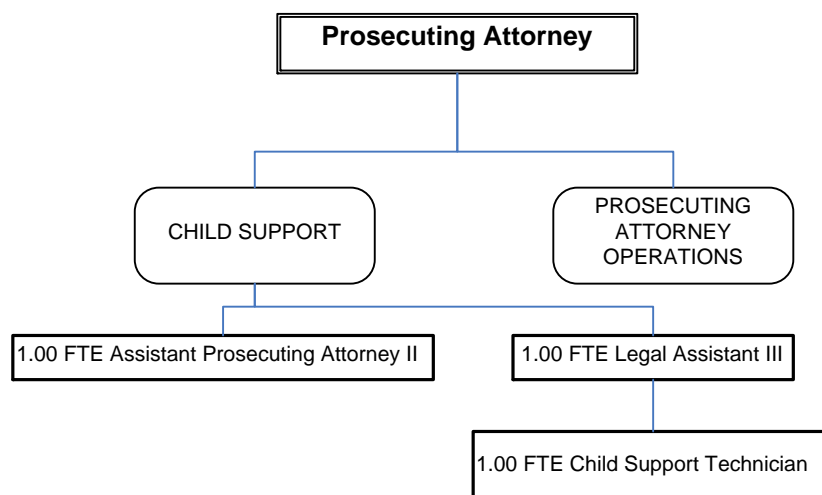
Budget Highlights

All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of all operating costs as well as cost recovery of allowable indirect costs.

In January 2010, the state reduced funding to this program which required eliminating one full-time position and reducing another position to part-time. In FY 2012, the state further reduced funding, resulting in an additional .50 FTE reduction. Effective January 2013, the state significantly reduced funding to this program again, which required eliminating four (4) full-time positions. These reductions remain in effect.

There are no significant changes to the budget.

Organizational Chart



Child Support Enforcement

Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	219,819	226,000	200,000	226,000	0	226,000	0
	SUBTOTAL *****	219,819	226,000	200,000	226,000	0	226,000	0
	TOTAL REVENUES *****	219,819	226,000	200,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	144,645	151,282	151,723	158,842	0	158,842	5
10110	OVERTIME	34	0	0	0	0	0	0
10200	FICA	9,653	11,573	10,670	12,151	0	12,151	4
10300	HEALTH INSURANCE	14,250	14,961	14,961	16,011	0	16,011	7
10325	DISABILITY INSURANCE	442	438	402	603	0	603	37
10350	LIFE INSURANCE	137	141	137	144	0	144	2
10375	DENTAL INSURANCE	1,422	1,500	1,500	1,500	0	1,500	0
10400	WORKERS COMP	317	287	273	317	0	317	10
10500	401(A) MATCH PLAN	800	1,560	1,300	1,560	0	1,560	0
10600	UNEMPLOYMENT BENEFITS	10,754	0	0	0	0	0	0
	SUBTOTAL *****	182,454	181,742	180,966	191,128	0	191,128	5
MATERIALS & SUPPLIES								
22000	POSTAGE	559	650	500	460	0	460	29-
22500	SUBSCRIPTIONS/PUBLICATIONS	2,091	1,584	1,584	2,029	0	2,029	28
23000	OFFICE SUPPLIES	1,638	2,850	1,500	1,602	0	1,602	43-
23850	MINOR EQUIP & TOOLS (<\$1000)	200	0	423	0	0	0	0
	SUBTOTAL *****	4,488	5,084	4,007	4,091	0	4,091	20-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	430	610	610	565	0	565	7-
37200	SEMINARS/CONFEREN/MEETING	675	500	850	580	0	580	16
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	436	459	459	169	0	169	63-
37230	MEALS & LODGING-TRAINING	1,174	1,047	1,047	240	0	240	77-
	SUBTOTAL *****	2,715	2,616	2,966	1,554	0	1,554	41-
UTILITIES								
48000	TELEPHONES	3,129	2,580	2,580	2,384	0	2,384	7-
48002	DATA COMMUNICATIONS	240	240	240	440	0	440	83
48100	NATURAL GAS	1,149	2,340	1,447	1,006	0	1,006	57-
48200	ELECTRICITY	4,013	4,546	2,273	1,955	0	1,955	57-
48300	WATER	144	240	160	103	0	103	57-
48400	SOLID WASTE	666	666	460	286	0	286	57-
48500	STORM WATER UTILITY	48	48	48	21	0	21	56-
48600	SEWER USE	317	360	245	155	0	155	56-
	SUBTOTAL *****	9,706	11,020	7,453	6,350	0	6,350	42-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	480	525	525	1,188	0	1,188	126
60125	CUSTODIAL/JANITORIAL SERV	500	4,696	4,000	2,140	0	2,140	54-
	SUBTOTAL *****	980	5,221	4,525	3,328	0	3,328	36-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	435	1,560	1,560	1,725	0	1,725	10
71000	INSURANCE AND BONDS	0	0	0	100	0	100	0
71100	OUTSIDE SERVICES	1,432	1,500	750	750	0	750	50-
71500	BUILDING USE/RENT CHARGE	12,760	15,167	10,500	7,276	0	7,276	52-
	SUBTOTAL *****	14,627	18,227	12,810	9,851	0	9,851	46-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	652	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	3,295	652	0	0	0	0	100-
	SUBTOTAL *****	3,295	1,304	0	0	0	0	100-
	TOTAL EXPENDITURES *****	218,265	225,214	212,727	216,302	0	216,302	4-

Decimal values have been truncated.



911/Joint Communications – Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax to be used for 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013. The revenues will be used to construct and equip a new Emergency Communications Center (ECC), expand existing operations, and transfer administrative control for these functions from the City of Columbia to Boone County. Transition of operations to Boone County will occur in several phases: financial responsibility was transferred to the County effective January 1, 2014; transfer of city employees to the County is effective January 1, 2015; and relocation of operations to the new facility will occur upon completion of the new facility, which is expected to occur in 2016.

The 911/Joint Communications office provides call-taking and dispatch services for Boone County. Effective January 1, 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through an intergovernmental agreement with the City of Columbia; the County's portion of operating costs were paid from appropriations within the General Fund (department 1287) and supplemented by revenues received from a 2% land-line tariff tax (department 2020). As a result of the new permanent sales tax, the land-line tariff tax was eliminated January 1, 2014.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and accounted for within the General Government Operations Information Technology budget.

The funding sources include the following:

- 911/Emergency Management Sales Tax Fund (2701)
- Residual financial resources of the E-911 Emergency Telephone Fund (2020).

The County Commission establishes and approves the appropriations for all budgets.

911/Joint Communications- Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Projected	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
100	1287	Emergency Services & Dispatch	\$459,168	\$ -	\$ -	\$ -	\$ -	\$ -
202	2020	E-911 Emergency Telephone	157,259	294,665	-	128,750	-	128,750
270	2701	911/Joint Communications Operations	77,263	3,274,415	2,994,687	1,790,780	443,500	5,228,967
Total			<u>\$693,690</u>	<u>\$3,569,080</u>	<u>\$2,994,687</u>	<u>\$ 1,919,530</u>	<u>\$ 443,500</u>	<u>\$5,357,717</u>

Personnel Summary

Position Title	2013 Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	2014-2015 Change
911 Personnel Funded by Boone County:				
Director, 911/Joint Communications	-	1.00	1.00	-
Deputy Director, 911/Joint Communications	-	-	1.00	1.00
Operations Manager	-	-	1.00	1.00
Shift Supervisor	-	-	4.00	4.00
Training/QA Coordinator	1.00	1.00	1.00	-
Lead Emergency Telecommunicator	-	-	4.00	4.00
Emergency Telecommunicator II	-	-	12.00	12.00
Emergency Telecommunicator I	9.00	17.00	29.00	12.00
Budget Administrator	-	-	1.00	1.00
Administrative Assistant	-	-	2.00	2.00
Administrative Assistant (Temp. during transition)	-	-	0.38	0.38
Records Custodian	-	-	1.00	1.00
Office Specialist	-	-	1.00	1.00
Facilities Maintenance Technician	-	-	0.48	0.48
Subtotal for County	<u>10.00</u>	<u>19.00</u>	<u>58.86</u>	<u>39.86</u>
911 Personnel Funded by City and Reimbursed by County:				
Manager	2.00	2.00	- a	(2.00)
Supervisor	4.00	4.00	- a	(4.00)
System Support Analyst	2.00	2.00	- a	(2.00)
Emergency Telecommunicator	21.00	16.00	- a	(16.00)
Senior Administrative Support Assistant	1.00	1.00	- a	(1.00)
Administrative Support Assistant	0.75	0.75	- a	(0.75)
Subtotal for City	<u>30.75</u>	<u>25.75</u>	<u>-</u>	<u>(25.75)</u>
Total FTEs	<u>40.75</u>	<u>44.75</u>	<u>58.86</u>	<u>14.11</u>

Overtime (County-paid)	\$ -	\$ 10,000	\$ 51,000	\$ 41,000
Holiday (County-paid)	\$ -	\$ 5,000	\$ 16,000	\$ 11,000

911/Joint Communications

Department Numbers 1287, 2020, 2701

Mission

The 911/Joint Communications Center provides enhanced 911 call-taking and dispatch services for all of Boone County. The Center dispatches for Police, Fire, and Emergency Medical Services (EMS) to ten different agencies throughout Boone County. The Joint Communications Center also coordinates with other public safety agencies such as Poison Control and the Missouri State Highway Patrol.

In the event of a natural disaster or man-made emergency, the Center acts as the communication arm of the Office of Emergency Management. They also activate the early warning system and retrieve data from the National Crime Information Center (NCIC) and the Missouri Uniform Law Enforcement System (MULES) systems for the police departments they serve.

Budget Highlights

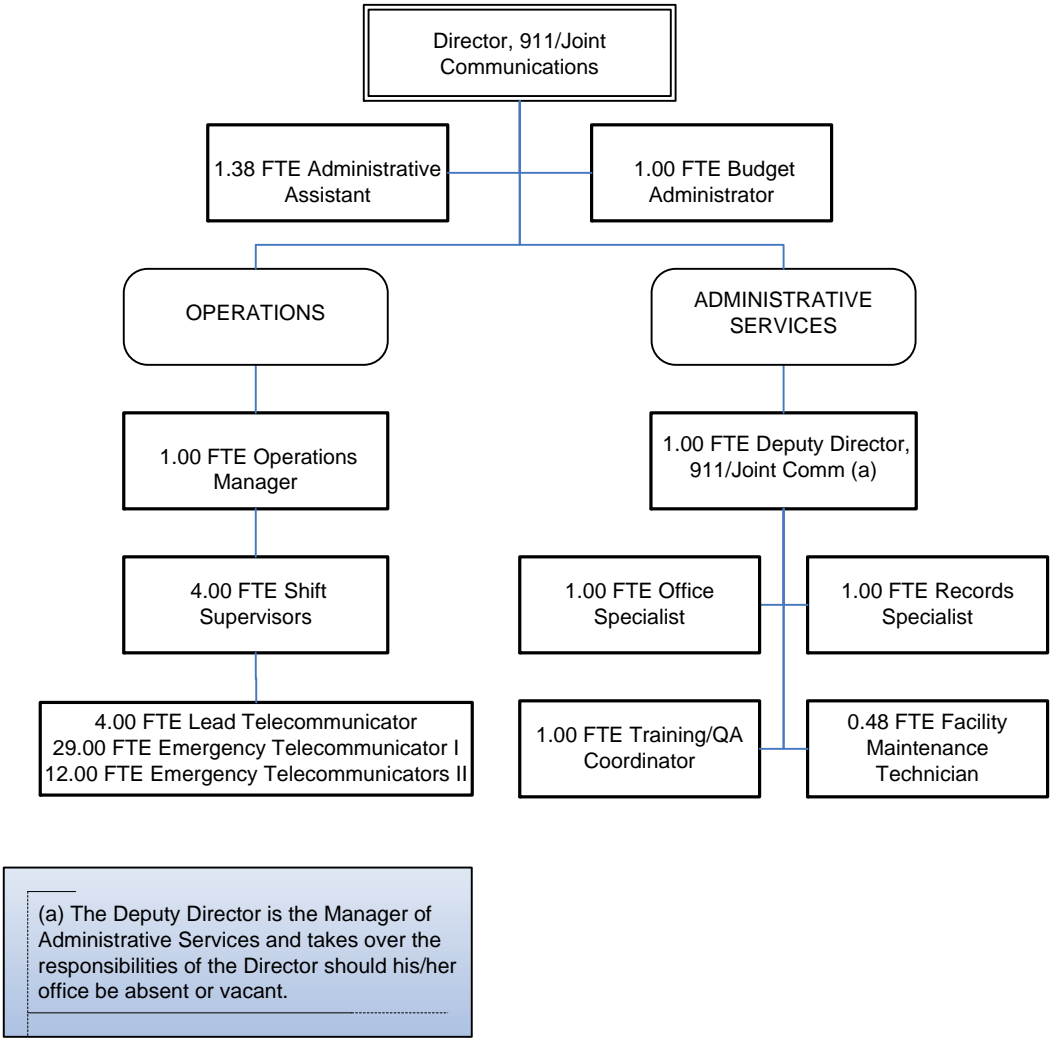
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations from the City of Columbia to Boone County will occur in phases spanning several years. The FY 2014 budget reflected the first phase, which encompassed transition of funding from the various user agencies to the new sales tax accompanied by increases in staffing levels. During this phase, the budget authorized 100% reimbursement to the City of Columbia for 911 operating costs incurred by the City. During the second phase of the transition, City employees become County employees effective January 1, 2015; however, the operations will continue to be housed in the existing city-owned facility and the County will continue to reimburse the City for 100% of the non-personnel operating costs incurred by the City. During this phase, ownership of assets, licenses, and equipment will be formally transferred from the City of Columbia to Boone County and operating contracts will be systematically transitioned to the County. The final phase of transition will entail relocating operations to the newly constructed Emergency Communications Center, which should be completed in 2016. When this occurs, transfer of operations from the City of Columbia to Boone County will be completed and no further reimbursements will be made to the City of Columbia.

The County Commission eliminated the 2% land-line tax levy effective January 1, 2014. Residual cash in Department 2020 will be used for E-911 purposes until the funds are exhausted.

The 2015 budget reflects appropriations in accordance with the transition plan outlined above and provides funding for the day-to-day operations of the 911/Joint Communications Center. The budget also includes funding for various improvements to the existing radio communication network, one of which includes reimbursement revenue associated with a cooperative agreement. A contingency appropriation is included in the budget in order to facilitate and support the unique needs encountered during the transition period.

911/Joint Communications

Organizational Chart



911/Joint Communications

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	459,168	0	0	0	0	0	0
	SUBTOTAL *****	459,168	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	459,169	0	0	0	0	0	0

Decimal values have been truncated.

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3120	EMERGENCY TELEPHONE TAX	237,926	0	17	0	0	0	0
	SUBTOTAL *****	237,926	0	17	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	541	0	250	150	0	150	0
3712	INT-LONG TERM INVEST	4,764	0	2,400	1,500	0	1,500	0
3798	INC/DEC IN FV OF INVESTMENTS	-5,981	0	0	0	0	0	0
	SUBTOTAL *****	-676	0	2,650	1,650	0	1,650	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	9,254	0	4,657	0	0	0	0
	SUBTOTAL *****	9,254	0	4,657	0	0	0	0
	TOTAL REVENUES *****	246,504	0	7,324	1,650	0	1,650	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	124,757	125,000	124,300	128,750	0	128,750	3
71110	CONTRACT LABOR	32,393	0	0	0	0	0	0
	SUBTOTAL *****	157,150	125,000	124,300	128,750	0	128,750	3
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	170,365	170,365	0	0	0	100-
92301	REPLC COMPUTER HDWR	109	0	0	0	0	0	0
	SUBTOTAL *****	109	170,365	170,365	0	0	0	100-
	TOTAL EXPENDITURES *****	157,259	295,365	294,665	128,750	0	128,750	56-

2701 911/JOINT COMM OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	0	0	0	0	192,500	192,500	0
	SUBTOTAL *****	0	0	0	0	192,500	192,500	0
	TOTAL REVENUES *****	0	0	0	0	192,500	192,500	0

911/Joint Communications

PERSONAL SERVICES								
10100	SALARIES & WAGES	58,220	359,665	388,286	2,135,042	0	2,190,570	509
10110	OVERTIME	1,484	10,000	18,767	51,000	0	51,000	410
10115	SHIFT DIFFERENTIAL	356	6,760	9,761	22,500	0	22,500	232
10120	HOLIDAY WORKED	1,208	5,000	8,283	16,000	0	16,000	220
10200	FICA	4,549	29,179	31,521	170,177	0	174,425	497
10300	HEALTH INSURANCE	9,899	49,870	65,340	304,209	0	465,262	832
10325	DISABILITY INSURANCE	86	1,043	1,157	8,007	0	8,088	675
10350	LIFE INSURANCE	65	470	562	2,736	0	2,736	482
10375	DENTAL INSURANCE	991	5,000	6,552	28,500	0	28,500	470
10400	WORKERS COMP	0	877	198	5,832	0	5,966	580
10500	401(A) MATCH PLAN	405	5,200	4,575	29,640	0	29,640	470
SUBTOTAL *****		77,263	473,064	535,002	2,773,643	0	2,994,687	533
UTILITIES								
48002	DATA COMMUNICATIONS	0	0	750	3,000	0	3,000	0
SUBTOTAL *****		0	0	750	3,000	0	3,000	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	2,600	0	2,600	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	80	0	80	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	12	12	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	100	0	100	0
SUBTOTAL *****		0	0	0	3,280	12	3,292	0
EQUIP & BLDG MAINTENANCE								
60150	PEST CONTROL	0	1,220	1,220	2,440	0	2,440	100
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,200	0	1,200	0
SUBTOTAL *****		0	1,220	1,220	3,640	0	3,640	198
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	2,852,958	2,686,793	1,052,172	0	1,052,172	63-
71101	PROFESSIONAL SERVICES	0	19,000	50,250	62,750	0	62,750	230
71500	BUILDING USE/RENT CHARGE	0	0	0	6,318	0	6,318	0
71501	PARKING	0	0	0	37,858	0	37,858	0
SUBTOTAL *****		0	2,871,958	2,737,043	1,159,098	0	1,159,098	60-
OTHER								
86300	TESTING	0	600	400	750	0	750	25
86850	CONTINGENCY	0	0	0	621,000	0	621,000	0
SUBTOTAL *****		0	600	400	621,750	0	621,750	**
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	323,000	323,000	0
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	19,000	19,000	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	64,000	64,000	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	37,500	37,500	0
SUBTOTAL *****		0	0	0	0	443,500	443,500	0
TOTAL EXPENDITURES *****		77,263	3,346,842	3,274,415	4,564,411	443,512	5,228,967	56

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April, 2013, voters approved a permanent three-eighths cent sales tax to be used for 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013. The revenues will be used to construct a new Emergency Communications Center (ECC), expand the existing operations, and transfer administrative control for these functions from the City of Columbia to Boone County. Transition of Emergency Management operations to Boone County will occur in several phases: administrative control for Emergency Management was temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) in 2013; financial responsibility was transferred to the County effective January 1, 2014; and transfer of administrative control from the BCFPD to Boone County is expected to begin in 2015 and conclude in conjunction with relocation of operations to the new facility in 2016.

The Office of Emergency Management provides emergency management planning and response services for Boone County. Effective in FY 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through an intergovernmental agreement with the City of Columbia with funding for the County's portion of operating costs accounted within the General Fund (department 1287). Additional funding is also provided through grants and other awards received from the State.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and accounted for within the General Government Operations Information Technology budget.

The funding sources include the following:

- 911/Emergency Management Sales Tax Fund (2702)
- Local Emergency Planning Commission (LEPC) Fund (2100 and 2010).

The County Commission establishes and approves the appropriations for all budgets.

Emergency Management- Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2013 Actual	2014 Estimated	2015 Class 1 Personal Services	2015 Classes 2-8 Other Services and Charges	2015 Class 9 Capital Outlay	2015 Total
100	1287	Emergency Services & Dispatch	\$ 137,558	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC/CEPF Grant	7,809	8,139	-	30,620	-	30,620
270	2702	Emergency Management Operations	-	170,000	78,962	251,000	-	329,962
Total			<u>\$ 145,367</u>	<u>\$ 178,139</u>	<u>\$ 78,962</u>	<u>\$ 281,620</u>	<u>\$ -</u>	<u>\$ 360,582</u>

Office of Emergency Management

Department Numbers 1287, 2100, 2101, 2702

Mission

The mission of the Office of Emergency Management is to prepare, mitigate, respond, and recover from disasters through coordinating efforts between public safety, public services, government agencies, and the citizens of our community.

Budget Highlights

Prior to FY 2013, emergency management services were provided by the City of Columbia and jointly funded by the City and Boone County. The County's costs were paid as reimbursement to the City of Columbia from appropriations within the General Fund (Department 1287).

Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. Shortly thereafter, administrative responsibility for Emergency Management functions was temporarily transferred from the City of Columbia to the BCFPD, with the County providing full reimbursement of costs from the sales tax proceeds. It is anticipated that the BCFPD will continue to administer operations until construction of the Emergency Communications Center is completed. Anticipated completion and occupancy is expected to occur in 2016. The County intends to appoint a Director of Emergency Management in 2015; this individual will assist with transition planning and implementation.

The 2015 budget (department 2702) includes appropriations for the Director position and for reimbursement to the BCFPD, as described above.

The Local Emergency Planning Committee budget (2100 and 2101) was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation. There are no significant changes to this budget in the current year.

Office of Emergency Management

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	21,151	0	0	0	0	0	0
	SUBTOTAL *****	21,151	0	0	0	0	0	0
	TOTAL REVENUES *****	21,151	0	0	0	0	0	0
OTHER								
86670	EMERGENCY MANAGEMENT	137,558	0	0	0	0	0	0
	SUBTOTAL *****	137,558	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	137,558	0	0	0	0	0	0

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	19	20	18	20	0	20	0
3712	INT-LONG TERM INVEST	173	165	170	165	0	165	0
3798	INC/DEC IN FV OF INVESTMENTS	-177	0	5	0	0	0	0
	SUBTOTAL *****	15	185	193	185	0	185	0
	TOTAL REVENUES *****	15	185	193	185	0	185	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,642	7,200	7,000	7,000	0	7,000	2-
	SUBTOTAL *****	7,642	7,200	7,000	7,000	0	7,000	3-
	TOTAL REVENUES *****	7,642	7,200	7,000	7,000	0	7,000	3-
MATERIALS & SUPPLIES								
22000	POSTAGE	0	30	0	30	0	30	0
23000	OFFICE SUPPLIES	0	60	0	60	0	60	0
23001	PRINTING	0	30	0	30	0	30	0
23050	OTHER SUPPLIES	0	2,200	200	2,200	0	2,200	0
	SUBTOTAL *****	0	2,320	200	2,320	0	2,320	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,510	1,600	0	5,000	0	5,000	212
37210	TRAINING/SCHOOLS	0	8,480	7,800	13,900	0	13,900	63
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,737	2,000	0	2,700	0	2,700	35
37230	MEALS & LODGING-TRAINING	4,429	5,300	0	6,500	0	6,500	22
	SUBTOTAL *****	7,676	17,380	7,800	28,100	0	28,100	62
OTHER								
84300	ADVERTISING	133	150	139	200	0	200	33
	SUBTOTAL *****	133	150	139	200	0	200	33
	TOTAL EXPENDITURES *****	7,809	19,850	8,139	30,620	0	30,620	54

Office of Emergency Management

2702 EMERGENCY MGMT OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	67,017	0	67,017	0
10200	FICA	0	0	0	5,126	0	5,126	0
10300	HEALTH INSURANCE	0	0	0	5,337	0	5,337	0
10325	DISABILITY INSURANCE	0	0	0	254	0	254	0
10350	LIFE INSURANCE	0	0	0	48	0	48	0
10375	DENTAL INSURANCE	0	0	0	500	0	500	0
10400	WORKERS COMP	0	0	0	160	0	160	0
10500	401(A) MATCH PLAN	0	0	0	520	0	520	0
SUBTOTAL *****		0	0	0	78,962	0	78,962	0
OTHER								
86670	EMERGENCY MANAGEMENT	0	251,000	170,000	251,000	0	251,000	0
SUBTOTAL *****		0	251,000	170,000	251,000	0	251,000	0
TOTAL EXPENDITURES *****		0	251,000	170,000	329,962	0	329,962	31

Decimal values have been truncated.

911/Joint Communications and Emergency Management – Sales Tax Revenue

Mission

This budget accounts for the combined sales tax revenue and investment income attributable to the 3/8-cent permanent sales tax, approved by voters on April 2013. The sales tax revenue is to be used for 911 and Emergency Management facilities, equipment, and operations. It also accounts for Tax Increment Financing (TIF) payments to the City of Columbia pertaining to several city-approved TIF projects.

Budget Highlights

Sales tax proceeds that will be allocated for expanded operations once the new facility is occupied (fiscal year 2016 and beyond) are available at this time for allocating toward initial acquisitions of technology and equipment associated with the construction of the Emergency Communications Center. Accordingly, the 2015 budget includes a transfer of cash to the capital project fund.

Annual Budget

2700 911/EMRGNCY MGMT SALES TX REV

270 911/EMRGNCY MGMT SALES TX FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	2,529,281	9,532,500	10,009,000	10,334,000	0	10,334,000	8
	SUBTOTAL *****	2,529,281	9,532,500	10,009,000	10,334,000	0	10,334,000	8
INTEREST								
3711	INT-OVERNIGHT	34	0	1,800	1,800	0	1,800	0
3712	INT-LONG TERM INVEST	334	0	22,500	17,000	0	17,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-768	0	0	0	0	0	0
	SUBTOTAL *****	-400	0	24,300	18,800	0	18,800	0
	TOTAL REVENUES *****	2,528,881	9,532,500	10,033,300	10,352,800	0	10,352,800	9
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	33,240	0	1,000,000	9,000,000	0	9,000,000	0
86882	TIF SALES TAX PAYMENTS	448	13,000	13,000	19,000	0	19,000	46
	SUBTOTAL *****	33,688	13,000	1,013,000	9,019,000	0	9,019,000	**
	TOTAL EXPENDITURES *****	33,688	13,000	1,013,000	9,019,000	0	9,019,000	**

Decimal values have been truncated.

Public Administrator

Department Number 1200

Mission

The office of the Public Administrator, an elected official, was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases:

- When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- The estates or person and estate of all disabled or incapacitated persons in this county who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- Where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

Public Administrator

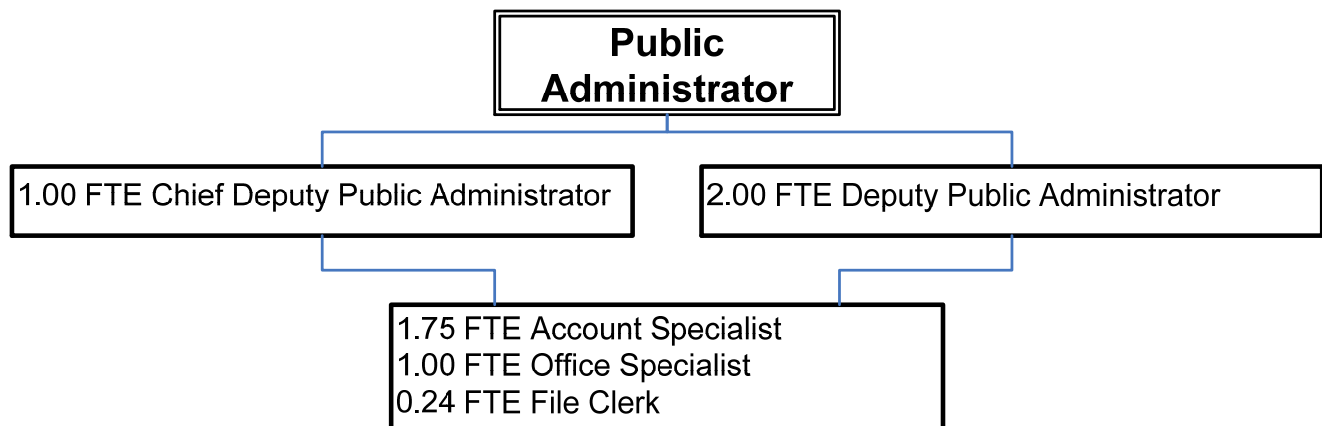
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2013	2014	2015	2014-2015
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	1.00	2.00	2.00	-
Account Specialist	1.63	1.75	1.75	-
Office Specialist	1.00	1.00	1.00	
Office Specialist (temporary)	-	0.48	0.24	(0.24)
Total FTEs	5.63	7.23	6.99	(0.24)
Overtime	\$ 300	\$ 600	\$ 500	\$ (100)

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	107,362	100,000	162,700	100,000	0	100,000	0
	SUBTOTAL *****	107,362	100,000	162,700	100,000	0	100,000	0
	TOTAL REVENUES *****	107,362	100,000	162,700	100,000	0	100,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	238,374	304,215	293,123	309,312	0	309,312	1
10110	OVERTIME	102	600	300	500	0	500	16-
10200	FICA	17,988	23,315	22,097	23,700	0	23,700	1
10300	HEALTH INSURANCE	28,500	34,909	29,064	37,359	0	37,359	7
10325	DISABILITY INSURANCE	687	841	746	1,153	0	1,153	37
10350	LIFE INSURANCE	274	329	308	336	0	336	2
10375	DENTAL INSURANCE	2,844	3,500	2,664	3,500	0	3,500	0
10400	WORKERS COMP	518	701	660	743	0	743	5
10500	401(A) MATCH PLAN	805	3,770	2,240	3,640	0	3,640	3-
	SUBTOTAL *****	290,092	372,180	351,202	380,243	0	380,243	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,632	2,100	2,500	2,500	0	2,500	19
23001	PRINTING	769	1,000	1,000	1,200	0	1,200	20
23018	PRINTER SUPPLIES	265	900	900	900	0	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	754	675	400	500	0	500	25-
23855	FURNITURE/FIXTURE <\$1000	0	0	500	0	0	0	0
	SUBTOTAL *****	4,420	4,675	5,300	5,100	0	5,100	9
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	80	75	75	550	0	550	633
37210	TRAINING/SCHOOLS	665	700	700	200	0	200	71-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	544	600	1,000	1,200	0	1,200	100
37230	MEALS & LODGING-TRAINING	1,248	1,250	1,800	1,800	0	1,800	44
37235	MEALS & LODGING - OTHER	109	0	100	100	0	100	0
	SUBTOTAL *****	2,646	2,625	3,675	3,850	0	3,850	47
UTILITIES								
48000	TELEPHONES	2,271	3,065	3,000	3,000	0	3,000	2-
48050	CELLULAR TELEPHONES	711	900	900	900	0	900	0
	SUBTOTAL *****	2,982	3,965	3,900	3,900	0	3,900	2-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	11,538	16,600	13,000	16,000	0	16,000	3-
	SUBTOTAL *****	11,538	16,600	13,000	16,000	0	16,000	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	353	650	650	650	0	650	0
60200	EQUIP REPAIRS/MAINTENANCE	61	150	150	150	0	150	0
	SUBTOTAL *****	414	800	800	800	0	800	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	30	50	50	100	0	100	100
71100	OUTSIDE SERVICES	0	360	360	0	0	0	100-
71105	LEGAL SERVICES	1,974	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	16,505	15,563	15,563	15,196	0	15,196	2-
71525	STORAGE CHARGES	279	300	0	300	0	300	0
	SUBTOTAL *****	18,788	18,773	18,473	18,096	0	18,096	4-
FIXED ASSET ADDITIONS								
92100	REPLCMNT FURN & FIXTURES	9,126	0	0	0	4,450	4,450	0
	SUBTOTAL *****	9,126	0	0	0	4,450	4,450	0
	TOTAL EXPENDITURES *****	340,006	419,618	396,350	427,989	4,450	432,439	3

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

Budget Highlights

As noted above, the County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, testing, and administrative support. This budget includes appropriations for these contractual services.

