

2016 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.

Special Instructions for *Digital Format Viewing*:

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January 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Boone County, Missouri for its annual budget for the fiscal year beginning January 1, 2015.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

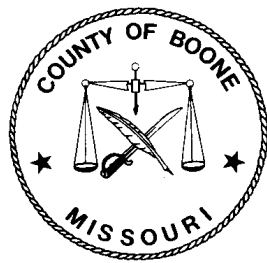


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December 17, 2015

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 2016 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.

Within our form of government, 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 reasonable and 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 2008 recession significantly impacted Boone County as evidenced by increased unemployment, declining construction, and declining sales tax revenue. This economic downturn surpassed that of any previous episodes of economic slow-down and impacted the County's budget for several years. Boone County's local economy has improved the past several years; the fiscal year 2016 budget assumes continued stability and modest economic growth.

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, and local insurance companies, the City of Columbia, Veterans United Home Loans, and MBS Textbook Exchange.

The County's unemployment rate of 2.8% compares favorably to the state and federal rates of 4.7% and 5.0%, respectively (published rates as of November 2015). With a population of approximately 173,000, Boone County is the eighth largest county in Missouri. Boone County's population has grown 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 \$48,600 compares favorably to the state's median household income of \$47,400.

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 resulted in revenue reductions. 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 73% 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 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 stability with modest growth and this budget assumes continuation of this trend.

2016 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, elections, budget and finance, and treasury management
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in 2012)
- Public Safety 911 and 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 2016 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Implement the results of the County's Salary Plan update – Phase II and provide funding for wage compression and reward for performance.
3. Implement operating budgets for Boone County Joint Communications (911) and Boone County Emergency Management in conjunction with completion of the new Emergency Communications Center (ECC)
4. Staffing needs: Public Administrator, Prosecuting Attorney, Facilities Maintenance and Grounds
5. Provide funding for election activities
6. Provide routine replacement of equipment and technology
7. 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 54% in the General Fund; 82% 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. Across all funds combined, sales tax accounts for over 73% of total revenue.

Budgetary Impact— The fiscal year 2016 budget assumes a conservative 3.0% growth in sales tax revenue combined with controlled growth of expenditures and careful use of fund balance resources.

Within the General Fund, the Law Enforcement Services Fund, and the Children's 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 General Fund, fund balances have increased recently due to significant favorable budget variances, largely driven by the high number of vacant positions within the Sheriff's department and the jail. Planned use of these fund balance resources within the fiscal year 2016 budget includes approximately \$1.1 million for election costs, \$850,000 for an emergency appropriation, equipment replacement, and several non-recurring projects.

Within the Law Enforcement Services Fund, planned use of fund balance is associated with vehicle and other equipment replacements that are larger than the average annual budgetary amount.

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 were reflected in the 2015 and 2016 budget amounts, which results in a temporary increase in overall appropriations.

Fund balances in the County's major funds at the end of fiscal year 2016 are budgeted to exceed the minimum level established by policy. This is intended to provide increased fiscal stability 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- Phase II: During 2014, the County launched a comprehensive entity-wide salary study. This multi-year project is being implemented in phases. The results of Phase I, which included a significant one-time adjustment to the salary range table and reclassification of various law enforcement and court marshal positions to higher pay ranges, were implemented in fiscal year 2015. The results of Phase II, which focused on office and administrative support positions, are incorporated into the fiscal year 2016 budget. All remaining positions (professional, technical, supervisory, and management) will be reviewed in one or more subsequent phases.

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

- Budgetary increase resulting from reclassification of positions: \$94,000 all funds combined (\$77,000 General Fund only). The budgetary impact

includes \$30,000 to bring current rates of pay up to the minimum for the range and an increase of \$64,000 associated with funding positions at the Flexible Hiring Rate.

- Budgetary increase for salary increase amounts. Increases are awarded at the discretion of each Administrative Authority and used to address wage compression, performance, and tenure: \$575,000 all funds combined (\$340,000 General Fund only). Budgetary impact is approximately 2.5% of total salaries and wages.

Operating budgets for Boone County Joint Communications (911) and Boone County Emergency Management: Construction of the Emergency Communications Center (ECC) should be complete mid-year 2016 at which time operations of Boone County Joint Communications (BCJC) and Boone County Emergency Management (EM) will be relocated to the ECC. Accordingly, the 2016 annual operating budget reflects partial-year occupancy in the new facility. The County anticipates that the 2017 and 2018 annual operating budgets will reflect the complete fiscal impact of expanded operations within the new facility. In addition, funding for replacement ECC technology will need to be incorporated into future annual operating budgets going forward; the *initial* funding for ECC technology is provided through the capital project fund. Evaluation of the existing radio infrastructure will commence after operations are relocated to the new facility; the results of this planning process will be incorporated into subsequent years' budgets.

With the recent appointment of an Emergency Management Director, the County anticipates further development of Emergency Management activities within the County, which should impact the 2017 annual budget and beyond.

Budgetary Impact— The fiscal year 2016 budget includes \$7.2 million for operations of Joint Communications and Emergency Management. In addition, \$870,000 will be transferred to the debt service fund to make principal and interest payments on the bonds issued for construction of the ECC. Revenues are expected to temporarily exceed planned spending for the reasons noted above. The resources remain in the fund and will be available for future capital and technology investment.

The 2016 budget includes funding for ten (10) additional positions (salary and benefits), consistent with the positions included in the ballot proposal with a total budgetary impact of approximately \$572,000:

- Emergency Management – 5 positions: Deputy Director, Administrative Coordinator, Planning/GIS Specialist, Training/Exercise Specialist, and a Preparedness Specialist/Public Information Officer (PIO). The combined budgetary impact is approximately \$286,000.
- 911/Emergency Management Information Technology – 3 positions: Help Desk Technician, a Sr. Programmer Analyst, and a Systems Administrator. The combined budgetary impact is approximately \$206,000.
- 911/Emergency Management Facilities Maintenance and Housekeeping – 2 positions: Senior Facilities Maintenance Technician and a Custodian. The combined budgetary impact is approximately \$80,000.

Other staffing needs—Public Administrator, Prosecuting Attorney, Facility Grounds-keeping, and Facility Security: The Public Administrator is converting all client files to scanned images. This will reduce the need for filing space within the office as well as facilitate compliance with the court's e-filing requirements. A part-time temporary position has been utilized in the past, but a need for on-going staff resources has been identified.

The Prosecuting Attorney has identified a large volume of historical case files to be scanned, which will significantly reduce the amount of space allocated to filing within the office footprint. Temporary additional resources are needed to accomplish this project.

A need for additional staff to assist with grounds maintenance, including snow and ice removal, at the County's various facility sites was identified as well as the need for staff to administer and maintain the County's building security system.

Budgetary Impact—the budgetary impact associated with these additional positions includes the following (approximately \$131,000 of which \$96,500 will be on-going and recurring):

- Public Administrator part-time Filing Clerk: \$14,200 of which approximately \$13,000 will be on-going and recurring (General Fund).
- Assistant Prosecuting Attorney temporary part-time Filing Clerk pool position: \$30,300, all of which is temporary and will end when the project is concluded (General Fund).
- Facilities Maintenance Grounds Maintenance Technician: \$32,500, all of which will be on-going and recurring (Internal Service Fund).
- Facilities Maintenance Security Technician: \$54,000 of which approximately \$51,000 will be on-going and recurring (Internal Service Fund).

Provide funding for election costs: Fiscal year 2016 is a presidential election year. In addition to the August Primary election and the November General election, the County is also responsible for conducting an April election for the Boone Hospital Board of Trustees election.

Budgetary Impact—The fiscal year 2016 budget includes approximately \$1.1 million for election costs.

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 fiscal year 2013 and 2014, the budget included increased appropriations to catch-up on deferred replacement. The fiscal year 2015 and 2016 budgets reflect normal funding for routine equipment and technology needs.

Budgetary Impact—The fiscal year 2016 budget includes approximately \$2.6 million for investment in fixed assets, including \$328,000 in the General Fund, \$1.0 million in the

Road and Bridge Fund, \$618,000 in the Law Enforcement Services Fund, \$383,000 in the 911/Emergency Management Fund, and \$293,000 in other funds.

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 \$15 million in fiscal year 2016. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 58% or \$8.7 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 fiscal year 2016 budget includes total appropriations of \$18 million in the Road and Bridge Fund allocated as follows:

- \$ 3.03 million – Distributions to cities and the Centralia Special Road District
- \$14.67 million – Infrastructure maintenance and preservation activities, including \$1.0 million for new and replacement equipment
- \$ 0.3 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

An aggregate comparison of the fiscal year 2015 and 2016 annual operating budgets (all funds combined) is shown below.

	All Governmental Funds			Internal Service		Private Purpose	
	Combined (excluding Capital Project)			Funds		Trust Funds	
	2015 Budget	2016 Budget	% Chg	2015 Budget	2016 Budget	2015 Budget	2016 Budget
Operating Revenues	\$ 68,250,611	69,175,717	1%	\$ 6,200,849	6,048,850	\$ 420	798
Other Financing Sources (net)	263,464	230,425		-	-	-	-
Planned Use of Fund Balance (net)	4,968,871	5,136,841		632,718	1,619,593	2,580	3,507
Total Revenues & Other Sources	\$ 73,482,946	74,542,983	1%	\$ 6,833,567	7,668,443	\$ 3,000	4,305
Total Expenditures	\$ 73,482,946	74,542,982	1%	\$ 6,833,567	7,668,443	\$ 3,000	4,305

The additional schedules 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.



2016 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	\$ 3,434,400	1,475,300	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,524,000	14,957,000	3,627,000	6,790,000	10,812,000
Franchise Taxes	159,200	-	-	-	-
Licenses and Permits	516,370	9,700	-	-	-
Intergovernmental	1,663,899	1,225,300	-	-	1,969
Charges for Services	4,117,198	65,781	-	-	-
Fines and Forfeitures	11,000	-	-	-	-
Interest	57,896	53,605	14,800	48,000	42,800
Hospital Lease	1,834,000	-	-	-	-
Other	523,134	19,300	-	-	-
Total Revenues	26,841,097	17,805,986	3,641,800	6,838,000	10,856,769
Other Financing Sources					
Transfer In from other funds	12,000	-	37,657	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	191,250	37,675	-	-
Total Other Financing Sources	13,500	191,250	75,332	-	-
Planned Use of Fund Balance	3,119,667	-	304,829	2,718,401	-
TOTAL FINANCIAL SOURCES	\$ 29,974,264	17,997,236	4,021,961	9,556,401	10,856,769
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 18,185,515	4,478,951	2,674,763	146,628	4,075,266
Materials & Supplies	1,449,831	2,173,128	164,936	2,809	81,182
Dues Travel & Training	285,698	55,060	22,660	5,000	91,584
Utilities	571,607	125,136	62,859	3,552	83,976
Vehicle Expense	388,463	649,600	350	670	22,097
Equip & Bldg Maintenance	312,287	308,653	63,598	335	173,662
Contractual Services	3,850,509	8,890,641	337,154	9,131,657	1,681,200
Debt Service (Principal and Interest)	384,913	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	-
Other	3,307,358	36,770	52,712	250,750	587,850
Fixed Assets (New & Replacement)	328,083	998,368	617,929	-	383,217
Total Expenditures	29,914,264	17,966,307	4,021,961	9,556,401	7,180,034
Other Financing Uses					
Transfer Out to other funds	60,000	-	-	-	905,877
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	60,000	-	-	-	905,877
TOTAL FINANCIAL USES	\$ 29,974,264	17,966,307	4,021,961	9,556,401	8,085,911
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 15,224,039	9,968,687	2,839,597	6,420,325	4,624,460
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(3,119,667)	30,929	(304,829)	(2,718,401)	2,770,858
FUND BALANCE (GAAP), end of year	12,104,372	9,999,616	2,534,768	3,701,924	7,395,318
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(686,413)	(984,137)	(1,453,900)	-	-
NET FUND BALANCE, end of year	\$ 11,417,959	9,015,479	1,080,868	3,701,924	7,395,318
Net Fund Balance as a percent of expenditures	38.17%	50.18%	26.87%	38.74%	103.00%

* 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
-	4,909,700	-	-	4,909,700
116,486	116,486	-	-	116,486
-	50,710,000	-	-	50,710,000
-	159,200	-	-	159,200
117,832	643,902	-	-	643,902
341,427	3,232,595	-	-	3,232,595
2,043,279	6,226,258	5,995,774	-	12,222,032
-	11,000	-	-	11,000
43,201	260,302	31,045	698	292,045
523,800	2,357,800	-	-	2,357,800
6,040	548,474	22,031	100	570,605
3,192,065	69,175,717	6,048,850	798	75,225,365
986,219	1,035,876	-	-	1,035,876
-	-	-	-	-
-	230,425	-	-	230,425
986,219	1,266,301	-	-	1,266,301
1,795,731	7,938,628	1,619,593	3,507	9,561,728
5,974,015	78,380,646	7,668,443	4,305	86,053,394
1,340,292	30,901,415	789,095	-	31,690,510
129,309	4,001,195	95,401	-	4,096,596
152,261	612,263	3,290	-	615,553
12,073	859,203	426,631	-	1,285,834
10,850	1,072,030	20,579	-	1,092,609
8,280	866,815	217,607	-	1,084,422
2,191,679	26,082,840	4,724,215	4,145	30,811,200
1,139,279	1,524,192	-	-	1,524,192
12,000	1,152,000	12,100	-	1,164,100
615,162	4,850,602	1,331,600	160	6,182,362
292,830	2,620,427	47,925	-	2,668,352
5,904,015	74,542,982	7,668,443	4,305	82,215,730
70,000	1,035,877	-	-	1,035,877
-	-	-	-	-
70,000	1,035,877	-	-	1,035,877
5,974,015	75,578,859	7,668,443	4,305	83,251,607
8,611,692	47,688,800	4,141,469	105,931	51,936,200
-	-	-	-	-
-	-	-	-	-
(1,795,731) *	(5,136,841) *	-	(3,507)	(5,140,348) *
6,815,961	42,551,959	(1,619,593)	102,424	47,850,751
(981,621)	(4,106,071)	-	(37,471)	(4,143,542)
5,834,340	38,445,888	2,521,876	64,953	41,032,717

2016 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	\$ 6,233,093	\$ 599,078	\$ 239,747	\$ 147,364	\$ 19,862
Public Safety & Judicial - Courts	2,118,070	160,730	80,155	132,873	24,895
Public Safety & Judicial - Sheriff/Corrections	9,807,077	907,739	81,865	314,257	308,144
Public Safety & Judicial - Prosecuting Attorney	2,679,374	50,551	29,388	22,005	6,866
Public Safety & Judicial - 911 & Emergency	4,075,266	82,742	103,084	83,976	22,097
Public Safety & Judicial - Other	411,779	5,400	4,630	19,288	15,000
Environment, Protective Inspection & Infrastructure	5,373,800	2,189,885	65,623	134,244	671,966
Community Health & Public Services	202,956	4,370	7,771	5,100	3,200
Other	-	700	-	96	-
Total	\$ 30,901,415	\$ 4,001,195	\$ 612,263	\$ 859,203	\$ 1,072,030

* 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
\$ 154,191	\$ 2,561,858	\$ 384,913	\$ 2,423,139	\$ 484,480	\$ 13,247,725	\$ 60,000	\$ 13,307,725
53,537	1,315,464	-	368,467	65,923	4,320,114	-	4,320,114
136,301	522,636	-	287,822	663,854	13,029,695	40,000	13,069,695
7,097	175,343	-	45,912	3,300	3,019,836	30,000	3,049,836
173,662	1,702,100	-	588,050	383,217	7,214,194	905,877	8,120,071
600	356,148	-	50,800	8,727	872,372	-	872,372
314,182	8,957,133	-	392,371	1,010,926	19,110,130	-	19,110,130
685	10,459,672	-	1,668,501	-	12,352,255	-	12,352,255
26,560	32,486	1,139,279	177,540	-	1,376,661	-	1,376,661
\$ 866,815	\$ 26,082,840	\$ 1,524,192	\$ 6,002,602	\$ 2,620,427	\$ 74,542,982	\$ 1,035,877	\$ 75,578,859