The budget reflects contract pricing increases. The full impact of the pricing increases will be phased in over three years, 2015 through 2017.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	170,656	175,776	175,776	241,221	0	241,221	37
	SUBTOTAL *****	170,656	175,776	175,776	241,221	0	241,221	37
OTHER								
86300	TESTING	25,000	25,000	25,000	0	0	0	100-
	SUBTOTAL *****	25,000	25,000	25,000	0	0	0	100-
	TOTAL EXPENDITURES *****	195,656	200,776	200,776	241,221	0	241,221	20

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defense for all indigent persons charged with criminal offenses who request a District Defender. The District Defender's Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities, which are accounted for within the annual budget as an internal service charge for facility maintenance and utility costs.

Budget Highlights

The reduction is due to reduced usage of facility maintenance services and lower utility costs.

Annual Budget

1285 PUBLIC DEFENDER

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	44,472	45,025	45,025	33,959	0	33,959	24-
	SUBTOTAL *****	44,472	45,025	45,025	33,959	0	33,959	25-
	TOTAL EXPENDITURES *****	44,472	45,025	45,025	33,959	0	33,959	25-

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

This department accounts for the revenue received from the permanent one-eighth cent Law Enforcement sales tax which is accounted for within the Law Enforcement Services Fund (Fund 290). Annual appropriations from the fund provide supplemental funding for Sheriff and Correction operations, Prosecuting Attorney operations, and Circuit Court alternative sentencing operations which are accounted for within each respective operating budget. This cost center accounts for the revenue received within the fund as a whole, the annual emergency appropriation, and the annual Tax Increment Financing (TIF) payment made to the City of Columbia.

The County Commission and County Auditor administer this budget.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2900 LAW ENFORCEMENT SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	3,285,946	3,341,500	3,401,000	3,510,000	0	3,510,000	5
	SUBTOTAL *****	3,285,946	3,341,500	3,401,000	3,510,000	0	3,510,000	5
INTEREST								
3711	INT-OVERNIGHT	1,023	950	1,000	1,000	0	1,000	5
3712	INT-LONG TERM INVEST	9,236	8,300	10,000	10,000	0	10,000	20
3798	INC/DEC IN FV OF INVESTMENTS	-9,454	0	0	0	0	0	0
	SUBTOTAL *****	805	9,250	11,000	11,000	0	11,000	19
	TOTAL REVENUES *****	3,286,751	3,350,750	3,412,000	3,521,000	0	3,521,000	5
OTHER								
86800	EMERGENCY	0	25,000	0	25,000	0	25,000	0
86882	TIF SALES TAX PAYMENTS	1,048	600	4,500	6,500	0	6,500	983
	SUBTOTAL *****	1,048	25,600	4,500	31,500	0	31,500	23
	TOTAL EXPENDITURES *****	1,048	25,600	4,500	31,500	0	31,500	23

Decimal values have been truncated.

Resource Management— Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of the Public Works Department, both of which are funded through the Road and Bridge Fund to form the new department of Resource Management.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. Road and Bridge Maintenance activities continue to be funded from the Road and Bridge Fund and are presented in a separate budget section.

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of three divisions: Planning, Inspection, and Engineering. For budgeting purposes, however, all previously existing budgets remain in tact and are presented within this section. This is necessary in order to correctly apportion costs between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

■ General Fund

- Neighborhood Improvement District (NID) Administration (1340)
- Solid Waste Recycling (1360)
- Boone County Regional Sewer District Management Services (1370)
- Planning & Zoning (1710)
- Building Codes (1720)
- Storm Water Administration (1725)
- Hinkson Creek Watershed Grant Project (1751)

■ Road and Bridge Fund

- Design and Construction (2045)
- Storm Water Administration (2046)

■ Storm Water Grants

- DNR 319 Urban Retrofit Grant (2140)

Detailed information is presented for each of these budgets on the following pages.

Resource Management Summary

Budget Summary

Fund	Dept	Department Name	2013	2014	2015	2015	2015	2015
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 3,929	\$ 3,200	\$ -	\$ 7,000	\$ -	\$ 7,000
100	1360	Solid Waste Recycling	66,128	66,742	18,332	65,588	-	83,920
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,735	4,734	4,712	-	-	4,712
100	1710	Planning & Zoning	333,280	349,373	343,405	29,500	-	372,905
100	1720	Building Codes	369,802	444,138	399,147	53,670	-	452,817
100	1725	Stormwater Administration	66,786	107,539	90,997	89,071	-	180,068
204	2045	Design & Construction	2,280,727	2,317,411	969,525	1,115,665	45,765	2,130,955
204	2046	Stormwater Administration	32,077	53,384	92,434	13,902	2,950	109,286
214	2140	DNR 319 Urban Retrofit Grant	70,530	188,450	-	-	-	-
Total			\$ 3,227,994	\$ 3,534,971	\$ 1,918,552	\$ 1,374,396	\$ 48,715	\$ 3,341,663

Personnel Summary

Position Title	2013	2014	Full-time Equivalent Positions							2015 Total	Change
			Dept. 1360	Dept. 1710	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2140		
Director, Resource Management	1.00	1.00	-	0.33	0.34	-	0.33	-	-	1.00	-
Senior Planner	2.00	2.00	0.25	1.75	-	-	-	-	-	2.00	-
Planner	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Administrative Assistant	3.00	3.00	-	1.00	1.00	-	-	-	-	2.00 c	(1.00)
Budget Administrator	-	-	-	0.10	0.10	-	0.80	-	-	1.00 c	1.00
Chief Inspector-Building	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Inspector-Building	4.00	4.00	-	-	4.00	-	-	-	-	4.00	-
Manager, Design & Construction	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Professional Civil Engineer	3.00	3.00	-	-	-	-	3.00	-	-	3.00	-
Lead Surveyor	1.00	- a	-	-	-	-	-	-	-	-	-
County Surveyor	-	1.00 a	-	-	-	-	1.00	-	-	1.00	-
Chief Inspector-Infrastructure	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Right-of-Way Agent	0.63	0.75 b	-	-	-	-	0.75	-	-	0.75	-
Engineering Technician	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Inspector-Construction	3.00	3.00	-	-	-	-	3.00	-	-	3.00	-
GIS/Asset Management Technician	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Engineering Intern Pool	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Stormwater Coordinator	1.00	1.00	-	-	-	0.50	-	0.50	-	1.00	-
Stormwater Educator	1.00	1.00	-	-	-	0.50	-	0.50	-	1.00	-
Urban Hydrologist	1.00	1.00	-	-	-	0.50	-	0.50	-	1.00	-
Total FTEs	28.63	28.75	0.25	5.18	6.44	1.50	13.88	1.50	-	28.75	-
Overtime	\$ 20,550	\$ 20,550	\$ -	\$ 2,500	\$ 8,000	\$ 520	\$ 8,300	\$ 280	\$ -	\$ 19,600	\$ (950)

a) Lead Surveyor position replaced with County Surveyor

b) Right-of-Way Agent hours increased from 1310 to 1560

c) Administrative Assistant position replaced with Budget Administrator

Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1725, 2045, 2046, 2140

Mission

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), roadway infrastructure improvement, stormwater management, and engineering. Divided into three divisions comprising Planning Services, Inspection Services and Engineering Services, the department is responsible for implementing zoning regulations, stormwater regulations, building codes and road construction standards. The department also guides capital improvement projects of the Boone County transportation network, encompassing everything from design to completion. The broad knowledge and experience of the staff allows county government to improve the publicly owned infrastructure and to protect and enhance property values of property owners.

Resource Management activities include the following:

Planning and Zoning activities: Resource Management serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations and subdivision regulations. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

Building Permits and Inspection activities: Resource Management inspects new building construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

Infrastructure Inspection activities: Resource Management conducts and coordinates the inspection and acceptance of subdivision streets.

Engineering and Roadway Infrastructure Improvement activities: Resource Management is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those included in the one-half cent sales tax, which is authorized through 2018. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

Stormwater Administration activities: Resource Management is responsible for administering the County's stormwater management activities, including various related grants.

Resource Management

Solid Waste Recycling and Boone County Regional Sewer District Management

Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

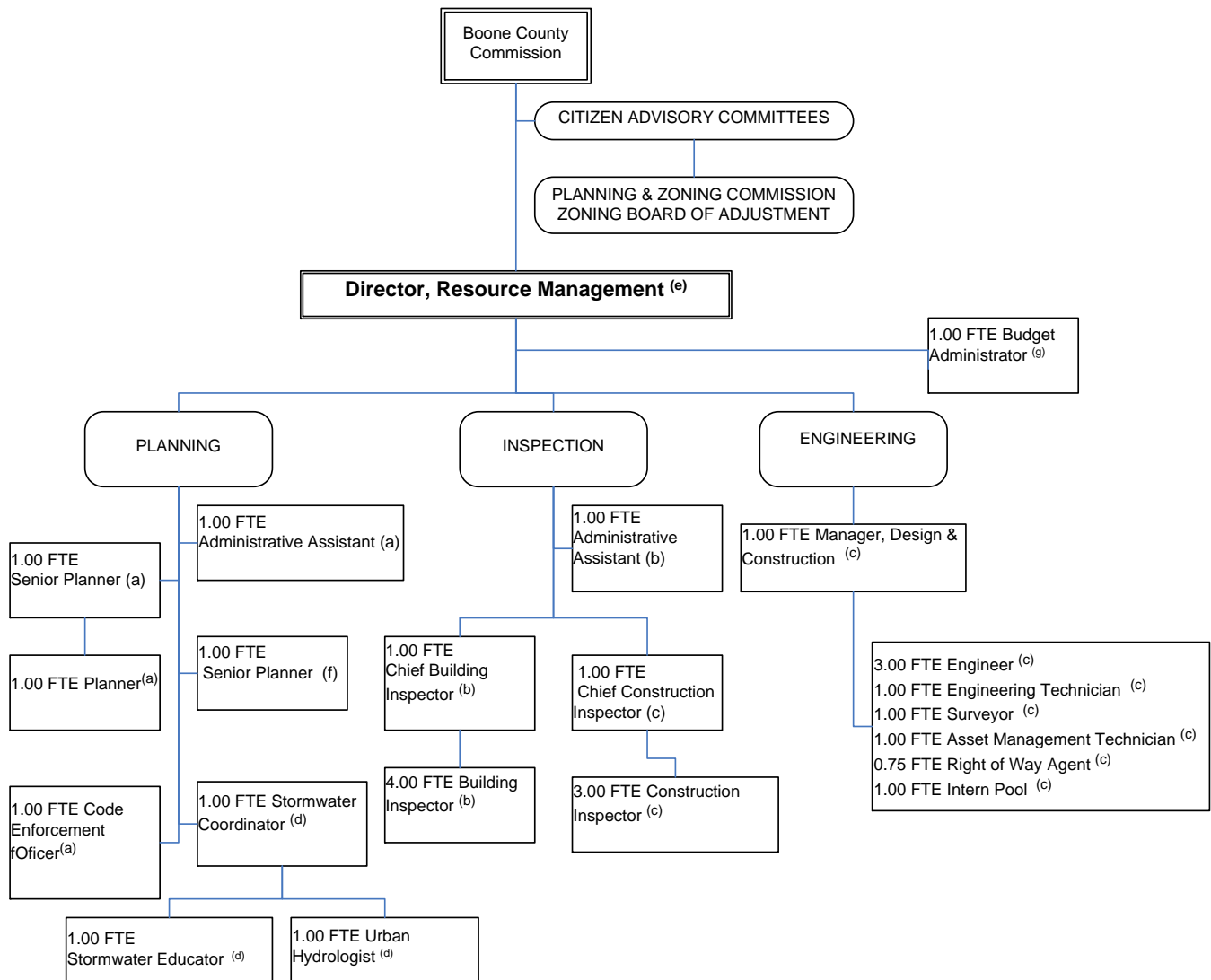
Budget Highlights

Stormwater Administration (1725 and 2046)—A full time Stormwater Educator position was funded 25% with a state grant which ended March 31, 2014. In addition, a full-time Urban Hydrologist position was funded 100% with a state grant which also ended March 31, 2014. The budget provides for the County to assume full funding of both positions effective April 1, 2014 with the cost to be allocated between the General Fund and the Road and Bridge Fund. The 2015 budget reflects a full year of local funding for these positions.

The 2014 budget for Design and Construction (2045--Road and Bridge Fund) included appropriations for several bridge replacements, intersections upgrades, and road improvements. The 2015 budget includes fewer and less costly projects, which is reflected in the overall decrease in appropriations (see account #71100).

Resource Management

Organizational Chart



- (a) Funded 100 % by Dept 1710 Planning & Zoning
- (b) Funded 100 % by Dept 1720 Building Codes
- (c) Funded 100% by Dept 2045 Design & Construction
- (d) Funded 50% by Dept 1725 Stormwater Administration and 50% by Dept 2046 Stormwater Administration
- (e) Funded 33% by Dept 1710 Planning & Zoning, 34% by Dept 1720 Building Codes and 33% by Dept 2045 Design & Construction
- (f) Funded 25% by Dept 1360 Solid Waste Recycling and 75% by Dept 1710 Planning & Zoning
- (g) Funded 10% by Dept 1710 Planning & Zoning, 10% Dept 1720 Building Codes and 80% by Dept 2045 Design & Construction

Resource Management

Annual Budget

1340 NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	216	1,000	320	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	1,000	0	1,000	0	1,000	0
71104	ADMINISTRATIVE SERVICES	3,714	4,500	4,000	4,500	0	4,500	0
	SUBTOTAL *****	3,930	6,500	4,320	6,500	0	6,500	0
OTHER								
84300	ADVERTISING	0	250	0	250	0	250	0
84400	PUBLIC NOTICES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	TOTAL EXPENDITURES *****	3,930	7,000	4,320	7,000	0	7,000	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	14,007	14,793	14,747	15,424	0	15,424	4
10200	FICA	1,071	1,124	1,126	1,179	0	1,179	4
10300	HEALTH INSURANCE	1,187	1,246	1,247	1,334	0	1,334	7
10325	DISABILITY INSURANCE	40	42	38	58	0	58	38
10350	LIFE INSURANCE	11	11	11	12	0	12	9
10375	DENTAL INSURANCE	118	125	125	125	0	125	0
10400	WORKERS COMP	46	33	39	37	0	37	12
10500	401(A) MATCH PLAN	96	163	156	130	0	163	0
	SUBTOTAL *****	16,576	17,537	17,489	18,299	0	18,332	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	62	208	208	208	0	208	0
23000	OFFICE SUPPLIES	41	344	344	344	0	344	0
23001	PRINTING	0	582	582	582	0	582	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	50	54	0	54	0
23855	FURNITURE/FIXTURE <\$1000	268	0	0	0	0	0	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	320	320	0	320	0
	SUBTOTAL *****	371	1,508	1,504	1,508	0	1,508	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	173	180	180	180	0	180	0
	SUBTOTAL *****	173	180	180	180	0	180	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	3,600	3,600	0	3,600	0
	SUBTOTAL *****	0	3,600	3,600	3,600	0	3,600	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	49,006	59,200	59,200	59,200	0	59,200	0
	SUBTOTAL *****	49,006	59,200	59,200	59,200	0	59,200	0
OTHER								
83160	RECYCLING & DUMP FEES	0	100	100	100	0	100	0
84300	ADVERTISING	0	1,000	300	1,000	0	1,000	0
	SUBTOTAL *****	0	1,100	400	1,100	0	1,100	0
	TOTAL EXPENDITURES *****	66,126	83,125	82,373	83,887	0	83,920	1

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	5,105	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	5,105	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	5,105	5,000	5,000	5,000	0	5,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	4,385	4,408	4,385	4,368	0	4,368	0
10200	FICA	336	334	337	334	0	334	0
10400	WORKERS COMP	15	10	12	10	0	10	0
	SUBTOTAL *****	4,736	4,752	4,734	4,712	0	4,712	1-
	TOTAL EXPENDITURES *****	4,736	4,752	4,734	4,712	0	4,712	1-

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	36	0	0	0	0	0	0
3569	OTHER FEES	12,045	14,000	14,000	14,000	0	14,000	0
	SUBTOTAL *****	12,081	14,000	14,000	14,000	0	14,000	0
	TOTAL REVENUES *****	12,081	14,000	14,000	14,000	0	14,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	258,353	268,464	269,826	281,848	0	281,848	4
10110	OVERTIME	2,645	2,500	2,500	2,500	0	2,500	0
10120	HOLIDAY WORKED	0	250	250	250	0	250	0
10200	FICA	17,980	20,747	19,514	21,771	0	21,771	4
10300	HEALTH INSURANCE	24,130	25,333	25,333	27,111	0	27,111	7
10325	DISABILITY INSURANCE	743	778	713	1,071	0	1,071	37
10350	LIFE INSURANCE	232	238	232	243	0	243	2
10375	DENTAL INSURANCE	2,407	2,540	2,540	2,540	0	2,540	0
10400	WORKERS COMP	1,788	2,516	2,732	2,769	0	2,769	10
10500	401(A) MATCH PLAN	1,896	3,320	2,927	2,641	0	3,302	0
	SUBTOTAL *****	310,174	326,686	326,567	342,744	0	343,405	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	28	400	400	400	0	400	0
23000	OFFICE SUPPLIES	513	600	600	600	0	600	0
23001	PRINTING	191	400	300	400	0	400	0
23050	OTHER SUPPLIES	246	250	230	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	50	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	0	1	0	1,388	1,388	0
	SUBTOTAL *****	978	1,750	1,581	1,750	1,388	3,138	79
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,468	1,250	1,303	1,500	0	1,500	20
37200	SEMINARS/CONFEREN/MEETING	0	1,700	800	1,700	0	1,700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	800	200	800	0	800	0
37230	MEALS & LODGING-TRAINING	0	1,200	500	1,200	0	1,200	0
	SUBTOTAL *****	1,468	4,950	2,803	5,200	0	5,200	5
UTILITIES								
48000	TELEPHONES	2,283	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	2,283	2,500	2,500	2,500	0	2,500	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	1,779	2,850	2,500	2,850	0	2,850	0
	SUBTOTAL *****	1,779	2,850	2,500	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	448	660	600	660	0	660	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	25	100	0	100	0
	SUBTOTAL *****	448	760	625	760	0	760	0

Resource Management

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	41	0	0	0	0	0
71000	INSURANCE AND BONDS	50	50	50	50	0	50
71100	OUTSIDE SERVICES	15	15	15	15	0	15
71101	PROFESSIONAL SERVICES	0	2,500	0	2,500	0	2,500
71500	BUILDING USE/RENT CHARGE	12,361	12,332	12,332	11,987	0	11,987
	SUBTOTAL *****	12,467	14,897	12,397	14,552	0	14,552
OTHER							
84400	PUBLIC NOTICES	351	500	400	500	0	500
	SUBTOTAL *****	351	500	400	500	0	500
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	3,334	0	0	0	0	0
	SUBTOTAL *****	3,334	0	0	0	0	0
	TOTAL EXPENDITURES *****	333,282	354,893	349,373	370,856	1,388	372,905

1720 BUILDING CODES

100 GENERAL FUND

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	298,341	180,000	231,400	180,000	0	180,000	0
	SUBTOTAL *****	298,341	180,000	231,400	180,000	0	180,000	0
CHARGES FOR SERVICES								
3510	COPIES	2	5	0	5	0	5	0
	SUBTOTAL *****	2	5	0	5	0	5	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	4,365	0	0	0	0
3894	RETURNED CHECK PENALTY	62	25	37	25	0	25	0
	SUBTOTAL *****	62	25	4,402	25	0	25	0
	TOTAL REVENUES *****	298,405	180,030	235,802	180,030	0	180,030	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	257,946	297,270	272,183	311,346	0	311,346	4
10110	OVERTIME	6,907	8,000	7,500	8,000	0	8,000	0
10120	HOLIDAY WORKED	0	150	0	150	0	150	0
10200	FICA	19,376	23,364	20,900	24,441	0	24,441	4
10300	HEALTH INSURANCE	26,552	31,617	31,617	33,836	0	33,836	7
10325	DISABILITY INSURANCE	730	862	769	1,183	0	1,183	37
10350	LIFE INSURANCE	255	297	289	304	0	304	2
10375	DENTAL INSURANCE	2,649	3,170	2,906	3,170	0	3,170	0
10400	WORKERS COMP	9,091	10,518	10,041	11,536	0	11,536	9
10500	401(A) MATCH PLAN	1,551	3,296	2,641	3,296	0	3,296	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,710	1,805	1,772	0	0	1,885	4
	SUBTOTAL *****	326,767	380,349	350,618	397,262	0	399,147	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,435	3,957	3,900	2,000	0	2,000	49-
23000	OFFICE SUPPLIES	768	800	600	800	0	800	0
23001	PRINTING	296	400	300	500	0	500	25
23050	OTHER SUPPLIES	278	400	350	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	327	500	200	500	0	500	0
	SUBTOTAL *****	4,104	6,057	5,350	4,200	0	4,200	31-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	375	500	375	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	225	1,000	500	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	200	250	0	250	0
37230	MEALS & LODGING-TRAINING	143	800	400	800	0	800	0
	SUBTOTAL *****	743	2,550	1,475	2,550	0	2,550	0
UTILITIES								
48000	TELEPHONES	1,702	2,000	1,700	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,961	2,840	3,088	3,103	0	3,103	9
	SUBTOTAL *****	4,663	4,840	4,788	5,103	0	5,103	5

Resource Management

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	12,416	19,400	14,000	19,400	0	19,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	412	450	420	450	0	450	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	22	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,934	5,000	3,000	7,000	0	7,000	40
59105	TIRES	94	1,500	1,000	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	1,802	750	750	750	0	750	0
59200	LOCAL MILEAGE	0	100	0	100	0	100	0
SUBTOTAL *****		17,658	27,200	19,192	29,200	0	29,200	7
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	173	150	150	150	0	150	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	50	50	0	50	0
SUBTOTAL *****		173	200	200	200	0	200	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	50	0	50	0	50	0
71101	PROFESSIONAL SERVICES	0	180	0	180	0	180	0
71500	BUILDING USE/RENT CHARGE	12,361	12,332	12,332	11,987	0	11,987	2-
SUBTOTAL *****		12,361	12,562	12,332	12,217	0	12,217	3-
OTHER								
84400	PUBLIC NOTICES	0	200	108	200	0	200	0
86900	MISCELLANEOUS	0	100	137	0	0	0	100-
SUBTOTAL *****		0	300	245	200	0	200	33-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	3,334	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	50,500	49,938	0	54,000	0	100-
SUBTOTAL *****		3,334	50,500	49,938	0	54,000	0	100-
TOTAL EXPENDITURES *****		369,803	484,558	444,138	450,932	54,000	452,817	7-

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2013	2014		2015	2015	2015	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2014	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	293	195	195	150	0	150	23-
3322	LAND DISTURBANCE PERMIT	2,486	1,625	1,500	1,250	0	1,250	23-
SUBTOTAL *****		2,779	1,820	1,695	1,400	0	1,400	23-
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	260	200	200	0	200	23-
3569	OTHER FEES	0	0	3	0	0	0	0
SUBTOTAL *****		0	260	203	200	0	200	23-
TOTAL REVENUES *****		2,779	2,080	1,898	1,600	0	1,600	23-
PERSONAL SERVICES								
10100	SALARIES & WAGES	40,655	78,411	48,511	72,424	0	72,424	7
10110	OVERTIME	0	0	520	520	0	520	0
10200	FICA	3,069	5,998	3,221	5,580	0	5,580	6-
10300	HEALTH INSURANCE	4,225	8,386	5,142	8,005	0	8,005	4-
10325	DISABILITY INSURANCE	107	227	145	275	0	275	21
10350	LIFE INSURANCE	38	78	54	72	0	72	7-
10375	DENTAL INSURANCE	422	842	516	750	0	750	10-
10400	WORKERS COMP	781	1,648	1,750	2,422	0	2,422	46
10500	401(A) MATCH PLAN	358	1,093	691	780	0	949	13
SUBTOTAL *****		49,655	96,683	60,550	90,828	0	90,997	6-
MATERIALS & SUPPLIES								
22000	POSTAGE	41	400	350	200	0	200	50-
22010	SHIPPING CHARGES	0	20	20	10	0	10	50-
22500	SUBSCRIPTIONS/PUBLICATIONS	28	100	31	50	0	50	50-
23000	OFFICE SUPPLIES	268	500	400	250	0	250	50-
23001	PRINTING	171	2,500	500	1,250	0	1,250	50-
23050	OTHER SUPPLIES	426	450	1,925	475	0	475	5
23850	MINOR EQUIP & TOOLS (<\$1000)	15	150	100	75	0	75	50-
23855	FURNITURE/FIXTURE <\$1000	320	0	0	0	269	269	0
SUBTOTAL *****		1,269	4,120	3,326	2,310	269	2,579	37-

Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	285	300	496	150	0	150	50-
37210	TRAINING/SCHOOLS	1,210	1,000	800	500	400	900	10-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	46	1,000	200	500	0	500	50-
37230	MEALS & LODGING-TRAINING	191	550	350	275	0	275	50-
	SUBTOTAL *****	1,732	2,850	1,846	1,425	400	1,825	36-
UTILITIES								
48000	TELEPHONES	349	700	375	350	0	350	50-
	SUBTOTAL *****	349	700	375	350	0	350	50-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	1,625	1,100	835	0	835	48-
59010	FUEL SURCHARGE - REIMB TO R&B	0	130	200	200	0	200	53
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	650	300	938	0	938	44
59110	MECHANICS CHARGE - REIMB R&B	0	130	50	130	0	130	0
	SUBTOTAL *****	0	2,535	1,661	2,103	0	2,103	17-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	193	300	300	178	0	178	40-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	250	1,000	0	1,000	50-
	SUBTOTAL *****	193	2,300	550	1,178	0	1,178	49-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	364	499	499	415	0	415	16-
71100	OUTSIDE SERVICES	9,584	34,150	20,500	46,550	40,995	77,371	126
71101	PROFESSIONAL SERVICES	0	4,000	800	2,000	0	2,000	50-
71700	EQUIPMENT RENTALS	0	200	100	100	0	100	50-
	SUBTOTAL *****	9,948	38,849	21,899	49,065	40,995	79,886	106
OTHER								
83100	AWARDS	0	300	1	150	0	150	50-
84010	RECEPTION/MEETINGS	308	1,450	500	725	0	725	50-
84300	ADVERTISING	0	150	95	75	0	75	50-
86300	TESTING	0	400	400	200	0	200	50-
	SUBTOTAL *****	308	2,300	996	1,150	0	1,150	50-
FIXED ASSET ADDITIONS								
91400	AUTO/TRUCKS	0	17,550	16,336	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	3,334	0	0	0	0	0	0
	SUBTOTAL *****	3,334	17,550	16,336	0	0	0	100-
TOTAL EXPENDITURES *****		66,788	167,887	107,539	148,409	41,664	180,068	7

2045 RM-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	10,417	7,000	10,702	10,200	0	10,200	45
	SUBTOTAL *****	10,417	7,000	10,702	10,200	0	10,200	46
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	204,000	0	204,000	0	204,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,000	0	2,500	2,500	0	2,500	0
	SUBTOTAL *****	1,000	204,000	2,500	206,500	0	206,500	1
CHARGES FOR SERVICES								
3510	COPIES	0	0	14	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	0	306,900	287,000	207,000	0	163,000	46-
	SUBTOTAL *****	0	306,900	287,014	207,000	0	163,000	47-

Resource Management

MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	646	0	1,385	0	18,500	12,500	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	32	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	610	50	0	50	0
SUBTOTAL *****		646	0	2,027	50	18,500	12,550	0
TOTAL REVENUES *****		12,063	517,900	302,243	423,750	18,500	392,250	24-
PERSONAL SERVICES								
10100	SALARIES & WAGES	618,016	717,462	656,467	751,215	0	751,215	4
10110	OVERTIME	7,757	10,000	8,018	8,300	0	8,300	17-
10200	FICA	45,794	55,651	49,133	58,102	0	58,102	4
10300	HEALTH INSURANCE	58,567	66,476	61,494	71,142	0	104,580	57
10325	DISABILITY INSURANCE	1,781	2,004	1,731	2,749	0	2,749	37
10350	LIFE INSURANCE	555	626	562	639	0	639	2
10375	DENTAL INSURANCE	5,844	6,665	6,165	6,665	0	6,665	0
10400	WORKERS COMP	13,787	27,746	25,769	30,344	0	30,344	9
10500	401(A) MATCH PLAN	3,792	6,931	6,446	6,931	0	6,931	0
SUBTOTAL *****		755,893	893,561	815,785	936,087	0	969,525	9
MATERIALS & SUPPLIES								
22000	POSTAGE	762	2,100	388	1,200	0	1,200	42-
22010	SHIPPING CHARGES	0	25	0	25	0	25	0
22500	SUBSCRIPTIONS/PUBLICATIONS	249	100	31	100	0	100	0
23000	OFFICE SUPPLIES	1,122	2,995	822	1,600	0	1,600	46-
23001	PRINTING	1,223	2,250	1,785	2,561	0	2,561	13
23050	OTHER SUPPLIES	1,281	2,300	3,073	2,610	800	3,410	48
23850	MINOR EQUIP & TOOLS (<\$1000)	3,949	2,615	938	2,680	0	2,680	2
SUBTOTAL *****		8,586	12,385	7,037	10,776	800	11,576	7-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,615	1,765	2,152	1,961	0	1,961	11
37210	TRAINING/SCHOOLS	100	4,100	1,497	1,250	0	1,250	69-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	575	3,045	1,903	3,360	0	3,360	10
37230	MEALS & LODGING-TRAINING	4,518	10,567	5,332	15,282	0	15,282	44
37240	REGISTRATION/TUITION	2,134	6,005	3,310	5,455	0	5,455	9
SUBTOTAL *****		8,942	25,482	14,194	27,308	0	27,308	7
UTILITIES								
48000	TELEPHONES	2,850	2,952	2,873	2,952	0	2,952	0
48002	DATA COMMUNICATIONS	3,240	3,300	3,572	2,123	0	2,123	35-
48050	CELLULAR TELEPHONES	2,217	3,140	2,347	3,816	0	3,816	21
48200	ELECTRICITY	543	2,400	2,918	2,940	0	2,940	22
SUBTOTAL *****		8,850	11,792	11,710	11,831	0	11,831	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	11,935	15,600	12,469	14,400	0	14,400	7-
59100	VEHICLE REPAIRS/MAINTENANCE	3,031	4,050	1,853	3,803	0	3,803	6-
59105	TIRES	1,213	1,544	1,964	1,465	0	1,465	5
59200	LOCAL MILEAGE	0	200	50	200	0	200	0
SUBTOTAL *****		16,179	21,394	16,336	19,868	0	19,868	7-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,355	2,600	2,721	2,200	0	2,200	15-
60200	EQUIP REPAIRS/MAINTENANCE	0	600	0	500	0	500	16-
SUBTOTAL *****		2,355	3,200	2,721	2,700	0	2,700	16-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	12,610	16,278	16,165	16,584	0	16,584	1
71000	INSURANCE AND BONDS	100	0	0	0	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	2,349	2,660	6,414	2,994	0	2,994	12
71002	AUTO LIABILITY INS	3,317	3,600	3,600	3,934	0	3,934	9
71100	OUTSIDE SERVICES	1,268,398	1,765,508	1,463,872	385,435	30,000	415,435	76-
71101	PROFESSIONAL SERVICES	3	1,512	9	1,005	0	1,005	33-
71102	ENGINEERING SERVICES	59,408	100,000	26,500	100,000	0	100,000	0
71118	EASEMENT ACQUISITION COSTS	158,869	75,700	5,592	4,688	2,500	7,188	90-
71202	CONTRACTOR COSTS	0	0	0	0	350,000	350,000	0
71500	BUILDING USE/RENT CHARGE	37,868	37,782	37,782	36,727	0	36,727	2-
71501	PARKING	7,061	7,660	7,169	7,900	0	7,900	3
71700	EQUIPMENT RENTALS	0	0	93	150	0	150	0
SUBTOTAL *****		1,549,983	2,010,700	1,567,196	559,417	382,500	941,917	53-