** 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.

2016 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

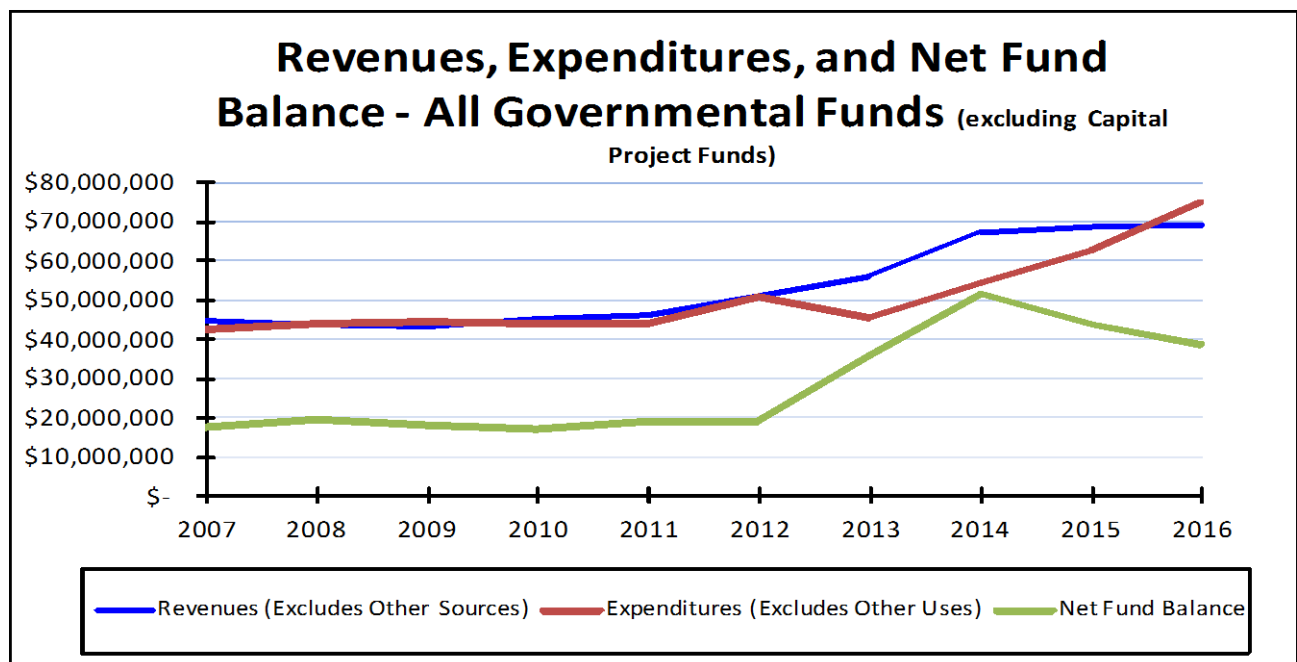
		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Services Fund	Children's Services Fund	Management Fund	Major Funds	Governmental Funds
General Government Operations								
1110	Auditor	\$ 445,514	-	-	-	-	-	445,514
1115	Human Resources	319,085	-	-	-	-	-	319,085
1118	Purchasing	295,673	-	-	-	-	-	295,673
1121	County Commission	541,598	-	-	-	-	-	541,598
1122	County Association Dues	41,879	-	-	-	-	-	41,879
1123	Emergency & Contingency	850,000	-	-	-	-	-	850,000
1125	Centralia Office	12,380	-	-	-	-	-	12,380
1126	County Counselor Office	394,285	-	-	-	-	-	394,285
1131	County Clerk	254,420	-	-	-	-	-	254,420
1132	Election and Registration	655,730	-	-	-	-	421,950 }	1,077,680
2300	Election Services	-	-	-	-	-		
1133	Election Activities	1,150,750	-	-	-	-	-	1,150,750
1140	Treasurer	296,733	-	-	-	-	-	296,733
1150	Collector	562,095	-	-	-	-	243,415 }	805,510
2110	Collector Tax Maint Activity	-	-	-	-	-		
1160	Recorder	534,289	-	-	-	-	397,518 }	931,807
2800	Record Storage & Preservation	-	-	-	-	-		
1170	Information Technology	2,017,965	-	-	-	-	-	2,017,965
1175	GIS - Consortium	3,040	-	-	-	-	-	3,040
1176	GIS - County	208,924	-	-	-	-	-	208,924
1190	Non-Departmental	819,679	-	-	-	-	-	819,679
1191	Insurance & Safety	529,820	-	-	-	-	-	529,820
1192	Employee Benefits	56,400	-	-	-	-	-	56,400
1194	Mail Services	429,800	-	-	-	-	-	429,800
1195	Insurance Claim Activity	50,000	-	-	-	-	-	50,000
1196	Records Management Services	27,646	-	-	-	-	-	27,646
2010	Assessment	-	-	-	-	-	1,687,137	1,687,137
Sub-Total		10,497,705	-	-	-	-	2,750,020	13,247,725
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,771,736	-	-	-	-	-	1,771,736
1221	Circuit Clerk	541,107	-	-	-	-	-	541,107
1230	Jury Services & Court Costs	230,875	-	-	-	-	-	230,875
1241	Juvenile Office	477,748	-	-	-	-	-	477,748
1242	Juvenile Justice Center	400,769	-	-	-	-	-	400,769
1243	Juvenile Justice Grants	68,420	-	-	-	-	-	68,420
2820	Family Service & Justice	-	-	-	-	-	83,850	83,850
2830	Circuit Drug Court	-	-	-	-	-	165,823	165,823
2831	Veterans Court	-	-	-	-	-	154,919	154,919
2850	Administration of Justice	-	-	-	-	-	30,775	30,775
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	391,992	-	-	-	391,992
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,490,655	-	394,092	-	-	435,367	4,320,114
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	4,753,730	-	-	-	-	-	4,753,730
1253	Internet Crimes Task Force	57,237	-	-	-	-	-	57,237
1255	Corrections	4,614,257	-	-	-	-	-	4,614,257
1256	Sheriff/Corr HK/Maint	225,624	-	-	-	-	-	225,624
2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	6,000	6,000
2510	Sheriff Training	-	-	-	-	-	28,200	28,200
2521	Community Traffic Safety	-	-	-	-	-	13,435	13,435
2522	DARE Program	-	-	-	-	-	1,500	1,500
2525	Community Programs	-	-	-	-	-	1,700	1,700
2540	Sheriff Civil Charges	-	-	-	-	-	7,290	7,290
2550	Sheriff Revolving Fund	-	-	-	-	-	109,170	109,170
2570	Sheriff K9 Operations	-	-	-	-	-	6,861	6,861
2901	Sheriff-Law Enf Sls Tax	-	-	2,171,065	-	-	-	2,171,065
2902	Corrections - Law Enf Sls Tax	-	-	838,626	-	-	-	838,626
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 9,650,848	-	3,204,691	-	-	174,156	13,029,695

		Major Funds					Non-Major Funds	Total Governmental Funds
Function		General	Road and	Law	Community	911/Emergency		
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement Services Fund	Children's Services Fund	Management Fund		
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,042,570	-	-	-	-	-	2,042,570
1262	Victim Witness	285,354	-	-	-	-	-	285,354
1263	IV-D	240,636	-	-	-	-	-	240,636
1264	PA Retirement	7,752	-	-	-	-	-	7,752
2600	PA Training	-	-	-	-	-	2,669	2,669
2610	PA Tax Collections	-	-	-	-	-	73,991	73,991
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,705	1,705
2651	Bad Check Collections	-	-	-	-	-	1,519	1,519
2903	PA - Law Enf Sales Tax	-	-	340,565	-	-	-	340,565
	Sub-Total	2,576,312	-	340,565	-	-	102,959	3,019,836
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC_CERF Grant	-	-	-	-	-	34,160	34,160
2700	911/EM Sales Tax Revenue	-	-	-	-	121,500	-	121,500
2701	E911/Joint Communications	-	-	-	-	4,641,960	-	4,641,960
2702	Emergency Management Operations	-	-	-	-	544,773	-	544,773
2703	Information Technology-911/EM	-	-	-	-	882,508	-	882,508
2704	Joint Communication Radio Network	-	-	-	-	817,485	-	817,485
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	171,808	-	171,808
	Sub-Total	-	-	-	-	7,180,034	34,160	7,214,194
Public Safety & Judicial - Other								
1200	Public Administrator	469,438	-	-	-	-	-	469,438
1280	Medical Examiner	281,666	-	-	-	-	-	281,666
1285	District Defender	38,655	-	-	-	-	-	38,655
2900	Law Enf Sales Tax Revenue	-	-	32,000	-	-	-	32,000
2905	Judical Info Sys-Law Enf Sls Tax	-	-	50,613	-	-	-	50,613
	Sub-Total	789,759	-	82,613	-	-	-	872,372
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	87,804	-	-	-	-	-	87,804
1370	BC Reg Sewer Dist Mgmt Service	4,709	-	-	-	-	-	4,709
1710	Planning and Zoning	400,319	-	-	-	-	-	400,319
1720	Building Codes	456,147	-	-	-	-	-	456,147
1725	Stormwater Administration	188,594	-	-	-	-	-	188,594
2040	Public Works-R&B Maintenance	-	8,208,236	-	-	-	-	8,208,236
2041	Pavement Preservation	-	4,926,000	-	-	-	-	4,926,000
2045	Public Works-Design & Construction	-	1,244,609	-	-	-	-	1,244,609
2046	Stormwater Administration	-	126,799	-	-	-	-	126,799
2048	PW - Insurance Claim Activity	-	30,000	-	-	-	-	30,000
2049	PW - Administration	-	3,430,663	-	-	-	-	3,430,663
	Sub-Total	1,143,823	17,966,307	-	-	-	-	19,110,130
Community Health & Public Services								
1410	Community Health	1,124,001	-	-	-	-	-	1,124,001
1420	Social Services	74,430	-	-	-	-	-	74,430
1430	Community Services	119,560	-	-	-	-	-	119,560
1730	Animal Control	237,317	-	-	-	-	-	237,317
1740	On-Site Waste Water	104,012	-	-	-	-	-	104,012
2030	Domestic Violence	-	-	-	-	-	27,150	27,150
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,109,384	1,109,384
2160	Community Children Services Administration	-	-	-	206,401	-	-	206,401
2161	Children's Services Funding Opportunities	-	-	-	9,350,000	-	-	9,350,000
	Sub-Total	1,659,320	-	-	9,556,401	-	1,136,534	12,352,255
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
1610	Parks & Recreation	52,842	-	-	-	-	-	52,842
2120	Fairground maintenance Fund	-	-	-	-	-	125,000	125,000
3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	103,721	103,721
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	868,219	868,219
3860	2006A Series GO Bonds - Road NID	-	-	-	-	-	22,223	22,223
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	70,659	70,659
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,870	10,870
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,627	10,627
3900	2011A GO Bonds - Road NID	-	-	-	-	-	54,550	54,550
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	4,950	4,950
	Sub-Total	\$ 105,842	-	-	-	-	1,270,819	1,376,661
Total Expenditures		29,914,264	17,966,307	4,021,961	9,556,401	7,180,034	5,904,015	74,542,982
Other Financing Uses		60,000	-	-	-	905,877	70,000	1,035,877
Grand Total		\$ 29,974,264	17,966,307	4,021,961	9,556,401	8,085,911	5,974,015	75,578,859

Revenue and Expenditure Trends

The graph shown below 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 for fiscal years 2012 through 2016 are attributable to the following:

- **Fiscal year 2012 expenditure “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.
- **Significant increase in revenue and net fund balance since 2013:** This is primarily the result of two dedicated sales tax levies approved by voters for Children’s Services and 911/Emergency Management. The sales tax levies became effective mid-year 2013; however, the spending plans were not fully formed thereby resulting in an accumulation of resources within each of the new special revenue funds. Going forward, budget allocations within the Children’s Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. The temporary increase in fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical or periodic basis.
- **The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2015):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund).



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 fiscal year 2016 revenue projection, taken as a whole for all governmental funds, reflects a 2% increase compared to the fiscal year 2015 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	2014 (Actual)	2015 (Budget)	2015 (Estimated)	2016 (Budget)	% Change 16 Budget over 15 Budget	% of Total for 2016
Property Taxes	\$ 4,774,469	4,750,500	4,814,734	4,909,700	3%	7.1%
Assessments	303,673	153,287	240,546	116,486	-24%	0.2%
Sales Taxes	48,137,970	48,996,500	49,269,000	50,710,000	3%	73.3%
Franchise Taxes	154,082	138,800	159,200	159,200	15%	0.2%
Licenses and Permits	640,995	589,591	717,087	643,902	9%	0.9%
Intergovernmental	3,762,947	3,819,808	3,727,066	3,232,595	-15%	4.7%
Charges for Services	6,020,120	6,099,494	6,118,755	6,226,258	2%	9.0%
Fines and Forfeitures	10,408	11,000	14,000	11,000	0%	0.0%
Interest	210,153	192,617	323,996	260,302	35%	0.4%
Hospital Lease	2,327,004	2,361,800	2,344,923	2,357,800	0%	3.4%
Other*	814,858	1,137,214	1,159,562	548,474	-52%	0.8%
Total Revenues	\$ 67,156,679	68,250,611	68,888,869	69,175,717	1%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.1% of total revenue)

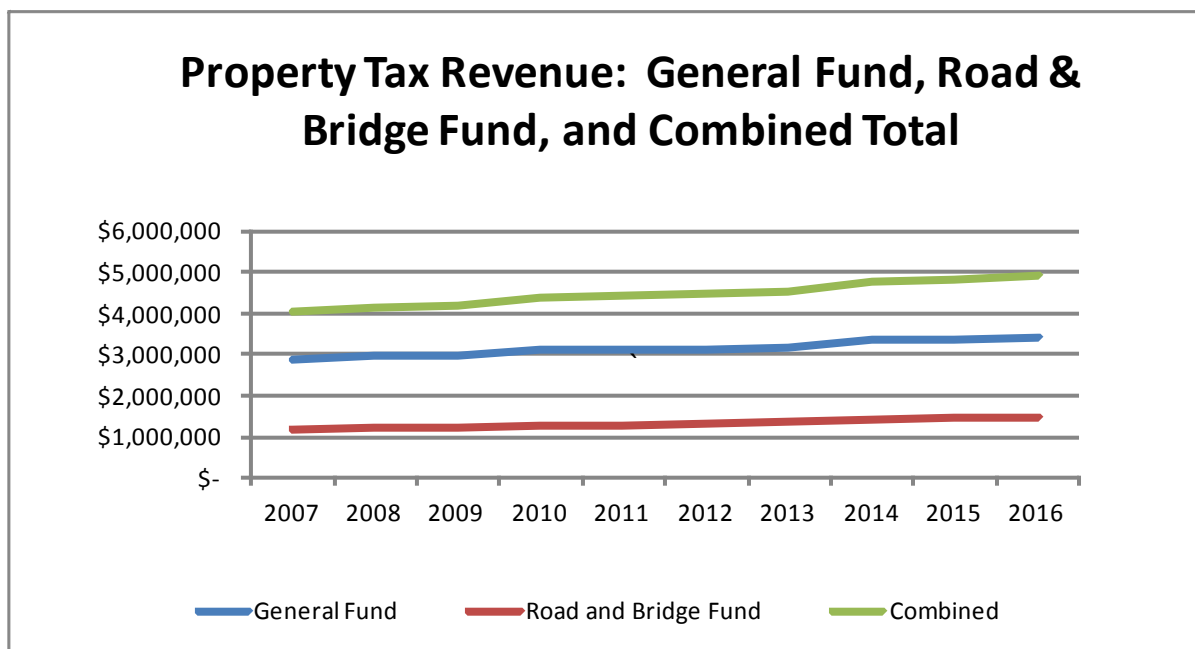
Property tax comprises a relatively small portion of the County’s overall revenues. This is the result of statutory and voluntary property tax roll-backs described below.

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 \$2.6 billion. The fiscal year 2016 Budget assumes a 2.5% growth in assessed valuation for real estate property and 1.0% growth in assessed valuation for 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 fiscal year 2016 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.



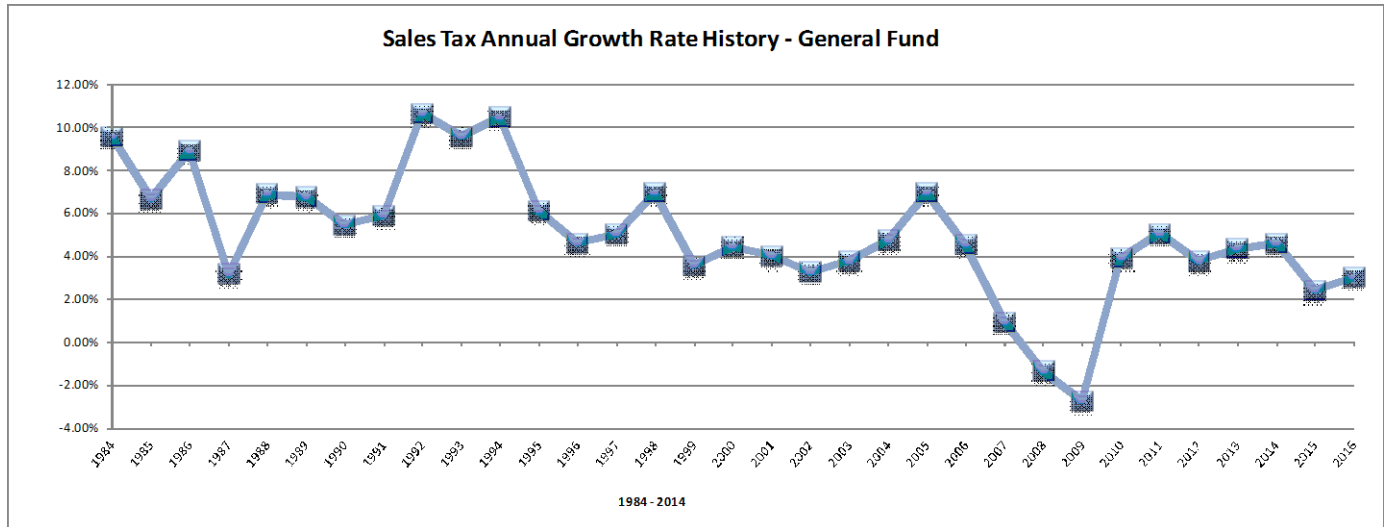
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General 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 (73.3% 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 73% 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 typically range between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%. As illustrated above, the 2008-2009 decline in sales tax growth rate is one of the sharpest ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The expected growth rate for fiscal year 2015 is 2.4% and the fiscal year 2016 budget assumes 3.0% 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 \$14.5 million in 2016, which represents approximately 54% 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 \$14.5 million in 2016, which represents approximately 82% 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 followed by two 10-year renewals (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 \$450,000 in 2016. This revenue source declined significantly in 2008 and has increased modestly since. It remains significantly below the fiscal year 2006 amount of \$510,000.

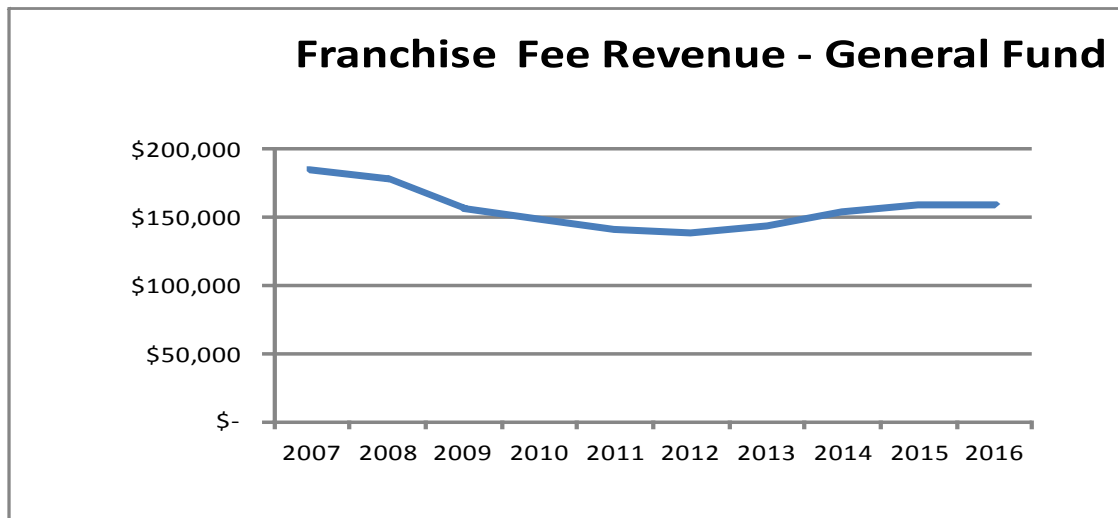
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.6 million in 2016, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which 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 \$6.8 million in fiscal year 2016. 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.)

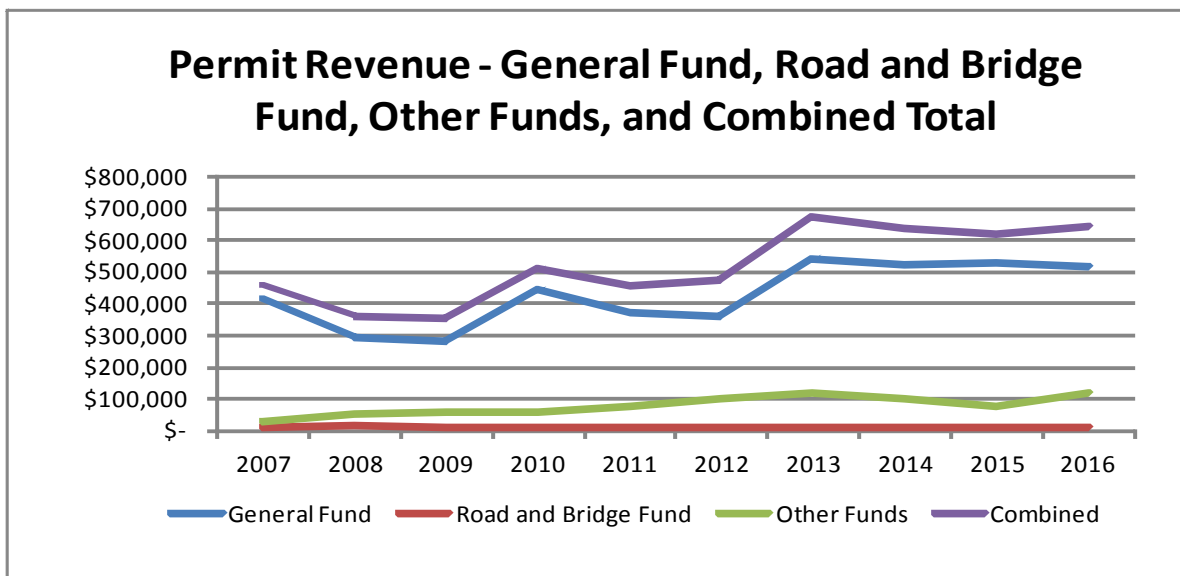
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.8 million in fiscal year 2016.

Franchise Taxes and Licenses/Permit Revenue (1.1% of total revenue)

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 fiscal year 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 fiscal year 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 2016 budget reflects no increases to existing fee schedules.

Conceal-and-carry weapon permits were authorized by the state legislature in fiscal year 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 net increase in projected revenue for fiscal year 2016 is attributable to building permit fees.

Intergovernmental Revenues (4.7% 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 an 11% reduction from the prior year; this decline is primarily associated with completion of two grant-funded activities: a storm water grant and a bridge replacement project. In addition, the County does not expect to receive funding from MoSMART (Missouri Sheriff Methamphetamine Relief Taskforce) for supplementing salaries of sheriff's deputies.

The County's primary intergovernmental revenue sources in fiscal year 2016 include the following:

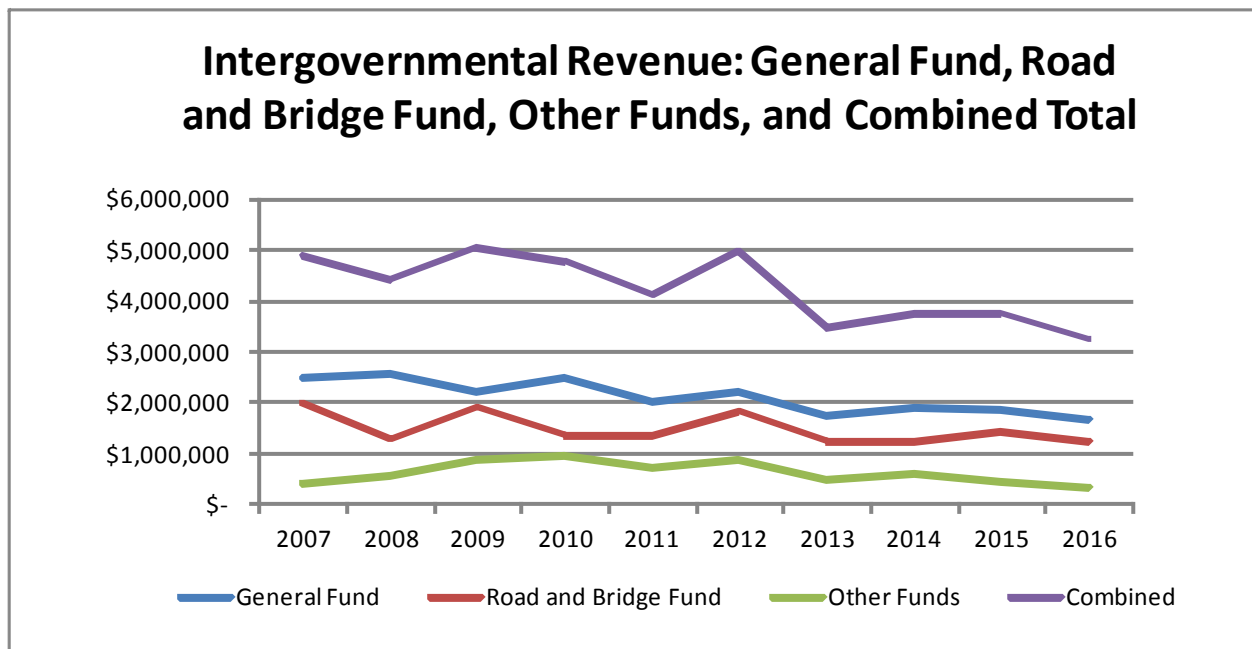
- Within the General Fund—
 - Prisoner per diem reimbursement, \$650,000 and juvenile detention reimbursement, \$65,000

- Child Support Enforcement, \$238,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$102,000
 - Various law enforcement and judicial grants, \$266,000
- Within the Road and Bridge Fund—
- Boone County’s distribution from the state’s County Aid Road Trust (CART) fund, \$1.2 million (proportionate share of the statewide gasoline tax)
- Within the Assessment Fund—
- State reimbursement for property tax assessment, \$210,000

The fiscal year 2016 budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget will be amended upon notification of 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 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:

- 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

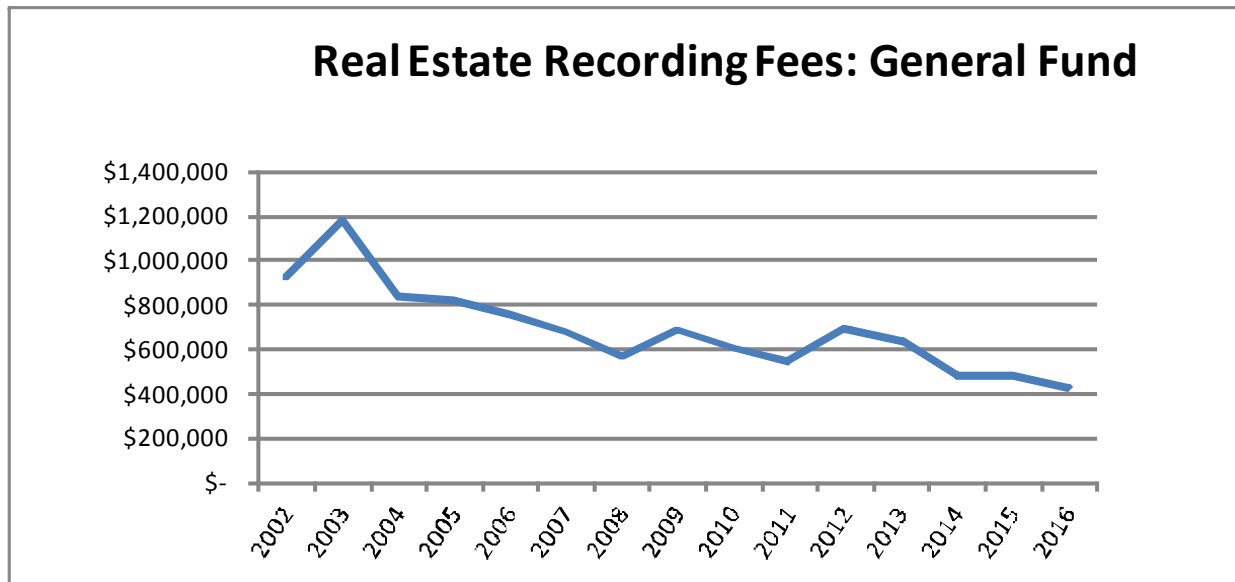


Charges for Services (9.0% of total revenue)

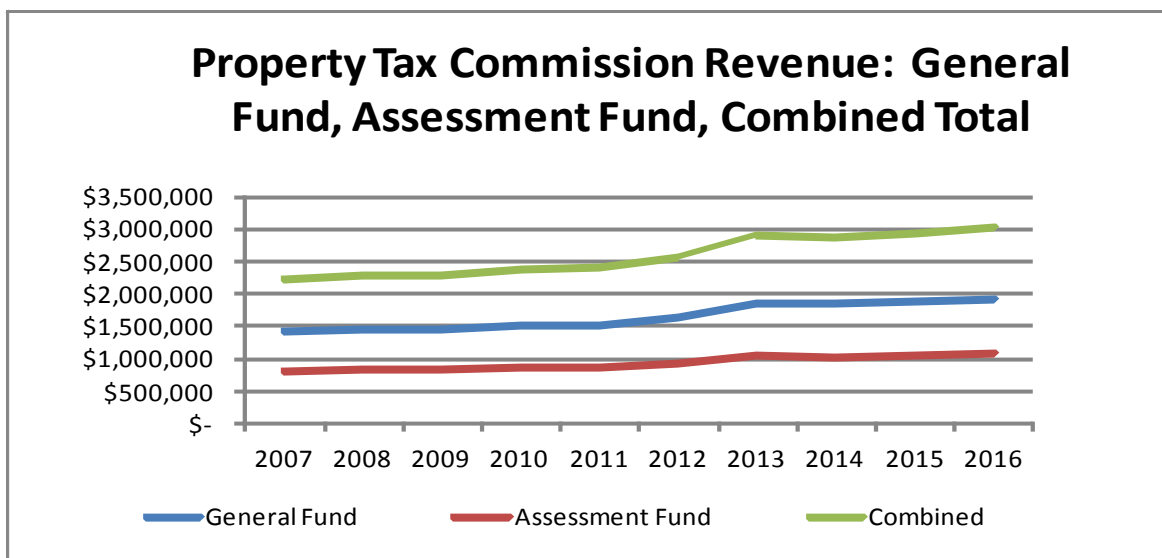
Charges for Services revenues for fiscal year 2016 are expected to be consistent with current year revenue trends. The primary sources of revenue in this category include

property tax commission and fees, fees collected through the circuit court, Public Administrator fees, and real estate recording fees.

As illustrated in the following chart, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Estimated recording revenue for fiscal year 2016 is approximately \$430,000 (General Fund).



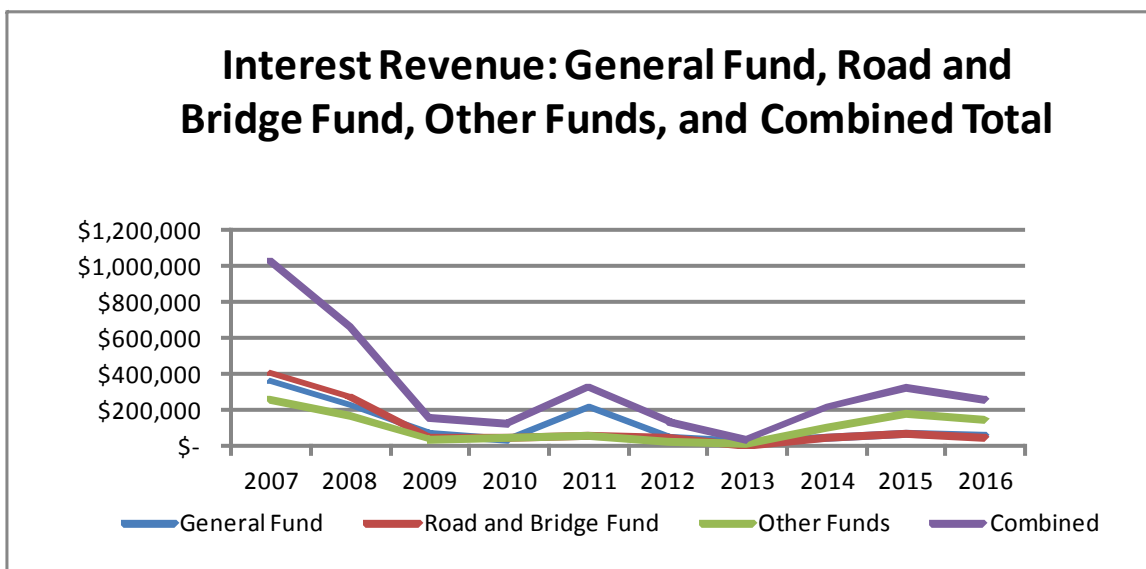
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



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 fiscal year 2015, the County expects to earn approximately \$324,000 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.



Hospital Lease Revenue (3.4% 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.

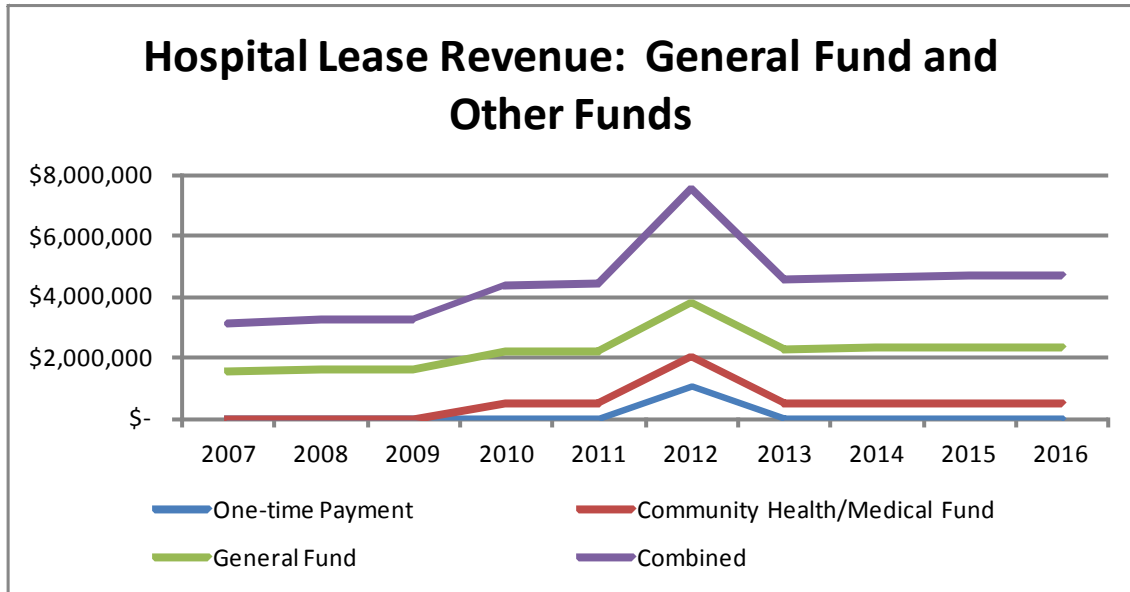
In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement requires an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2016 Budget includes estimated lease revenue of \$1.83 million, which assumes 0.5% CPI growth. This revenue is accounted for within the General Fund.

Beginning in fiscal year 2010, the County receives an additional annual lease payment of \$500,000 which is restricted to community and health needs. This lease payment is also subject to an annual CPI adjustment for years 2013 and beyond. The fiscal year 2016 Budget includes estimated lease revenue of \$523,000, which assumes 0.5% 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 3.4% of revenue for all governmental funds and 6.8% 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 fiscal year 2016 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$74.5 million, which represents a 2% increase over the prior year's budget (amended) of \$73.3 million. The budgetary increase is primarily attributable to election costs and increases in personnel and benefit costs.

A multi-year comparison of expenditures by functional category is presented on the following page. The significant increase in spending is attributable to the new voter-approved sales tax levies for Community Children's Services and 911/Emergency Management. This comparison also highlights the extent of budgetary savings projected for fiscal year 2015; causal factors are discussed in the following section.

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

Expenditures by Function	2014 (Actual)	2015 (Budget)	2015 (Estimated)	2016 (Budget)	16 Budget over 15 Budget	Total for 2016
General Government Operations*	\$ 8,180,935	11,528,401	9,357,099	12,378,332	7%	16.6%
Public Safety & Judicial	20,617,433	25,410,431	22,118,078	27,331,190	8%	36.7%
Environment, Protective Inspection & Infrastructure	15,798,896	18,980,665	17,364,007	18,099,204	-5%	24.3%
Community Health & Public Services	6,365,857	11,907,206	9,037,886	12,352,255	4%	16.6%
Fixed Assets (New and Replacement)	2,071,604	4,025,836	3,032,343	2,620,427	-35%	3.5%
Debt Service	650,076	1,515,329	1,513,889	1,524,192	1%	2.0%
Other	411,876	115,078	111,773	237,382	106%	0.3%
Total Expenditures	\$ 54,096,677	73,482,946	62,535,075	74,542,982	1%	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

Total expenditures shown in the preceding table exceed total revenue shown in the revenue table above. This will result whenever revenue earned in one fiscal year is spent in a subsequent fiscal year (a timing difference). 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, 2014, and 2015 and are appropriated for procurement of services in fiscal year 2016, thereby resulting in total appropriations exceeding the expected revenues for the year. Planned use of fund balance within the General Fund includes funding for election activity, equipment replacement, emergency appropriation, and several non-recurring projects; this also contributes to expenditures exceeding 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 fiscal year 2015 is projected at 85% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund— fiscal year 2015 projected actual spending is ~90% of budget (significant budget variance due to the high number of vacant positions and unspent emergency appropriations)
- Road and Bridge Fund— fiscal year 2015 projected actual spending is 90% of budget (significant variance due to budget savings in fuel, equipment acquisition, and unspent emergency appropriations)
- Law Enforcement Services Fund— fiscal year 2015 projected actual spending is 91% of budget (significant variance due to budget savings for out-of-facility inmate housing costs)
- Community Children's Services Fund— fiscal year 2015 projected actual spending is 72% of budget; the unspent amounts have been included in the budget amounts for fiscal year 2016.