Resource Management

OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	250	0	0	0	0	0
84010	RECEPTION/MEETINGS	50	100	100	100	100	0
84300	ADVERTISING	74	200	80	200	200	0
84400	PUBLIC NOTICES	97	165	265	165	165	0
86800	EMERGENCY	0	100,000	0	100,000	100,000	0
86910	PY ENCUMBRANCES NOT USED	-108,355	0	-152,761	0	0	0
SUBTOTAL *****		-107,884	100,465	-152,316	100,465	0	100,465
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	23,300	0	0	0	100-
91301	COMPUTER HARDWARE	763	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	9,411	40,360	25,831	0	1,650	1,650
92301	REPLC COMPUTER HDWR	6,354	10,550	5,768	2,000	8,535	10,535
92302	REPLC COMPUTER SOFTWARE	21,298	3,915	3,149	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	55,580	33,580
SUBTOTAL *****		37,826	78,125	34,748	2,000	65,765	45,765
TOTAL EXPENDITURES *****		2,280,730	3,157,104	2,317,411	1,670,452	449,065	2,130,955

2046 RM -STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	158	105	70	150	0	150	42
3322	LAND DISTURBANCE PERMIT	1,339	875	900	1,250	0	1,250	42
SUBTOTAL *****		1,497	980	970	1,400	0	1,400	43
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	140	0	200	0	200	42
SUBTOTAL *****		0	140	0	200	0	200	43
TOTAL REVENUES *****		1,497	1,120	970	1,600	0	1,600	43
PERSONAL SERVICES								
10100	SALARIES & WAGES	21,817	42,215	26,101	72,424	0	72,424	71
10110	OVERTIME	0	50	280	280	0	280	460
10200	FICA	1,651	3,233	1,981	5,561	0	5,561	72
10300	HEALTH INSURANCE	2,267	4,497	2,961	8,005	0	9,794	117
10325	DISABILITY INSURANCE	57	122	88	275	0	275	125
10350	LIFE INSURANCE	21	42	29	72	0	72	71
10375	DENTAL INSURANCE	226	451	297	750	0	750	66
10400	WORKERS COMP	420	889	941	2,407	0	2,407	170
10500	401(A) MATCH PLAN	184	586	359	780	0	871	48
SUBTOTAL *****		26,643	52,085	33,037	90,554	0	92,434	77
MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	0	200	0	200	0
22010	SHIPPING CHARGES	0	0	0	10	0	10	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	50	0	50	0
23001	PRINTING	0	0	0	1,250	0	1,250	0
23050	OTHER SUPPLIES	0	500	155	475	0	475	5-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	75	0	75	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	269	269	0
SUBTOTAL *****		0	500	155	2,060	269	2,329	366
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	150	0	150	0
37210	TRAINING/SCHOOLS	0	18	0	500	400	900	,900
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	0	0	275	0	275	0
SUBTOTAL *****		0	18	0	1,425	400	1,825	**
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	200	835	0	835	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	70	0	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,207	100	937	0	937	22-
59110	MECHANICS CHARGE - REIMB R&B	0	70	0	0	0	0	100-
SUBTOTAL *****		0	1,347	300	1,772	0	1,772	32
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	46	55	55	177	0	177	221
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		46	55	55	1,177	0	1,177	**

Resource Management

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	196	268	268	415	0	415 54
71100	OUTSIDE SERVICES	5,133	0	10,500	2,350	0	2,350 0
71101	PROFESSIONAL SERVICES	0	0	0	2,000	0	2,000 0
71105	LEGAL SERVICES	0	4,200	0	0	0	0 100-
71700	EQUIPMENT RENTALS	0	0	0	100	0	100 0
SUBTOTAL *****		5,329	4,468	10,768	4,865	0	4,865 9
OTHER							
83100	AWARDS	0	0	0	150	0	150 0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	60	60	60	784	0	784 ,206
84010	RECEPTION/MEETINGS	0	0	0	725	0	725 0
84300	ADVERTISING	0	0	0	75	0	75 0
86300	TESTING	0	0	0	200	0	200 0
SUBTOTAL *****		60	60	60	1,934	0	1,934 **
FIXED ASSET ADDITIONS							
91400	AUTO/TRUCKS	0	9,450	8,796	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	245	213	0	2,950	2,950 ,104
SUBTOTAL *****		0	9,695	9,009	0	2,950	2,950 70-
TOTAL EXPENDITURES *****		32,078	68,228	53,384	103,787	3,619	109,286 60

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

214 STORMWATER GRANTS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	136,659	378,431	187,810	24,489	0	0	100-
	SUBTOTAL *****	136,659	378,431	187,810	24,489	0	0	100-
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	202	0	0	0	0
	SUBTOTAL *****	0	0	202	0	0	0	0
	TOTAL REVENUES *****	136,659	378,431	188,012	24,489	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	42,042	33,632	27,497	12,294	0	0	100-
10110	OVERTIME	728	534	746	0	0	0	100-
10200	FICA	3,202	2,573	2,096	940	0	0	100-
10300	HEALTH INSURANCE	5,931	3,740	3,325	5,337	0	0	100-
10325	DISABILITY INSURANCE	119	98	88	46	0	0	100-
10350	LIFE INSURANCE	51	35	32	48	0	0	100-
10375	DENTAL INSURANCE	592	375	370	500	0	0	100-
10400	WORKERS COMP	941	1,497	1,736	547	0	0	100-
10500	401(A) MATCH PLAN	448	500	400	520	0	0	100-
	SUBTOTAL *****	54,054	42,984	36,290	20,232	0	0	100-
MATERIALS & SUPPLIES								
22000	POSTAGE	171	740	115	0	0	0	100-
23000	OFFICE SUPPLIES	7	500	100	0	0	0	100-
23001	PRINTING	987	988	685	0	0	0	100-
23050	OTHER SUPPLIES	3,629	51,529	2,500	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	76	100	100	0	0	0	100-
	SUBTOTAL *****	4,870	53,857	3,500	0	0	0	100-
UTILITIES								
48000	TELEPHONES	229	275	160	0	0	0	100-
	SUBTOTAL *****	229	275	160	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	1,994	0	0	0	0	100-
	SUBTOTAL *****	0	1,994	0	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	11,583	148,004	148,000	0	0	0	100-
71700	EQUIPMENT RENTALS	0	500	0	0	0	0	100-
	SUBTOTAL *****	11,583	148,504	148,000	0	0	0	100-

Resource Management

OTHER								
84010	RECEPTION/MEETINGS	55	100	0	0	0	0	100-
86300	TESTING	0	3,000	500	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-262	0	0	0	0	0	0
SUBTOTAL *****		-207	3,100	500	0	0	0	100-
TOTAL EXPENDITURES *****		70,529	250,714	188,450	20,232	0	0	100-

Decimal values have been truncated.

Road & Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a Manager of Maintenance Operations appointed by the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- Maintenance Operations (2040)
- Infrastructure Preservation & Rehabilitation (2041) This appropriation consists primarily of contractual services. Although the appropriations and contracts are administered by staff of the Resource Management office, they are included in this section because the purpose of the appropriations is that of infrastructure *maintenance*.
- Insurance Claim Activity (2048)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permit fee revenue, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge- Other.

The County's road and bridge maintenance operations are funded solely with the resources of the Road and Bridge Fund. Resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department but which have been consolidated within the Resource Management Department.

Road & Bridge Maintenance Summary

Budget Summary

Fund Dept	Department Name	2013		2014		2015	2015	2015	2015
		Actual		Estimated		Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204 2040	Maintenance Operations	\$ 8,423,002	\$ 8,423,002	\$ 7,446,687	\$ 7,446,687	\$ 3,401,120	\$ 3,930,087	\$ 1,514,750	\$ 8,845,957
204 2041	Pavement Preservation	2,225,936	2,225,936	3,524,829	3,524,829	-	4,415,787	-	4,415,787
204 2048	Insurance Claim Activity	12,903	12,903	10,000	10,000	-	40,000	-	40,000
Total		\$ 10,661,841	\$ 10,661,841	\$ 10,981,516	\$ 10,981,516	\$ 3,401,120	\$ 8,385,874	\$ 1,514,750	\$ 13,301,744

Personnel Summary

Position Title	2013	2014	2015	2014-2015
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Asst Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	1.00	0.75	0.75	-
Road Maintenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	20.00	20.00	20.00	-
Maintenance Worker III	17.00	17.00	17.00	-
Maintenance Worker II	5.00	5.00	5.00	-
Senior Sign Maintenance Specialist	1.00	1.00	1.00	-
Sign Maintenance Specialist	1.00	1.00	1.00	-
Field Services Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	0.50	(0.50)
Maintenance Worker I Pool	0.48	0.48	0.24	(0.24)
Maintenance Worker II Pool	-	-	0.24	0.24
Data Management Technician	1.00	1.00	1.00	-
Subtotal	58.48	58.23	57.73	(0.50)
Total FTEs	58.48	58.23	57.73	(0.50)
Overtime	\$ 65,500	\$ 65,500	\$ 65,000	\$ (500)
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Road & Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

Department Numbers 2040, 2041, 2048

Mission

The Road and Bridge Maintenance Operations Department is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

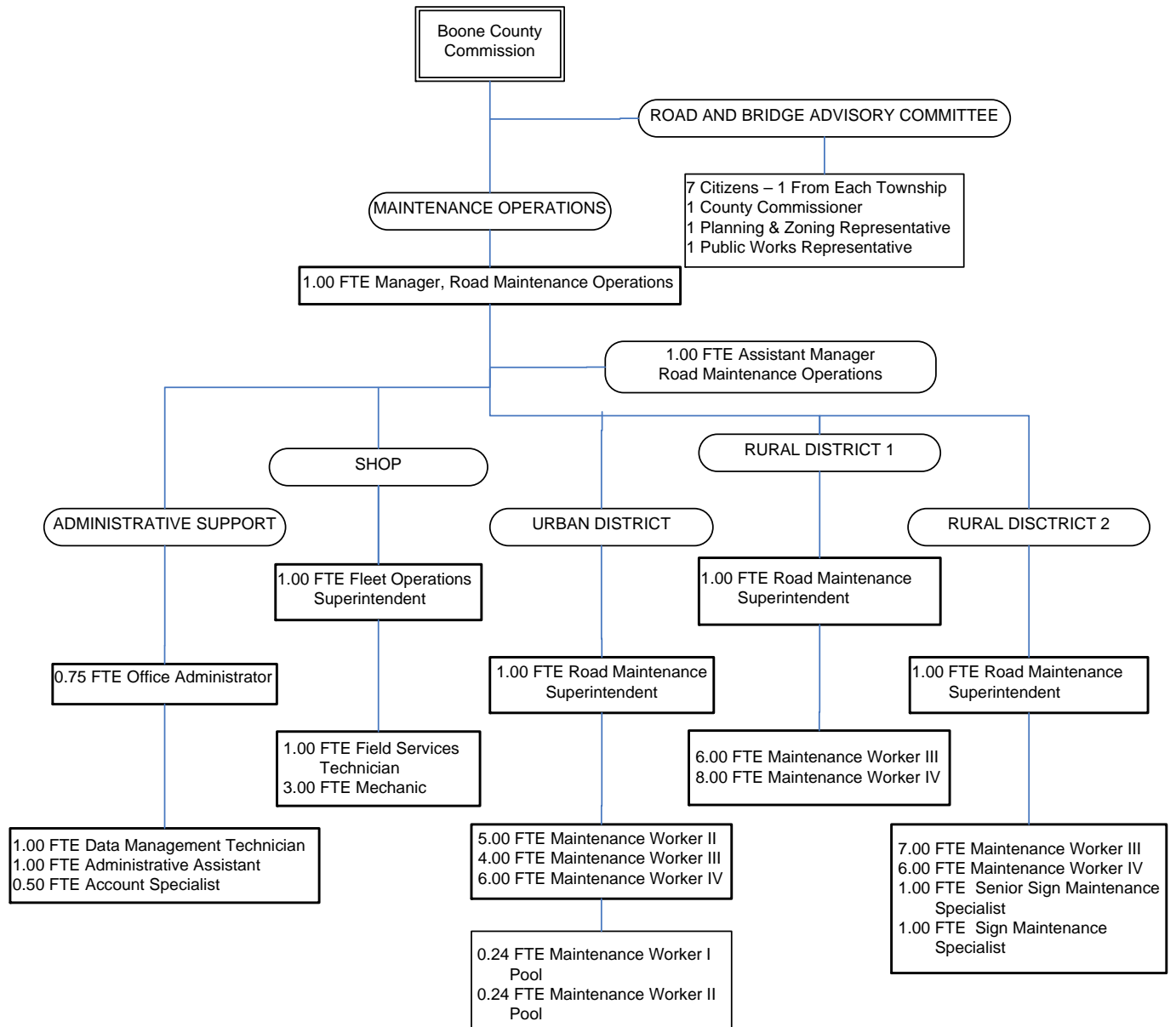
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2015 are \$13.3 M, consisting of \$8.9 M for Maintenance Operations (which includes \$1.5M for new and replacement equipment) and \$4.4 M for Infrastructure Preservation and Rehabilitation.

The FY 2015 funding for Infrastructure Preservation and Rehabilitation activities is consistent with that of the prior year.

Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	10,449	10,500	9,756	10,500	0	10,500	0
	SUBTOTAL *****	10,449	10,500	9,756	10,500	0	10,500	0
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	16,634	0	0	0	0	0	0
3573	MECHANIC CHARGES	20,636	26,000	26,000	26,000	0	26,000	0
3585	FUEL SURCHAGE	10,272	12,000	12,000	12,000	0	12,000	0
	SUBTOTAL *****	47,542	38,000	38,000	38,000	0	38,000	0
MISCELLANEOUS								
3830	SALES	16,632	8,000	10,000	10,000	0	10,000	25
3835	SALE OF CAPITAL FIXED ASSET	313,274	75,950	159,065	0	212,750	212,750	180
3836	SALE OF NON-CAPITAL ASSETS	0	0	4,593	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	200	0	0	0	0
3891	DIVIDENDS/REBATES	6,446	5,000	15,170	9,300	0	9,300	86
	SUBTOTAL *****	336,352	88,950	189,028	19,300	212,750	232,050	161
	TOTAL REVENUES *****	394,343	137,450	236,784	67,800	212,750	280,550	104
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,250,611	2,356,510	2,287,420	2,439,784	0	2,439,784	3
10110	OVERTIME	71,075	65,500	90,000	65,000	0	65,000	0
10200	FICA	168,455	191,030	176,120	196,588	0	196,588	2
10300	HEALTH INSURANCE	270,750	289,246	282,832	304,209	0	451,841	56
10325	DISABILITY INSURANCE	6,218	6,778	5,834	9,103	0	9,103	34
10350	LIFE INSURANCE	2,595	2,726	2,628	2,736	0	2,736	0
10375	DENTAL INSURANCE	27,018	29,000	28,860	28,500	0	28,500	1-
10400	WORKERS COMP	128,647	146,677	136,010	159,093	0	159,093	8
10500	401(A) MATCH PLAN	16,062	30,160	24,207	29,640	0	29,640	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	3,877	4,070	3,563	0	0	4,235	4
10600	UNEMPLOYMENT BENEFITS	0	0	624	0	0	0	0
10800	UNIFORM ALLOWANCE	0	10,000	9,965	0	0	10,100	1
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	396	135	135	0	0	0	100-
	SUBTOTAL *****	2,950,204	3,136,332	3,052,698	3,239,153	0	3,401,120	8
MATERIALS & SUPPLIES								
22000	POSTAGE	490	500	400	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	435	236	236	236	0	236	0
23000	OFFICE SUPPLIES	1,049	1,500	1,100	1,500	0	1,500	0
23001	PRINTING	375	400	400	400	0	400	0
23031	CUSTODIAL SUPPLIES	1,814	2,000	1,850	2,000	0	2,000	0
23036	SAFETY SUPPLIES & EQUIPMENT	9,025	9,605	9,605	9,605	0	9,605	0
23037	SHOP SUPPLIES	2,810	2,500	2,500	2,500	0	2,500	0
23050	OTHER SUPPLIES	3,516	3,575	2,500	2,500	0	2,500	30-
23300	UNIFORMS	2,584	2,340	2,340	2,340	0	2,340	0
23850	MINOR EQUIP & TOOLS (<\$1000)	26,814	27,500	27,000	43,970	0	43,970	59
23855	FURNITURE/FIXTURE <\$1000	2,981	1,500	0	500	0	500	66-
26000	PAVEMENT REPAIRS MATERIAL	246,264	275,500	350,000	391,000	0	391,000	41
26200	ROCK	852,298	865,660	865,660	817,460	0	817,460	5-
26201	ROCK-VENDOR HAULED	29,128	206,000	100,000	181,500	0	181,500	11-
26300	MATERIAL & CHEMICAL SUPP.	89,969	149,000	110,000	67,000	0	67,000	55-
26301	SRFACE STABILIZATION MTRL	0	0	0	52,000	0	52,000	0
26302	ROAD SALT	182,621	200,000	207,000	215,000	0	215,000	7
26400	ROAD OIL	113,925	480,000	370,000	254,000	0	254,000	47-
26420	CULVERTS	139,030	169,000	125,000	128,000	0	128,000	24-
26500	HIGHWAY SAFETY SIGNS	7,350	15,000	15,000	15,000	0	15,000	0
26600	STRT/TRAFFIC/CONST SIGNS	39,436	35,000	35,000	35,000	0	35,000	0
	SUBTOTAL *****	1,751,914	2,446,816	2,225,591	2,222,011	0	2,222,011	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,457	1,465	1,465	2,206	0	2,206	50
37210	TRAINING/SCHOOLS	12,173	11,760	11,760	13,300	0	13,300	13
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	477	2,500	2,500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	3,452	4,140	3,500	4,140	0	4,140	0
	SUBTOTAL *****	17,559	19,865	19,225	22,146	0	22,146	11

Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

UTILITIES								
48000	TELEPHONES	3,143	3,460	3,460	3,460	0	3,460	0
48002	DATA COMMUNICATIONS	20,998	22,408	21,000	24,338	0	25,538	13
48050	CELLULAR TELEPHONES	6,278	7,800	7,200	7,800	0	7,800	0
48100	NATURAL GAS	4,631	7,500	7,500	12,900	0	12,900	72
48200	ELECTRICITY	27,614	42,400	28,500	37,610	0	37,610	11-
48300	WATER	2,954	2,750	2,750	2,750	0	2,750	0
48400	SOLID WASTE	3,845	3,605	3,400	3,620	0	3,620	0
48600	SEWER USE	409	450	450	450	0	450	0
48700	LP GAS	4,713	4,200	5,500	4,200	0	4,200	0
SUBTOTAL *****		74,585	94,573	79,760	97,128	0	98,328	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	637,163	587,400	675,000	675,535	0	675,535	15
59025	VEHICLE TITLE/LICENSE/PLATES	154	66	142	66	0	66	0
59050	ENGINE FLUIDS	36,699	36,000	36,000	36,460	0	36,460	1
59100	VEHICLE REPAIRS/MAINTENANCE	598	12,000	2,000	12,000	0	12,000	0
59105	TIRES	80,087	100,000	95,000	100,000	0	100,000	0
59200	LOCAL MILEAGE	100	100	100	100	0	100	0
59300	PARKING	40	40	120	120	0	120	200
SUBTOTAL *****		754,841	735,606	808,362	824,281	0	824,281	12
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,140	2,160	2,230	2,690	0	2,690	24
60100	BLDG REPAIRS/MAINTENANCE	11,560	35,000	21,605	35,000	0	35,000	0
60125	CUSTODIAL/JANITORIAL SERV	11,324	13,620	12,000	13,620	0	13,620	0
60150	PEST CONTROL	210	212	212	212	0	212	0
60200	EQUIP REPAIRS/MAINTENANCE	243,043	250,000	225,000	250,000	0	250,000	0
60400	GROUNDS MAINTENANCE	2,371	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		270,648	303,992	264,047	304,522	0	304,522	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	34,020	37,258	34,000	49,069	0	49,069	31
71000	INSURANCE AND BONDS	500	500	500	500	0	500	0
71001	AUTO PHYSICAL DAMAGE INS	42,084	41,750	24,105	25,750	0	25,750	38-
71002	AUTO LIABILITY INS	16,234	16,000	18,501	23,000	0	23,000	43
71003	INLAND MARINE INS	8,831	0	0	0	0	0	0
71004	PROPERTY INSURANCE	9,636	21,270	24,760	25,000	0	25,000	17
71006	ERRORS & OMISSIONS INS	9,093	10,500	8,476	10,500	0	10,500	0
71008	GENERAL LIABILITY INS	43,041	43,100	45,118	47,500	0	47,500	10
71009	D.P. EQUIP-INSURANCE	0	0	0	0	0	0	0
71100	OUTSIDE SERVICES	362,722	94,505	36,000	94,505	0	94,505	0
71101	PROFESSIONAL SERVICES	664	125	125	125	0	125	0
71600	EQUIP LEASES & METER CHR	1,904	300	300	300	0	300	0
71700	EQUIPMENT RENTALS	24,010	27,000	16,000	27,000	0	27,000	0
SUBTOTAL *****		552,739	292,308	207,885	303,249	0	303,249	4
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	300	0	300	0	300	0
84010	RECEPTION/MEETINGS	45	100	100	100	0	100	0
86300	TESTING	1,274	5,150	1,500	5,150	0	5,150	0
86800	EMERGENCY	0	134,100	0	150,000	0	150,000	11
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	389	0	0	0	0	0	0
SUBTOTAL *****		1,708	139,650	1,600	155,550	0	155,550	11
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	8,621	5,000	0	0	0	0	100-
91200	BUILDINGS & IMPROVEMENTS	0	25,000	0	0	0	0	100-
91300	MACHINERY & EQUIPMENT	55,611	21,000	16,741	0	0	40,000	90
91301	COMPUTER HARDWARE	2,622	5,000	3,500	0	0	1,160	76-
91302	COMPUTER SOFTWARE	0	0	0	0	3,000	3,000	0
91700	GROUNDS IMPROVEMENT	131,995	80,000	0	80,000	80,000	80,000	0
91800	LAND	304,011	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	888,896	618,050	618,048	0	696,740	696,740	12
92301	REPLC COMPUTER HDWR	5,607	6,400	6,400	5,000	17,550	22,550	252
92302	REPLC COMPUTER SOFTWARE	53,945	8,000	0	0	0	8,000	0
92400	REPLCMNT AUTO/TRUCKS	597,494	142,000	142,830	0	663,300	663,300	367
SUBTOTAL *****		2,048,802	910,450	787,519	85,000	1,460,590	1,514,750	66
TOTAL EXPENDITURES *****		8,423,000	8,079,592	7,446,687	7,253,040	1,460,590	8,845,957	9

Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	21,107	48,807	38,222	50,000	0	50,000	2
	SUBTOTAL *****	21,107	48,807	38,222	50,000	0	50,000	2
	TOTAL REVENUES *****	21,107	48,807	38,222	50,000	0	50,000	2
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,481,795	722,990	835,901	1,245,787	0	1,245,787	72
71102	ENGINEERING SERVICES	0	0	88,928	225,000	0	225,000	0
71118	EASEMENT ACQUISITION COSTS	0	0	0	25,000	0	25,000	0
71202	CONTRACTOR COSTS	744,141	3,875,817	2,600,000	2,920,000	0	2,920,000	24-
	SUBTOTAL *****	2,225,936	4,598,807	3,524,829	4,415,787	0	4,415,787	4-
	TOTAL EXPENDITURES *****	2,225,936	4,598,807	3,524,829	4,415,787	0	4,415,787	4-

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	6,478	0	20,503	0	0	0	0
	SUBTOTAL *****	6,478	0	20,503	0	0	0	0
	TOTAL REVENUES *****	6,478	0	20,503	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	2,924	0	0	0	0	0	0
	SUBTOTAL *****	2,924	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	3,980	15,000	10,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	6,000	25,000	0	25,000	0	25,000	0
	SUBTOTAL *****	9,980	40,000	10,000	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	12,904	40,000	10,000	40,000	0	40,000	0

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049, 2080

Mission

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. It also includes reimbursement to the General Fund for certain administrative costs (legal, purchasing, human resources, payroll, information technology, etc...)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well certain design, construction, and engineering activities which have been consolidated into the new Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

Budget Highlights

There are no significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 PW-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	930,165	958,600	962,000	986,000	0	986,000	2
3002	PERSONAL PROPERTY CY	202,448	187,320	204,000	209,000	0	209,000	11
3003	RAILROAD AND UTILITY CY	20,739	35,800	19,000	19,000	0	19,000	46-
3004	REPLACEMENT SURTAX/GEN CY	162,337	165,000	165,000	165,000	0	165,000	0
3011	REAL ESTATE PY	21,146	20,000	21,000	21,000	0	21,000	5
3012	PERSONAL PROPERTY PY	24,136	22,500	23,000	23,000	0	23,000	2
3013	RAILROAD & UTILITY PY	0	0	340	0	0	0	0
	SUBTOTAL *****	1,360,971	1,389,220	1,394,340	1,423,000	0	1,423,000	2
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	428,153	425,000	450,000	415,000	0	415,000	2-
	SUBTOTAL *****	428,153	425,000	450,000	415,000	0	415,000	2-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	2,540	1,800	1,800	1,800	0	1,800	0
3450	COUNTY AID ROAD TAX	1,161,599	1,150,000	1,188,000	1,188,000	0	1,188,000	3
3490	FISH & WILDLIFE PILT	35,000	39,000	39,000	39,000	0	39,000	0
3491	NATL FOREST PILT	14,000	13,000	11,000	11,000	0	11,000	15-
3492	BUREAU OF LAND MGMT PILT	8,408	8,000	9,440	9,000	0	9,000	12
	SUBTOTAL *****	1,221,547	1,211,800	1,249,240	1,248,800	0	1,248,800	3
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	3,714	0	0	0	0	0	0
3551	COMMISSIONS-CSRD	6,175	5,800	6,200	6,200	0	6,200	6
	SUBTOTAL *****	9,889	5,800	6,200	6,200	0	6,200	7
INTEREST								
3710	INTEREST	339	150	400	400	0	400	166
3719	INT-FINANCIAL INST TAX	0	30	5	5	0	5	83-
	SUBTOTAL *****	339	180	405	405	0	405	125
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	168	0	0	0	0	0	0
	SUBTOTAL *****	168	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	14,417,222	0	0	0	0	0	0
	SUBTOTAL *****	14,417,222	0	0	0	0	0	0
	TOTAL REVENUES *****	17,438,289	3,032,000	3,100,185	3,093,405	0	3,093,405	2
CONTRACTUAL SERVICES								
71104	ADMINISTRATIVE SERVICES	241,755	241,755	241,755	241,755	0	241,755	0
71305	CART/MV DISTRIBUTION TO RD DIS	79,381	78,750	81,900	80,150	0	80,150	1
71350	PROPTXDIST-STATUTORY(R&BFUND)	218,666	223,100	224,670	231,500	0	231,500	3
71405	SALESTXDIST-REPLC PROP TX RLCK	1,130,531	1,146,300	1,092,100	1,125,000	0	1,125,000	1-
71451	SALESTXDIST - FORMULA	1,054,855	1,173,000	1,175,600	1,367,000	0	1,367,000	16
71452	SALESTXDIST-APPLICATION	65,712	80,000	78,232	92,000	0	92,000	15
71453	SALESTXDIST-ROAD DISTRICT	103,756	115,500	115,630	134,500	0	134,500	16
71500	BUILDING USE/RENT CHARGE	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	2,944,656	3,108,405	3,059,887	3,321,905	0	3,321,905	7
OTHER								
84200	OTHER CONTRACTS	0	100,000	100,000	0	0	0	100-
86850	CONTINGENCY	0	0	0	3,000	0	3,000	0
86882	TIF SALES TAX PAYMENTS	4,247	17,100	17,100	24,000	0	24,000	40
86910	PY ENCUMBRANCES NOT USED	0	0	-575,000	0	0	0	0
	SUBTOTAL *****	4,247	117,100	-457,900	27,000	0	27,000	77-
	TOTAL EXPENDITURES *****	2,948,903	3,225,505	2,601,987	3,348,905	0	3,348,905	4

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>BUDGET</u> + <u>REVISIONS</u>	<u>2014</u> <u>PROJECTED</u>	<u>2015</u> <u>CORE</u> <u>REQUEST</u>	<u>2015</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2015</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
SALES TAXES								
3110	SALES TAXES	13,149,084	13,380,000	13,642,000	14,085,000	0	14,085,000	5
	SUBTOTAL *****	13,149,084	13,380,000	13,642,000	14,085,000	0	14,085,000	5
INTEREST								
3711	INT-OVERNIGHT	4,970	5,600	4,545	5,000	0	5,000	10-
3712	INT-LONG TERM INVEST	44,636	30,000	41,750	30,000	0	30,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-43,304	0	0	0	0	0	0
	SUBTOTAL *****	6,302	35,600	46,295	35,000	0	35,000	2-
	TOTAL REVENUES *****	13,155,386	13,415,600	13,688,295	14,120,000	0	14,120,000	5
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	14,417,222	0	0	0	0	0	0
	SUBTOTAL *****	14,417,222	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	14,417,222	0	0	0	0	0	0

Decimal values have been truncated.

Community Services- Combined Budget Summary

Description of Funding Sources

The Office of Community Services was established by the County Commission in 2014 and is primarily funded with appropriations from the Community Children's Services Fund with additional resources provided from the General Fund, the Domestic Violence Fund, and the Community Health/Medical (Hospital Lease) Fund.

- General Fund (1420)
- Domestic Violence Fund (2030)
- Community Health/Medical (Hospital Lease) Fund (2130)
- Community Children's Services Fund (2160)
- CCS Funding Opportunities (2161)

The Commission-appointed Boone County Children's Services Board (BCCSB) is responsible for establishing and approving the budget for the Children's Services Fund. The County Commission establishes and approves the appropriations for all other funds.

Budget Summary

Fund	Dept	Department Name	2013	2014	2015	2015	2015	2015
					Class 1	Classes 2-8	Class 9	
					Personal	Other Services	Capital	
			Actual	Estimated	Services	and Charges	Outlay	Total
100	1420	Community and Social Services	\$ 118,394	\$ 119,404	\$ 16,650	\$ 88,830	\$ 9,750	\$ 115,230
203	2030	Domestic Violence	30,119	29,222	-	26,909	-	26,909
213	2130	Community Health/Medical	-	30,241	40,180	-	-	40,180
216	2160	Community Children's Services	-	94,966	148,070	58,242	16,523	222,835
216	2161	CCS Funding Opportunities	-	5,102,136	-	9,000,000	-	9,000,000
Total			<u>148,513</u>	<u>5,375,969</u>	<u>204,900</u>	<u>9,173,981</u>	<u>26,273</u>	<u>9,405,154</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2013	2014	Full-time Equivalent Positions			2015	
			Dept. 1420	Dept. 2130	Dept. 2160		
						Total	
Director, Community Services	-	1.00 a	0.15	0.35	0.50	1.00	-
Administrative Assistant	-	1.00 a	0.10	0.23	0.67	1.00	-
Program Manager	-	1.00 a	-	-	1.00	1.00	-
Total FTEs	-	3.00	0.25	0.58	2.17	3.00	-

a: These positions were approved in the FY2014 budget with the implementation of the Children's Services sales tax which became effective on April 1, 2013.

Community Services

Department Numbers 1420, 2030, 2130, 2160, 2161

Mission

The Office of Community Services is responsible for the coordination of human service programs for Boone County. The Office was established by the County Commission in 2014 primarily in response to the citizen initiative “Putting Kids First” which resulted in voter approval of permanent one-quarter cent sales tax to fund community children’s services. Prior to the establishment of the Office of Community Services, the County’s community and social services (1420) budget was administered by the Columbia/Boone County Department of Health and Human Services pursuant to an intergovernmental agreement.