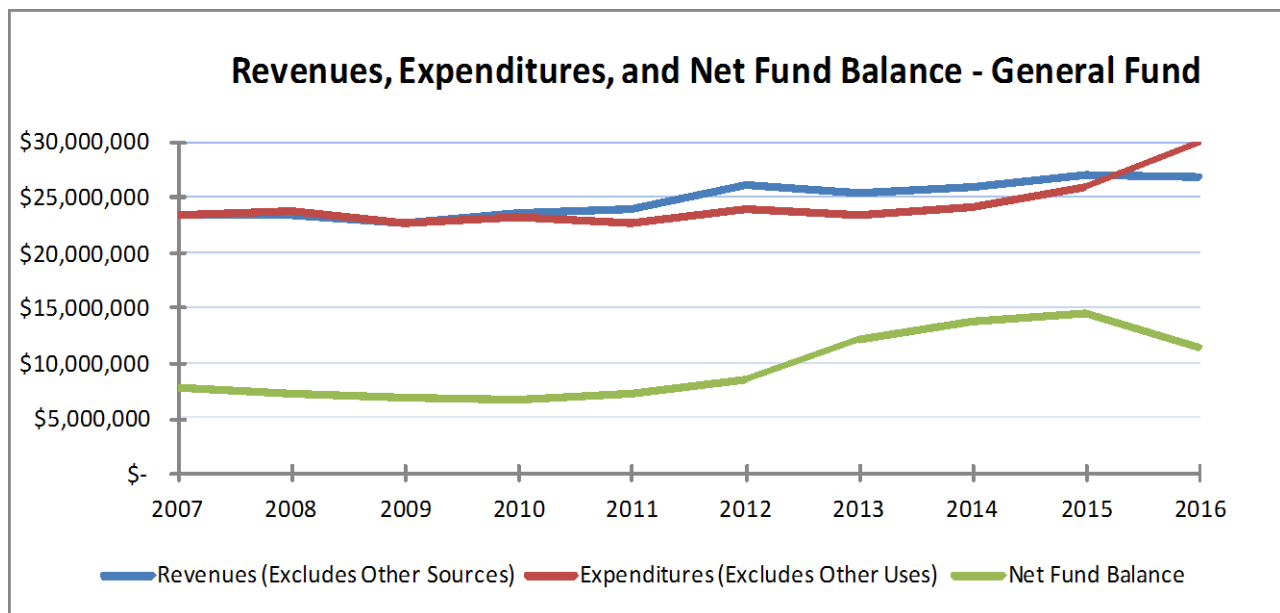
- 911/Emergency Management Fund— fiscal year 2015 projected actual spending is 73% of budget primarily due to budgeted positions that will not be filled until operations are relocated to the new Emergency Communications Center (ECC).
- All nonmajor special revenue funds— fiscal year 2015 projected actual spending is 72% of budget. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds— fiscal year 2015 project actual spending is 100% of budget

Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, favorable weather conditions, 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 on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years and that a portion of such accumulated resources are incorporated into the 2016 budget as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2016. 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 and election costs.

Public Safety and Judicial (36.7 % of total expenditures)

The increase in this area is attributable to increases in salary and benefit costs as well as to staffing increases associated with 911 and Emergency Management operations and staffing increases for the Public Administrator and the Prosecuting Attorney. Additionally, the budget reflects a cost increase for Medical Examiner services and increased spending for replacement sheriff vehicles.

Environment, Protective Inspection, and Infrastructure (24.3 % 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 fiscal year 2015 budget included funding for several non-recurring transportation network projects; similar projects are not included in the fiscal year 2016 budget, which accounts for the budgetary decrease.

Community Health and Public Services (16.6% 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 fiscal year 2014 budget amendment establishing initial budget allocations. Estimated actual spending for fiscal year 2015 is below budget, which results in resources accumulating within the Community Children's Services Fund. Portions of the accumulated resources are budgeted in fiscal year 2016; therefore, the overall budget amounts for fiscal year 2016 are higher than will be expected in subsequent years.

Fixed Assets (New and Replacement) (3.5% 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:

- **\$318,000 General Fund:** new and replacement computer hardware; new and replacement office equipment
- **\$1.0 million Road and Bridge Fund:** replacement machinery and equipment; replacement computer hardware; replacement dump trucks and other vehicles; and facility access road improvement (re-budgeted from prior year).
- **\$590,000 Law Enforcement Services Fund:** replacement sheriff vehicles and equipment
- **\$383,000 911/Emergency Management Fund:** siren replacement; improvements to radio transmission network equipment
- **\$293,000 various nonmajor funds:** new and replacement office computer hardware and software; election-related computer hardware; replacement vehicles

Debt Service (2.0% of total expenditures)

Debt service expenditures reflect little change over the previous year and consist of \$1.36 million 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 (0.3% 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 temporary subsidized lease arrangement pertaining to the event center operations at the County-owned fairgrounds. The County's temporary subsidy ended December 31, 2014 which accounts for the reduction in this category.

Changes in Personnel Staffing Levels

The changes in employee staffing levels reflect a **net increase of 13.62 FTE** (11.62 FTEs-Governmental Funds and 2.0 FTEs Internal Service Funds) and are summarized below. Ten (10) of the positions are attributable to 911/Emergency Management Operations.

Governmental Funds:

General Government Operations: +3.78 FTE net change

- **County Clerk – Elections and Voter Registration Office:** increase Voting Systems Manager position by 1060 hours (General Fund); increase Elections Office Specialist Pool by 7200 hours (General Fund). **Temporary increase, +3.98 FTE.**
- **County Commission:** decrease part-time non-benefitted receptionist FTE by 416 hours (General Fund). **Permanent decrease, -0.2 FTE, non-benefitted.**

Public Safety and Judicial – Public Administrator: +0.26 FTE

- **Public Administrator:** increase hours for temporary part-time filing clerk by 533 hours and make the position permanent part-time at 0.5 FTE (General Fund). **Permanent increase, +0.26 FTE, non-benefitted.**

Public Safety and Judicial – Circuit Court: -2.00 FTE

- **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, -2.00 FTE.**

Public Safety and Judicial – Sheriff/Corrections: -1.17 FTE

- **Internet Crimes Task Force 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, -1.17 FTE.**

Public Safety and Judicial – Prosecuting Attorney: +1.0 FTE

- **Prosecuting Attorney:** add 1.0 FTE Temporary Filing/Scanning Clerk Pool position (General Fund). **Temporary increase, +1.0 FTE, non-benefitted.**

Public Safety and Judicial – 911 and Emergency Management: +10.00.FTE

- **Emergency Management:** add 5.0 FTEs (911 Sales Tax Fund). The positions include a Deputy Director, an Administrative Coordinator, a Planning/GIS Specialist, a Training/Exercise Specialist, and a Preparedness Specialist/Public Information Officer (PIO). **Permanent increase, +5.0 FTE, benefitted.**
- **911 & Emergency Management Information Technology:** add 3.0 FTEs (911 Sales Tax Fund). The positions include a Help Desk Technician, a Sr. Programmer Analyst, and a Systems Administrator. These positions are supervised by the Director of Information Technology. **Permanent increase, +3.0 FTE, benefitted.**
- **911 & Emergency Management- Facilities Maintenance and Housekeeping:** add 2.0 FTEs (911 Sales Tax Fund). The positions include a Senior Facilities Maintenance Technician and a Custodian. These positions are supervised by the Manager of Facilities Maintenance. **Permanent increase, +2.0 FTE, benefitted.**

Environment, Protective Inspection, & Infrastructure: -0.25 FTE net change

- **Road and Bridge Maintenance Operations:** eliminate 0.50 FTE part-time non-benefitted Account Specialist and increase a part-time benefitted Office Administrator position to full time, +.25 FTE (Road and Bridge Fund). **Permanent decrease, -.25 FTE.**

Internal Service Funds:

Facilities Maintenance: +2.00 FTE

- **Facilities Maintenance- Grounds keeping:** add 1.0 FTE Grounds Maintenance Technician, benefitted (Facilities and Grounds Internal Service Fund). **Permanent increase, +1.0 FTE, benefitted.**
- **Facilities Maintenance- Building Security:** add 1.0 FTE Building Security Technician, benefitted (Facilities and Grounds Internal Service Fund). **Permanent increase, +1.0 FTE. Benefitted.**

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 fiscal year 2015 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 to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2016

	-----Major Funds-----						
		Law Enforcement	Community Children's	911/ Emergency	Nonmajor		
	General Fund	Road and Bridge Fund	Services Fund	Services Fund	Management Fund	Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 12,104,372	9,999,616	2,534,768	3,701,924	7,395,318	6,815,961	42,551,959
Less: Fund Balance Unavailable for Appropriation	(686,413)	(984,137)	(1,453,900)	-	-	(981,621)	(4,106,071)
Projected Net Fund Balance	\$ 11,417,959	9,015,479	1,080,868	3,701,924	7,395,318	5,834,340	38,445,888
As a percent of expenditures	38%	50%	27%	39%	103%		
# of months expenditures	4.6	6.0	3.2	4.6	12.4		

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 yet 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, to the extent fund balance amounts exceed the minimum requirement, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. This is sometimes referred to as *revenue stabilization* funds. Using fund balance in this manner allows the County to continue operations without disruption during an unexpected period of revenue decline or unforeseen emergency. 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. This approach ensures that the County has sufficient resources without having to increase the property tax rate. 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, 2016

	-----Major Funds-----						
	General	Road and	Law	Community	911/	Nonmajor	All Governmental
	Fund	Bridge Fund	Enforcement	Children's	Emergency	Governmental	
			Services	Services	Management	Funds	Funds
Projected Fund Balance 12/31	12,104,372	9,999,616	2,534,768	3,701,924	7,395,318	6,815,961	42,551,959
Projected Fund Balance 1/1	\$ 15,224,039	9,968,687	2,839,597	6,420,325	4,624,460	8,611,692	47,688,800
Projected Change in Fund Balance	\$ (3,119,667)	30,929	(304,829)	(2,718,401)	2,770,858	(1,795,731)	(5,136,841)
Percentage Change	-20%	0%	-11%	-42%	60%	-21%	-11%

As previously discussed, the expected change 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 election costs and several non-recurring projects. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2016. 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 above.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to increased spending for vehicle replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2016 budget allocations including amounts that accumulated in the fund during prior years.

The projected increase in the 911/Emergency Management Fund is due to operating revenues exceeding planned expenditures. As previously noted, the County anticipates that the 2017 and 2018 annual operating budgets will reflect the complete fiscal impact of expanded operations within the new facility. Going forward, the County will set aside portions of annual revenues to fund periodic and cyclical equipment and technology replacement.

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, 2016 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2016 Budget amount to \$1.5 million or 1.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$385,000 - principal and interest for the Series 2012 Certificates of Participation (re-financed debt originally issued to construct county facilities) which are being retired through appropriations in the General Fund;
- \$868,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$168,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- 104,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff's Annex facility which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2016 is exceeds \$2.6 billion which results in a legal debt limit of approximately \$260,000,000. 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.

Awards and Acknowledgements

The County's Budget for fiscal year 2015 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 2016 Proposed Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)					
Awards	\$ 3,500	1115	83100	\$ -	Employee tenure awards
Reception/Meetings	2,400	1115	84010	-	Employee tenure reception
Computer Hardware	10,200	1170	91301	-	Re-budget backup production printer
Law Enforcement Insurance	14,000	1191	71007	-	Premium increase
Boone County Historical Society	11,300	1430	86689	-	Preservation of County's earliest hand-written records
	-			-	
Total Changes to General Fund	\$ <u>41,400</u>			\$ <u>-</u>	

Road and Bridge (Fund #204)

Public Works					
Machinery & Equipment	\$ (13,500)	2040	91300	\$ -	Reduction for spreader that was purchased in current year
	-			-	
Total Changes to Road & Bridge Fund	\$ <u>(13,500)</u>			\$ <u>-</u>	

Sheriff Revolving Fund (Fund #255)

Seminars/Conference/Meeting	\$ 675	2550	37200	\$ -	CALEA Conference
Travel	150	2550	37220	-	Travel expense for CALEA Conference
Meals & Lodging - Training	1,016	2550	37230	-	Meals & lodging expense for CALEA Conference
Professional Services	11,450	2550	71101	-	Initial costs for CALEA Accreditation
	-			-	
Total Changes to Sheriff Revolving Fund	\$ <u>13,291</u>			\$ <u>-</u>	

911/Emergency Management Sales Tax (Fund #270)

OTO: From Special Revenue Fund	\$ <u>37,657</u>	2701	83922	\$ <u> </u>	Reimbursement to Law Enforcement Services Fund for vehicle
	-			-	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ <u>37,657</u>			\$ <u>-</u>	

Law Enforcement Services (Fund #290)

Sheriff Operations					
OTI: From Special Revenue Fund	\$ -	2901	3917	\$ 37,657	Reimbursement from 911/EM Fund for vehicle
Vehicle Equipment < \$1,000	5,433	2901	23860	-	Replacement for vehicle transferred to 911 Fund
Equipment Installation Charges	2,750	2901	60250	-	Replacement for vehicle transferred to 911 Fund
Machinery & Equipment	1,600	2901	91300	-	Replacement for vehicle transferred to 911 Fund
Replacement Auto/Trucks	28,054	2901	92400	-	Replacement for vehicle transferred to 911 Fund
	-			-	
Subtotal	\$ <u>37,837</u>			\$ <u>37,657</u>	
Total Changes to Law Enforcement Services Fund	\$ <u>37,837</u>			\$ <u>37,657</u>	

Continued on next page

Schedule of Commission Changes to the 2016 Proposed Budget cont'd

Facilities & Grounds (Fund #610)

Other Supplies	\$	2,970	6100	23050	\$	-	Lights & lighted garland for Courthouse
Equipment Rentals		1,750	6100	71700		-	Rental of lift to install lights on Courthouse
		-				-	
Total Changes to Facilities and Grounds Fund	\$	<u>4,720</u>			\$	<u>-</u>	

Capital Repairs & Replacements (Fund #620)

Contingency		542,100	6200	86850	\$	-	Re-budget Security System Replacement Project Phase I
Contingency	\$	<u>657,700</u>	6200	86850	\$	<u>-</u>	Security System Replacement Project Phase II
Total Changes to Capital Repairs & Replacements Fund		<u>1,199,800</u>			\$	<u>-</u>	

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

Contingency	\$	<u>70,300</u>	6240	86850	\$	<u>-</u>	Security System Replacement Project Phase II
Total Changes to Capital Repairs & Replacements- Public Works Fund		<u>70,300</u>			\$	<u>-</u>	

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 41,400	\$ -
Road and Bridge (Fund #204)	(13,500)	-
Sheriff Revolving Fund (Fund #255)	13,291	-
911/Emergency Management Sales Tax (Fund #270)	37,657	-
Law Enforcement Services (Fund #290)	37,837	37,657
Facilities & Grounds (Fund #610)	4,720	-
Capital Repairs & Replacements (Fund #620)	1,199,800	-
Capital Repairs & Replacements - Public Works (Fund #624)	70,300	-
Total	\$ <u>1,391,505</u>	\$ <u>37,657</u>

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20 15

County of Boone

} ea.

In the County Commission of said county, on the 17th day of December 20 15

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone adopts the Boone County operating budget for fiscal year 2016. The adopted budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached *Schedule of Commission Changes to the 2016 Proposed Budget* and with final wage and benefit appropriations for each department calculated using actual salaries in effect as of December 11, 2015 along with all approved range re-classifications having an effective date of January 1, 2016.

Total appropriations are set forth by line item and are summarized as follows:

- 1) by category of expenditure (i.e., class 1, class 2, etc up to and including class 9.);
- 2) by office, department or spending agency; and,
- 3) by fund.

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's fiscal year 2016 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position.

The County Commission approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with the Budget Adjustment Policy and the County Purchasing Policy adopted by the County Commission.

The County Commission authorizes the County Auditor to re-appropriate unspent fiscal year 2015 grant funds (which may be carried forward into fiscal year 2016 according to the terms of the grant award) upon determination that a remaining balance of the grant award is available for re-budgeting.

Done this 17th day of December, 2015.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

County of Boone

} ea.

Term. 20

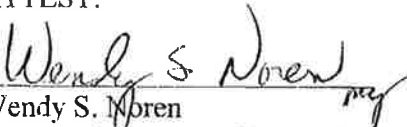
In the County Commission of said county, on the

day of

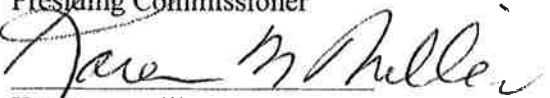
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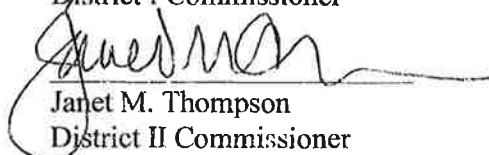
the following, among other proceedings, were had, viz:

ATTEST:


Wendy S. Noren
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Karen M. Miller
District I Commissioner


Janet M. Thompson
District II Commissioner



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.