Community Services include the following:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission for an allocated portion of administrative expenses of the Community Services Department. The budget also includes appropriations for various service contracts; however, funding for service contracts from this budget is being phased-out over several years such that this budget will eventually reflect appropriations for administrative support only and the appropriations for services will be included in other budgets.

Domestic Violence (2030): The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases. The fees are to be used to provide shelter for victims of domestic violence in accordance with statutory requirements.

Community Health/Medical (Hospital Lease – 2130): This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center. Under the terms of the lease agreement, the County receives two components of lease payment. The first and primary component of lease payment is unrestricted as to use and is accounted for within the County’s General Fund (dept. 1190). The second component of lease payment began in 2010 and is restricted to community health purposes and is therefore accounted for within a special revenue fund which is administered by the Community Services Department. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department as well as appropriations for services.

Community Children’s Services (2160): The Community Children’s Services budget accounts for the revenues received from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department.

Community Children’s Services (CCS) Funding Opportunities (2161): The Community Children’s Services (CCS) Funding Opportunities budget accounts for expenses related to the procurement of services contracts and strategic opportunities contracts for various outside agencies. The Commission-appointed Board of

Community Services

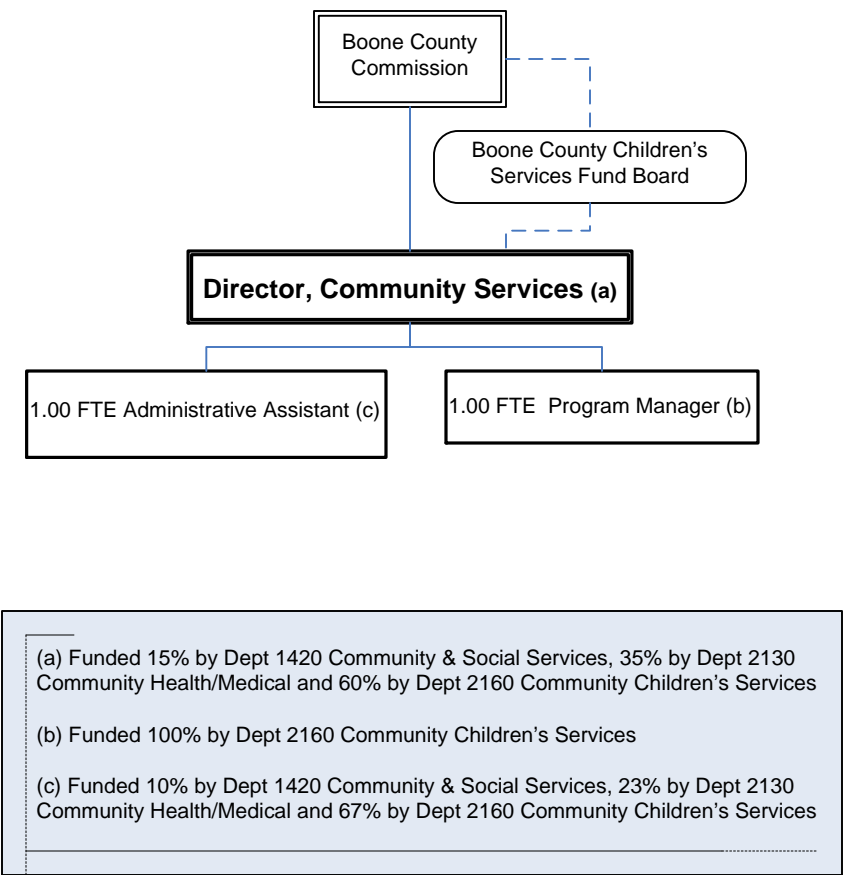
Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861. In general, the monies are used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Budget Highlights

During 2014, the Boone County Children’s Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. The 2015 budget includes appropriations for purchase of services contracts and well as pilot programs that provide innovative services. The total amount appropriated in 2015 includes accumulated tax revenues that have been received since the tax became effective April 1, 2013, but were not spent. This results in a larger 2015 budget than is anticipated in subsequent years.

There are no other significant changes to this budget.

Organizational Chart



Community Services

Annual Budget

1420 COMMUNITY AND SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	13,325	11,149	13,870	0	13,870	4
10200	FICA	0	1,019	853	1,061	0	1,061	4
10300	HEALTH INSURANCE	0	1,246	738	1,334	0	1,334	7
10325	DISABILITY INSURANCE	0	38	24	52	0	52	36
10350	LIFE INSURANCE	0	11	7	12	0	12	9
10375	DENTAL INSURANCE	0	125	77	125	0	125	0
10400	WORKERS COMP	0	30	30	33	0	33	10
10500	401(A) MATCH PLAN	0	130	132	130	0	163	25
	SUBTOTAL *****	0	15,924	13,010	16,617	0	16,650	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	70	50	66	0	66	5-
23000	OFFICE SUPPLIES	0	330	480	495	0	495	50
23001	PRINTING	0	100	132	330	0	330	230
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	0	165	0	165	17-
23855	FURNITURE/FIXTURE <\$1000	0	400	100	330	0	330	17-
	SUBTOTAL *****	0	1,100	762	1,386	0	1,386	26
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	140	271	0	271	0
37200	SEMINARS/CONFEREN/MEETING	0	130	200	300	0	300	130
37210	TRAINING/SCHOOLS	0	250	248	500	0	500	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	100	1,000	0	1,000	300
37230	MEALS & LODGING-TRAINING	0	130	100	500	0	500	284
	SUBTOTAL *****	0	760	788	2,571	0	2,571	238
UTILITIES								
48000	TELEPHONES	0	590	590	590	0	590	0
48050	CELLULAR TELEPHONES	0	180	120	120	0	120	33-
48100	NATURAL GAS	0	390	100	387	0	387	0
48200	ELECTRICITY	0	750	200	750	0	750	0
48300	WATER	0	40	40	40	0	40	0
48400	SOLID WASTE	0	110	100	110	0	110	0
48500	STORM WATER UTILITY	0	10	5	10	0	10	0
48600	SEWER USE	0	60	50	60	0	60	0
	SUBTOTAL *****	0	2,130	1,205	2,067	0	2,067	3-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	100	100	330	0	330	230
	SUBTOTAL *****	0	100	100	330	0	330	230
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	260	150	165	0	165	36-
60250	EQUIPMENT INSTALLATION CHARGES	0	100	100	0	0	0	100-
	SUBTOTAL *****	0	360	250	165	0	165	54-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	122	122	0	122	0
71101	PROFESSIONAL SERVICES	0	0	0	10,000	0	10,000	0
71500	BUILDING USE/RENT CHARGE	0	4,950	1,551	3,022	0	3,022	38-
	SUBTOTAL *****	0	4,950	1,673	13,144	0	13,144	166
OTHER								
84010	RECEPTION/MEETINGS	0	100	150	250	0	250	150
84200	OTHER CONTRACTS	98,871	98,871	98,871	68,917	0	68,917	30-
86682	COMMUNITY SERV ADVS COMM	19,523	0	0	0	0	0	0
	SUBTOTAL *****	118,394	98,971	99,021	69,167	0	69,167	30-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	2,310	2,395	0	0	0	100-
91100	FURNITURE AND FIXTURES	0	0	200	0	9,750	9,750	0
91301	COMPUTER HARDWARE	0	1,320	0	0	0	0	100-
91302	COMPUTER SOFTWARE	0	660	0	0	0	0	100-
	SUBTOTAL *****	0	4,290	2,595	0	9,750	9,750	127
	TOTAL EXPENDITURES *****	118,394	128,585	119,404	105,447	9,750	115,230	10-

Community Services

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	10,610	10,500	11,000	10,500	0	10,500	0
3567	DOM VIOLENCE FEES-CIR CLK	17,296	20,000	17,000	18,000	0	18,000	10-
	SUBTOTAL *****	27,906	30,500	28,000	28,500	0	28,500	7-
INTEREST								
3711	INT-OVERNIGHT	20	10	20	20	0	20	100
3712	INT-LONG TERM INVEST	176	60	150	150	0	150	150
3798	INC/DEC IN FV OF INVESTMENTS	-198	0	0	0	0	0	0
	SUBTOTAL *****	-2	70	170	170	0	170	143
	TOTAL REVENUES *****	27,904	30,570	28,170	28,670	0	28,670	6-
OTHER								
86900	MISCELLANEOUS	30,119	29,222	29,222	26,909	0	26,909	7-
	SUBTOTAL *****	30,119	29,222	29,222	26,909	0	26,909	8-
	TOTAL EXPENDITURES *****	30,119	29,222	29,222	26,909	0	26,909	8-

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1,368	850	1,400	1,400	0	1,400	64
3712	INT-LONG TERM INVEST	12,397	4,900	13,600	13,600	0	13,600	177
3798	INC/DEC IN FV OF INVESTMENTS	-11,265	0	0	0	0	0	0
	SUBTOTAL *****	2,500	5,750	15,000	15,000	0	15,000	161
MISCELLANEOUS								
3823	HOSPITAL LEASE	508,600	517,700	516,127	523,800	0	523,800	1
	SUBTOTAL *****	508,600	517,700	516,127	523,800	0	523,800	1
	TOTAL REVENUES *****	511,100	523,450	531,127	538,800	0	538,800	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	30,972	25,948	32,243	0	32,243	4
10200	FICA	0	2,369	1,962	2,466	0	2,466	4
10300	HEALTH INSURANCE	0	2,892	1,722	3,095	0	4,578	58
10325	DISABILITY INSURANCE	0	89	56	122	0	122	37
10350	LIFE INSURANCE	0	27	16	27	0	27	0
10375	DENTAL INSURANCE	0	290	173	290	0	290	0
10400	WORKERS COMP	0	71	71	77	0	77	8
10500	401(A) MATCH PLAN	0	301	293	301	0	377	25
	SUBTOTAL *****	0	37,011	30,241	38,621	0	40,180	9
	TOTAL EXPENDITURES *****	0	37,011	30,241	38,621	0	40,180	9

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	4,741,873	6,560,000	6,345,000	6,550,000	0	6,550,000	0
	SUBTOTAL *****	4,741,873	6,560,000	6,345,000	6,550,000	0	6,550,000	0
INTEREST								
3711	INT-OVERNIGHT	707	0	2,800	2,800	0	2,800	0
3712	INT-LONG TERM INVEST	6,913	0	35,000	25,000	0	25,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,390	0	0	0	0	0	0
	SUBTOTAL *****	5,230	0	37,800	27,800	0	27,800	0
	TOTAL REVENUES *****	4,747,103	6,560,000	6,382,800	6,577,800	0	6,577,800	0

Community Services

PERSONAL SERVICES								
10100	SALARIES & WAGES	0	115,807	80,949	118,540	0	118,540	2
10200	FICA	0	8,859	6,147	9,068	0	9,068	2
10300	HEALTH INSURANCE	0	10,821	5,785	11,581	0	17,128	58
10325	DISABILITY INSURANCE	0	336	178	450	0	450	33
10350	LIFE INSURANCE	0	101	57	104	0	104	2
10375	DENTAL INSURANCE	0	1,085	580	1,085	0	1,085	0
10400	WORKERS COMP	0	260	260	284	0	284	9
10500	401(A) MATCH PLAN	0	1,128	1,010	1,128	0	1,411	25
SUBTOTAL *****		0	138,397	94,966	142,240	0	148,070	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	130	130	134	0	134	3
23000	OFFICE SUPPLIES	0	1,070	750	1,000	0	1,000	6-
23001	PRINTING	0	200	268	670	0	670	235
23050	OTHER SUPPLIES	0	0	56	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	400	400	335	0	335	16-
23855	FURNITURE/FIXTURE <\$1000	0	600	670	670	0	670	11
SUBTOTAL *****		0	2,400	2,274	2,809	0	2,809	17
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	271	410	0	410	0
37200	SEMINARS/CONFEREN/MEETING	0	170	670	590	0	590	247
37210	TRAINING/SCHOOLS	0	500	500	1,000	0	1,000	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	500	250	2,000	0	2,000	300
37230	MEALS & LODGING-TRAINING	0	170	250	1,000	0	1,000	488
SUBTOTAL *****		0	1,340	1,941	5,000	0	5,000	273
UTILITIES								
48000	TELEPHONES	0	1,210	1,210	1,210	0	1,210	0
48050	CELLULAR TELEPHONES	0	360	480	600	0	600	66
48100	NATURAL GAS	0	780	780	780	0	780	0
48200	ELECTRICITY	0	1,520	1,520	1,520	0	1,520	0
48300	WATER	0	80	80	80	0	80	0
48400	SOLID WASTE	0	220	220	220	0	220	0
48500	STORM WATER UTILITY	0	20	20	20	0	20	0
48600	SEWER USE	0	120	120	120	0	120	0
SUBTOTAL *****		0	4,310	4,430	4,550	0	4,550	6
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	200	250	670	0	670	235
SUBTOTAL *****		0	200	250	670	0	670	235
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	540	270	335	0	335	37-
60250	EQUIPMENT INSTALLATION CHARGES	0	200	200	0	0	0	100-
SUBTOTAL *****		0	740	470	335	0	335	55-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	746	3,246	0	3,246	0
71100	OUTSIDE SERVICES	0	400	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	20,000	20,000	20,000	0	20,000	0
71500	BUILDING USE/RENT CHARGE	0	10,050	3,159	6,132	0	6,132	38-
SUBTOTAL *****		0	30,450	23,905	29,378	0	29,378	4-
OTHER								
84010	RECEPTION/MEETINGS	0	200	200	500	0	500	150
86800	EMERGENCY	0	0	0	15,000	0	15,000	0
SUBTOTAL *****		0	200	200	15,500	0	15,500	**
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	4,690	4,864	0	0	0	100-
91100	FURNITURE AND FIXTURES	0	0	0	0	15,250	15,250	0
91301	COMPUTER HARDWARE	415	2,680	1,370	0	1,273	1,273	52-
91302	COMPUTER SOFTWARE	0	1,340	2,800	0	0	0	100-
SUBTOTAL *****		415	8,710	9,034	0	16,523	16,523	90
TOTAL EXPENDITURES *****		415	186,747	137,470	200,482	16,523	222,835	19

Community Services

2161 CCS FUNDING OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	750,000	0	750,000	0
71106	CONTRACTED SERVICES	0	5,296,525	5,102,136	8,000,000	0	8,000,000	51
	SUBTOTAL *****	0	5,296,525	5,102,136	8,750,000	0	8,750,000	65
OTHER								
86850	CONTINGENCY	0	0	0	250,000	0	250,000	0
	SUBTOTAL *****	0	0	0	250,000	0	250,000	0
	TOTAL EXPENDITURES *****	0	5,296,525	5,102,136	9,000,000	0	9,000,000	70

Decimal values have been truncated.

Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services Department which is administered by the City of Columbia, a result of the 1974 merger of the City of Columbia and Boone County health departments. Services include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, Women, Infants, and Children (WIC) supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County. Joint management of the facility is achieved through a condo association arrangement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget reflects the County's portion of annual operating costs for the Health Department. The County's cost-share ratio is 35%, reflecting the estimated average percent of services provided to Boone County residents living outside the city limits of Columbia.

The County implemented food inspection fees in 2010, which are intended to recover a portion of program costs. Effective with FY 2013 budget, the County Commission approved a target cost recovery of 50% to be achieved through fee adjustments implemented over a 5-year period. FY 2015 reflects a continuation of this plan.

The County's proportionate share of operating costs increased due to personnel and allocated intra-governmental charges; however, the overall budgetary impact of these increases is offset by the reduction resulting from allocating a higher percentage of environmental health charges to the County's On-Site Waste Water program (see #1740) .

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	22	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	40,428	41,175	41,835	42,500	0	42,500	3
	SUBTOTAL *****	40,450	41,375	42,035	42,700	0	42,700	3
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	5,295	4,000	3,500	4,000	0	4,000	0
	SUBTOTAL *****	5,295	4,000	3,500	4,000	0	4,000	0
	TOTAL REVENUES *****	45,745	45,375	45,535	46,700	0	46,700	3
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	24,766	18,786	18,786	17,250	0	17,250	8-
	SUBTOTAL *****	24,766	18,786	18,786	17,250	0	17,250	8-
OTHER								
86640	DENTAL ASSISTANCE	5,000	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	819,016	1,033,891	930,500	1,061,432	0	1,061,432	2
	SUBTOTAL *****	831,016	1,045,891	942,500	1,073,432	0	1,073,432	3
	TOTAL EXPENDITURES *****	855,782	1,064,677	961,286	1,090,682	0	1,090,682	2

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the City of Columbia/Boone County Health Department.

Budget Highlights

The County pays one-third of all City operating costs which includes 2.33 FTE animal control officers, .33 FTE clerical staff, and 33% of the animal boarding services contract with the Central Missouri Humane Society. The County receives impoundment fees and boarding fees, which are set by the County Commission. As part of the County's scope of services, Animal Control services are provided to the City of Ashland pursuant to an intergovernmental agreement; Ashland reimburses the County for the cost of these services.

The 2015 reduction in replacement assets is offset by increases attributable to personnel costs and intra-governmental charges allocated within the city's budget.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	305	1,000	500	500	0	500	50-
	SUBTOTAL *****	305	1,000	500	500	0	500	50-
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	60	50	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	48	50	50	50	0	50	0
3515	IMPOUNDMENT FEES	2,200	3,000	2,000	2,500	0	2,500	16-
3516	BOARDING FEES	3,470	3,500	3,500	3,500	0	3,500	0
3528	REIMB PERSONNEL/PROJECTS	12,946	10,000	9,296	10,000	0	10,000	0
3596	ABATEMENT COST REIMBURSEMENT	926	0	0	0	0	0	0
	SUBTOTAL *****	19,650	16,600	14,896	16,100	0	16,100	3-
	TOTAL REVENUES *****	19,955	17,600	15,396	16,600	0	16,600	6-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	1,578	1,500	500	1,500	0	1,500	0
59105	TIRES	14	0	0	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	873	700	400	700	0	700	0
	SUBTOTAL *****	2,465	2,200	900	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	166,932	198,820	188,879	218,637	0	218,637	9
	SUBTOTAL *****	166,932	198,820	188,879	218,637	0	218,637	10
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	21,056	19,313	0	0	0	100-
	SUBTOTAL *****	0	21,056	19,313	0	0	0	100-
	TOTAL EXPENDITURES *****	169,397	222,076	209,092	220,837	0	220,837	1-

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

The budget includes appropriations for the implementation and administration of the County's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through a contract with the Boone County/City Health Department.

Budget Highlights

Program revenues have fallen sharply over the past several years, a reflection of the general slow-down in construction. As a result, City of Columbia/Boone County Department of Health personnel resources have been reallocated to environmental health activities which are accounted for within the Community Health budget (Dept. No. 1410).

Permit fee revenue is intended to recover a significant portion of program operating costs. Effective with the FY 2013 budget, the Commission approved a target cost recovery of 50%, to be achieved through fee adjustments implemented over a 5-year period.

The Health Department allocates environmental health costs between public health activities and those associated with administering the County's on-site waste water ordinance. The 2015 budget reflects a 60/40 split whereas prior years reflected a 74/26 split.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM FY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	35,700	30,000	35,000	30,000	0	30,000	0
	SUBTOTAL *****	35,700	30,000	35,000	30,000	0	30,000	0
	TOTAL REVENUES *****	35,700	30,000	35,000	30,000	0	30,000	0
OTHER								
86606	ON-SITE SEWAGE PROGRAM	86,837	69,867	69,867	99,546	0	99,546	42
	SUBTOTAL *****	86,837	69,867	69,867	99,546	0	99,546	42
	TOTAL EXPENDITURES *****	86,837	69,867	69,867	99,546	0	99,546	42

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various civic services. The County is required by state statute to provide funding for indigent burials and to provide a minimal level of funding to the Extension Council; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society:** This appropriation is in addition to the County's share of the animal control contract with the Humane Society, which is included in the County's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

The FY 2015 appropriations reflect a reduction of 6%, or \$9,000, in funding to the University Extension Council. This is the third year of a 5-year phased-in reduction which will result in an annual appropriation of \$75,000 in FY 2017.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	7,900	0	1,000	1,000	0	1,000	0
	SUBTOTAL *****	7,900	0	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	7,900	0	1,000	1,000	0	1,000	0
OTHER								
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	4,740	10,260	0
86615	INDIGENT BURIALS	2,500	5,000	2,000	4,000	0	4,000	20-
86675	EXTENSION COUNCIL	111,000	102,000	102,000	93,000	0	93,000	8-
86689	BOONE CO HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	15,000	10,000	0
	SUBTOTAL *****	133,760	127,260	124,260	117,260	19,740	117,260	8-
	TOTAL EXPENDITURES *****	133,760	127,260	124,260	117,260	19,740	117,260	8-

Decimal values have been truncated.



Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The FY 2015 budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Show-Me State Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM FY BUD
OTHER								
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
SUBTOTAL *****		53,000	53,000	53,000	53,000	0	53,000	0
TOTAL EXPENDITURES *****		53,000	53,000	53,000	53,000	0	53,000	0

Decimal values have been truncated.

Parks and Recreation

Department Number 1610

Mission

The Boone County Commission created the Parkland Study Committee in September 1990 to advise the County Commission regarding the acquisition and development of County-owned parkland. The committee was superseded by the Commission-appointed Board of Parks Commission.

This budget includes appropriations for maintenance of county-owned park properties and is administered by the Facilities Maintenance Department.

Budget Highlights

Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the county-owned portion of the MKT trail. Since 1998, this budget reflects routine maintenance appropriations related to county-owned parkland. County-owned parkland includes the County's section of the MKT trail and the El Chaparral subdivision park.

The FY 2014 budget included \$50,000 to straighten a section of the MKT trail to correct a serious soil erosion problem; however, the monies were not spent nor re-budgeted. Accordingly, the 2015 budget is reduced to routine funding levels. (Note: the "Building Use/Rent Charge" reflects the internal service associated with Facilities Maintenance staff time charged to this cost center.)

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	200	150	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	0	300	0	300	0
26600	STRT/TRAFFIC/CONST SIGNS	0	1,850	0	1,000	0	1,000	45-
	SUBTOTAL *****	0	2,350	150	1,500	0	1,500	36-
UTILITIES								
48200	ELECTRICITY	96	96	96	96	0	96	0
	SUBTOTAL *****	96	96	96	96	0	96	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	69	500	500	500	0	500	0
60400	GROUPS MAINTENANCE	34,381	26,060	26,000	26,060	0	26,060	0
	SUBTOTAL *****	34,450	26,560	26,500	26,560	0	26,560	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	40,293	28,653	28,653	17,460	0	17,460	39-
	SUBTOTAL *****	40,293	28,653	28,653	17,460	0	17,460	39-
FIXED ASSET ADDITIONS								
91700	GROUPS IMPROVEMENT	0	50,000	0	0	0	0	100-
	SUBTOTAL *****	0	50,000	0	0	0	0	100-
	TOTAL EXPENDITURES *****	74,839	107,659	55,399	45,616	0	45,616	58-

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

The Boone County Fairground property (including buildings and equipment) were purchased by the County in 1999 from the debt-burdened Agricultural-Mechanical Society and the Boone County Fair, Inc. Pursuant to an operating lease agreement, the day-to-day operations of the property continued under the direction of the Fair Board, Inc., until October 2011. Under the terms and conditions of the Boone County Fair, Inc. operating lease agreement, the County neither received revenue nor provided operating subsidies.

The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It was established using the net insurance proceeds (approximately \$500,000) received during 2002 from structural damage sustained at the Boone County Fairgrounds. The County Commission elected to forego rebuilding some of the damaged structures; instead, setting aside the proceeds in a special revenue fund to be used for various maintenance and capital repair needs.

The County Commission entered into a temporary 3-month operating agreement with TAG Events, LLC effective October 1, 2011, which required payment from the County to subsidize operations. Effective January 1, 2012, the County entered into a two-year management contract with TAG Events which required an annual operating subsidy from the County (\$200,000) and a utility subsidy equal to 50% of utility costs. The primary purpose of this arrangement was to strengthen management of the property and obtain operating information so as to determine if the operations could be self-sustaining. The contract was later extended through December 31, 2014.

The County Commission determined that the operations could not be self-supporting and a ballot issue was presented to voters in August 2014 which would have provided a permanent funding source for on-going support of the operations. The measure failed to receive the required number of votes; as a result, the operations of the facility closed effective December 31, 2014.

The County Commission approves and administers this budget.

Budget Highlights

As noted above, the operating lease ended as of December 31, 2014 and operations were closed. Accordingly, no appropriations have been included in the 2015 budget.

Fairground and Capital Maintenance

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	78	50	75	0	0	0	100-
3712	INT-LONG TERM INVEST	721	450	700	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-281	0	0	0	0	0	0
	SUBTOTAL *****	518	500	775	0	0	0	100-
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	78,268	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	927	0	0	0	0	0	0
	SUBTOTAL *****	79,195	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	250,000	80,000	80,000	0	0	0	100-
	SUBTOTAL *****	250,000	80,000	80,000	0	0	0	100-
	TOTAL REVENUES *****	329,713	80,500	80,775	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	150	0	0	0	0
60100	BLDG REPAIRS/MAINTENANCE	0	1,519	20,000	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	4,083	5,000	0	0	0	100-
	SUBTOTAL *****	0	5,602	25,150	0	0	0	100-
CONTRACTUAL SERVICES								
71004	PROPERTY INSURANCE	11,787	12,400	6,920	0	0	0	100-
71100	OUTSIDE SERVICES	200,000	208,200	208,200	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	8,640	8,640	0	0	0	100-
71112	REIMBURSEABLES	48,713	50,000	54,000	0	0	0	100-
	SUBTOTAL *****	260,500	279,240	277,760	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	27,558	0	0	0	0	100-
	SUBTOTAL *****	0	27,558	0	0	0	0	100-
FIXED ASSET ADDITIONS								
92200	REPLACEMENT BLDGS & IMPRV	35,828	0	0	0	0	0	0
	SUBTOTAL *****	35,828	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	296,328	312,400	302,910	0	0	0	100-

Decimal values have been truncated.

Boone County Fairground Regional Recreation District

Department Number 2150

Mission

The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property located within the district's boundaries consists of property solely owned by Boone County and commonly known as the Boone County Fairgrounds. Proceeds of the sales tax will be used for maintenance, repair, and improvement of property located within the district.

The County Commission approves and administers this budget.

Budget Highlights

No appropriations have been approved at this time.

Annual Budget

2150 BOCO FAIRGND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	4,314	1,900	4,500	500	0	500	73-
	SUBTOTAL *****	4,314	1,900	4,500	500	0	500	74-
	INTEREST							
3711	INT-OVERNIGHT	3	0	4	0	0	0	0
3712	INT-LONG TERM INVEST	23	2	35	35	0	35	,650
3798	INC/DEC IN FV OF INVESTMENTS	-22	0	0	0	0	0	0
	SUBTOTAL *****	4	2	39	35	0	35	**
	TOTAL REVENUES *****	4,318	1,902	4,539	535	0	535	72-

Decimal values have been truncated.



Operating Budgets—

Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Maintenance and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3030, 3050, 3860, 3870, 3880, 3890, 3900, 3920

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2010 Series Taxable Special Obligation Bonds- Sheriff Annex and Election Equipment Storage Building Project (Dept. No.3050)
- 2006A Series General Obligation Bonds-Road NID Program (Dept. No. 3860)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)
- 2011 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3900)
- 2011 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3920)

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

Debt Service Funds

During FY 2012, the County refinanced the outstanding 2003 Special Obligation Bonds by issuing Certificates of Participation (COPs), reducing future interest costs. A portion of the existing debt service reserve was used to retire the outstanding bonds; the new debt service reserve requirement is less than the previous reserve requirement.

Annual Budget

3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	12,089	10,314	10,314	9,194	0	9,194	10-
	SUBTOTAL *****	12,089	10,314	10,314	9,194	0	9,194	11-
INTEREST								
3710	INTEREST	97	0	0	0	0	0	0
3711	INT-OVERNIGHT	51	40	25	25	0	25	37-
3712	INT-LONG TERM INVEST	475	380	255	255	0	255	32-
3798	INC/DEC IN FV OF INVESTMENTS	-342	0	0	0	0	0	0
	SUBTOTAL *****	281	420	280	280	0	280	33-
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	60,000	60,000	60,000	60,000	0	60,000	0
3917	OTI: FROM SPECIAL REVENUE FUND	40,000	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	100,000	100,000	100,000	100,000	0	100,000	0
	TOTAL REVENUES *****	112,370	110,734	110,594	109,474	0	109,474	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	75,000	80,000	80,000	80,000	0	80,000	0
84100	INTEREST EXPENSE	27,297	24,698	24,698	22,015	0	22,015	10-
	SUBTOTAL *****	102,297	104,698	104,698	102,015	0	102,015	3-
	TOTAL EXPENDITURES *****	102,297	104,698	104,698	102,015	0	102,015	3-

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	20,220	20,928	20,928	21,879	0	21,879	4
3059	NID PROP TAX PASS THRU-INTERST	2,415	1,482	1,482	531	0	531	64-
	SUBTOTAL *****	22,635	22,410	22,410	22,410	0	22,410	0
INTEREST								
3710	INTEREST	7	10	4	0	0	0	100-
3711	INT-OVERNIGHT	3	5	3	3	0	3	40-
3712	INT-LONG TERM INVEST	24	20	22	20	0	20	0
3798	INC/DEC IN FV OF INVESTMENTS	-22	0	0	0	0	0	0
	SUBTOTAL *****	12	35	29	23	0	23	34-
	TOTAL REVENUES *****	22,647	22,445	22,439	22,433	0	22,433	0

Debt Service Funds

OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	19,000	20,000	20,000	21,000	0	21,000	5
84100	INTEREST EXPENSE	3,218	2,340	2,340	1,418	0	1,418	39-
86900	MISCELLANEOUS	350	750	750	750	0	750	0
SUBTOTAL *****		22,568	23,090	23,090	23,168	0	23,168	0
TOTAL EXPENDITURES *****		22,568	23,090	23,090	23,168	0	23,168	0

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	77,831	46,954	48,076	46,615	0	46,615	0
3059	NID PROP TAX PASS THRU-INTERST	18,234	12,707	13,054	11,629	0	11,629	8-
SUBTOTAL *****		96,065	59,661	61,130	58,244	0	58,244	2-
INTEREST								
3710	INTEREST	41	50	41	0	0	0	100-
3711	INT-OVERNIGHT	96	90	88	90	0	90	0
3712	INT-LONG TERM INVEST	867	800	876	800	0	800	0
3798	INC/DEC IN FV OF INVESTMENTS	-825	0	0	0	0	0	0
SUBTOTAL *****		179	940	1,005	890	0	890	5-
TOTAL REVENUES *****		96,244	60,601	62,135	59,134	0	59,134	2-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	50,000	50,800	50,800	51,700	0	51,700	1
84100	INTEREST EXPENSE	17,098	16,130	16,130	15,146	0	15,146	6-
86900	MISCELLANEOUS	4,578	4,328	4,328	4,074	0	4,074	5-
SUBTOTAL *****		71,676	71,258	71,258	70,920	0	70,920	0
TOTAL EXPENDITURES *****		71,676	71,258	71,258	70,920	0	70,920	0

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	7,113	1,095	1,098	1,134	0	1,134	3
3059	NID PROP TAX PASS THRU-INTERST	13,270	8,475	8,657	8,288	0	8,288	2-
SUBTOTAL *****		20,383	9,570	9,755	9,422	0	9,422	2-
INTEREST								
3710	INTEREST	0	0	1	0	0	0	0
3711	INT-OVERNIGHT	27	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	243	200	250	250	0	250	25
3798	INC/DEC IN FV OF INVESTMENTS	-241	0	0	0	0	0	0
SUBTOTAL *****		29	225	276	275	0	275	22
TOTAL REVENUES *****		20,412	9,795	10,031	9,697	0	9,697	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	9,990	9,950	9,950	9,910	0	9,910	0
SUBTOTAL *****		10,990	10,950	10,950	10,910	0	10,910	0
TOTAL EXPENDITURES *****		10,990	10,950	10,950	10,910	0	10,910	0

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	5,500	5,596	5,677	5,772	0	5,772	3
3059	NID PROP TAX PASS THRU-INTERST	3,960	3,732	3,790	3,556	0	3,556	4-
	SUBTOTAL *****	9,460	9,328	9,467	9,328	0	9,328	0
	TOTAL REVENUES *****	9,460	9,328	9,467	9,328	0	9,328	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	6,800	6,900	6,900	7,100	0	7,100	2
84100	INTEREST EXPENSE	1,963	1,862	1,862	1,759	0	1,759	5-
86900	MISCELLANEOUS	1,777	1,744	1,743	1,710	0	1,710	1-
	SUBTOTAL *****	10,540	10,506	10,505	10,569	0	10,569	1
	TOTAL EXPENDITURES *****	10,540	10,506	10,505	10,569	0	10,569	1

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	61,950	38,746	48,066	39,204	0	39,204	1
3059	NID PROP TAX PASS THRU-INTERST	16,173	10,624	15,641	8,933	0	8,933	15-
	SUBTOTAL *****	78,123	49,370	63,707	48,137	0	48,137	2-
INTEREST								
3710	INTEREST	20	25	35	25	0	25	0
	SUBTOTAL *****	20	25	35	25	0	25	0
	TOTAL REVENUES *****	78,143	49,395	63,742	48,162	0	48,162	2-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	40,000	40,000	40,000	45,000	0	45,000	12
84100	INTEREST EXPENSE	13,375	12,175	12,175	10,900	0	10,900	10-
	SUBTOTAL *****	53,375	52,175	52,175	55,900	0	55,900	7
	TOTAL EXPENDITURES *****	53,375	52,175	52,175	55,900	0	55,900	7

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	2,592	2,679	2,747	2,806	0	2,806	4
3059	NID PROP TAX PASS THRU-INTERST	3,235	3,066	3,147	2,940	0	2,940	4-
	SUBTOTAL *****	5,827	5,745	5,894	5,746	0	5,746	0
INTEREST								
3710	INTEREST	4	5	6	5	0	5	0
	SUBTOTAL *****	4	5	6	5	0	5	0
	TOTAL REVENUES *****	5,831	5,750	5,900	5,751	0	5,751	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	2,000	2,000	2,000	2,000	0	2,000	0
84100	INTEREST EXPENSE	3,190	3,110	3,110	3,030	0	3,030	2-
	SUBTOTAL *****	5,190	5,110	5,110	5,030	0	5,030	2-
	TOTAL EXPENDITURES *****	5,190	5,110	5,110	5,030	0	5,030	2-

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Self-Insured Health Insurance

Department Number 6000

Mission

This budget reflects the operations of the County's self-insured health plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects a 7% increase each for county-paid employee premiums and employee-paid dependent coverage premiums. Expected revenue is also increased as a result of the transfer of 911/Joint Communications employees from the City of Columbia to Boone County, effective January 1, 2015. The estimated revenue also includes an amount for an additional lump-sum employer premium to be paid to the County's self-insured health insurance fund. As explained in the Budget Message, this funding will ensure fund solvency and stability while the County researches and implements appropriate steps to secure the long-term fiscal stability of the health plan which may include re-structuring of premiums and plan design changes.