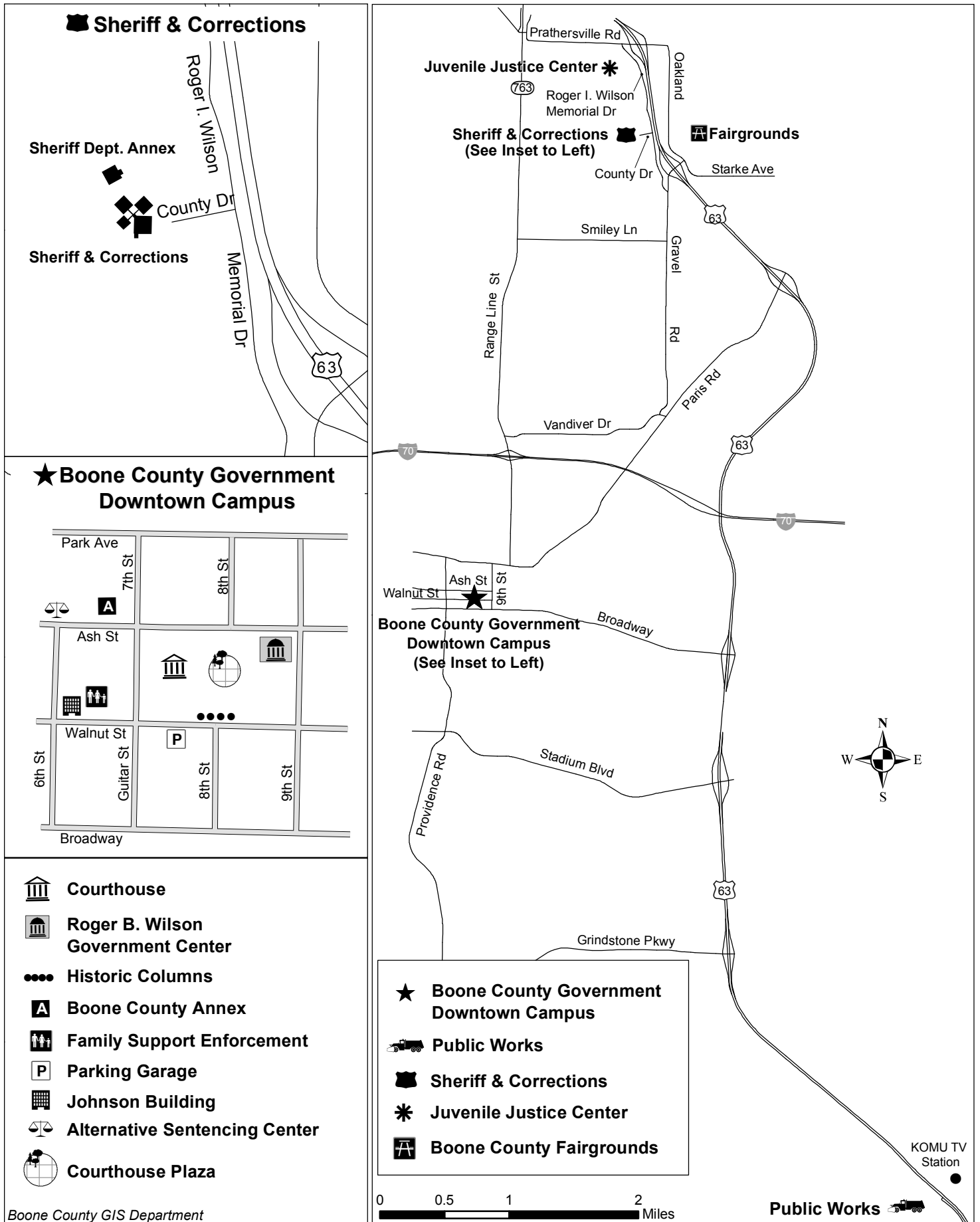
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

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	
Brian McCollum.....	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, Director.....	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	
Terry Cassil, Director.....(interim location)....	609 E Walnut..... 573-886-4305
Facilities Maintenance	
Robert Davidson, Manager.....	Boone County Annex..... 573-886-4400
Human Resources & Risk Management	
Jenna Redel, 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)	
Chad Martin, Director.....(interim location)....	609 E Walnut..... 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	
Tom Darrough.....	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

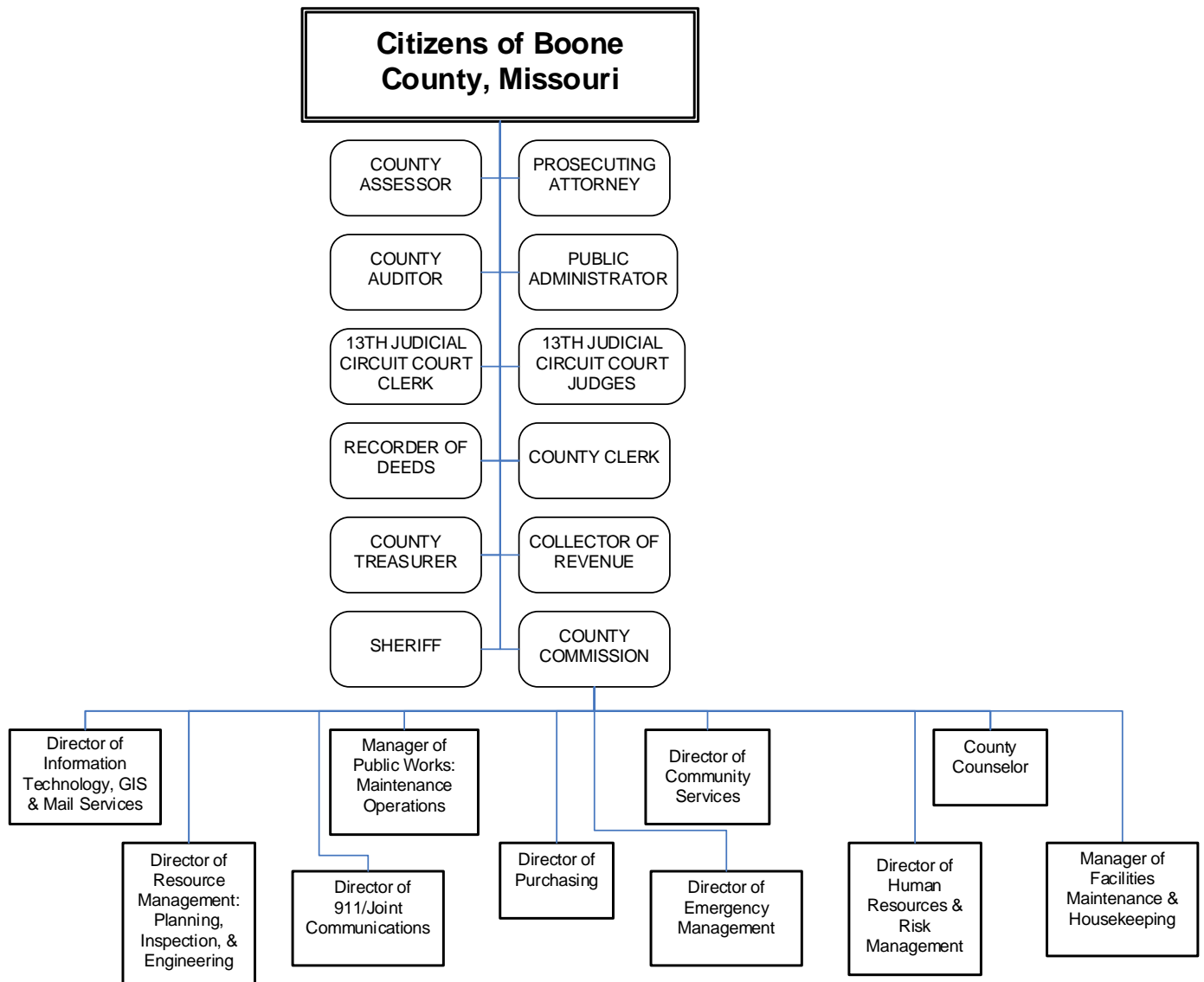
Boone County Facility Locations



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

Description of the Accounting and Budgeting System cont'd

to retire 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>

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>
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>
306	2015 Series Special Obligation Bonds – Emergency Communications Center	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$13.32 million bonds issued in 2015 to construct the Emergency Communications Center (ECC). Annual principal and interest is paid from the proceeds of a sales tax approved by voters in 2013.</p>
386	2006 Series Road NID Bond (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>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.</p>

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

387	2008 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 \$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.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>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.</p>
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:

- 405- General Capital Fund
- 406- One-Fifth Cent Sales Tax Capital Improvement Fund
- 407- 605 & 609 E. Walnut
- 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 2016 Budget total \$1,524,192 which represents <1% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$384,913; 1.28% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$1,139,279, consisting of \$971,939 related to taxable special obligation bonds associated with land and building acquisition and \$167,638 related to NID general obligation bonds.

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%.	21,000
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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%.	290,000
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Sub-total: General Obligation Debt – Road NIDs	\$ 311,000
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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%.	763,000
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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%	199,000
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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% 115,236

\$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%. 63,000

Sub-total: General Obligation Debt – Sewer NIDs 1,140,236

Total: All General Obligation Debt \$ **1,451,236**

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 service payments are secured by amounts appropriated by the County each fiscal year. 450,000

\$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%. Debt service payments are secured by amounts appropriated by the County each fiscal year. 1,180,000

\$13,320,000 Series 2015 special obligation bonds due in annual installments of \$525,000 to \$855,000 beginning in 2015 through 2034; semi-annual interest is due 2015 through 2034; interest at 2.000% to 3.125%. Debt service payments are secured by amounts appropriated by the County each fiscal year. 12,680,000

Total: All Special Obligation Debt \$ **14,310,000**

Total Combined Debt: \$ **15,761,236**

Summary of Long Term Debt cont'd

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

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			
2016	980,000.00	376,551.81	129,000.00	38,637.66	1,109,000.00	415,189.47	1,524,189.47
2017	1,000,000.00	355,953.16	109,100.00	35,564.94	1,109,100.00	391,518.10	1,500,618.10
2018	1,075,000.00	335,427.16	110,200.00	32,831.76	1,185,200.00	368,258.92	1,553,458.92
2019	655,000.00	316,815.21	117,300.00	29,858.12	772,300.00	346,673.33	1,118,973.33
2020	665,000.00	301,150.91	119,400.00	26,611.30	784,400.00	327,762.21	1,112,162.21
2021-2025	3,085,000.00	1,266,693.80	433,300.00	94,837.02	3,518,300.00	1,361,530.82	4,879,830.82
2026-2030	3,580,000.00	770,643.80	426,936.16	43,791.29	4,006,936.16	814,435.09	4,821,371.25
2031-2035	3,270,000.00	203,690.66	6,000.00	150.00	3,276,000.00	203,840.66	3,479,840.66
Total	\$ 14,310,000.00	3,926,926.51	1,451,236.16	302,282.06	15,761,236.16	4,229,208.57	19,990,444.73

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 \$260,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,600,000,000
Constitutional Debt Limit (10%):	\$ 260,000,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,451,236
Debt outstanding at January 1 as a percentage of debt limit:	0.6%



Financial Summaries—

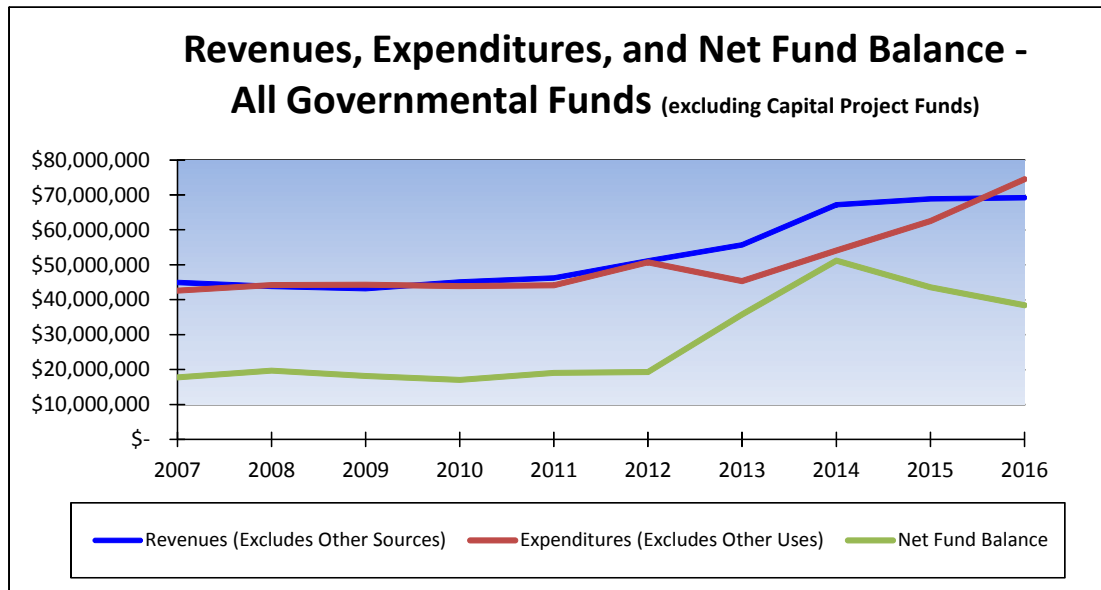
This section contains the following information:

- 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)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Revenues (Excludes Other Sources)	\$44,931,029	\$43,776,739	\$43,193,961	\$45,098,630	\$46,174,373
Expenditures (Excludes Other Uses)	\$42,589,432	\$44,240,190	\$44,290,352	\$43,880,268	\$44,095,275
Net Fund Balance	\$17,748,476	\$19,676,866	\$18,146,755	\$16,998,190	\$19,036,166
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Revenues (Excludes Other Sources)	\$51,094,042	\$55,734,573	\$67,156,679	\$68,888,869	\$69,175,717
Expenditures (Excludes Other Uses)	\$50,690,252	\$45,345,945	\$54,096,677	\$62,535,075	\$74,542,982
Net Fund Balance	\$19,285,845	\$35,729,110	\$51,202,647	\$43,525,240	\$38,445,888



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:

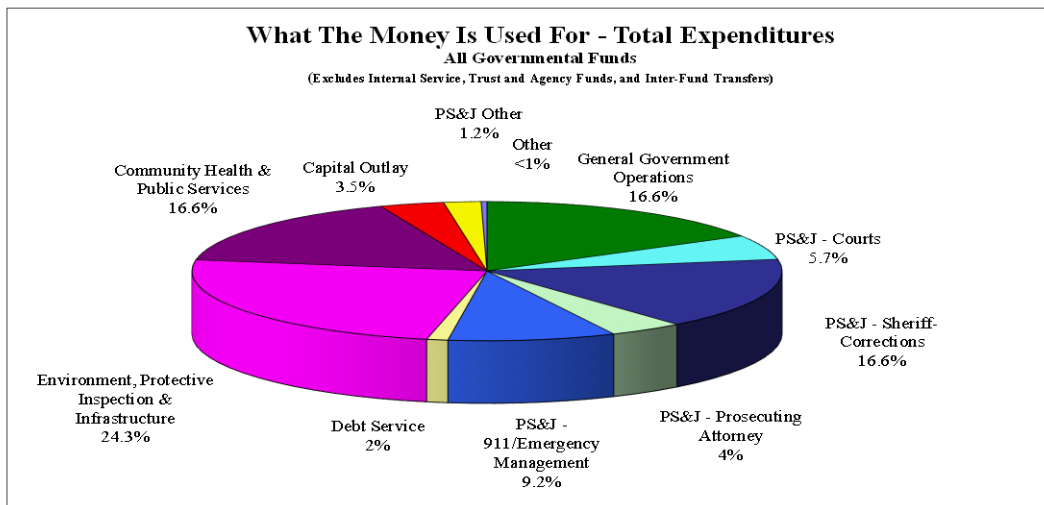
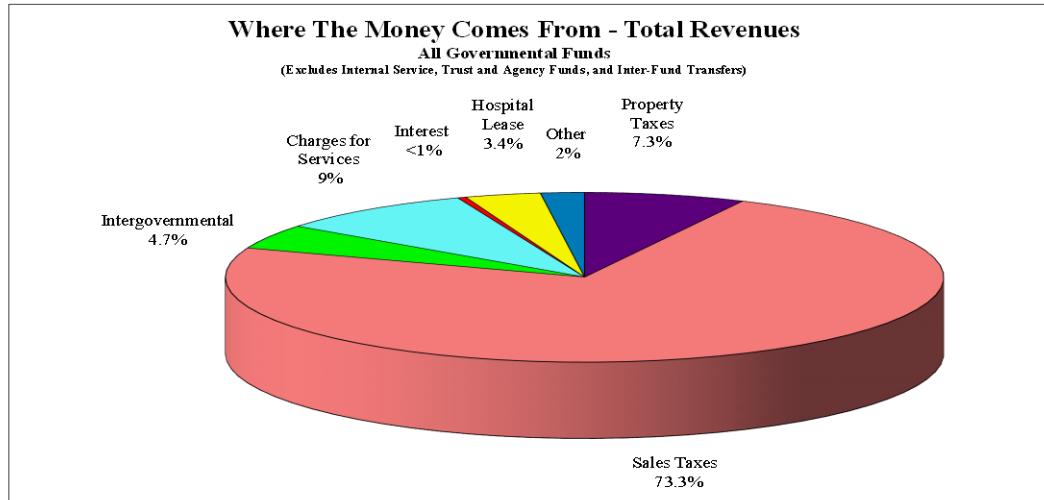
- **Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund**
- **Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management**
- **Favorable revenue variances (2013 and 2014)**
- **High number of extended staff vacancies within County offices (primarily in the General Fund), resulting in increased favorable spending variances (2013, 2014, and 2015)**

Financial Summaries cont'd

2016 Budget – All Governmental Funds

(Excluding Capital Project Funds)

2016 Budget All Governmental Funds



Where The Money Comes From

Property Taxes	\$	5,026,186
Sales Taxes		50,710,000
Intergovernmental		3,232,595
Charges for Services		6,226,258
Interest		260,302
Hospital Lease		2,357,800
Other		1,362,576
Total Revenues	\$	69,175,717
Other Financing Sources		1,266,301
Fund Balance Used for Operations		7,938,628
Total Financing Sources	\$	78,380,646

What The Money Is Used For

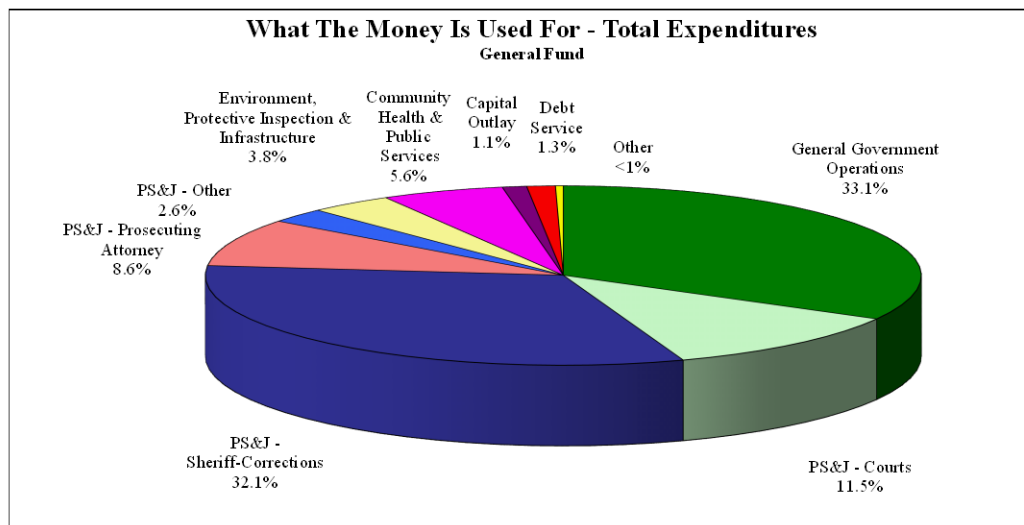
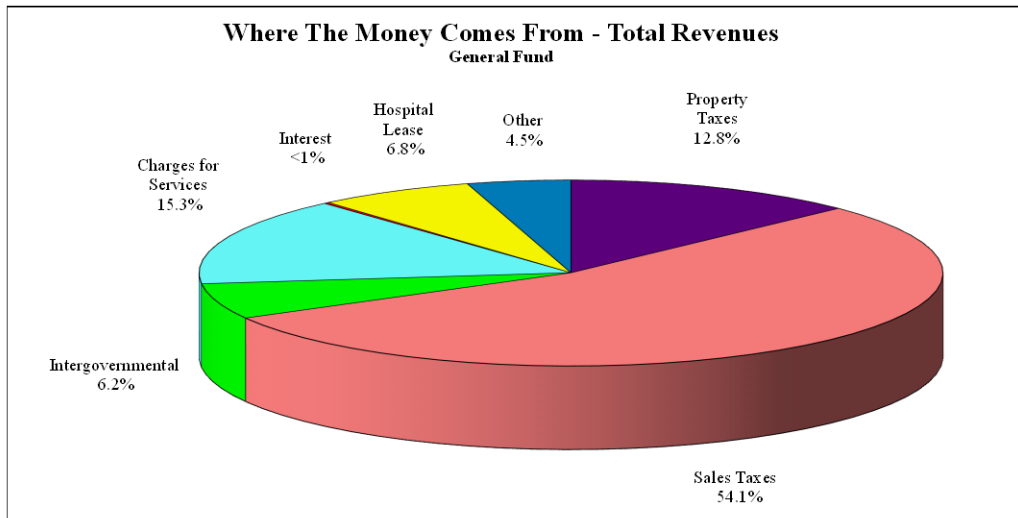
General Government Operations	\$	12,378,332	**
PS&J - Courts		4,254,191	
PS&J - Sheriff-Corrections		12,365,841	
PS&J - Prosecuting Attorney		3,016,536	
PS&J - 911/Emergency Management		6,830,977	
PS&J - Other		863,645	***
Environment, Protective Inspection & Infrastructure		18,099,204	
Community Health & Public Services		12,352,255	
Capital Outlay		2,620,427	
Debt Service		1,524,192	
Other		237,382	
Total Expenditures	\$	74,542,982	
Total Other Financing Uses		1,035,877	
Total Financial Uses	\$	75,578,859	

** 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

2016 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,434,400
Sales Taxes	14,524,000
Intergovernmental	1,663,899
Charges for Services	4,117,198
Interest	57,896
Hospital Lease	1,834,000
Other	1,209,704
Total Revenues	\$ 26,841,097
Other Financing Sources	13,500
Fund Balance Used for Operations	3,119,667
Total Financing Sources	\$ 29,974,264

What The Money Is Used for

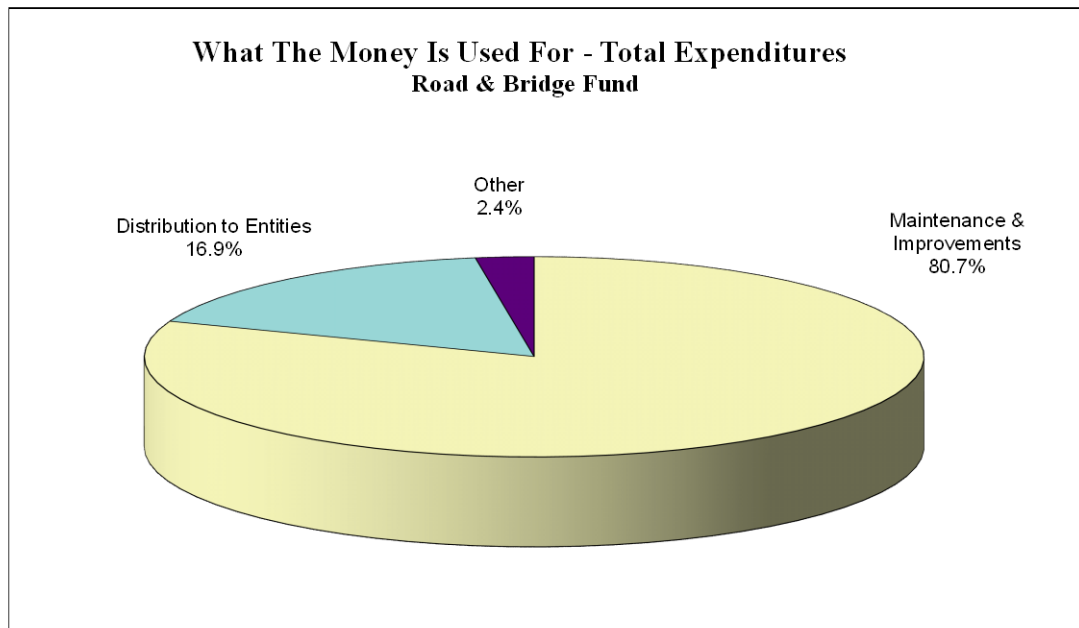
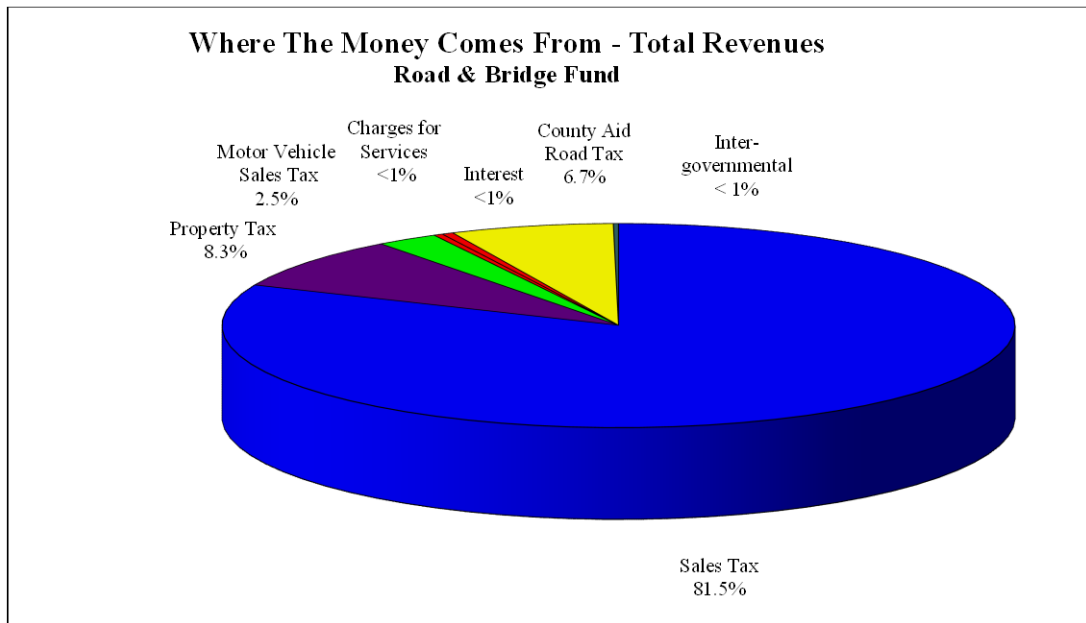
General Government Operations	\$ 9,897,442 **
PS&J - Courts	3,438,232
PS&J - Sheriff/Corrections	9,615,123
PS&J - Prosecuting Attorney	2,573,012
PS&J - Other	781,032 ***
Environment, Protective Inspection & Infrastructure	1,131,265
Community Health & Public Services	1,659,320
Capital Outlay	328,083
Debt Service	384,913
Other	105,842
Total Expenditures	29,914,264
Total Other Financing Uses	60,000
Total Financial Uses	\$ 29,974,264

** 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

2016 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

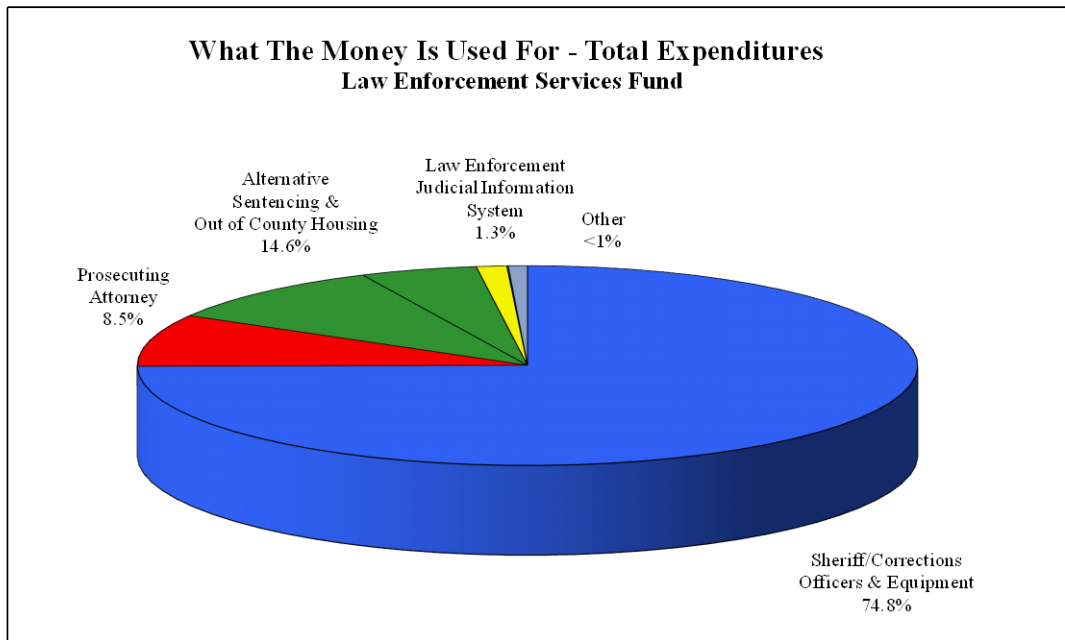
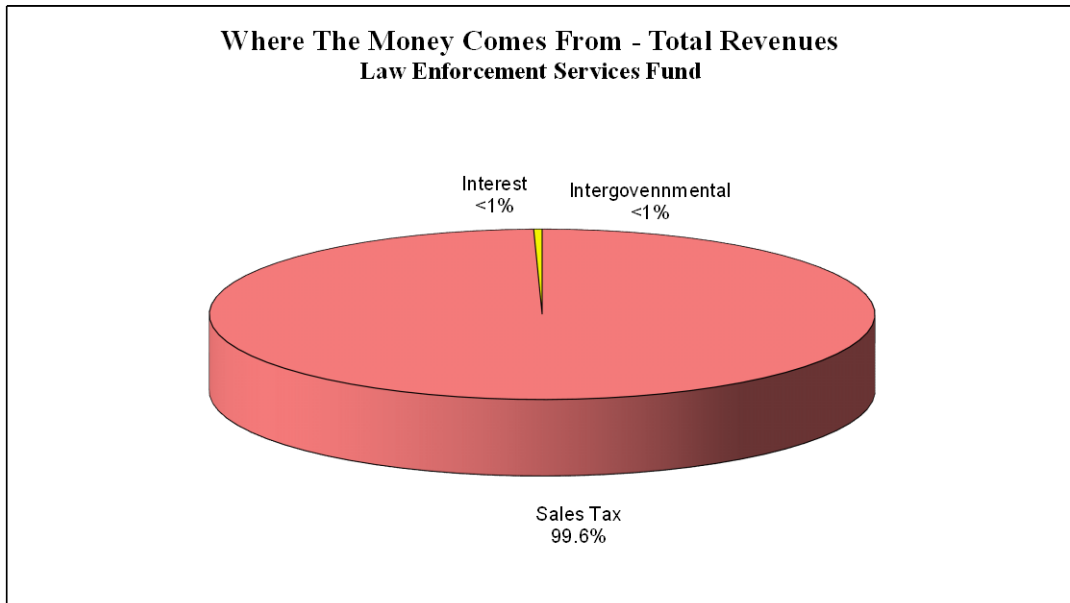
Sales Tax	\$	14,507,000
Property Tax		1,475,300
Motor Vehicle Sales Tax		450,000
Charges for Services		65,781
Interest		82,605
County Aid Road Tax		1,188,000
Intergovernmental		37,300
Total Revenues	\$	17,805,986
Other Financing Sources		191,250
Fund Balance Used for Operations		-
Total Financing Sources	\$	17,997,236

What The Money Is Used for

Property Tax Distribution	\$	250,000
Sales Tax Distribution		2,694,000
Maintenance		8,208,236
Pavement Preservation		4,926,000
Design & Construction		1,244,609
Stormwater Administration		126,799
Administration		329,163
Facility Repair & Replacement		50,000
Insurance Activity		30,000
CART/MV Distribution to Road District		82,500
Other		25,000
Total Expenditures	\$	17,966,307
Total Other Financing Uses		-
Total Financial Uses	\$	17,966,307

Financial Summaries cont'd

2016 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

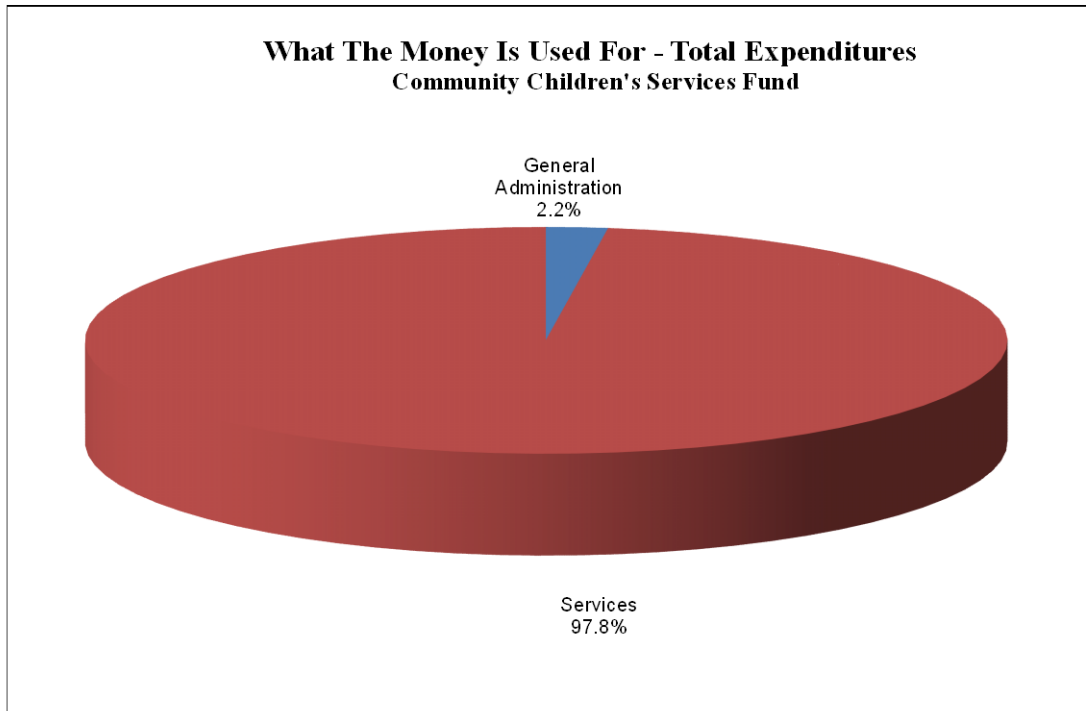
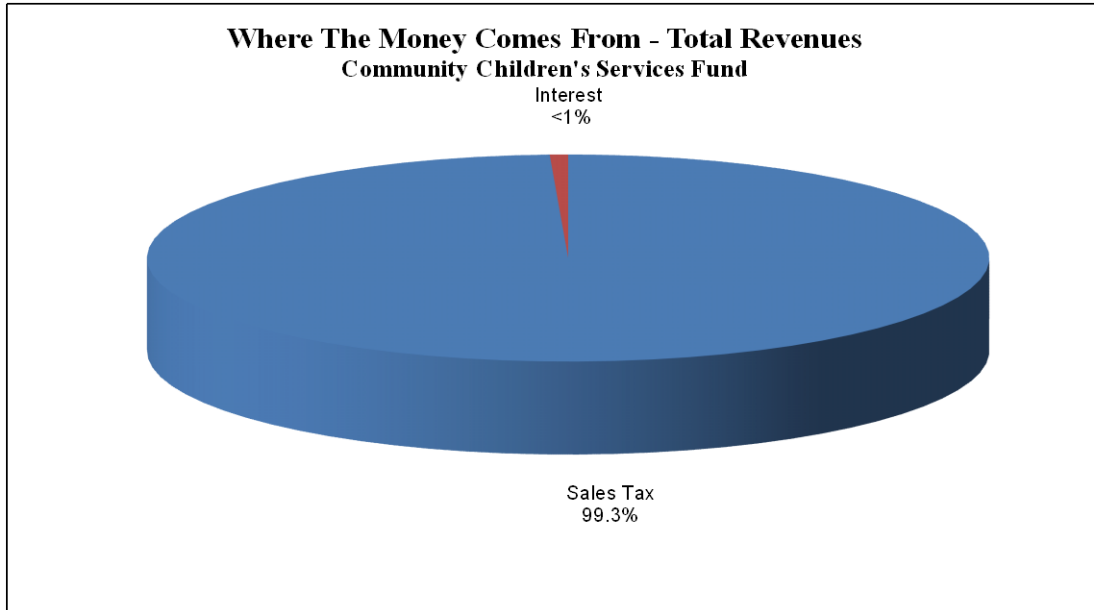
Sales Tax	\$3,627,000
Intergovernmental	0
Interest	14,800
Total Revenues	\$3,641,800
Other Financing Sources	75,332
Fund Balance Used for Operations	304,829
Total Financing Sources	4,021,961

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$3,009,691
Prosecuting Attorney	340,565
Alternative Sentencing	391,992
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	50,613
Law Enforcement Judicial Information System-Court	2,100
Other	32,000
Total Expenditures	\$4,021,961