The estimated medical claims budget is based on an actuarially determined estimate for expected claims and has been increased in accordance with the number of additional employees transitioning from the City of Columbia to Boone County.

There are no other significant changes to this budget.

Self-Insured Health Insurance

Dept. No. 6000

Annual Budget

6000 HEALTH INS ADMINISTRATION

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,874,130	2,114,682	1,965,000	2,617,210	0	3,870,946	83
3531	DEPENDENT INSURANCE PREMIUMS	408,188	427,266	455,000	477,141	0	477,141	11
3532	RETIREE/COBRA INSUR. PREMIUMS	33,540	0	25,500	0	0	0	0
	SUBTOTAL *****	2,315,858	2,541,948	2,445,500	3,094,351	0	4,348,087	71
INTEREST								
3711	INT-OVERNIGHT	1,471	1,500	1,000	1,000	0	1,000	33-
3712	INT-LONG TERM INVEST	13,213	11,085	11,700	9,000	0	9,000	18-
3798	INC/DEC IN FV OF INVESTMENTS	-13,343	0	0	0	0	0	0
	SUBTOTAL *****	1,341	12,585	12,700	10,000	0	10,000	21-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	1,320	0	0	0	0
3891	DIVIDENDS/REBATES	18,947	15,000	19,600	15,000	0	15,000	0
	SUBTOTAL *****	18,947	15,000	20,920	15,000	0	15,000	0
	TOTAL REVENUES *****	2,336,146	2,569,533	2,479,120	3,119,351	0	4,373,087	70
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,774,010	2,190,608	1,909,000	2,428,901	0	2,428,901	10
71051	OTHER POST-EMPLOYMENT BENEFITS	42,486	64,100	64,100	64,100	0	64,100	0
71055	PRESCRIPTION DRUG CLAIMS	500,518	580,000	872,000	750,000	0	750,000	29
71060	EXCESS LOSS/COVERAGE POLICY	230,841	290,576	276,700	394,070	0	394,070	35
71100	OUTSIDE SERVICES	4,248	15,000	7,724	15,000	0	15,000	0
71101	PROFESSIONAL SERVICES	29,400	29,400	29,400	34,400	0	34,400	17
71104	ADMINISTRATIVE SERVICES	166,724	191,156	182,000	226,638	0	226,638	18
71117	PRESCRIP CARD ADMIN FEES	120	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	2,748,347	3,362,340	3,341,424	3,914,609	0	3,914,609	16
OTHER								
83200	FEES & COMMISSIONS	690	52,500	1,390	52,500	0	52,500	0
	SUBTOTAL *****	690	52,500	1,390	52,500	0	52,500	0
	TOTAL EXPENDITURES *****	2,749,037	3,414,840	3,342,814	3,967,109	0	3,967,109	16

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Self-Insured Dental Insurance

Department Number 6010

Mission

This budget reflects the operations of the County's self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects no change in premium amounts. The increased revenue is associated with the 911/Joint Communications employees transferring from the City of Columbia to Boone County effective January 1, 2015.

Annual Budget

6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	187,037	212,030	199,400	245,235	0	245,235	15
3531	DEPENDENT INSURANCE PREMIUMS	60,834	62,916	63,500	59,794	0	59,794	4-
3532	RETIREE/COBRA INSUR. PREMIUMS	5,358	0	3,400	0	0	0	0
SUBTOTAL *****		253,229	274,946	266,300	305,029	0	305,029	11
INTEREST								
3711	INT-OVERNIGHT	47	45	50	50	0	50	11
3712	INT-LONG TERM INVEST	428	400	550	550	0	550	37
3798	INC/DEC IN FV OF INVESTMENTS	-359	0	0	0	0	0	0
SUBTOTAL *****		116	445	600	600	0	600	35
TOTAL REVENUES *****		253,345	275,391	266,900	305,629	0	305,629	11
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	201,943	234,802	200,740	218,000	0	218,000	7-
71104	ADMINISTRATIVE SERVICES	14,579	15,773	15,000	19,900	0	19,900	26
SUBTOTAL *****		216,522	250,575	215,740	237,900	0	237,900	5-
TOTAL EXPENDITURES *****		216,522	250,575	215,740	237,900	0	237,900	5-

Decimal values have been truncated.

Self-Insured Workers' Comp

Department Number 6020

Mission

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers' Compensation. A fund statement is included in the Fund Statements tab section of this document.

Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers Compensation Trust Fund. Open workers compensation claims as of the date of transfer to the MAC Trust continue to be accounted for within this self-insured fund. At such time that all remaining self-insured claims are closed-out, the residual assets of the self-insured fund will be distributed back to the appropriate governmental funds.

This budget is administered by the Human Resources & Risk Management Department.

Budget Highlights

The 2014 Operating Transfer In (account #3911) is attributable to the close-out of the Workers Comp Loss Control Fund whereby residual assets were consolidated into this budget. There are no significant changes to this budget.

Annual Budget

6020 WORKERS COMP ADMINISTRATION

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	192,038	0	0	0	0	0	0
	SUBTOTAL *****	192,038	0	0	0	0	0	0
INTEREST								
3710	INTEREST	2,530	0	-2,426	0	0	0	0
3711	INT-OVERNIGHT	682	675	455	455	0	455	32-
3712	INT-LONG TERM INVEST	6,111	4,500	4,375	4,350	0	4,350	3-
3798	INC/DEC IN FV OF INVESTMENTS	-8,646	0	0	0	0	0	0
	SUBTOTAL *****	677	5,175	2,404	4,805	0	4,805	7-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	11,758	0	0	0	0	0	0
	SUBTOTAL *****	11,758	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	0	115,212	115,212	0	0	0	100-
	SUBTOTAL *****	0	115,212	115,212	0	0	0	100-
	TOTAL REVENUES *****	204,473	120,387	117,616	4,805	0	4,805	96-

Self-Insured Workers' Comp

CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	160,971	146,000	18,000	100,000	0	100,000 31-
71055	PRESCRIPTION DRUG CLAIMS	15,575	11,900	15,360	20,000	0	20,000 68
71056	CLAIMS EXPENSE - LEGAL	3,748	7,500	0	7,500	0	7,500 0
71057	CLAIMS EXPENSE - INDEMNITY	100,665	50,000	44,150	125,000	0	125,000 150
71058	CLAIMS EXPENSE - OTHER	47,772	40,000	21,650	40,000	0	40,000 0
71060	EXCESS LOSS/COVERAGE POLICY	10,756	0	0	0	0	0 0
71061	WC - SECOND INJURY FUND TAX	3,105	0	3,410	3,500	0	3,500 0
71063	WC - ADMINISTRATION TAX	2,275	0	0	0	0	0 0
71070	INCREASE/DECREASE IN RESERVES	-59,966	0	-150,046	0	0	0 0
71104	ADMINISTRATIVE SERVICES	24,652	0	23,000	25,000	0	25,000 0
SUBTOTAL *****		309,553	255,400	-24,476	321,000	0	321,000 26
OTHER							
83923	OTO: TO INTERNAL SERVICE FUND	45,000	0	0	0	0	0 0
SUBTOTAL *****		45,000	0	0	0	0	0 0
TOTAL EXPENDITURES *****		354,553	255,400	-24,476	321,000	0	321,000 26

Decimal values have been truncated.

Self-Insured Workers' Comp Loss Control

Department Number 6030

Mission

This budget was established when the County elected to self-insured Workers' Compensation risk and it accounted for the County's worker's compensation loss control activities during the period of self-insurance. which are accounted for within the Workers' Compensation Loss Control Fund. Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers' Compensation Trust.

Some loss control activities are provided by the MAC Workers' Compensation Trust. Other loss control activities have been transitioned to the appropriate annual operating budget, such as Public Works, Sheriff, and Correction.

At such time that all self-insured workers' compensation claims have been closed-out, the residual assets of the Self-insured Worker's Compensation Loss Control Fund will be distributed to the appropriate governmental funds.

Budget Highlights

Effective FY 2014, funding for loss control activities has been incorporated into the various annual operating budgets.

Annual Budget

6030 WORKER'S COMP LOSS CONTROL

603 WORKER'S COMP LOSS CONTROL

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM FY BUD
INTEREST								
3711	INT-OVERNIGHT	81	0	13	0	0	0	0
3712	INT-LONG TERM INVEST	725	0	113	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-720	0	986	0	0	0	0
	SUBTOTAL *****	86	0	1,112	0	0	0	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	45,000	0	0	0	0	0	0
	SUBTOTAL *****	45,000	0	0	0	0	0	0
	TOTAL REVENUES *****	45,086	0	1,112	0	0	0	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	98	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	99	0	0	0	0	0	0
	SUBTOTAL *****	197	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	17,545	0	0	0	0	0	0
	SUBTOTAL *****	17,545	0	0	0	0	0	0
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	0	115,212	115,212	0	0	0	100-
	SUBTOTAL *****	0	115,212	115,212	0	0	0	100-
	TOTAL EXPENDITURES *****	17,742	115,212	115,212	0	0	0	100-

Decimal values have been truncated.

Facilities & Grounds Maintenance, Housekeeping and Parking Combined Budget Summary

Description of Funding Sources

Building maintenance, parking lot maintenance, and housekeeping services for facilities which house multiple offices are provided through a centralized department consisting of three divisions: Facilities Maintenance, Housekeeping, and Parking. The County Commission provides direct oversight to the Manager of Facilities Maintenance, who is responsible for the day-to-day management and supervision of the three divisions. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Road and Bridge Maintenance Operations provides for its own housekeeping, maintenance, and capital repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund). In addition, maintenance and housekeeping costs for the Sheriff/Jail facility and the Juvenile Justice Center are accounted for within each respective annual operating budget.

Budget Summary

Fund	Dept	Department Name	2013	2014	2015	2015	2015	2015
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
		Facilities Maintenance, Housekeeping & Parking						
610	6100	Facilities Maintenance	\$ 490,599	\$ 614,941	\$ 400,657	\$ 295,082	\$ 7,925	\$ 703,664
610	6101	Housekeeping	257,524	274,285	275,618	40,304	-	315,922
610	6102	Parking	42,075	58,907	-	86,394	-	86,394
Total			<u>\$ 790,198</u>	<u>\$ 948,133</u>	<u>\$ 676,275</u>	<u>\$ 421,780</u>	<u>\$ 7,925</u>	<u>\$ 1,105,980</u>

Facility and Grounds Maintenance, Housekeeping, and Parking Summary

Personnel Summary

Position Title			Departmental Funding Source Full-time Equivalent Positions			Change
	2013	2014	Dept.	Dept.	2015	
			6100	6101	Total	
Facilities Maintenance & Housekeeping						
Manager	1.00	1.00	1.00	-	1.00	-
Senior Technician	3.00	3.00	3.00	-	3.00	-
Technician	1.00	2.00	2.00	-	2.00	-
Lead Custodian	1.00	1.00	-	1.00	1.00	-
Custodian	6.00	6.00	-	6.00	6.00	-
Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Subtotal	13.00	13.00	7.00	7.00	14.00	-
Total FTEs	13.00	13.00	7.00	7.00	14.00	-
Overtime	\$ 6,000	\$ 6,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ -

Facilities & Grounds

Maintenance, Housekeeping and Parking

Department Numbers 6100, 6101, 6102

Mission

Facilities Maintenance provides building maintenance, housekeeping, and parking lot maintenance services for all county-owned facilities where more than a one office is located within the building. Maintenance and housekeeping activities for single-office facilities are accounted for within each respective annual operating budget and are the responsibility of the Administrative Authority in each respective department (for instance, the Road and Bridge Maintenance facility, the Sheriff/Jail facility, and Juvenile Justice Center).

Responsibilities of the Facilities Maintenance department include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement an equipment replacement schedule to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.

Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget, and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

Budget Highlights

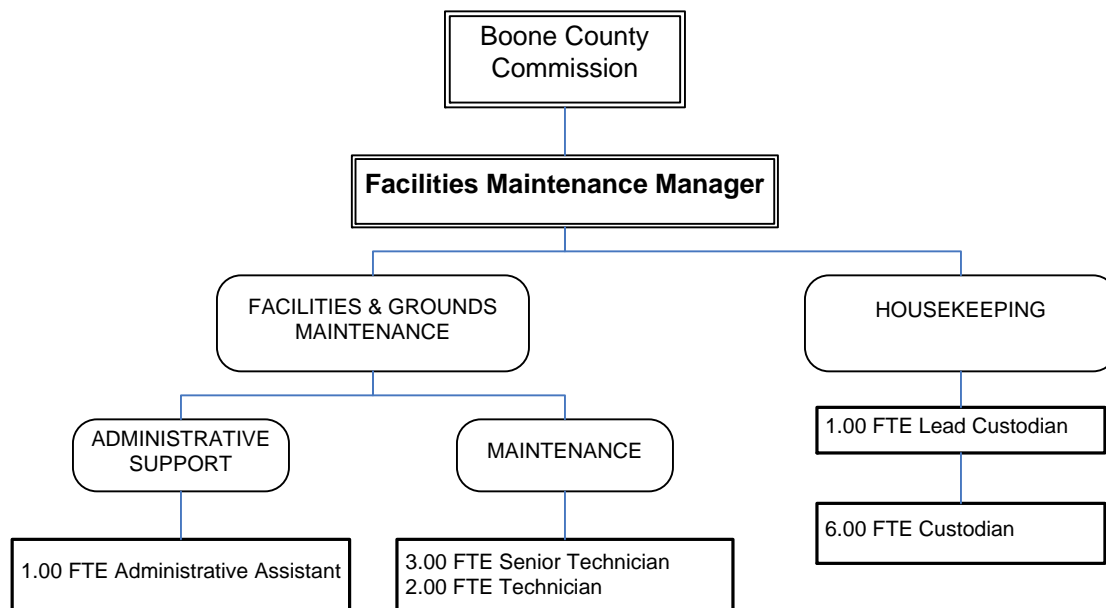
The FY 2014 budget included approximately \$90,000 for new and replacement equipment in Facilities Maintenance (6100); the 2015 budget reflects a reduction in these appropriations. However, the budget includes increase associated with de-mobilizing the event center operations at the Boone County Fairgrounds and securing the property; property insurance associated with Facilities Maintenance vehicles, which has been previously paid directly by the General Fund; and funding to upgrade parking lot lighting with LED light fixtures.

There are no other significant changes to the budget.

Facilities & Grounds

Maintenance, Housekeeping and Parking

Organizational Chart



Facilities & Grounds

Maintenance, Housekeeping and Parking

Annual Budget

6100 FACILITIES & GROUNDS MTCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	447,699	447,699	447,699	447,699	0	447,699	0
	SUBTOTAL *****	447,699	447,699	447,699	447,699	0	447,699	0
INTEREST								
3711	INT-OVERNIGHT	472	420	415	420	0	420	0
3712	INT-LONG TERM INVEST	4,253	2,320	3,980	3,980	0	3,980	71
3798	INC/DEC IN FV OF INVESTMENTS	-4,257	0	0	0	0	0	0
	SUBTOTAL *****	468	2,740	4,395	4,400	0	4,400	61
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	2,481	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	1,898	4,000	1,750	0	0	0	100-
3836	SALE OF NON-CAPITAL ASSETS	0	0	363	0	0	0	0
3880	CONTRIBUTIONS	95	0	95	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	285	0	0	0	0
	SUBTOTAL *****	1,993	4,000	4,974	0	0	0	100-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	2,897	2,897	0	0	0	100-
	SUBTOTAL *****	0	2,897	2,897	0	0	0	100-
	TOTAL REVENUES *****	450,160	457,336	459,965	452,099	0	452,099	1-
PERSONAL SERVICES								
10100	SALARIES & WAGES	234,425	289,615	268,716	298,482	0	298,482	3
10110	OVERTIME	3,200	5,000	5,000	5,000	0	5,000	0
10120	HOLIDAY WORKED	160	200	116	100	0	100	50-
10200	FICA	17,593	22,553	20,374	23,224	0	23,224	2
10300	HEALTH INSURANCE	28,500	34,909	33,662	37,359	0	55,255	58
10325	DISABILITY INSURANCE	684	839	673	1,134	0	1,134	35
10350	LIFE INSURANCE	274	329	304	336	0	336	2
10375	DENTAL INSURANCE	2,844	3,500	3,083	3,500	0	3,500	0
10400	WORKERS COMP	7,090	9,225	7,798	9,486	0	9,486	2
10500	401(A) MATCH PLAN	1,205	3,770	2,780	3,640	0	3,640	3-
10800	UNIFORM ALLOWANCE	400	500	500	0	0	500	0
	SUBTOTAL *****	296,375	370,440	343,006	382,261	0	400,657	8
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	356	500	570	500	0	500	0
23035	MAINTENANCE SUPPLIES	11,155	13,712	13,000	10,613	0	15,113	10
23038	GROUNDS MAINTENANCE SUPPLIES	0	0	0	8,900	0	8,900	0
23050	OTHER SUPPLIES	10,467	4,000	3,300	5,000	0	5,000	25
23300	UNIFORMS	326	885	750	750	0	750	15-
23850	MINOR EQUIP & TOOLS (<\$1000)	6,010	5,400	6,500	6,470	0	6,470	19
23855	FURNITURE/FIXTURE <\$1000	0	1,470	0	1,470	0	1,470	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	1,000	0	1,000	0
26300	MATERIAL & CHEMICAL SUPP.	70	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	246	400	0	400	0	1,800	350
	SUBTOTAL *****	28,630	26,367	24,120	35,103	0	41,003	56
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	80	160	40	160	0	160	0
37210	TRAINING/SCHOOLS	0	500	650	800	0	800	60
	SUBTOTAL *****	80	660	690	960	0	960	45
UTILITIES								
48000	TELEPHONES	3,322	3,520	3,400	3,480	0	3,480	1-
48050	CELLULAR TELEPHONES	2,612	3,660	3,500	3,660	0	3,660	0
48100	NATURAL GAS	3,223	3,996	7,000	3,900	0	3,900	2-
48300	WATER	326	420	400	210	0	210	50-
	SUBTOTAL *****	9,483	11,596	14,300	11,250	0	11,250	3-

Facilities & Grounds

Maintenance, Housekeeping and Parking

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	6,419	10,584	8,000	10,480	0	10,480	0
59010	FUEL SURCHARGE - REIMB TO R&B	211	240	240	252	0	252	5
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	33	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,696	2,800	4,000	3,000	0	3,000	7
59105	TIRES	14	500	400	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	1,186	2,100	1,500	2,100	0	2,100	0
SUBTOTAL *****		10,537	16,224	14,173	16,332	0	16,332	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,201	11,050	11,050	12,018	0	12,018	8
60100	BLDG REPAIRS/MAINTENANCE	21,897	34,480	20,000	20,850	1,500	22,350	35-
60110	MAJOR BLDG REPAIRS/REPL	0	0	0	0	10,000	0	0
60200	EQUIP REPAIRS/MAINTENANCE	52,298	64,200	45,000	54,800	18,000	72,800	13
60400	GROUNDS MAINTENANCE	31,718	22,689	22,000	14,330	0	14,330	36-
SUBTOTAL *****		116,114	132,419	98,050	101,998	29,500	121,498	8-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,696	2,697	2,697	3,406	0	3,406	26
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	5,000	0	5,000	0
71002	AUTO LIABILITY INS	0	0	0	3,000	0	3,000	0
71004	PROPERTY INSURANCE	0	0	0	2,000	0	2,000	0
71100	OUTSIDE SERVICES	12,056	22,824	20,000	15,045	0	17,545	23-
71101	PROFESSIONAL SERVICES	1,819	10,232	7,732	5,000	0	15,000	46
71500	BUILDING USE/RENT CHARGE	2,579	3,004	3,004	4,985	0	4,985	65
71526	DISPOSAL SERVICES	0	600	0	500	0	500	16-
71600	EQUIP LEASES & METER CHR	226	228	228	228	0	228	0
71700	EQUIPMENT RENTALS	1,279	900	900	1,800	0	1,800	100
SUBTOTAL *****		20,655	40,485	34,561	40,964	0	53,464	32
OTHER								
86800	EMERGENCY	0	10,000	0	10,000	0	10,000	0
86850	CONTINGENCY	0	37,928	0	40,575	0	40,575	6
86910	PY ENCUMBRANCES NOT USED	0	0	-9,944	0	0	0	0
SUBTOTAL *****		0	47,928	-9,944	50,575	0	50,575	6
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	8,727	36,300	37,995	0	0	7,925	78-
91400	AUTO/TRUCKS	0	28,500	27,590	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	3,500	3,010	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	28,500	27,390	0	0	0	100-
SUBTOTAL *****		8,727	96,800	95,985	0	0	7,925	92-
TOTAL EXPENDITURES *****		490,601	742,919	614,941	639,443	29,500	703,664	5-

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	296,788	297,690	297,690	297,690	0	297,690	0
	SUBTOTAL *****	296,788	297,690	297,690	297,690	0	297,690	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	500	0	0	0	0	100-
	SUBTOTAL *****	0	500	0	0	0	0	100-
	TOTAL REVENUES *****	296,788	298,190	297,690	297,690	0	297,690	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	167,465	174,713	169,175	180,233	0	180,233	3
10110	OVERTIME	650	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	4,885	9,284	8,063	9,464	0	9,464	1
10120	HOLIDAY WORKED	0	100	100	100	0	100	0
10200	FICA	12,912	14,173	10,171	14,595	0	14,595	2
10300	HEALTH INSURANCE	33,250	34,909	34,493	37,359	0	55,255	58
10325	DISABILITY INSURANCE	483	506	443	684	0	684	35
10350	LIFE INSURANCE	319	329	319	336	0	336	2
10375	DENTAL INSURANCE	3,318	3,500	3,459	3,500	0	3,500	0
10400	WORKERS COMP	5,705	6,306	5,706	6,811	0	6,811	8
10500	401(A) MATCH PLAN	1,180	3,640	1,790	3,640	0	3,640	0
	SUBTOTAL *****	230,167	248,460	234,719	257,722	0	275,618	11

Facilities & Grounds

Maintenance, Housekeeping and Parking

MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	15,471	26,250	15,000	21,000	0	21,000 20-
23300	UNIFORMS	292	560	560	560	0	560 0
23850	MINOR EQUIP & TOOLS (<\$1000)	233	2,000	3,526	1,000	0	1,000 50-
SUBTOTAL *****		15,996	28,810	19,086	22,560	0	22,560 22-
VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	100	50	25	0	25 75-
SUBTOTAL *****		0	100	50	25	0	25 75-
EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	9,304	19,073	13,000	12,786	0	12,786 32-
60150	PEST CONTROL	1,724	2,351	2,270	2,318	0	2,318 1-
60200	EQUIP REPAIRS/MAINTENANCE	275	600	100	400	0	400 33-
SUBTOTAL *****		11,303	22,024	15,370	15,504	0	15,504 30-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	55	0	55 0
71600	EQUIP LEASES & METER CHRG	59	60	60	60	0	60 0
SUBTOTAL *****		59	60	60	115	0	115 92
OTHER							
86800	EMERGENCY	0	2,100	0	2,100	0	2,100 0
SUBTOTAL *****		0	2,100	0	2,100	0	2,100 0
FIXED ASSET ADDITIONS							
92300	REPLCMNT MACH & EQUIP	0	6,500	5,000	0	0	0 100-
SUBTOTAL *****		0	6,500	5,000	0	0	0 100-
TOTAL EXPENDITURES *****		257,525	308,054	274,285	298,026	0	315,922 3

6102 PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	51,721	60,148	59,946	62,294	0	62,294	3
3569	OTHER FEES	30	0	15	0	0	0	0
SUBTOTAL *****		51,751	60,148	59,961	62,294	0	62,294	4
TOTAL REVENUES *****		51,751	60,148	59,961	62,294	0	62,294	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	500	50	250	0	250	50-
23035	MAINTENANCE SUPPLIES	33	1,000	1,000	1,000	0	1,000	0
23050	OTHER SUPPLIES	750	300	300	300	6,500	6,800	,166
26300	MATERIAL & CHEMICAL SUPP.	3,852	5,500	5,500	5,500	0	5,500	0
26600	STRT/TRAFFIC/CONST SIGNS	204	500	100	500	0	500	0
SUBTOTAL *****		4,839	7,800	6,950	7,550	6,500	14,050	80
UTILITIES								
48200	ELECTRICITY	1,247	1,392	1,392	1,404	0	1,404	0
SUBTOTAL *****		1,247	1,392	1,392	1,404	0	1,404	1
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	32	200	200	200	0	200	0
60400	GROUND'S MAINTENANCE	4,229	17,500	17,500	17,500	17,000	34,500	97
SUBTOTAL *****		4,261	17,700	17,700	17,700	17,000	34,700	96
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	24,506	25,256	24,865	25,640	0	25,640	1
71700	EQUIPMENT RENTALS	637	1,000	1,000	1,000	600	1,600	60
SUBTOTAL *****		25,143	26,256	25,865	26,640	600	27,240	4
OTHER								
86900	MISCELLANEOUS	6,585	7,000	7,000	9,000	0	9,000	28
SUBTOTAL *****		6,585	7,000	7,000	9,000	0	9,000	29
TOTAL EXPENDITURES *****		42,075	60,148	58,907	62,294	24,100	86,394	44

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to systematically set aside monies each year to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100), Sheriff /Corrections Bldg Maintenance (see Dept. No. 1256) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Maintenance. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Maintenance annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

Capital Repairs and Replacement

- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Maintenance annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Maintenance annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the portion which houses FHC. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The 2015 budget includes funding for several facility-related projects including a foundation repair (Alternative Sentencing Center), roof replacement (old Juvenile Detention Facility), and a replacement building security system. The building security project is expected to be phased-in over several years.