Financial Summaries cont'd

2016 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

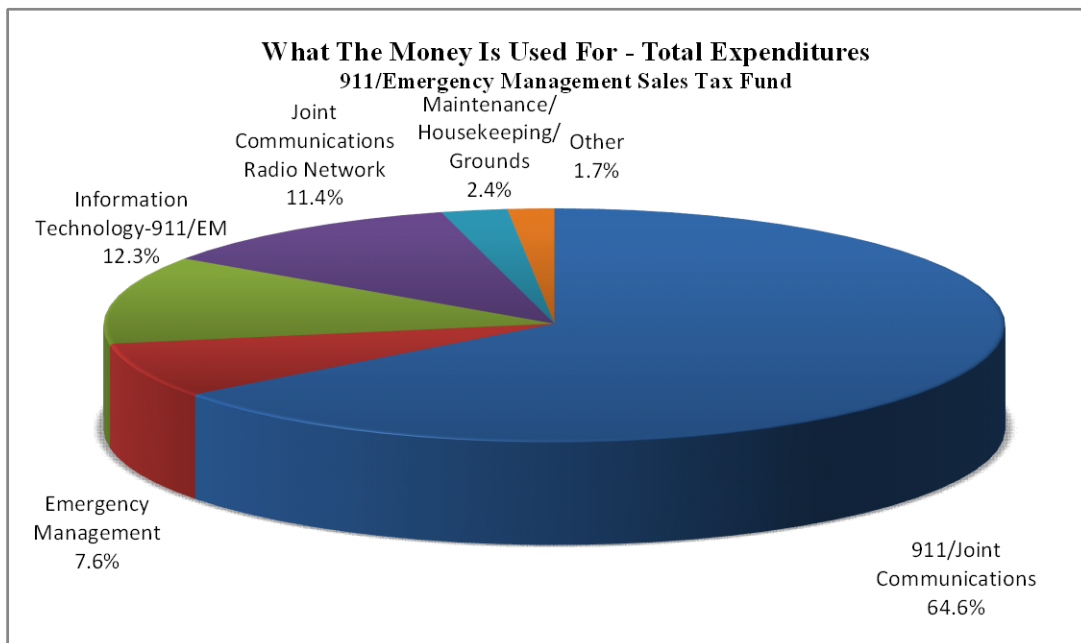
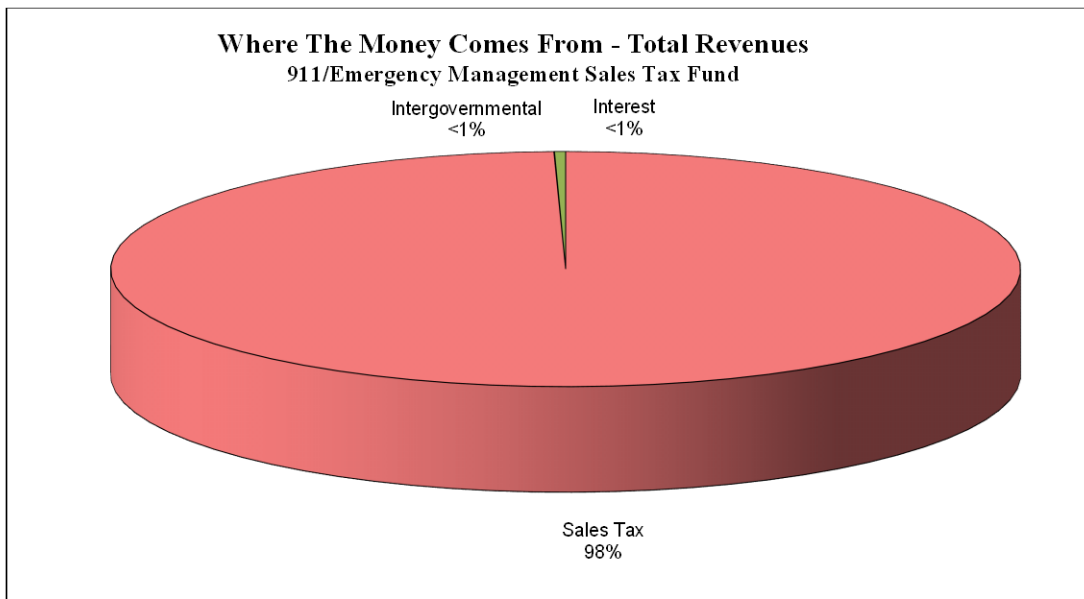
Sales Tax	\$ 6,790,000
Interest	48,000
Total Revenues	\$ 6,838,000
Other Financing Sources	-
Fund Balance Used for Operations	2,718,401
Total Financing Sources	\$ 9,556,401

What The Money Is Used for

General Administration	\$ 206,401
Services	9,350,000
Total Expenditures	\$ 9,556,401
Total Other Financing Uses	-
Total Financial Uses	\$ 9,556,401

Financial Summaries cont'd

2016 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,812,000
Intergovernmental	1,969
Interest	42,800
Total Revenues	\$ 10,856,769
Other Financing Sources	-
Fund Balance Used for Operations	-
Total Financing Sources	\$ 10,856,769

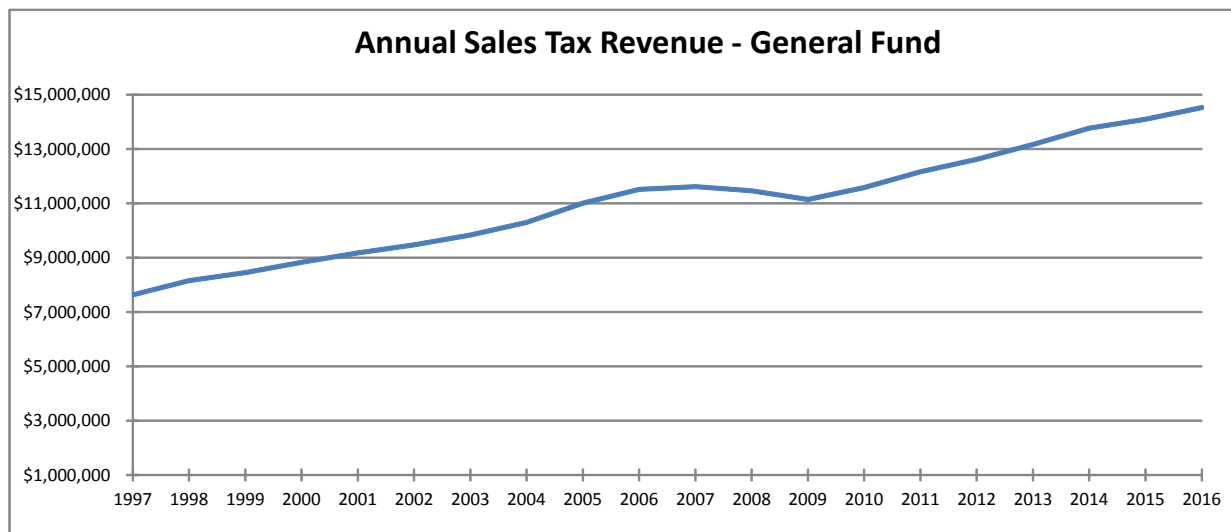
What The Money Is Used for

911/Joint Communications Operations	\$ 4,641,960
Emergency Management Operations	544,773
Information Technology-911/EM	882,508
Joint Communications Radio Network	817,485
Maintenance/Housekeeping/Grounds	171,808
Other	121,500
Total Expenditures	\$ 7,180,034
Total Other Financing Uses	905,877
Total Financial Uses	\$ 8,085,911

Financial Summaries cont'd

Sales Tax

	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>
Sales Tax	\$7,630,386	\$8,158,523	\$8,450,433	\$8,833,057	\$9,178,946
Sales Tax Growth Rate		6.5%	3.6%	4.5%	3.9%
	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>
Sales Tax	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804
Sales Tax Growth Rate	3.2%	3.8%	4.7%	6.9%	4.5%
	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>
Sales Tax	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077	12,162,398
Sales Tax Growth Rate	0.9%	-1.4%	-2.8%	3.9%	5.0%
	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
Sales Tax	12,619,573	13,165,037	13,770,424	14,101,000	14,524,000
Sales Tax Growth Rate	3.8%	4.3%	4.6%	2.4%	3.0%



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)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,774,469	4,750,500	4,814,734	4,909,700
Assessments	303,673	153,287	240,546	116,486
Sales Taxes	48,137,970	48,996,500	49,269,000	50,710,000
Franchise Taxes	154,082	138,800	159,200	159,200
Licenses and Permits	640,995	589,591	717,087	643,902
Intergovernmental	3,762,947	3,819,808	3,727,066	3,232,595
Charges for Services	6,020,120	6,099,494	6,118,755	6,226,258
Fines and Forfeitures	10,408	11,000	14,000	11,000
Interest	210,153	192,617	323,996	260,302
Hospital Lease	2,327,004	2,361,800	2,344,923	2,357,800
Other	814,858	1,137,214	1,159,562	548,474
Total Revenues	67,156,679	68,250,611	68,888,869	69,175,717
Other Financing Sources				
Transfer In from other funds	218,511	1,082,091	1,098,327	1,035,876
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	257,508	263,464	90,444	230,425
Total Other Financing Sources	476,019	1,345,555	1,188,771	1,266,301
Fund Balance Used for Operations	-	13,895,935	4,102,649	7,938,628
TOTAL FINANCIAL SOURCES	\$ 67,632,698	83,492,101	74,180,289	78,380,646
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 22,914,898	30,080,327	27,533,765	30,901,415
Materials & Supplies	3,526,904	3,956,318	3,775,555	4,001,195
Dues Travel & Training	297,670	561,512	407,368	612,263
Utilities	662,508	791,365	710,201	859,203
Vehicle Expense	1,176,735	1,369,755	918,116	1,072,030
Equip & Bldg Maintenance	652,188	780,825	666,855	866,815
Contractual Services	20,179,641	25,131,706	21,233,882	26,082,840
Debt Service (Principal and Interest)	650,076	1,515,329	1,513,889	1,524,192
Emergency	-	943,041	-	1,152,000
Other	1,964,453	4,326,932	2,743,101	4,850,602
Fixed Asset Additions	2,071,604	4,025,836	3,032,343	2,620,427
Total Expenditures	54,096,677	73,482,946	62,535,075	74,542,982
Other Financing Uses				
Transfer Out to other funds	1,221,407	10,009,155	10,013,327	1,035,877
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,221,407	10,009,155	10,013,327	1,035,877
TOTAL FINANCIAL USES	\$ 55,318,084	83,492,101	72,548,402	75,578,859
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 39,068,719	55,304,988	55,304,988	47,688,800
Less encumbrances, beginning of year	(1,368,562)	(5,075,598)	(5,277,968)	-
Add encumbrances, end of year	5,290,217	76,855	132,542	-
Fund Balance Increase (Decrease) from operations (NET) *	12,314,614	(13,895,935)	(2,470,762)	(5,136,841)
FUND BALANCE (GAAP), end of year	55,304,988	36,410,310	47,688,800	42,551,959
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(4,102,341)	(3,559,041)	(4,163,560)	(4,106,071)
NET FUND BALANCE, end of year	\$ 51,202,647	32,851,269	43,525,240	38,445,888

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,339,334	3,327,500	3,369,634	3,434,400
Assessments	-	-	-	-
Sales Taxes	13,770,424	14,102,000	14,101,000	14,524,000
Franchise Taxes	154,082	138,800	159,200	159,200
Licenses and Permits	525,988	426,281	558,725	516,370
Intergovernmental	1,899,352	2,006,991	1,866,141	1,663,899
Charges for Services	3,877,499	3,776,125	4,031,606	4,117,198
Fines and Forfeitures	10,204	11,000	14,000	11,000
Interest	52,185	61,770	69,096	57,896
Hospital Lease	1,810,877	1,838,000	1,824,822	1,834,000
Other	575,174	1,042,329	1,088,171	523,134
Total Revenues	26,015,119	26,730,796	27,082,395	26,841,097
Other Financing Sources				
Transfer In from other funds	38,511	109,899	121,963	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	39,762	14,514	40,534	1,500
Total Other Financing Sources	78,273	124,413	162,497	13,500
Fund Balance Used for Operations	-	2,077,543	-	3,119,667
TOTAL FINANCIAL SOURCES	\$ 26,093,392	28,932,752	27,244,892	29,974,264
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 15,062,531	18,142,777	16,817,021	18,185,515
Materials & Supplies	1,166,399	1,428,326	1,339,782	1,449,831
Dues Travel & Training	190,880	279,002	229,032	285,698
Utilities	496,790	557,943	520,786	571,607
Vehicle Expense	433,150	506,747	323,646	388,463
Equip & Bldg Maintenance	251,849	346,881	284,955	312,287
Contractual Services	3,447,962	3,773,398	3,555,728	3,850,509
Debt Service (Principal and Interest)	379,113	372,113	372,113	384,913
Emergency	-	641,041	-	850,000
Other	2,247,712	2,133,650	1,877,322	3,307,358
Fixed Asset Additions	547,250	690,495	585,756	328,083
Total Expenditures	24,223,636	28,872,373	25,906,141	29,914,264
Other Financing Uses				
Transfer Out to other funds	140,000	60,379	60,379	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	140,000	60,379	60,379	60,000
TOTAL FINANCIAL USES	\$ 24,363,636	28,932,752	25,966,520	29,974,264
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,270,642	14,022,522	14,022,522	15,224,039
Less encumbrances, beginning of year	(54,731)	(76,855)	(76,855)	-
Add encumbrances, end of year	76,855	76,855	-	-
Fund Balance Increase (Decrease) resulting from operations	1,729,756	(2,077,543)	1,278,372	(3,119,667)
FUND BALANCE (GAAP), end of year	14,022,522	11,944,979	15,224,039	12,104,372
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(253,268)	(253,268)	(692,191)	(686,413)
NET FUND BALANCE, end of year	\$ 13,769,254	11,691,711	14,531,848	11,417,959
Net Fund Balance as a percent of expenditures	56.84%	40.49%	56.09%	38.17%

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,435,135	1,423,000	1,445,100	1,475,300
Assessments	-	-	-	-
Sales Taxes	14,232,938	14,500,000	14,554,000	14,957,000
Franchise Taxes	-	-	-	-
Licenses and Permits	11,539	11,600	9,362	9,700
Intergovernmental	1,237,751	1,465,800	1,427,272	1,225,300
Charges for Services	341,568	257,400	131,317	65,781
Fines and Forfeitures	-	-	-	-
Interest	50,275	35,405	73,602	53,605
Hospital Lease	-	-	-	-
Other	37,978	19,350	20,494	19,300
Total Revenues	17,347,184	17,712,555	17,661,147	17,805,986
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	197,171	225,250	27,600	191,250
Total Other Financing Sources	197,171	225,250	27,600	191,250
Fund Balance Used for Operations	-	2,055,360	223,204	-
TOTAL FINANCIAL SOURCES	\$ 17,544,355	19,993,165	17,911,951	17,997,236
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,899,826	4,463,079	4,301,996	4,478,951
Materials & Supplies	2,189,615	2,236,711	2,188,574	2,173,128
Dues Travel & Training	25,902	51,279	34,654	55,060
Utilities	88,821	123,929	91,738	125,136
Vehicle Expense	737,503	845,921	583,930	649,600
Equip & Bldg Maintenance	316,085	310,937	272,084	308,653
Contractual Services	8,009,181	9,033,163	8,372,053	8,890,641
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	(596,053)	547,949	498,120	36,770
Fixed Asset Additions	830,564	2,130,197	1,568,802	998,368
Total Expenditures	15,501,444	19,993,165	17,911,951	17,966,307
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,501,444	19,993,165	17,911,951	17,966,307
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,093,841	10,676,028	10,676,028	9,968,687
Less encumbrances, beginning of year	(944,861)	(484,137)	(484,137)	-
Add encumbrances, end of year	484,137	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,042,911	(2,055,360)	(223,204)	30,929
FUND BALANCE (GAAP), end of year	10,676,028	8,136,531	9,968,687	9,999,616
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,009,572)	(984,137)	(984,137)	(984,137)
NET FUND BALANCE, end of year	\$ 9,666,456	7,152,394	8,984,550	9,015,479
Net Fund Balance as a percent of expenditures	62.36%	35.77%	50.16%	50.18%

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,300	\$ -	\$ 1,475,300
Sales Taxes	-	-	-	-	-	450,000	14,507,000	14,957,000
Licenses and Permits	-	-	7,800	1,900	-	-	-	9,700
Intergovernmental	10,500	-	2,500	-	-	1,212,300	-	1,225,300
Charges for Services	38,000	20,000	5	1,176	-	6,600	-	65,781
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	405	53,200	53,605
Hospital Lease	-	-	-	-	-	-	-	-
Other	210,550	-	-	-	-	-	-	210,550
Total Revenues	\$ 259,050	\$ 20,000	\$ 10,305	\$ 3,076	\$ -	\$ 3,144,605	\$ 14,560,200	\$ 17,997,236
EXPENDITURES:								
Personal Services	3,401,058	-	984,097	93,796	-	-	-	4,478,951
Materials & Supplies	2,149,511	-	17,901	5,716	-	-	-	2,173,128
Dues Travel & Training	29,645	-	21,832	3,583	-	-	-	55,060
Utilities	113,508	-	10,920	708	-	-	-	125,136
Vehicle Expense	630,973	-	16,980	1,647	-	-	-	649,600
Equip & Bldg Maintenance	305,265	-	2,026	1,362	-	-	-	308,653
Contractual Services	447,076	4,926,000	79,128	2,774	30,000	3,405,663	-	8,890,641
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	6,250	-	325	5,195	-	25,000	-	36,770
Fixed Asset Additions	974,950	-	11,400	12,018	-	-	-	998,368
Total Expenditures	\$ 8,208,236	\$ 4,926,000	\$ 1,244,609	\$ 126,799	\$ 30,000	\$ 3,430,663	\$ -	\$ 17,966,307
FUND BALANCE USED FOR OPERATIONS								\$ -

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,438,362	3,510,000	3,521,000	3,627,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,517	7,210	6,061	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	10,522	11,000	14,800	14,800
Hospital Lease	-	-	-	-
Other	-	-	10	-
Total Revenues	3,461,401	3,528,210	3,541,871	3,641,800
Other Financing Sources				
Transfer In from other funds	-	-	-	37,657
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	18,100	23,700	21,350	37,675
Total Other Financing Sources	18,100	23,700	21,350	75,332
Fund Balance Used for Operations	-	115,507	-	304,829
TOTAL FINANCIAL SOURCES	\$ 3,479,501	3,667,417	3,563,221	4,021,961
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,306,220	2,615,796	2,539,650	2,674,763
Materials & Supplies	99,489	103,803	98,911	164,936
Dues Travel & Training	11,252	24,443	13,890	22,660
Utilities	63,863	67,842	63,867	62,859
Vehicle Expense	-	475	35	350
Equip & Bldg Maintenance	39,269	57,041	47,541	63,598
Contractual Services	179,915	327,750	156,203	337,154
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	19,180	31,600	25,350	52,712
Fixed Asset Additions	371,916	413,667	393,170	617,929
Total Expenditures	3,091,104	3,667,417	3,338,617	4,021,961
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,091,104	3,667,417	3,338,617	4,021,961
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,240,809	2,646,495	2,646,495	2,839,597
Less encumbrances, beginning of year	(14,213)	(31,502)	(31,502)	-
Add encumbrances, end of year	31,502	-	-	-
Fund Balance Increase (Decrease) resulting from operations	388,397	(115,507)	224,604	(304,829)
FUND BALANCE (GAAP), end of year	2,646,495	2,499,486	2,839,597	2,534,768
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(1,485,402)	(1,453,900)	(1,453,900)	(1,453,900)
NET FUND BALANCE, end of year	\$ 1,161,093	1,045,586	1,385,697	1,080,868
Net Fund Balance as a percent of expenditures	37.56%	28.51%	41.51%	26.87%