Capital Repairs and Replacement

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES							
3530 INTERNAL SERVICE CHG	248,474	248,474	248,474	248,697	0	248,697	0
SUBTOTAL *****	248,474	248,474	248,474	248,697	0	248,697	0
INTEREST							
3711 INT-OVERNIGHT	641	685	590	590	0	590	13-
3712 INT-LONG TERM INVEST	5,753	3,690	5,655	5,655	0	5,655	53
3798 INC/DEC IN FV OF INVESTMENTS	-5,563	0	0	0	0	0	0
SUBTOTAL *****	831	4,375	6,245	6,245	0	6,245	43
TOTAL REVENUES *****	249,305	252,849	254,719	254,942	0	254,942	1
EQUIP & BLDG MAINTENANCE							
60110 MAJOR BLDG REPAIRS/REPL	144,430	0	0	0	207,000	207,000	0
SUBTOTAL *****	144,430	0	0	0	207,000	207,000	0
CONTRACTUAL SERVICES							
71101 PROFESSIONAL SERVICES	3,702	15,960	15,960	0	0	0	100-
SUBTOTAL *****	3,702	15,960	15,960	0	0	0	100-
OTHER							
86850 CONTINGENCY	0	0	0	0	0	542,100	0
86910 PY ENCUMBRANCES NOT USED	-10,394	0	0	0	0	0	0
SUBTOTAL *****	-10,394	0	0	0	0	542,100	0
TOTAL EXPENDITURES *****	137,738	15,960	15,960	0	207,000	749,100	**

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	37	30	30	30	0	30	0
3712 INT-LONG TERM INVEST	334	300	335	335	0	335	11
3798 INC/DEC IN FV OF INVESTMENTS	-326	0	0	0	0	0	0
SUBTOTAL *****	45	330	365	365	0	365	11
MISCELLANEOUS							
3820 LAND & BLDG RENT/LEASE	7,031	7,031	7,031	7,031	0	7,031	0
SUBTOTAL *****	7,031	7,031	7,031	7,031	0	7,031	0
TOTAL REVENUES *****	7,076	7,361	7,396	7,396	0	7,396	0

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	19	20	15	15	0	15	25-
3712 INT-LONG TERM INVEST	168	155	155	155	0	155	0
3798 INC/DEC IN FV OF INVESTMENTS	-166	0	0	0	0	0	0
SUBTOTAL *****	21	175	170	170	0	170	3-
TOTAL REVENUES *****	21	175	170	170	0	170	3-

Capital Repairs and Replacement

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES							
3530 INTERNAL SERVICE CHG	50,000	50,000	50,000	50,000	0	50,000	0
SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
INTEREST							
3711 INT-OVERNIGHT	126	120	135	130	0	130	8
3712 INT-LONG TERM INVEST	1,136	1,065	1,315	1,300	0	1,300	22
3798 INC/DEC IN FV OF INVESTMENTS	-1,121	0	0	0	0	0	0
SUBTOTAL *****	141	1,185	1,450	1,430	0	1,430	21
TOTAL REVENUES *****	50,141	51,185	51,450	51,430	0	51,430	0
FIXED ASSET ADDITIONS							
92200 REPLACEMENT BLDGS & IMPRV	0	0	0	0	0	25,000	0
SUBTOTAL *****	0	0	0	0	0	25,000	0
TOTAL EXPENDITURES *****	0	0	0	0	0	25,000	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Boone County Annex. Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	120,435	119,765	119,765	111,242	0	111,242	7-
	SUBTOTAL *****	120,435	119,765	119,765	111,242	0	111,242	7-
INTEREST								
3711	INT-OVERNIGHT	109	105	110	110	0	110	4
3712	INT-LONG TERM INVEST	990	790	1,090	1,090	0	1,090	37
3798	INC/DEC IN FV OF INVESTMENTS	-966	0	0	0	0	0	0
	SUBTOTAL *****	133	895	1,200	1,200	0	1,200	34
	TOTAL REVENUES *****	120,568	120,660	120,965	112,442	0	112,442	7-
UTILITIES								
48100	NATURAL GAS	20,949	23,725	19,100	21,025	0	21,025	11-
48200	ELECTRICITY	89,411	89,400	86,600	90,900	0	90,900	1
48300	WATER	1,010	1,000	1,090	1,175	0	1,175	17
48400	SOLID WASTE	3,551	3,800	3,550	3,625	0	3,625	4-
48500	STORM WATER UTILITY	137	140	137	140	0	140	0
48600	SEWER USE	1,683	1,700	1,740	1,925	0	1,925	13
	SUBTOTAL *****	116,741	119,765	112,217	118,790	0	118,790	1-
	TOTAL EXPENDITURES *****	116,741	119,765	112,217	118,790	0	118,790	1-

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	304,275	266,745	266,745	242,525	0	242,525	9-
	SUBTOTAL *****	304,275	266,745	266,745	242,525	0	242,525	9-
	TOTAL REVENUES *****	304,275	266,745	266,745	242,525	0	242,525	9-

Building Utilities

UTILITIES								
48100	NATURAL GAS	70,911	78,545	69,000	75,900	0	75,900	3-
48200	ELECTRICITY	164,668	170,000	160,500	168,050	0	168,050	1-
48300	WATER	6,776	8,500	7,475	8,000	0	8,000	5-
48400	SOLID WASTE	5,358	5,700	5,375	5,500	0	5,500	3-
48500	STORM WATER UTILITY	366	400	370	400	0	400	0
48600	SEWER USE	3,537	3,600	4,350	4,350	0	4,350	20
SUBTOTAL *****		251,616	266,745	247,070	262,200	0	262,200	2-
TOTAL EXPENDITURES *****		251,616	266,745	247,070	262,200	0	262,200	2-

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	14,910	18,650	18,650	21,315	0	21,315	14
SUBTOTAL *****		14,910	18,650	18,650	21,315	0	21,315	14
TOTAL REVENUES *****		14,910	18,650	18,650	21,315	0	21,315	14
UTILITIES								
48100	NATURAL GAS	3,986	4,500	5,600	6,200	0	6,200	37
48200	ELECTRICITY	12,287	12,500	12,250	12,850	0	12,850	2
48300	WATER	309	350	325	350	0	350	0
48400	SOLID WASTE	666	700	670	680	0	680	2-
48500	STORM WATER UTILITY	217	300	220	250	0	250	16-
48600	SEWER USE	267	300	270	300	0	300	0
SUBTOTAL *****		17,732	18,650	19,335	20,630	0	20,630	11
TOTAL EXPENDITURES *****		17,732	18,650	19,335	20,630	0	20,630	11

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	9,050	10,910	10,910	15,025	0	15,025	37
SUBTOTAL *****		9,050	10,910	10,910	15,025	0	15,025	38
TOTAL REVENUES *****		9,050	10,910	10,910	15,025	0	15,025	38
UTILITIES								
48100	NATURAL GAS	1,261	1,300	1,615	1,780	0	1,780	36
48200	ELECTRICITY	8,759	9,200	10,600	11,100	0	11,100	20
48300	WATER	161	200	195	210	0	210	5
48500	STORM WATER UTILITY	57	65	60	60	0	60	7-
48600	SEWER USE	132	145	150	165	0	165	13
SUBTOTAL *****		10,370	10,910	12,620	13,315	0	13,315	22
TOTAL EXPENDITURES *****		10,370	10,910	12,620	13,315	0	13,315	22

Decimal values have been truncated.



George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

Appropriations provide funding for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	20	20	18	20	0	20	0
3712	INT-LONG TERM INVEST	183	150	170	160	0	160	6
3798	INC/DEC IN FV OF INVESTMENTS	-181	0	0	0	0	0	0
	SUBTOTAL *****	22	170	188	180	0	180	6
	TOTAL REVENUES *****	22	170	188	180	0	180	6
OTHER								
83150	SCHOLARSHIPS	78	87	87	100	0	100	14
	SUBTOTAL *****	78	87	87	100	0	100	15
	TOTAL EXPENDITURES *****	78	87	87	100	0	100	15

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (currently at \$5,071); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

Limited appropriations have been budgeted for several years because the spendable resources in the fund have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The small amount of appropriation is used for mowing services.

The County Attorney provided a legal opinion to the County Commission in January 2000, outlining various options regarding the going-concern issues related to this trust fund. No plan of action has been decided upon at this time.

Annual Budget

7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	5	4	4	4	0	4	0
3712	INT-LONG TERM INVEST	41	35	38	36	0	36	2
3798	INC/DEC IN FV OF INVESTMENTS	-41	0	0	0	0	0	0
	SUBTOTAL *****	5	39	42	40	0	40	3
	TOTAL REVENUES *****	5	39	42	40	0	40	3
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	0	900	900	945	0	945	5
	SUBTOTAL *****	0	900	900	945	0	945	5
	TOTAL EXPENDITURES *****	0	900	900	945	0	945	5

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This budget accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

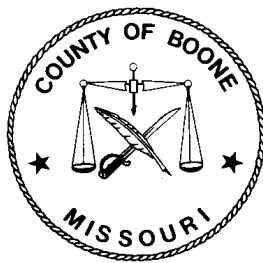
Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2013 ACTUAL	2014 BUDGET + REVISIONS	2014 PROJECTED	2015 CORE REQUEST	2015 SUPPLEMENTAL REQUEST	2015 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	47	45	40	40	0	40	11-
3712	INT-LONG TERM INVEST	419	380	385	380	0	380	0
3798	INC/DEC IN FV OF INVESTMENTS	-417	0	0	0	0	0	0
SUBTOTAL *****		49	425	425	420	0	420	1-
TOTAL REVENUES *****		49	425	425	420	0	420	1-
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	2,419	2,640	2,792	3,000	0	3,000	13
SUBTOTAL *****		2,419	2,640	2,792	3,000	0	3,000	14
TOTAL EXPENDITURES *****		2,419	2,640	2,792	3,000	0	3,000	14

Decimal values have been truncated.



Capital Project Budgets—

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. Routine vehicle, machinery, and equipment acquisition and replacement is accounted for within each respective annual operating budget. The County's infrastructure improvements are accounted for within the Road and Bridge Fund annual operating budget, one of the County's major governmental funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects and estimated operational impact
- Summary of capital project funds

Capital Projects

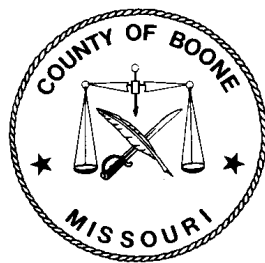
Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent year until the project is completed.

During FY 2012, the City of Columbia eliminated the position of Director of 911 and Emergency Management due to budgetary constraints. This led to the Boone County Sheriff serving as acting director for several months immediately following. At this time, the activities of 911 and Emergency Management were operated by the City of Columbia with reimbursement received from the County and other agencies pursuant to an intergovernmental agreement established in the 1970's. The elimination of the director position and the appointment of the Sheriff as acting director led to a County-initiated review of operations and an evaluation of funding sufficiency. County officials determined that a dedicated funding source was needed to adequately support the operations. On September 25, 2012, the County Commission appointed a citizen panel, the 911/Emergency Management Advisory Board. The panel evaluated needs and possible revenue sources and provided a recommendation to the County Commission regarding the ballot issue to present to the voters in April 2013 with the goal of securing a permanent and dedicated funding source for 911-Joint Communications services and Emergency Management services. The advisory board recommended the following:

- Boone County Commission adopt a general county sales tax option for funding 911 and Emergency Management operations and submit the measure to the voters for approval;
- Boone County Commission construct a separate facility to house both 911 and Emergency Management operations on County-owned property on the existing County law enforcement campus;
- Boone County Commission replace outdated and inadequate information technology and telecommunication equipment and that it also maintain a policy of upgrading technology and equipment to ensure that the level of service is consistent with the needs of the community
- Boone County Commission exclude any law enforcement records management system from the ballot proposal as it is outside the scope of the 911 and Emergency Management operations;
- Boone County Commission create and maintain an advisory board to provide input from user agencies and the community to the County regarding the operations of 911 and Emergency Management.

In April 2013, voters approved a permanent three-eighths cent sales tax to be used to construct, equip, and maintain a new facility and to pay for expanded and improved operations.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Budget	Appropriation Status as of 1/1/2015	Project Status as of 1/1/2015
Emergency Communications Center, including technology and equipment	Construct a new Emergency Communications Center to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services	\$ 23,425,000	Appropriation for Project Consultant Services approved in 2013; appropriations for design, engineering, construction, technology, and owner's costs approved in 2014.	Construction bid to be awarded in January 2015; technology and other contracts to be awarded later; substantial completion anticipated early-to-mid year 2016.
Total		\$ <u>23,425,000</u>		

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County will occur in phases with the full transition to be completed in conjunction with relocation to the new facility, which is expected to occur early-to-mid 2016. The annual operating impact shown above reflects the estimated annual costs to be incurred after operations have been expanded and moved to the new facility. The estimated costs include annual operating costs as well as annual debt service related to the construction of the new facility. All costs will be paid from a dedicated permanent three-eighths cent sales tax approved by voters in April 2013.

The sales tax became effective October 1, 2013.

Funding Source			
Bond Proceeds To be Issued	Insurance Proceeds	Cash on Hand Reserved for Project	Total Funding Sources
\$ 13,320,000	-	10,105,000	23,425,000
<u>\$ 13,320,000</u>	<u>-</u>	<u>10,105,000</u>	<u>23,425,000</u>

Estimated Annual Operating Impact			
Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 8,660,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities and other facility-related costs; debt service; equipment replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2015 and 2016
<u>\$ 8,660,000</u>			

Capital Projects

Summary of Capital Project Funds

Capital Project Fund Name	Purpose	Status as of the Budget Year	Projected Fund Balance at December 31st
General Capital Fund	This fund accounts for non-curring resources that have been set-aside by the County Commission for future capital project needs.	No appropriations have been approved by the Commission for the upcoming budget year.	\$ 397,700
One-Fifth Cent Sales Tax Capital Project Fund	This fund accounted for the three-year sales tax authorized by voters for the Courthouse Expansion project.	The fund is expected to be closed-out in 2015 with residual assets transferred to the General Capital Fund.	\$ 18,000
IV-D/ Law Office Remodel Capital Project Fund	This fund accounted for the insurance proceeds resulting from a 2013 fire loss and the resulting restoration expenditdures. Insurance proceeds are typically accounted for within the General fund but due to the magnitude of this loss, a capital project fund was used.	The fund is expected to be closed-out in 2015 with residual assets transferred to the General Fund.	\$ 82,000
Emergency Communciations Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center which will house 911 and Emergency Mangement Operations.	Construction is expected to conclude early-to-mid 2016. Any residual assets in the fund will be transferred to the 911/Emergency Mangement Sales Tax Fund (a special revenue fund).	N/A

Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Budget Adjustment Policy
- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

Employer	2004			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	11,868	1	15.32%	8,708	1	9.78%
University Hospital & Clinics	4,900	2	6.33%	4,487	2	5.04%
Columbia Public Schools	3,000	3	3.87%	2,141	3	2.40%
Boone Hospital Center	2,028	4	2.62%	1,623	4	1.82%
City of Columbia	1,168	5	1.51%	1,354	6	1.52%
State of Missouri (excludes UMC)	1,071	6	1.38%	542	15	-
MBS Textbook Exchange	1,006	7	1.30%	919	10	1.03%
Harry S. Truman Veterans Hospital	1,000	8	1.29%	1,374	5	1.54%
Shelter Insurance Companies	991	9	1.28%	1,078	9	1.21%
State Farm Insurance Companies	952	10	1.23%	1,168	8	1.31%
U S Government (excludes VA Hospital)	926	11	1.20%	561	14	0.63%
Hubbel/Chance Company	908	12	1.17%	706	11	0.79%
Columbia Foods - Oscar Mayer	700	13	0.90%			
3M	639	14	0.82%			
Boone County Government	394	15	0.51%			
Veternas United Home Loans				1,100	7	1.23%
Columbia College				686	12	0.77%
Joe Machens Dealerships				653	13	0.73%
Total employment for principal employers	<u>31,551</u>		<u>40.73%</u>	<u>27,100</u>		<u>29.82%</u>
Total county employment	<u>77,458</u>			<u>89,069</u>		

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	36,133	5,576,452	4.3%	6.1%	7.1%
2009	5,987,580	1.29%	156,377	1.30%	36,649	5,731,093	6.3%	9.3%	9.7%
2010	6,011,741	0.40%	158,682	1.47%	36,269	5,918,856	6.4%	9.6%	9.6%
2011	6,010,688	-0.02%	165,627	4.38%	37,409	6,195,946	5.8%	8.6%	9.0%
2012	6,021,988	0.19%	168,535	1.76%	39,133	6,021,988	4.6%	6.9%	7.6%
2013	6,044,171	0.37%	170,773	1.33%	*	*	4.5%	6.5%	6.5%

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2005	1,568,599,080	7,413,866,636	366,328,276	1,120,607,334
2006	1,675,095,877	7,916,418,578	389,747,331	1,190,604,288
2007	1,780,593,591	8,390,766,051	405,951,130	1,237,794,623
2008	1,847,553,110	8,703,285,559	414,336,897	1,263,069,256
2009	1,889,872,113	8,885,694,023	383,344,988	1,168,358,984
2010	1,917,307,045	9,010,436,226	375,672,926	1,146,589,121
2011	1,937,367,008	9,113,423,081	402,467,181	1,226,893,541
2012	1,953,035,319	9,217,316,422	441,197,726	1,343,726,094
2013	1,990,425,773	9,395,187,788	453,312,704	1,380,573,679
2014	2,056,516,004	9,711,488,315	457,475,267	1,394,223,552

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2005	33,685,781	105,268,066	1,968,613,137	8,639,742,036
2006	33,383,928	104,324,775	2,098,227,136	9,211,347,641
2007	33,367,549	104,273,591	2,219,912,270	9,732,834,265
2008	33,047,910	103,274,719	2,294,937,917	10,069,629,534
2009	33,611,500	105,035,938	2,306,828,601	10,159,088,945
2010	35,272,705	110,227,203	2,328,252,676	10,267,252,550
2011	35,170,581	109,908,066	2,375,004,770	10,450,224,688
2012	34,738,555	108,557,984	2,428,971,600	10,669,600,500
2013	36,648,760	114,527,375	2,480,387,237	10,890,288,842
2014	34,301,686	107,192,769	2,548,292,957	11,212,904,636

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0500	0.0500	0.0500
Group Homes	0.1114	0.1114	0.1114	0.1114	0.1127	0.1127	0.1130	0.1146	0.1146	0.1146
Total Boone County	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2802</u>	<u>\$ 0.2802</u>	<u>\$ 0.2805</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	4.6863	4.6706	4.7089	4.7292	4.7717	4.8492	4.8812	5.4019	5.4239	5.4868
Southern Boone County R-I Schools	4.3658	4.5158	4.5176	4.5175	4.5462	4.5460	4.9660	4.9860	4.9920	5.0263
Hallsville R-IV Schools	3.9032	3.9032	3.9032	3.9188	3.9929	4.2473	4.2411	4.2371	4.2922	4.2718
Sturgeon R-V Schools	4.6988	4.6838	4.6870	4.7661	4.7245	4.7324	4.9260	5.0664	5.0812	5.0932
Centralia R-VI Schools	3.5000	3.5094	4.0595	4.2095	4.3595	4.3595	4.3595	4.3595	4.3595	4.3595
Harrisburg R-VIII Schools	4.3746	4.3572	4.3708	4.4097	4.5004	4.5600	4.5533	4.4886	4.5137	4.5417
New Franklin R-I Schools	3.8700	3.8700	3.8582	3.8922	3.8907	3.9620	3.9620	3.9620	4.0206	4.0138
Fayette R-III Schools	4.1346	4.1401	4.1401	4.1401	4.2385	4.2241	4.2095	4.2299	4.2514	4.2528
North Callaway R-I Schools	3.6100	3.6100	3.6100	3.6100	3.6301	3.7523	3.7904	3.8123	3.8351	3.8336
City of Ashland	0.3178	0.3028	0.3057	0.2966	0.3302	0.3202	0.2612	0.2612	0.2635	0.2635
City of Centralia	0.9288	0.9288	0.9288	0.9288	0.9499	0.9590	0.9590	0.9590	0.9620	0.9662
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Hallsville	0.8664	0.8664	0.8664	0.8664	0.8689	0.8689	0.8689	0.8691	0.8509	0.8636
City of Sturgeon	0.4900	0.4900	0.5500	0.5500	0.5500	0.5500	0.5414	0.5437	0.5493	0.5547
Town of Harrisburg	0.3259	0.3259	0.3259	0.3259	0.3345	0.3345	0.3424	0.3424	0.3479	0.3483
Village of Hartsburg	0.4292	0.4292	0.5207	0.5156	0.5141	0.5141	0.5141	0.5179	0.5765	0.5798
Town of Huntsdale	-	-	-	0.5000	-	-	-	-	-	-
City of Rocheport	0.2550	0.2554	0.2571	-	0.2588	0.2589	0.2586	0.2557	0.2674	0.2710
Special Business District	0.4781	0.4834	0.4762	0.4778	0.4759	0.4788	-	-	-	-
Boone County Fire Protection District	0.8148	0.7016	0.7735	0.7394	0.6293	0.6299	0.6299	0.6229	0.6010	0.8793
Southern Boone County Fire District	0.4403	0.4329	0.4075	0.4124	0.4318	0.4291	0.3567	0.5068	0.4149	0.3904
Boone County Library District	0.2986	0.2986	0.2986	0.2986	0.2986	0.2986	0.3001	0.3036	0.3036	0.3091
Centralia Library District	0.3775	0.3736	0.3708	0.3678	0.3745	0.3782	0.3782	0.3782	0.3785	0.6285
Columbia Regional Library District	0.5720	0.5270	0.5271	0.5221	0.5221	0.5221	0.5221	0.5271	0.5382	0.5382
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	Fiscal Year			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General merchandise retail stores	\$ 350,606,705	380,847,908	409,784,463	437,041,100
Eating and drinking establishments	210,810,940	234,119,630	245,901,932	250,882,383
Food stores	176,859,876	186,041,430	192,953,568	188,354,313
Miscellaneous retail	207,369,343	205,788,793	211,149,353	208,049,295
Building material; hardware, garden supply	107,462,698	119,695,044	125,371,642	103,195,966
Furniture, home furnishings and equipment	152,359,603	159,096,419	161,784,753	153,295,254
Automotive dealers and gasoline services	44,500,520	49,463,645	55,331,141	59,237,012
Electric, gas, and sanitary	137,351,544	155,552,041	168,540,873	184,998,226
Wholesale trade- durable goods	80,442,371	82,297,426	104,208,957	87,873,156
Apparel and accessories	47,445,561	51,727,564	53,908,741	56,415,889
Wholesale trade- nondurable goods	57,392,072	60,065,524	63,482,358	62,984,255
Communication	76,195,717	79,791,721	87,217,700	86,462,973
All other	286,635,379	320,656,841	334,280,260	301,265,379
Total	\$ 1,935,432,329	2,085,143,986	2,213,915,741	2,180,055,201
Annual percentage change	6.0%	7.7%	6.2%	-1.5%
County direct sales tax rate	1.125%	1.125%	1.325%	1.325%

Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

Fiscal Year					
<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
453,469,833	451,426,016	439,263,570	438,648,110	445,646,258	443,183,231
256,965,731	259,611,462	268,448,113	280,233,484	296,066,467	306,913,524
187,526,069	187,969,216	213,852,221	238,480,728	255,039,275	268,169,951
170,236,933	164,707,520	169,324,578	172,913,219	186,910,672	193,287,466
91,171,823	104,943,336	103,631,054	108,986,156	109,475,686	136,531,907
151,389,186	92,408,834	95,754,923	103,023,193	100,502,588	104,363,044
64,248,234	90,459,039	90,628,102	97,938,321	97,632,235	89,585,837
97,425,630	95,986,937	96,927,892	98,332,103	94,196,671	101,872,872
64,732,353	60,870,568	56,086,290	69,268,607	82,533,989	75,334,761
59,212,790	60,256,938	64,266,113	70,867,115	75,594,864	75,318,848
52,951,149	53,857,991	60,184,732	60,581,495	66,839,533	60,716,366
90,983,902	95,461,110	95,061,411	82,199,389	62,626,492	62,046,135
467,263,397	434,656,997	444,768,714	476,989,264	529,569,655	579,894,012
2,207,577,030	2,152,615,964	2,198,197,713	2,298,461,184	2,402,634,385	2,497,217,954
1.3%	-2.5%	2.1%	4.6%	4.5%	3.9%
1.325%	1.325%	1.125%	1.125%	1.125%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE DECEMBER 31, 2014

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	Combined Sales Tax Rates	5.975%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Rochepoint	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.475%	
Ashland and Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.975%	

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates		7.975%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2016
Combined Sales Tax Rates		7.975%	
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	Combined Sales Tax Rates	6.975%	

*****Additional sales taxes apply within the boundaries of various special taxing districts:*****

Special Taxing Districts

Community Improvement District (CID) - Ashland (+1.00%)	8.475%
Community Improvement District (CID) - Two Columbia locations (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.625%)	8.600%
Transportation Development District (TDD) - various locations in Columbia (+1.00%)	8.975%
Boone County Fairground Regional Recreation District (+0.50%)	6.475%

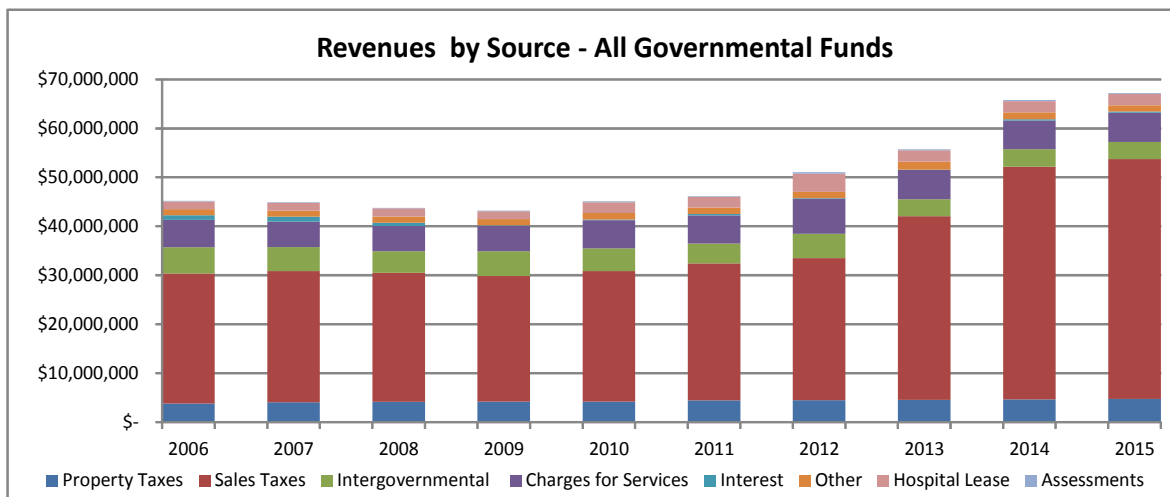
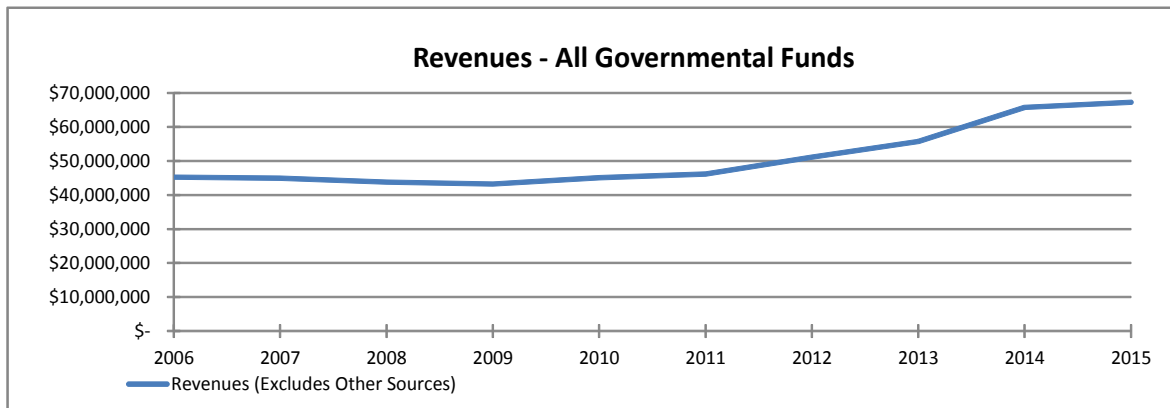
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 3,772,895	\$ 4,032,706	\$ 4,160,203	\$ 4,212,637	\$ 4,190,527
Assessments	155,931	148,743	105,288	102,598	178,186
Sales Taxes	26,612,435	26,837,008	26,371,448	25,653,471	26,656,012
Intergovernmental	5,338,568	4,884,000	4,397,128	5,032,989	4,646,871
Charges for Services	5,576,777	5,195,800	5,147,827	5,202,384	5,751,015
Interest	980,556	1,021,244	659,532	101,113	123,659
Hospital Lease	1,528,104	1,566,918	1,630,692	1,632,323	2,178,028
Other	1,239,975	1,244,610	1,304,621	1,256,446	1,374,332
Total	\$ 45,205,241	\$ 44,931,029	\$ 43,776,739	\$ 43,193,961	\$ 45,098,630

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 4,424,910	\$ 4,471,097	\$ 4,538,698	\$ 4,651,440	\$ 4,750,500
Assessments	169,336	308,739	232,494	172,363	153,287
Sales Taxes	27,977,495	29,054,019	37,541,613	47,511,517	48,996,500
Intergovernmental	4,067,123	4,945,333	3,458,898	3,599,335	3,485,769
Charges for Services	5,740,553	7,157,934	5,996,720	5,874,148	6,005,370
Interest	327,471	131,294	38,189	219,387	192,617
Hospital Lease	2,203,198	3,754,294	2,293,068	2,327,005	2,361,800
Other	1,264,287	1,271,332	1,634,893	1,414,197	1,280,604
Total	\$ 46,174,373	\$ 51,094,042	\$ 55,734,573	\$ 65,769,392	\$ 67,226,447

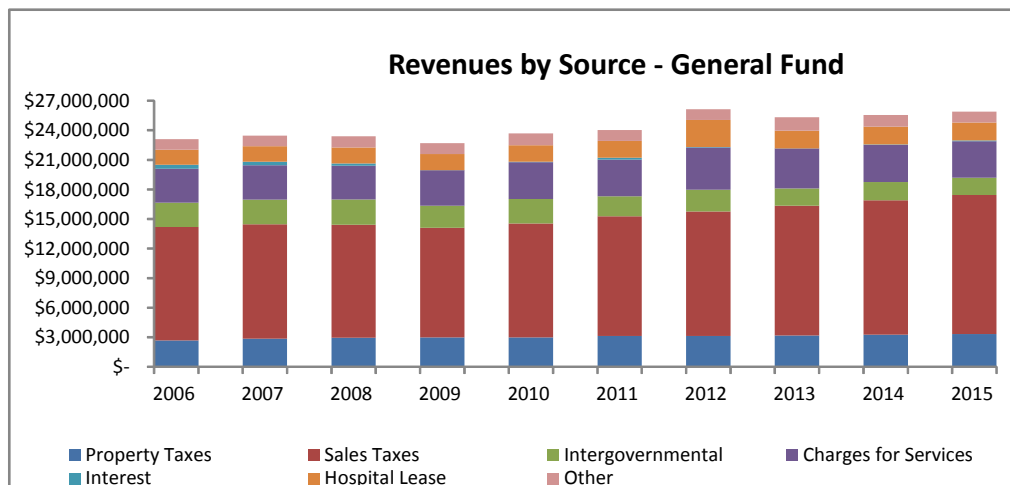
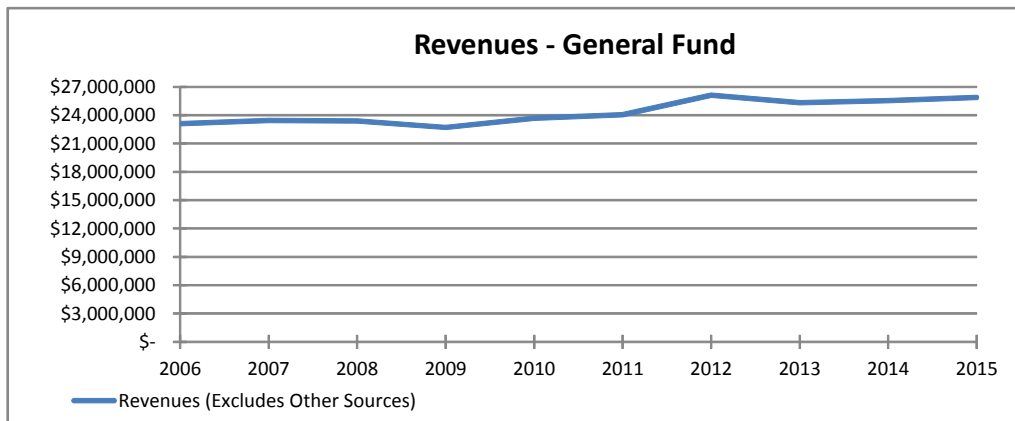


Revenues by Source cont'd

General Fund (Major Fund)

	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 2,678,509	\$ 2,855,380	\$ 2,951,281	\$ 2,980,220	\$ 2,967,101
Sales Taxes	11,511,804	11,618,935	11,460,782	11,144,410	11,579,077
Intergovernmental	2,466,963	2,480,835	2,560,964	2,227,679	2,484,261
Charges for Services	3,446,654	3,503,498	3,429,987	3,593,653	3,741,819
Interest	399,414	359,296	224,012	16,696	31,913
Hospital Lease	1,528,104	1,566,918	1,630,692	1,632,323	1,678,028
Other	1,062,581	1,070,906	1,147,380	1,103,313	1,207,515
Total	\$ 23,094,029	\$ 23,455,768	\$ 23,405,098	\$ 22,698,294	\$ 23,689,714

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 3,131,488	\$ 3,132,275	\$ 3,177,727	\$ 3,257,100	\$ 3,327,500
Sales Taxes	12,162,398	12,619,573	13,165,037	13,660,000	14,102,000
Intergovernmental	2,030,178	2,214,652	1,745,996	1,850,888	1,770,109
Charges for Services	3,685,306	4,280,400	4,059,082	3,732,085	3,699,145
Interest	213,118	53,324	21,037	57,930	61,770
Hospital Lease	1,703,198	2,754,294	1,784,468	1,810,878	1,838,000
Other	1,121,443	1,072,995	1,375,622	1,183,550	1,095,585
Total	\$ 24,047,129	\$ 26,127,513	\$ 25,328,969	\$ 25,552,431	\$ 25,894,109

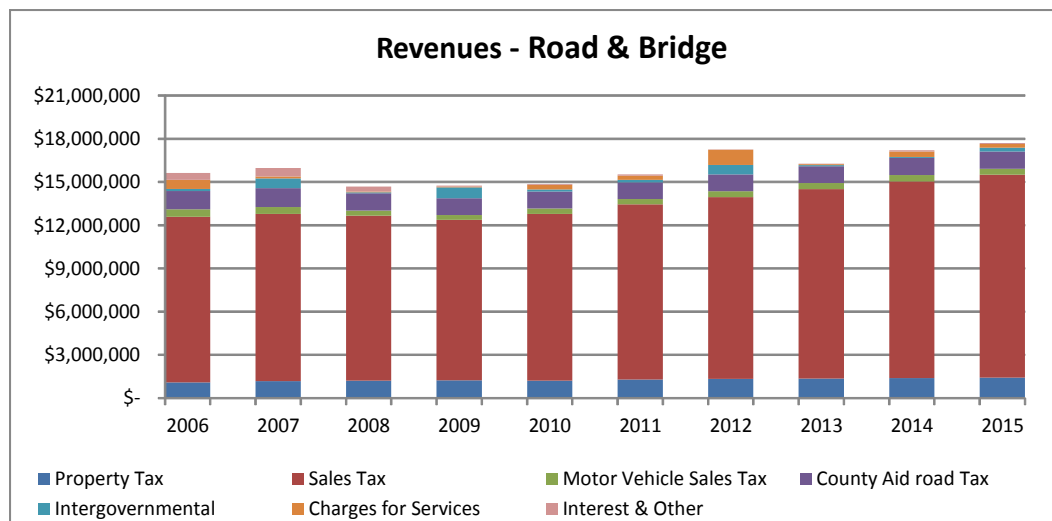
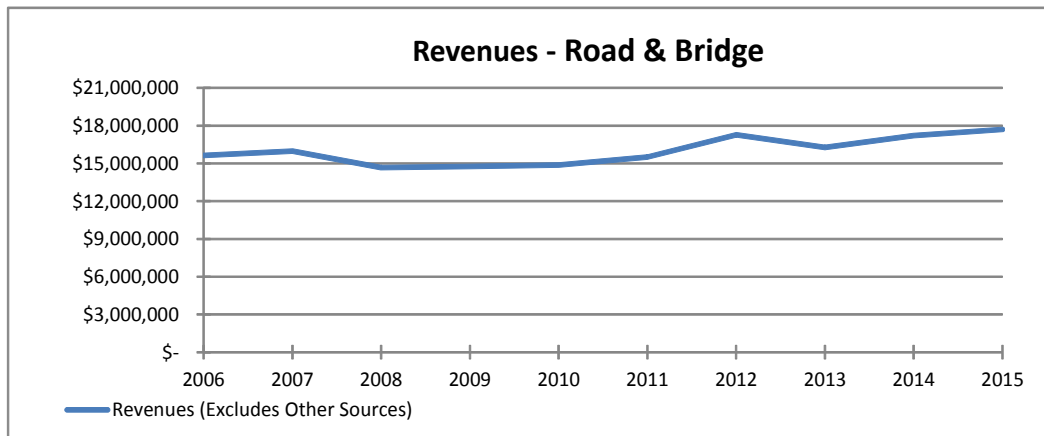


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Property Tax	\$ 1,094,386	\$ 1,177,326	\$ 1,208,922	\$ 1,232,417	\$ 1,223,426
Sales Tax	11,495,787	11,602,457	11,444,392	11,134,451	11,568,348
Motor Vehicle Sales Tax	510,427	497,636	371,592	344,213	363,759
County Aid road Tax	1,277,071	1,305,242	1,196,444	1,158,628	1,197,202
Intergovernmental	144,016	672,614	73,342	758,099	138,952
Charges for Services	632,007	121,490	45,407	60,144	316,859
Interest & Other	481,052	599,313	335,556	67,536	60,917
Total	\$ 15,634,746	\$ 15,976,078	\$ 14,675,655	\$ 14,755,488	\$ 14,869,463

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Property Tax	\$ 1,293,422	\$ 1,338,822	\$ 1,360,971	1,394,340	\$ 1,423,000
Sales Tax	12,148,480	12,605,385	13,149,084	13,642,000	14,085,000
Motor Vehicle Sales Tax	375,538	413,881	428,153	450,000	415,000
County Aid road Tax	1,161,133	1,165,665	1,161,598	1,188,000	1,188,000
Intergovernmental	173,793	668,990	71,398	73,496	277,800
Charges for Services	284,230	1,054,408	78,538	369,436	257,400
Interest & Other	83,348	16,583	20,117	88,977	66,355
Total	\$ 15,519,944	\$ 17,263,734	\$ 16,269,859	\$ 17,206,249	\$ 17,712,555

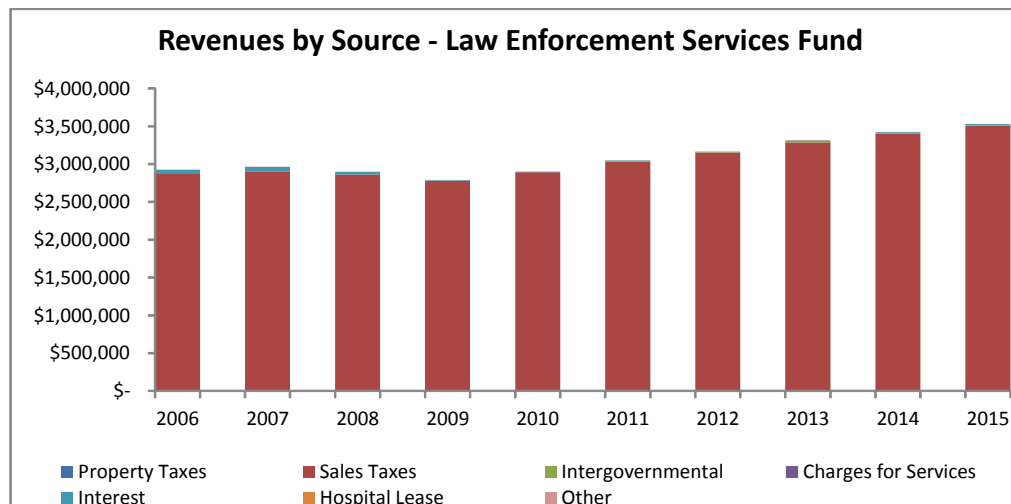
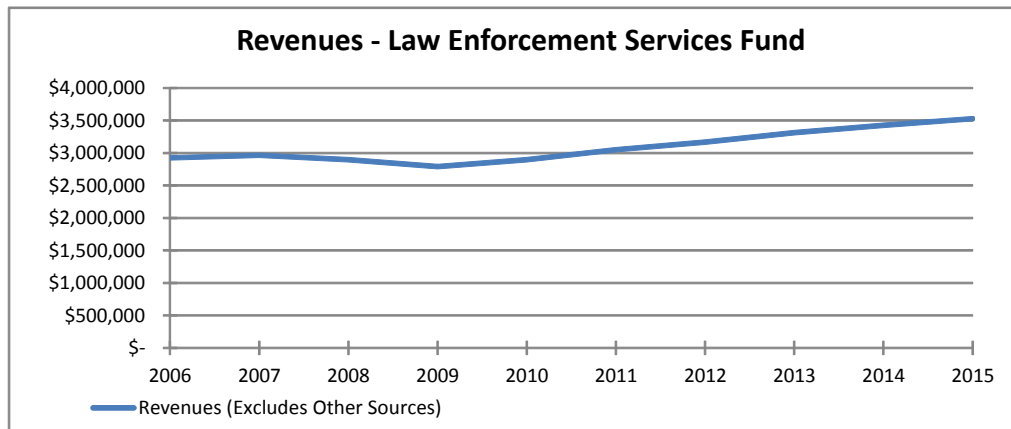


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,870,297	2,899,191	2,860,622	2,782,843	2,892,065
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	54,971	64,279	38,536	6,467	5,758
Hospital Lease	-	-	-	-	-
Other	-	1,280	-	3,281	215
Total	\$ 2,925,268	\$ 2,964,750	\$ 2,899,158	\$ 2,792,591	\$ 2,898,038

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,035,421	3,151,723	3,285,946	3,401,000	3,510,000
Intergovernmental	8,110	8,007	26,495	14,070	7,210
Charges for Services	-	-	-	-	-
Interest	8,033	6,310	805	11,000	11,000
Hospital Lease	-	-	-	-	-
Other	-	-	624	-	-
Total	\$ 3,051,564	\$ 3,166,040	\$ 3,313,870	\$ 3,426,070	\$ 3,528,210

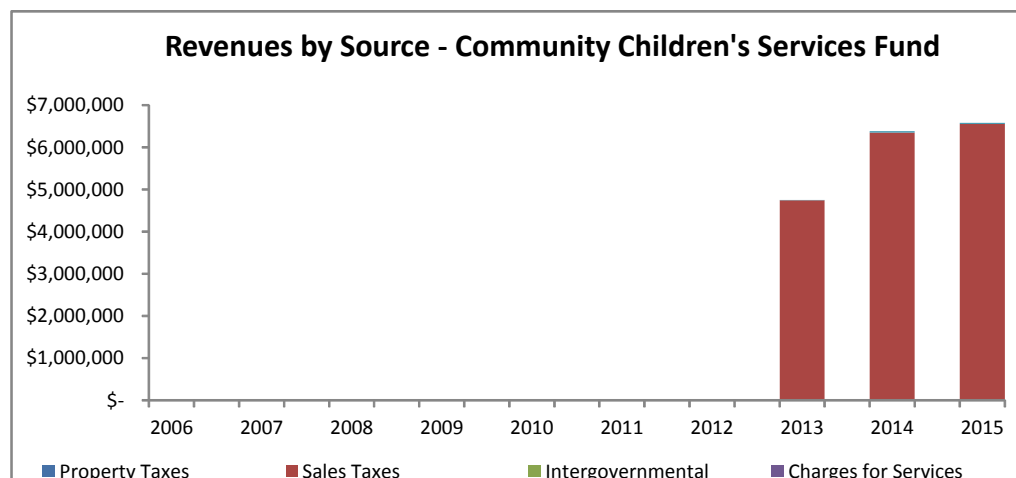
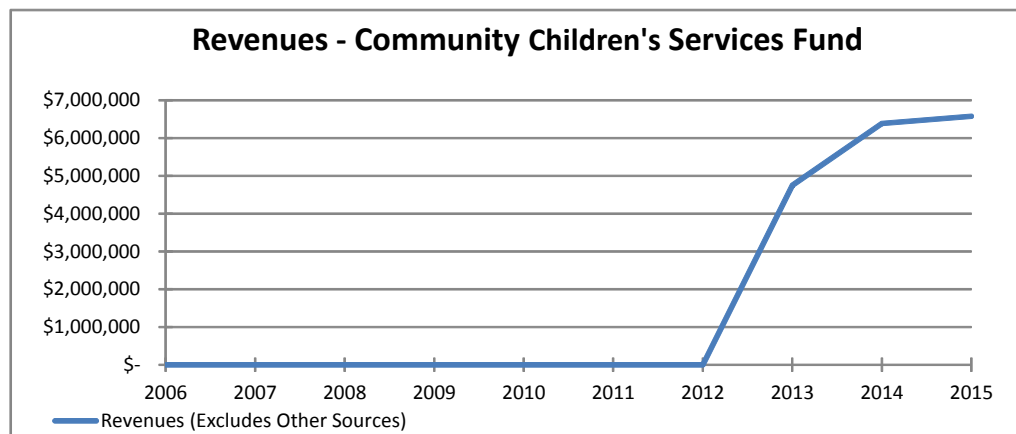


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	4,741,873	6,345,000	6,550,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	5,231	37,800	27,800
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ 4,747,104	\$ 6,382,800	\$ 6,577,800

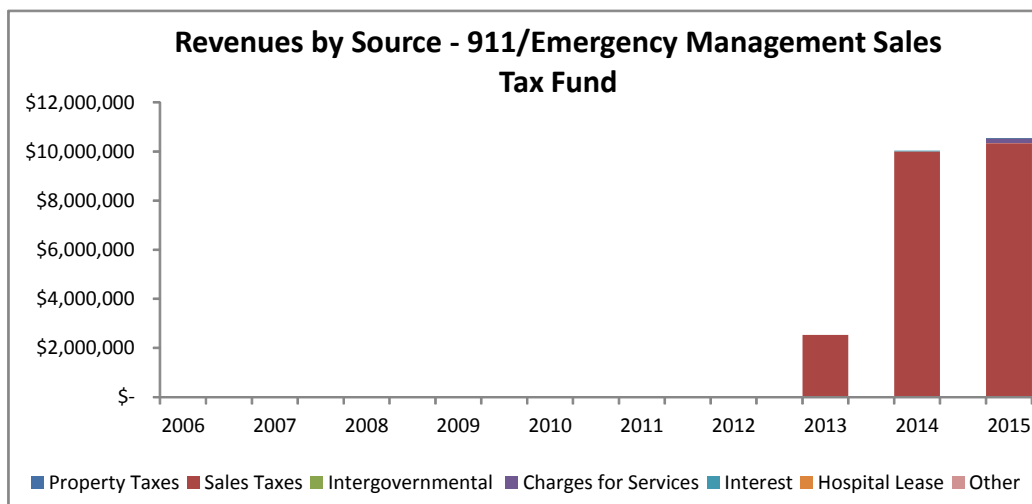
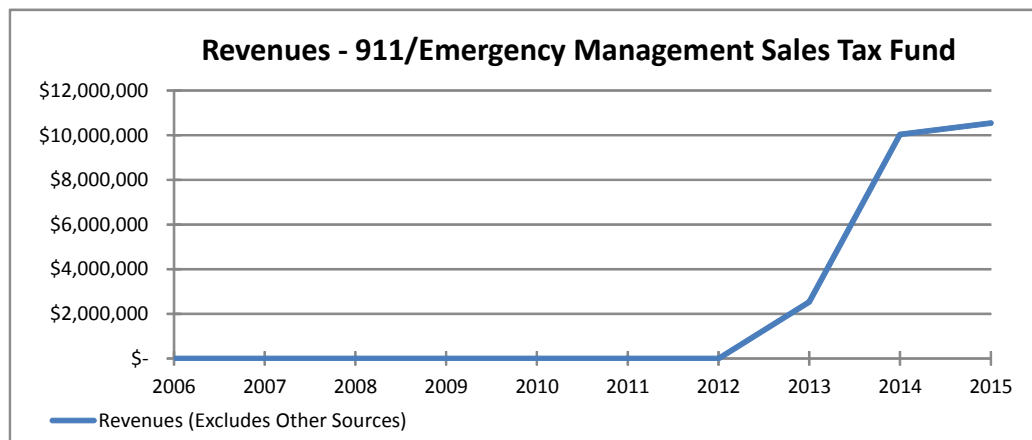


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	2,529,281	10,009,000	10,334,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	192,500
Interest	-	-	(401)	24,300	18,800
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ 2,528,880	\$ 10,033,300	\$ 10,545,300

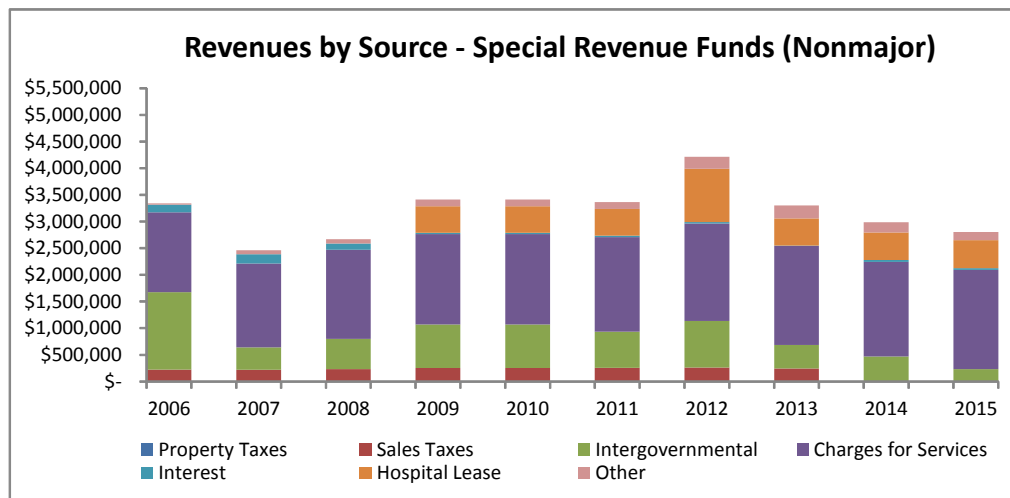
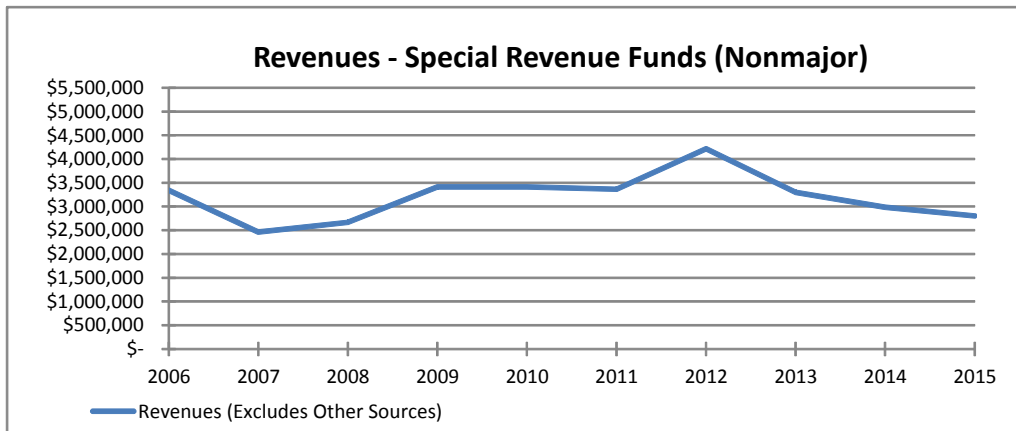


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	224,120	218,789	234,060	252,763	252,763
Intergovernmental	1,450,518	424,029	566,378	818,519	818,519
Charges for Services	1,498,116	1,570,812	1,672,433	1,692,337	1,692,337
Interest	143,537	170,409	116,048	25,919	25,919
Hospital Lease	-	-	-	500,000	500,000
Other	23,981	80,310	81,052	123,164	123,164
Total	\$ 3,340,272	\$ 2,464,349	\$ 2,669,971	\$ 3,412,702	\$ 3,412,702

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	255,658	263,457	242,239	4,517	500
Intergovernmental	679,399	874,603	441,321	462,567	233,456
Charges for Services	1,771,017	1,823,126	1,859,100	1,772,627	1,856,325
Interest	31,554	27,255	4,352	40,026	36,344
Hospital Lease	500,000	1,000,000	508,600	516,127	523,800
Other	128,402	228,819	245,171	188,370	154,069
Total	\$ 3,366,030	\$ 4,217,260	\$ 3,300,783	\$ 2,984,234	\$ 2,804,494

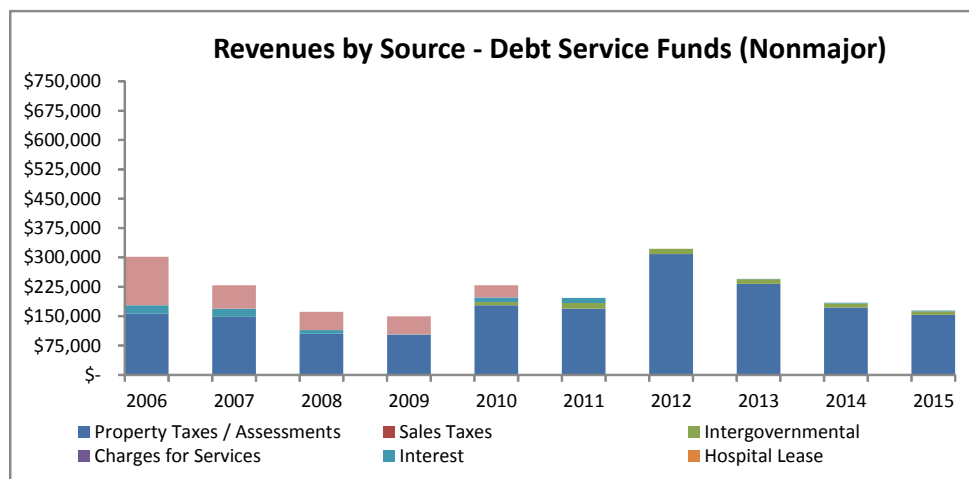
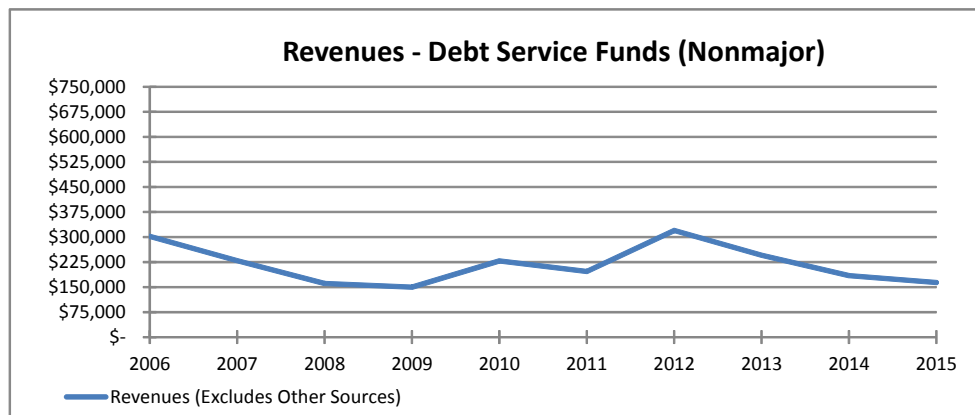


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Property Taxes / Assessments	\$ 155,931	\$ 148,743	\$ 105,288	\$ 102,598	\$ 178,186
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	7,937
Charges for Services	-	-	-	-	-
Interest	22,291	20,415	9,241	605	11,670
Hospital Lease	-	-	-	-	-
Other	123,466	59,814	46,380	46,380	30,920
Total	\$ 301,688	\$ 228,972	\$ 160,909	\$ 149,583	\$ 228,713

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Property Taxes / Assessments	\$ 169,336	\$ 308,739	\$ 232,494	\$ 172,363	\$ 153,287
Sales Taxes	-	-	-	-	-
Intergovernmental	14,510	13,416	12,090	10,314	9,194
Charges for Services	-	-	-	-	-
Interest	12,799	(2,660)	524	1,631	1,498
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 196,645	\$ 319,495	\$ 245,108	\$ 184,308	\$ 163,979

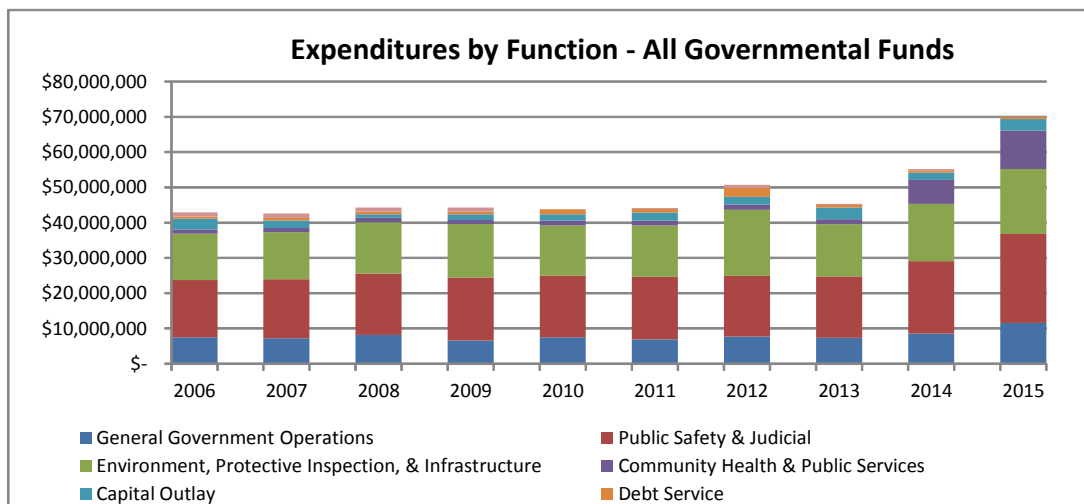
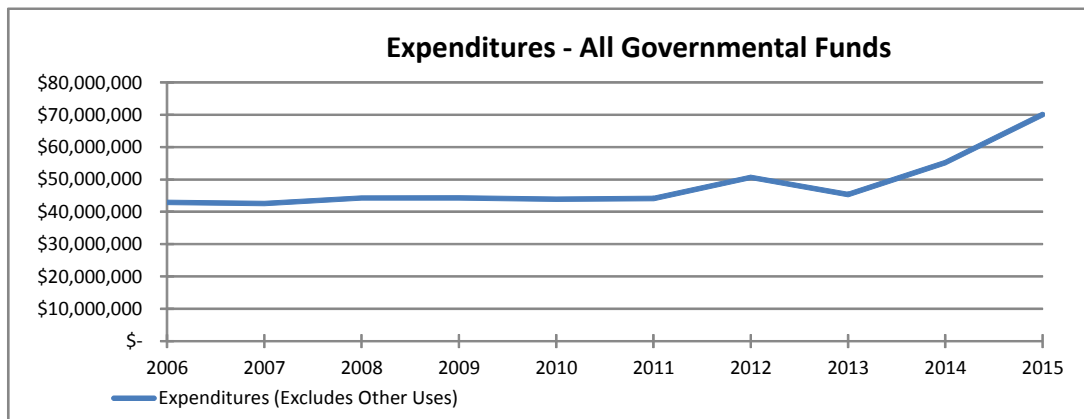


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
General Government Operations	\$ 7,462,836	\$ 7,210,454	\$ 8,218,749	\$ 6,586,550	\$ 7,462,293
Public Safety & Judicial	16,278,312	16,757,051	17,334,021	17,856,751	17,509,665
Environment, Protective Inspection, & Infrastructure	13,152,527	13,313,154	14,559,888	15,151,300	14,238,149
Community Health & Public Services	1,170,102	1,183,491	1,238,888	1,167,434	1,422,917
Capital Outlay	2,997,639	2,149,663	1,028,043	1,632,700	1,706,602
Debt Service	692,888	701,609	739,757	727,790	1,430,156
Other	1,149,761	1,274,010	1,120,844	1,167,827	110,486
Total	\$ 42,904,065	\$ 42,589,432	\$ 44,240,190	\$ 44,290,352	\$ 43,880,268

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
General Government Operations	\$ 6,951,734	\$ 7,688,936	\$ 7,374,106	\$ 8,532,205	\$ 11,620,538
Public Safety & Judicial	17,696,783	17,233,333	17,414,437	20,574,054	25,146,178
Environment, Protective Inspection, & Infrastructure	14,561,537	18,723,259	14,742,116	16,237,675	18,428,847
Community Health & Public Services	1,375,818	1,447,056	1,402,096	6,752,036	10,907,206
Capital Outlay	2,243,279	2,179,936	3,362,106	2,049,994	3,209,053
Debt Service	996,486	2,544,502	656,041	650,078	644,091
Other	269,638	873,230	395,043	418,130	105,150
Total	\$ 44,095,275	\$ 50,690,252	\$ 45,345,945	\$ 55,214,172	\$ 70,061,063

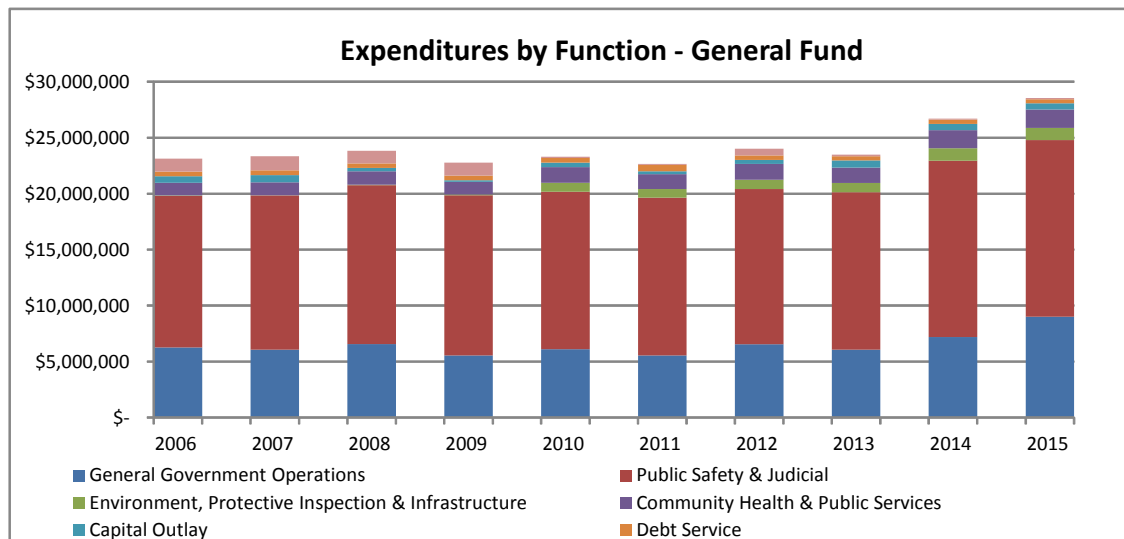
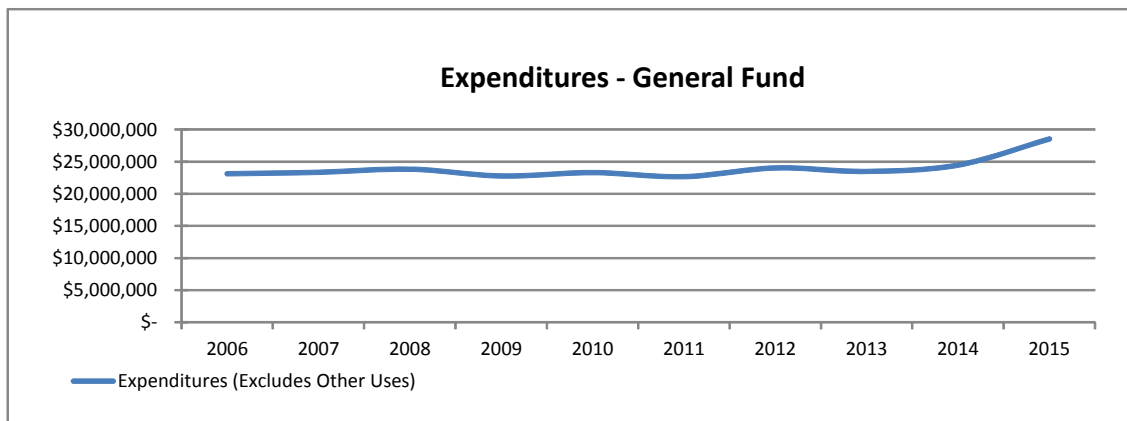


Expenditures by Function cont'd

Budget Basis-General Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
General Government Operations	\$ 6,246,365	\$ 6,056,191	\$ 6,561,212	\$ 5,549,947	\$ 6,107,750
Public Safety & Judicial	13,552,683	13,774,836	14,190,682	14,322,495	14,072,321
Environment, Protective Inspection & Infrastructure	33,198	33,024	46,218	52,175	795,860
Community Health & Public Services	1,133,145	1,150,435	1,195,151	1,134,723	1,386,199
Capital Outlay	588,209	648,014	305,958	134,187	417,897
Debt Service	414,915	414,465	413,215	416,090	408,115
Other	1,149,761	1,274,010	1,120,844	1,167,827	110,486
Total	\$ 23,118,276	\$ 23,350,975	\$ 23,833,280	\$ 22,777,444	\$ 23,298,628

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
General Government Operations	\$ 5,553,216	\$ 6,536,609	\$ 6,062,491	\$ 7,179,302	\$ 9,014,833
Public Safety & Judicial	14,083,478	13,878,989	14,065,068	13,873,302	15,769,420
Environment, Protective Inspection & Infrastructure	776,560	824,069	834,661	926,203	1,101,422
Community Health & Public Services	1,336,993	1,429,634	1,364,169	1,462,001	1,633,805
Capital Outlay	249,732	356,434	639,904	545,222	547,448
Debt Service	566,865	379,947	386,111	379,113	372,113
Other	102,576	612,955	127,838	108,399	98,616
Total	\$ 22,669,420	\$ 24,018,637	\$ 23,480,242	\$ 24,473,542	\$ 28,537,657

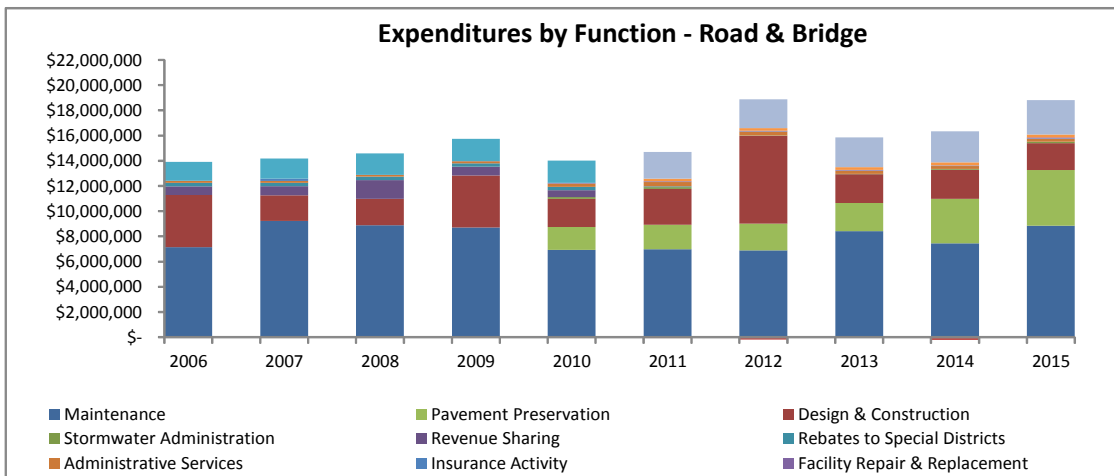
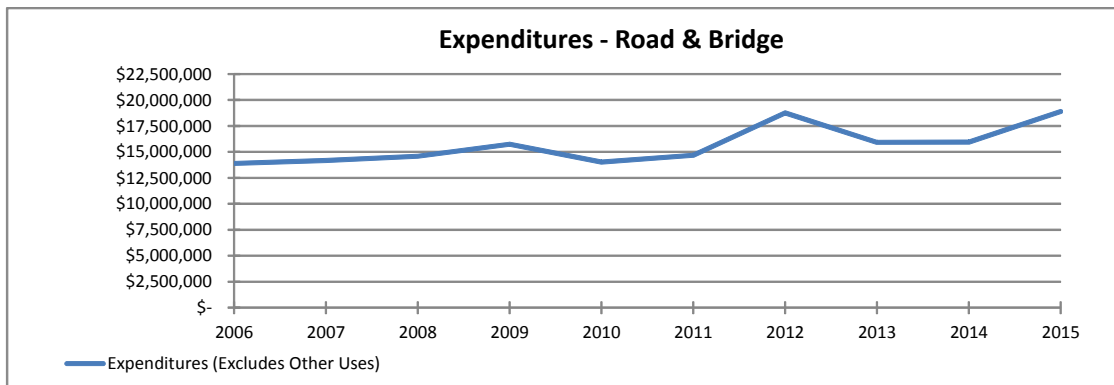


Expenditures by Function cont'd

Budget Basis- Road & Bridge Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Maintenance	\$ 7,152,198	\$ 9,233,269	\$ 8,895,520	\$ 8,703,697	\$ 6,929,618
Pavement Preservation	-	-	-	-	1,824,051
Design & Construction	4,124,157	2,027,567	2,080,801	4,133,012	2,216,907
Stormwater Administration	-	-	-	-	141,808
Replacement Revenue	1,495,256	1,600,764	1,702,839	1,763,894	1,772,552
Revenue Sharing	688,977	720,331	1,485,202	702,064	550,000
Rebates to Special Districts	285,655	265,738	270,294	269,455	268,124
Administrative Services	150,000	154,982	150,000	150,000	250,000
Insurance Activity	7,252	179,352	2,499	24,278	18,960
Facility Repair & Replacement	-	-	-	-	50,000
Property Tax Distribution	-	-	-	-	-
Sales Tax Distribution	-	-	-	-	-
CART/MV Distribution to Road District	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 13,903,495	\$ 14,182,003	\$ 14,587,155	\$ 15,746,400	\$ 14,022,020

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Maintenance	\$ 6,976,416	\$ 6,897,453	\$ 8,423,002	\$ 7,446,687	\$ 8,845,957
Pavement Preservation	1,943,146	2,118,274	2,225,936	3,524,829	4,415,787
Design & Construction	2,853,850	6,959,901	2,280,728	2,317,411	2,130,955
Stormwater Administration	129,239	39,768	32,078	53,384	109,286
Replacement Revenue	-	-	-	-	-
Revenue Sharing	-	-	-	-	-
Rebates to Special Districts	62,475	-	-	-	-
Administrative Services	350,000	309,500	241,755	241,755	241,755
Insurance Activity	8,228	8,821	12,904	10,000	40,000
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	203,302	206,055	218,667	224,670	231,500
Sales Tax Distribution	2,118,578	2,279,397	2,354,854	2,461,562	2,718,500
CART/MV Distribution to Road District	39,366	78,613	79,381	81,900	80,150
Other	(62,829)	(192,615)	4,247	(457,900)	27,000
Total	\$ 14,671,771	\$ 18,755,167	\$ 15,923,552	\$ 15,954,298	\$ 18,890,890

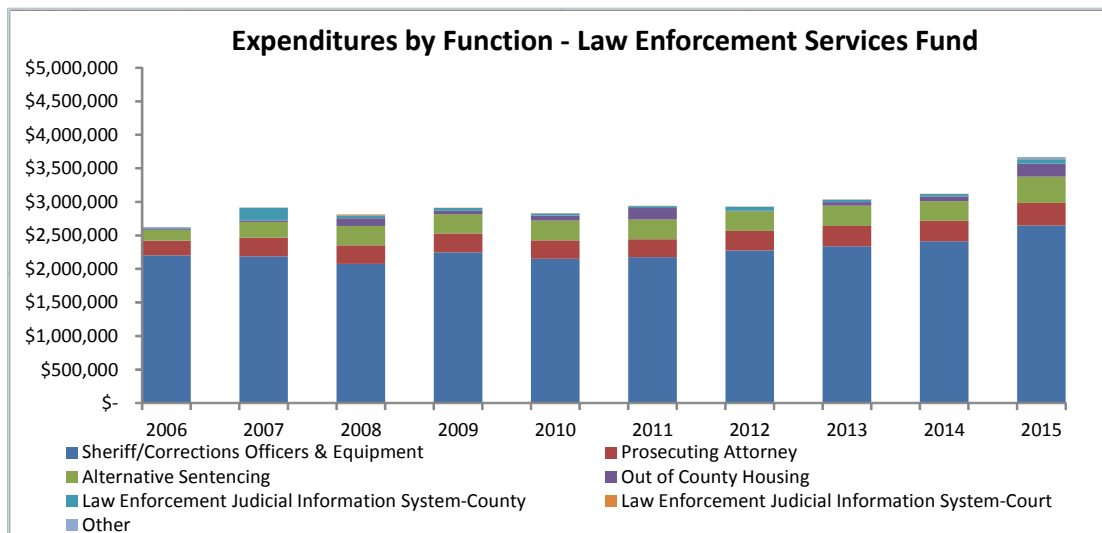
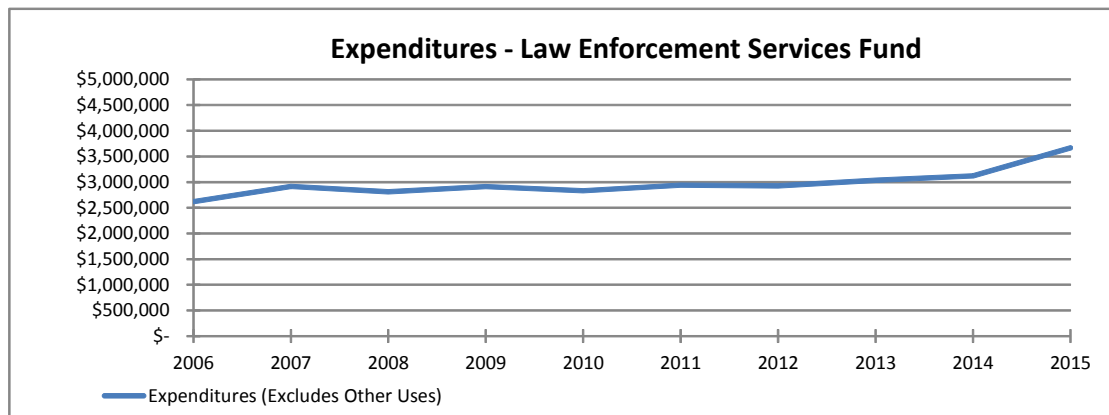


Expenditures by Function cont'd

Budget Basis- Law Enforcement Services Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,200,389	\$ 2,188,861	\$ 2,072,402	\$ 2,247,145	\$ 2,150,531
Prosecuting Attorney	220,666	274,657	280,478	280,918	273,568
Alternative Sentencing	161,562	235,804	289,263	289,636	298,952
Out of County Housing	17,449	23,373	112,056	50,763	71,681
Law Enforcement Judicial Information System-County	18,456	190,019	44,425	39,978	31,622
Law Enforcement Judicial Information System-Court	2,280	2,175	12,284	2,100	2,100
Other	-	-	-	-	-
Total	\$ 2,620,802	\$ 2,914,889	\$ 2,810,908	\$ 2,910,540	\$ 2,828,454

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,175,422	\$ 2,273,862	\$ 2,339,052	\$ 2,409,241	\$ 2,646,609
Prosecuting Attorney	268,439	292,676	303,219	306,664	338,340
Alternative Sentencing	292,340	292,414	300,852	292,826	390,115
Out of County Housing	173,073	9,782	50,894	69,144	195,000
Law Enforcement Judicial Information System-County	28,633	57,314	38,742	38,033	63,753
Law Enforcement Judicial Information System-Court	2,100	2,100	3,355	2,100	2,100
Other	-	-	-	4,500	31,500
Total	\$ 2,940,007	\$ 2,928,148	\$ 3,036,114	\$ 3,122,508	\$ 3,667,417

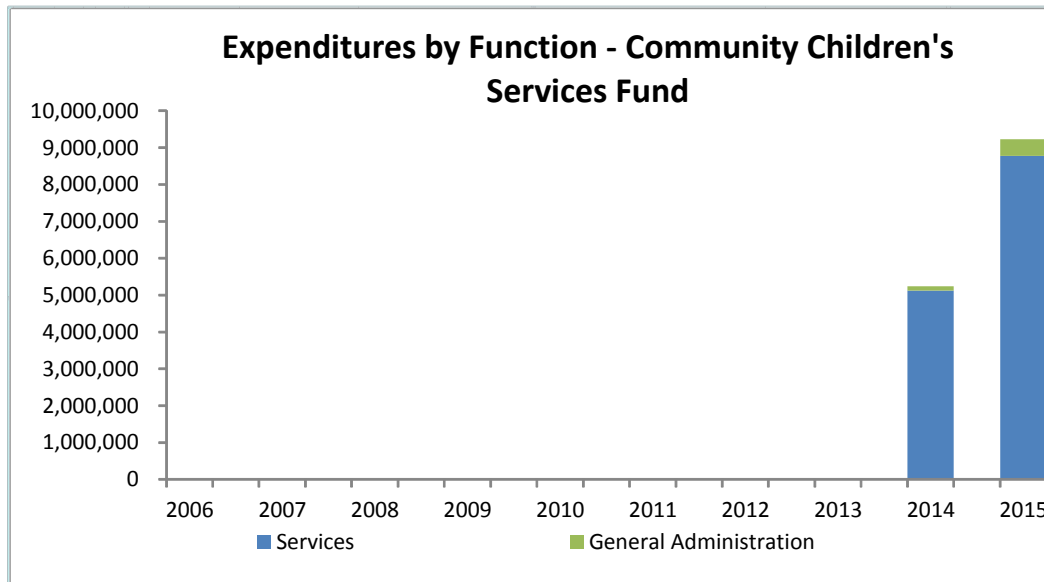
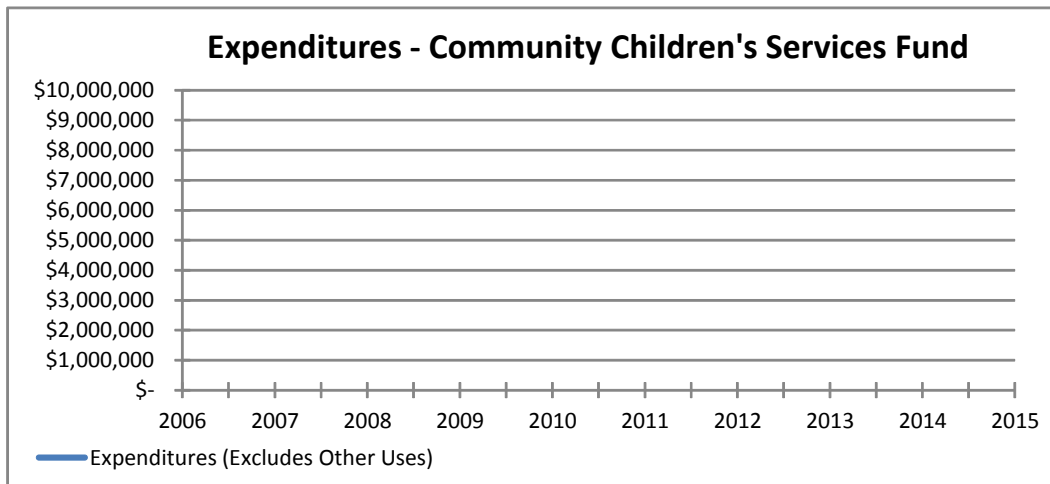


Expenditures by Function cont'd

Budget Basis-Community Children's Services Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Services	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
General Administration	\$ -	\$ -	\$ 415	\$ 113,565	\$ 443,457
Services	-	-	-	5,126,041	8,779,378
Total	\$ -	\$ -	\$ 415	\$ 5,239,606	\$ 9,222,835

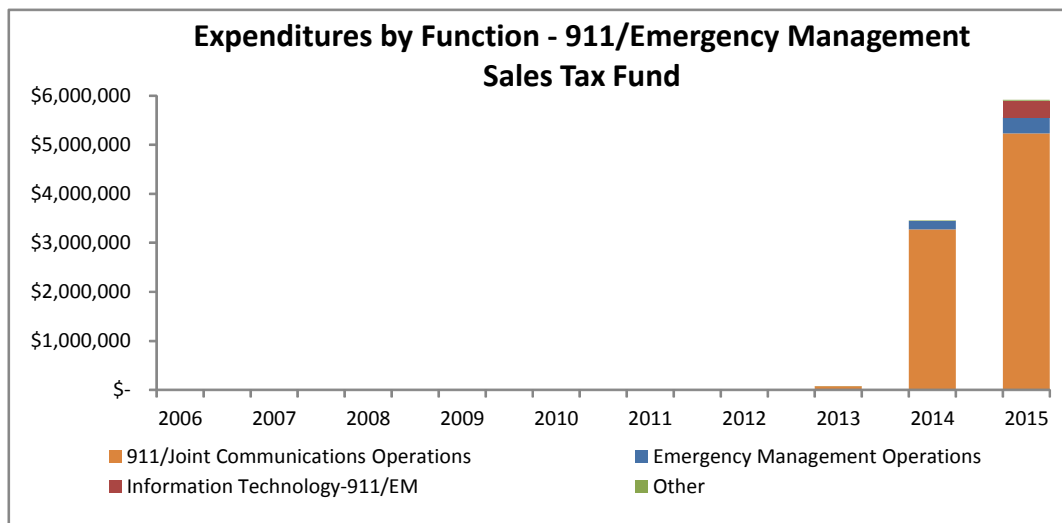
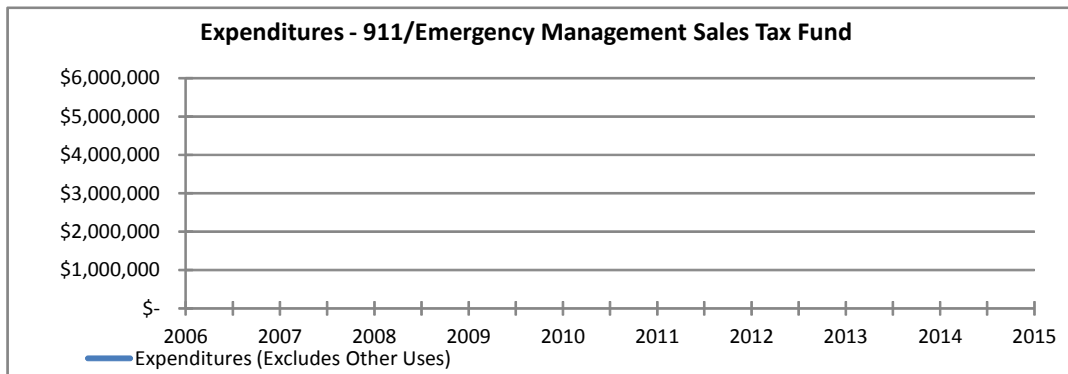


Expenditures by Function cont'd

Budget Basis-911/Emergency Management Fund (Major Fund)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Operations	-	-	-	-	-
Information Technology-911/EM	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
911/Joint Communications Operations	\$ -	\$ -	\$ 77,263	\$ 3,274,415	\$ 5,228,967
Emergency Management Operations	-	-	-	170,000	329,962
Information Technology-911/EM	-	-	-	-	338,466
Other	-	-	448	13,000	19,000
Total	\$ -	\$ -	\$ 77,711	\$ 3,457,415	\$ 5,916,395

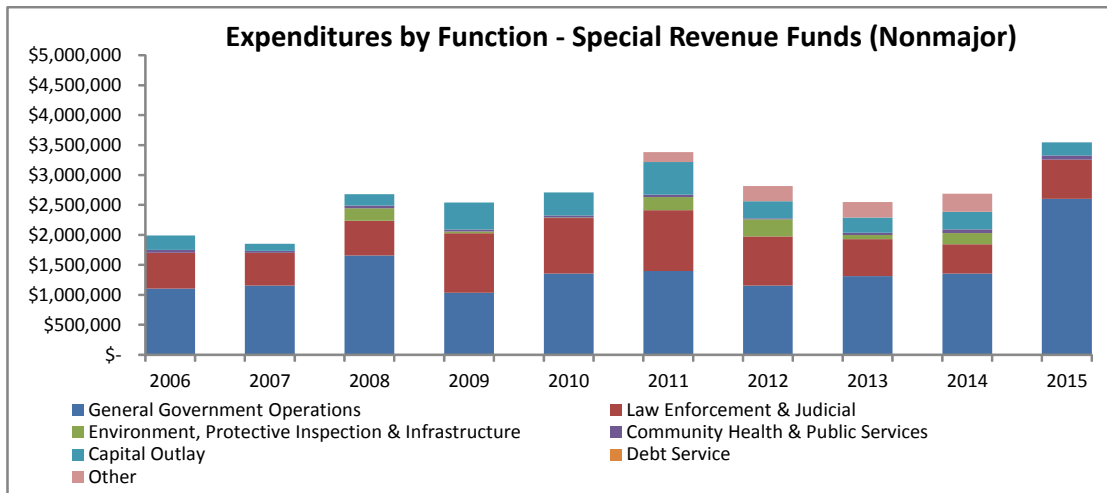
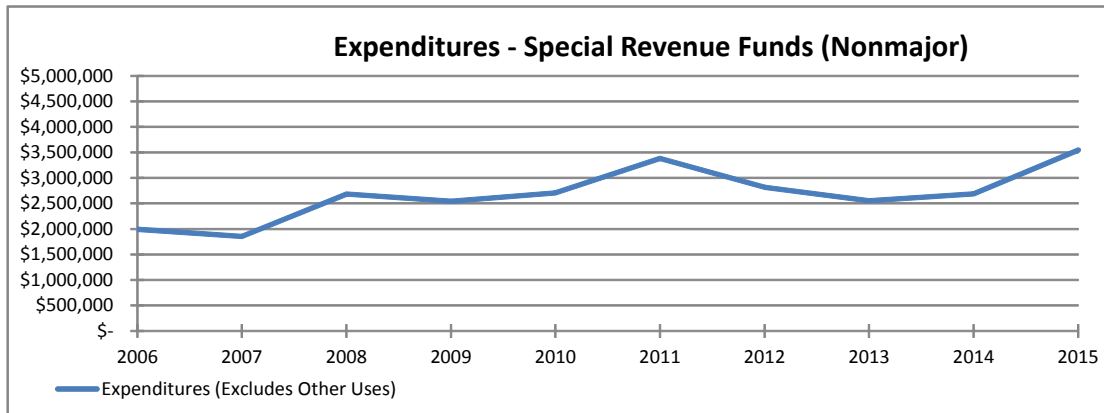


Expenditures by Function cont'd

Budget Basis-Special Revenue Funds (Nonmajor Funds)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
General Government Operations	\$ 1,103,915	\$ 1,154,263	\$ 1,657,537	\$ 1,036,603	\$ 1,354,543
Public Safety & Judicial	599,356	545,326	578,529	992,039	926,714
Environment, Protective Inspection & Infrastructure	-	2,398	209,594	27,884	10,064
Community Health & Public Services	49,084	33,056	43,737	32,711	36,718
Capital Outlay	239,823	119,378	192,908	455,031	381,086
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,992,178	\$ 1,854,421	\$ 2,682,305	\$ 2,544,268	\$ 2,709,125

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
General Government Operations	\$ 1,398,518	\$ 1,152,327	\$ 1,311,615	\$ 1,352,903	\$ 2,605,705
Public Safety & Judicial	1,011,773	824,685	617,354	492,000	653,013
Environment, Protective Inspection & Infrastructure	223,480	283,260	70,531	188,450	-
Community Health & Public Services	38,825	17,422	37,927	59,463	67,089
Capital Outlay	544,798	285,776	253,348	293,291	221,550
Debt Service	-	-	-	-	-
Other	167,062	252,270	260,500	302,910	-
Total	\$ 3,384,456	\$ 2,815,740	\$ 2,551,275	\$ 2,689,017	\$ 3,547,357

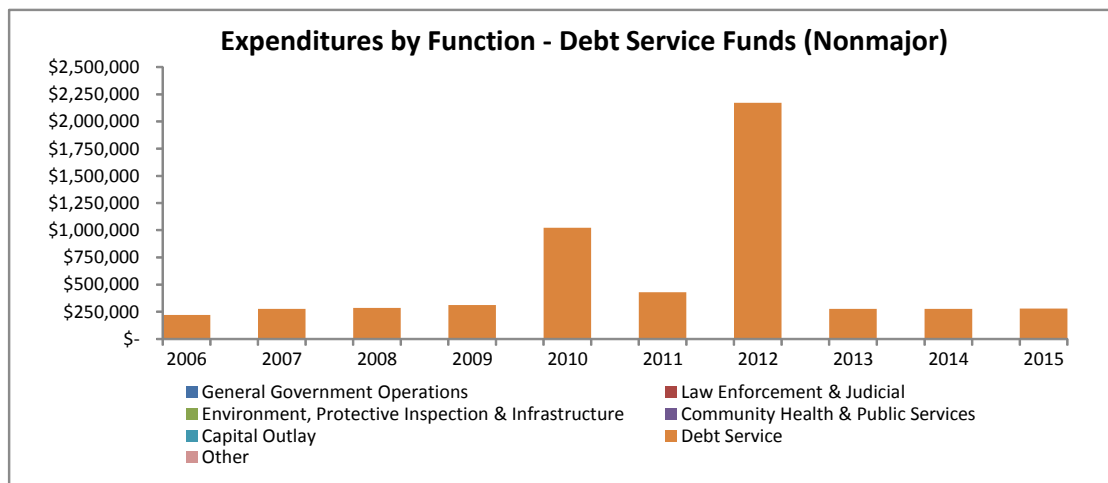
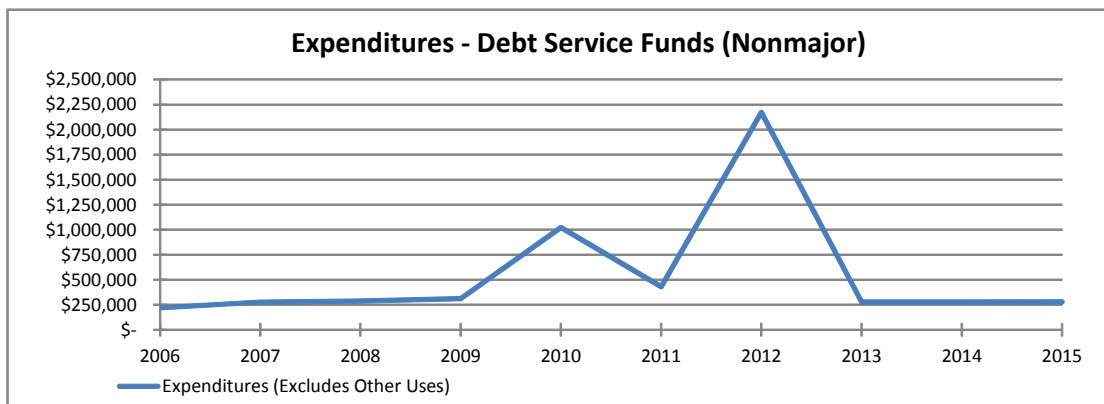


Expenditures by Function cont'd

Budget Basis- Debt Service Funds (Nonmajor Funds)

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	220,180	277,973	287,144	311,700	1,022,041
Other	-	-	-	-	-
Total	\$ 220,180	\$ 277,973	\$ 287,144	\$ 311,700	\$ 1,022,041

	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	429,621	2,172,560	276,635	277,786	278,512
Other	-	-	-	-	-
Total	\$ 429,621	\$ 2,172,560	\$ 276,635	\$ 277,786	\$ 278,512



Budget Adjustment Policy

Approved: Commission Order 4-2014

Background and Purpose

The adopted annual budget is a financial plan which reflects legal spending limits for the County's Administrative Authorities. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the object (or class) level within a departmental budget. More stringent budgetary controls apply to fixed assets such that only those fixed assets specifically identified and approved in the budget are authorized for purchase.

Occasionally, adjustments to the annual budget are necessary. Generally, such adjustments should be requested and authorized **prior** to procurement. These adjustments are classified as either a **Budget Amendment** or a **Budget Revision** and are subject to the policy provisions outlined below which are intended to promote transparency, accountability, and compliance with state law.

In some instances, county elected officials other than the County Commission serve as the appropriating authority for one or more special revenue funds, as specified in state statute. In these instances, the appropriating authority exercises sole discretion in authorizing budget adjustments in a manner consistent with applicable state statutes.

Budget Amendments

A Budget Amendment results in a net increase (or decrease) to the overall appropriations for a given fund.

Example: the County receives a grant which results in an overall increase to revenues and expenditures.

The **Revised Statutes of Missouri (RSMo) 50.622** require that budget amendments follow the same statutory process as is used for the adoption of the annual budget. This process ensures public notice for the proposed budget amendment, an opportunity for public input, and a minimum 10-day period between presenting the proposed budget amendment and final approval. (A 30-day period applies in the event of a budget reduction.) The budget amendment process, including required public hearings, is incorporated into the County Commission's regular meeting schedule and a Commission Order is obtained to demonstrate completion of the statutory process.

Budget Revisions

A Budget Revision consists of off-setting increases and decreases in two or more appropriations which result in a net impact of \$0 to the overall appropriations for a given fund.

Example: The Office Supplies appropriation is decreased in order to increase the Equipment Repairs appropriation by the same amount, resulting in a zero net change to overall appropriations.

Budget Adjustment Policy cont'd

There are several types of Budget Revisions:

1. Budget Revisions Between Spending Agencies:

The **Revised Statutes of Missouri (RSMo) 50.630** allow the County Commission, with recommendation of the Budget Officer, to authorize the transfer of all (or any portion) of an unencumbered appropriation balance of one spending agency under the Commission's jurisdiction to another spending agency, but such action may only be taken during the last two months of the fiscal year (i.e., November and December). A commission order is required as evidence of commission approval.

2. Budget Revisions from the Emergency Appropriation:

Pursuant to **RSMo 50.540 (4)**, budget revisions from the General Fund emergency appropriation may be made at any time during the year for unforeseen emergencies. A unanimous vote of the County Commission is required for approval. From time-to-time, emergency appropriations are established in other funds where the County Commission is the appropriating authority. Budget revisions from such emergency appropriations are handled in the same manner as in the General Fund.

3. Budget Revisions between classes of expenditure within a single spending agency:

The Revised Statutes of Missouri do not address the need for budget revisions between classes of expenditure within a single spending agency. In the absence of such statutory guidance, the following policies will apply. Any decision of the Budget Officer pursuant to these policies may be appealed to the County Commission.

3.1 Budget Revisions pertaining to expenditures of Class 1 and Classes 2-8:

(a) The estimated future budgetary impact is expected to be equal to or greater than the statutory bid amount: Budget revisions having an estimated future budgetary impact equal to or greater than the statutory bid threshold amount are subject to approval by the County Commission. County Commission approval is evidenced by a County Commission Order.

(b) The estimated future budgetary impact is expected to be less than the statutory bid amount: Budget revisions having an estimated future budgetary impact less than the statutory bid threshold amount are subject to approval by the Budget Officer.

3.2 Budget Revisions pertaining to Class 9 expenditures (Fixed Assets). As noted above, more stringent budgetary controls apply to fixed assets.

(a) The requested fixed asset is authorized in the annual budget; however, available remaining budget is insufficient to cover the anticipated cost: A budget revision is needed to cover the expected budget shortfall. The budget revision requires approval by the Budget Officer.

Budget Adjustment Policy cont'd

(b) The requested fixed asset was not authorized in the annual budget and available remaining budget is insufficient to cover anticipated cost:

A budget revision is needed to cover the anticipated cost of the new (or replacement) fixed asset and to authorize purchase of the asset within the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a County Commission Order.

(c) The requested fixed asset was not approved in the annual budget and available remaining budget is sufficient to cover anticipated cost:

A budget revision is not needed because sufficient budget is available to cover the anticipated cost; however, approval is needed to authorize the fixed asset in the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a county commission order.

Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Bond—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Glossary cont'd

Budget—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

Glossary cont'd

CART–County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

CHAS–CH Allied Services, Inc. (lessee of Boone Hospital Center)

Component Unit–a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)–A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)–An increase in salaries to offset the adverse effect of inflation on compensation.

CPI–Consumer Price Index

Current Assets–Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities–Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit–The maximum amount of gross or net debt that is legally permitted.

Debt Margin–The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service–Payments of interest and repayment of principal on borrowed money.

Debt Service Fund–A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department–The basic County organizational unit, functionally unique in delivery of services.

Depreciation–The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Glossary cont'd

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Full Accrual Basis of Accounting—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Glossary cont'd

Full Faith and Credit—A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)—A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function—A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund—An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting—An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance—The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity—The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type—A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB—Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34—Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund—A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

Glossary cont'd

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant-A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Glossary cont'd

Measurable and Available—a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. “Measurable” refers to the ability to quantify the revenue and “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting—The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT—Missouri Department of Transportation

NID—Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund—A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object—As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification—A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget—A budget that applies to all outlays other than capital outlays.

Other Financing Sources—An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses—An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures—A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services—Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances—Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund—A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Glossary cont'd

Property Taxes—Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See *Ad Valorem*.

Proprietary Funds—Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication—A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)—The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

Reserves—That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances—A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—A source of income to finance government operations.

Revenue Bonds—Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class—A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the “Description of the Accounting and Budgeting Systems” section.

RSMo—Revised Statutes of Missouri

Self-insured—The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Short-term Debt—Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue—Revenues are classified according to their source or point of origin.

Special Assessment—A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Glossary cont'd

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

TMDL- Total Maximum Daily Load-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund-A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