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	\$ 3,627,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,627,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	14,800	-	-	-	-	-	-	-	14,800
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	37,675	-	-	-	-	-	-	37,675
Total Revenues	\$ 3,641,800	\$ 37,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,679,475
EXPENDITURES:									
Personal Services	-	1,282,203	792,596	333,596	266,368	-	-	-	2,674,763
Materials & Supplies	-	155,665	3,886	1,360	4,025	-	-	-	164,936
Dues Travel & Training	-	15,761	-	3,629	3,270	-	-	-	22,660
Utilities	-	31,591	-	1,980	11,800	15,388	-	2,100	62,859
Vehicle Expense	-	-	-	-	350	-	-	-	350
Equip & Bldg Maintenance	-	59,768	3,080	-	750	-	-	-	63,598
Contractual Services	-	27,152	20,060	-	78,517	16,425	195,000	-	337,154
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	7,000	-	-	-	26,912	18,800	-	-	52,712
Fixed Asset Additions	-	598,925	19,004	-	-	-	-	-	617,929
Total Expenditures	\$ 32,000	\$ 2,171,065	\$ 838,626	\$ 340,565	\$ 391,992	\$ 50,613	\$ 195,000	\$ 2,100	\$ 4,021,961
REVENUES OVER (UNDER) EXPENDITURES									\$ (342,486)

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,438,173	6,550,000	6,593,000	6,790,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	33,684	27,800	63,500	48,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,471,857	6,577,800	6,656,500	6,838,000
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	-	2,645,035	-	2,718,401
TOTAL FINANCIAL SOURCES	\$ 6,471,857	9,222,835	6,656,500	9,556,401
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 97,980	148,070	144,083	146,628
Materials & Supplies	2,069	2,809	2,740	2,809
Dues Travel & Training	678	5,000	5,000	5,000
Utilities	2,065	4,550	3,040	3,552
Vehicle Expense	337	670	600	670
Equip & Bldg Maintenance	314	335	335	335
Contractual Services	4,741,615	8,779,378	6,430,132	9,131,657
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	58	250,500	400	250,750
Fixed Asset Additions	7,560	16,523	15,715	-
Total Expenditures	4,852,676	9,222,835	6,602,045	9,556,401
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,852,676	9,222,835	6,602,045	9,556,401
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,746,689	10,591,763	10,591,763	6,420,325
Less encumbrances, beginning of year	-	(4,225,893)	(4,225,893)	-
Add encumbrances, end of year	4,225,893	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,619,181	(2,645,035)	54,455	(2,718,401)
FUND BALANCE (GAAP), end of year	10,591,763	3,720,835	6,420,325	3,701,924
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 10,591,763	3,720,835	6,420,325	3,701,924
Net Fund Balance as a percent of expenditures	218.27%	40.34%	97.25%	38.74%

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,251,257	10,334,000	10,497,000	10,812,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	1,500	1,969
Charges for Services	-	192,500	-	-
Fines and Forfeitures	-	-	-	-
Interest	22,079	18,800	52,800	42,800
Hospital Lease	-	-	-	-
Other	-	-	1,490	-
Total Revenues	10,273,336	10,545,300	10,552,790	10,856,769
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	-	5,242,908	3,601,710	-
TOTAL FINANCIAL SOURCES	\$ 10,273,336	15,788,208	14,154,500	10,856,769
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 523,967	3,390,935	2,593,804	4,075,266
Materials & Supplies	-	43,575	35,110	81,182
Dues Travel & Training	-	58,750	29,365	91,584
Utilities	1,000	25,570	20,605	83,976
Vehicle Expense	-	5,092	5,150	22,097
Equip & Bldg Maintenance	1,150	35,040	32,975	173,662
Contractual Services	2,704,723	1,041,458	916,153	1,681,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	234,254	797,136	264,539	587,850
Fixed Asset Additions	-	518,839	384,986	383,217
Total Expenditures	3,465,094	5,916,395	4,282,687	7,180,034
Other Financing Uses				
Transfer Out to other funds	1,000,000	9,871,813	9,871,813	905,877
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,000,000	9,871,813	9,871,813	905,877
TOTAL FINANCIAL USES	\$ 4,465,094	15,788,208	14,154,500	8,085,911
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,417,928	8,226,170	8,226,170	4,624,460
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,808,242	(5,242,908)	(3,601,710)	2,770,858
FUND BALANCE (GAAP), end of year	8,226,170	2,983,262	4,624,460	7,395,318
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,226,170	2,983,262	4,624,460	7,395,318
Net Fund Balance as a percent of expenditures	237.40%	50.42%	107.98%	103.00%

Governmental Funds

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

	Departments funded by 911/Emergency Management Fund						
	2700	2701	2702	2703	2704	2705	Fund
		Joint	Emergency	Information	Joint	Facilities	270
	Revenue	Communications	Management	Technology	Communications	Housekeeping	Total
		Operations	Operations		Radio Network	Grounds	
REVENUES:							
Taxes	\$ 10,812,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,812,000
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	1,969	-	-	-	-	1,969
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	42,800	-	-	-	-	-	42,800
Hospital Lease	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	\$ 10,854,800	\$ 1,969	\$ -	\$ -	\$ -	\$ -	\$ 10,856,769
EXPENDITURES:							
Personal Services	-	3,089,535	377,117	530,273	-	78,341	4,075,266
Materials & Supplies	-	24,550	7,850	18,352	20,000	10,430	81,182
Dues Travel & Training	-	53,772	10,767	27,045	-	-	91,584
Utilities	-	19,176	13,120	5,320	10,450	35,910	83,976
Vehicle Expense	-	10,420	7,687	500	-	3,490	22,097
Equip & Bldg Maintenance	-	2,200	44,632	-	120,400	6,430	173,662
Contractual Services	2,500	1,382,457	3,000	265,348	26,735	1,160	1,681,200
Emergency	-	-	-	-	-	-	-
Other	81,343	94,907	30,600	10,000	371,000	-	587,850
Fixed Asset Additions	-	2,600	50,000	25,670	268,900	36,047	383,217
Total Expenditures	\$ 83,843	\$ 4,679,617	\$ 544,773	\$ 882,508	\$ 817,485	\$ 171,808	\$ 7,180,034
REVENUES OVER (UNDER) EXPENDITURES							\$ -

Governmental Funds

Fund Statement–Special Revenue Funds Combined (Nonmajor Funds)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,816	500	3,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	103,468	151,710	149,000	117,832
Intergovernmental	603,013	330,613	416,705	333,609
Charges for Services	1,801,053	1,873,469	1,955,832	2,043,279
Fines and Forfeitures	204	-	-	-
Interest	39,758	36,344	48,604	41,616
Hospital Lease	516,127	523,800	520,101	523,800
Other	201,706	75,535	49,397	6,040
Total Revenues	3,272,145	2,991,971	3,142,639	3,066,176
Other Financing Sources				
Transfer In from other funds	80,000	379	4,551	18,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	2,475	-	960	-
Total Other Financing Sources	82,475	379	5,511	18,000
Fund Balance Used for Operations	-	1,745,049	277,735	1,744,020
TOTAL FINANCIAL SOURCES	\$ 3,354,620	4,737,399	3,425,885	4,828,196
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,024,374	1,319,670	1,137,211	1,340,292
Materials & Supplies	69,332	141,094	110,438	129,309
Dues Travel & Training	68,958	143,038	95,427	152,261
Utilities	9,969	11,531	10,165	12,073
Vehicle Expense	5,745	10,850	4,755	10,850
Equip & Bldg Maintenance	43,521	30,591	28,965	8,280
Contractual Services	1,096,245	2,176,559	1,803,613	2,191,679
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	52,480	558,988	70,262	608,622
Fixed Asset Additions	314,314	256,115	83,914	292,830
Total Expenditures	2,684,938	4,660,436	3,344,750	4,758,196
Other Financing Uses				
Transfer Out to other funds	81,407	76,963	81,135	70,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	81,407	76,963	81,135	70,000
TOTAL FINANCIAL USES	\$ 2,766,345	4,737,399	3,425,885	4,828,196
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,554,393	8,259,741	8,259,741	7,654,967
Less encumbrances, beginning of year	(354,757)	(257,211)	(459,581)	-
Add encumbrances, end of year	471,830	-	132,542	-
Fund Balance Increase (Decrease) resulting from operations	588,275	(1,745,049)	(277,735)	(1,744,020)
FUND BALANCE (GAAP), end of year	8,259,741	6,257,481	7,654,967	5,910,947
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(471,830)	-	(76,607)	(76,607)
NET FUND BALANCE, end of year	\$ 7,787,911	6,257,481	7,578,360	5,834,340

Governmental Funds

Fund Statement–Special Building Project–Citizen Contribution

Fund 200 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(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	2,899	-	-	-
TOTAL FINANCIAL SOURCES	\$ 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	2,896	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,896	-	-	-
TOTAL FINANCIAL USES	\$ 2,896	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,899	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,899)	-	-	-
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-Assessment Fund 201 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	197,535	197,535	209,983	210,000
Charges for Services	1,033,828	1,130,790	1,149,315	1,096,788
Fines and Forfeitures	-	-	-	-
Interest	8,986	8,200	11,600	8,200
Hospital Lease	-	-	-	-
Other	6,993	5,000	6,469	5,500
Total Revenues	1,247,342	1,341,525	1,377,367	1,320,488
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	-	504,593	62,415	366,649
TOTAL FINANCIAL SOURCES	\$ 1,247,342	1,846,118	1,439,782	1,687,137
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 769,904	1,065,032	888,192	1,081,634
Materials & Supplies	30,306	84,700	75,860	85,105
Dues Travel & Training	12,523	25,775	13,700	25,775
Utilities	5,580	7,090	5,590	7,090
Vehicle Expense	2,491	10,150	4,155	10,150
Equip & Bldg Maintenance	5,951	8,035	6,500	7,065
Contractual Services	178,382	535,436	401,307	366,518
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	2,563	4,200	1,500	4,200
Fixed Asset Additions	113,264	93,700	42,978	87,600
Total Expenditures	1,120,964	1,846,118	1,439,782	1,687,137
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,120,964	1,846,118	1,439,782	1,687,137
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,067,924	2,198,658	2,198,658	2,055,280
Less encumbrances, beginning of year	(76,607)	(80,963)	(80,963)	-
Add encumbrances, end of year	80,963	-	-	-
Fund Balance Increase (Decrease) resulting from operations	126,378	(504,593)	(62,415)	(366,649)
FUND BALANCE (GAAP), end of year	2,198,658	1,613,102	2,055,280	1,688,631
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(80,963)	-	(76,607)	(76,607)
NET FUND BALANCE, end of year	\$ 2,117,695	1,613,102	1,978,673	1,612,024

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	1,259	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,595	1,650	1,650	-
Hospital Lease	-	-	-	-
Other	4,657	-	-	-
Total Revenues	8,511	1,650	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	286,152	127,100	126,850	-
TOTAL FINANCIAL SOURCES	\$ 294,663	128,750	128,500	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	124,298	128,750	128,500	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	170,365	-	-	-
Total Expenditures	294,663	128,750	128,500	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 294,663	128,750	128,500	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 507,144	391,357	391,357	94,142
Less encumbrances, beginning of year	-	(170,365)	(170,365)	-
Add encumbrances, end of year	170,365	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(286,152)	(127,100)	(126,850)	-
FUND BALANCE (GAAP), end of year	391,357	93,892	94,142	94,142
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(170,365)	-	-	-
NET FUND BALANCE, end of year	\$ 220,992	93,892	94,142	94,142

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,573	28,500	28,000	28,500
Fines and Forfeitures	-	-	-	-
Interest	219	170	165	170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,792	28,670	28,165	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	2,429	-	-	-
TOTAL FINANCIAL SOURCES	\$ 29,221	28,670	28,165	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	29,221	26,909	26,908	27,150
Fixed Asset Additions	-	-	-	-
Total Expenditures	29,221	26,909	26,908	27,150
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 29,221	26,909	26,908	27,150
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 36,392	33,963	33,963	35,220
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,429)	1,761	1,257	1,520
FUND BALANCE (GAAP), end of year	33,963	35,724	35,220	36,740
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 33,963	35,724	35,220	36,740

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,999	7,000	7,000	7,800
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	176	185	215	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,175	7,185	7,215	8,025
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	-	23,435	10,075	26,135
TOTAL FINANCIAL SOURCES	\$ 8,175	30,620	17,290	34,160
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	119	2,320	1,090	1,560
Dues Travel & Training	2,801	28,100	16,000	11,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	20,900
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	139	200	200	200
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,059	30,620	17,290	34,160
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,059	30,620	17,290	34,160
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,736	37,852	37,852	27,777
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,116	(23,435)	(10,075)	(26,135)
FUND BALANCE (GAAP), end of year	37,852	14,417	27,777	1,642
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 37,852	14,417	27,777	1,642

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	196,282	190,683	196,500	196,500
Fines and Forfeitures	-	-	-	-
Interest	1,384	1,417	1,476	1,533
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	197,666	192,100	197,976	198,033
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	10	-
Total Other Financing Sources	-	-	10	-
Fund Balance Used for Operations	10,137	71,358	42,982	45,382
TOTAL FINANCIAL SOURCES	\$ 207,803	263,458	240,968	243,415
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 23,431	44,649	39,206	44,008
Materials & Supplies	132	900	900	900
Dues Travel & Training	5,991	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	131,823	154,750	158,412	162,493
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	24,244	311	24,964
Fixed Asset Additions	7,915	3,224	6,448	-
Total Expenditures	169,292	238,817	216,327	243,415
Other Financing Uses				
Transfer Out to other funds	38,511	24,641	24,641	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	38,511	24,641	24,641	-
TOTAL FINANCIAL USES	\$ 207,803	263,458	240,968	243,415
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 288,091	277,954	277,954	234,972
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(10,137)	(71,358)	(42,982)	(45,382)
FUND BALANCE (GAAP), end of year	277,954	206,596	234,972	189,590
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 277,954	206,596	234,972	189,590

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	574	-	680	-
Hospital Lease	-	-	-	-
Other	117,843	-	-	-
Total Revenues	118,417	-	680	-
Other Financing Sources				
Transfer In from other funds	80,000	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	80,000	-	-	-
Fund Balance Used for Operations	104,040	9,353	8,320	125,000
TOTAL FINANCIAL SOURCES	\$ 302,457	9,353	9,000	125,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	21,963	-	-	-
Contractual Services	280,494	9,353	9,000	7,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	118,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	302,457	9,353	9,000	125,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 302,457	9,353	9,000	125,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 232,174	134,017	134,017	125,697
Less encumbrances, beginning of year	-	(5,883)	-	-
Add encumbrances, end of year	5,883	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(104,040)	(9,353)	(8,320)	(125,000)
FUND BALANCE (GAAP), end of year	134,017	118,781	125,697	697
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,883)	-	-	-
NET FUND BALANCE, end of year	\$ 128,134	118,781	125,697	697

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,874	15,000	20,525	20,525
Hospital Lease	516,127	523,800	520,101	523,800
Other	-	-	-	-
Total Revenues	531,001	538,800	540,626	544,325
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	-	501,380	369,112	565,059
TOTAL FINANCIAL SOURCES	\$ 531,001	1,040,180	909,738	1,109,384
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,849	40,180	38,738	39,384
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000,000	871,000	1,055,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	15,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	30,849	1,040,180	909,738	1,109,384
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 30,849	1,040,180	909,738	1,109,384
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,527,267	3,027,419	3,027,419	2,658,307
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	500,152	(501,380)	(369,112)	(565,059)
FUND BALANCE (GAAP), end of year	3,027,419	2,526,039	2,658,307	2,093,248
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,027,419	2,526,039	2,658,307	2,093,248

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	278,644	17,035	80,665	-
Charges for Services	202	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	278,846	17,035	80,665	-
Other Financing Sources				
Transfer In from other funds	-	379	379	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	379	379	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 278,846	17,414	81,044	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 36,251	-	-	-
Materials & Supplies	3,329	7,685	254	-
Dues Travel & Training	-	-	-	-
Utilities	220	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	94	-	-	-
Contractual Services	187,053	8,150	6,805	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,200	(1,394)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	226,947	17,035	5,665	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 226,947	17,035	5,665	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 438	332	332	-
Less encumbrances, beginning of year	(260,258)	-	(208,253)	-
Add encumbrances, end of year	208,253	-	132,542	-
Fund Balance Increase (Decrease) resulting from operations	51,899	379	75,379	-
FUND BALANCE (GAAP), end of year	332	711	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(208,253)	-	-	-
NET FUND BALANCE, end of year	\$ (207,921)	711	-	-

Governmental Funds

Fund Statement–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	5,557	500	3,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43	35	60	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,600	535	3,060	-
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	\$ 5,600	535	3,060	-
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	\$ 6,521	12,121	12,121	15,181
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,600	535	3,060	-
FUND BALANCE (GAAP), end of year	12,121	12,656	15,181	15,181
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,121	12,656	15,181	15,181

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	29,072	15,000	27,118	15,000
Charges for Services	71,236	20,000	40,000	125,000
Fines and Forfeitures	-	-	-	-
Interest	1,651	1,650	2,400	2,120
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	101,959	36,650	69,518	142,120
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	-	282,570	-	279,830
TOTAL FINANCIAL SOURCES	\$ 101,959	319,220	69,518	421,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	800	-
Dues Travel & Training	-	9,300	2,550	9,300
Utilities	776	2,000	1,200	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	191	420	500	180,420
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	199,500	-	50,000
Fixed Asset Additions	6,300	108,000	-	180,730
Total Expenditures	7,267	319,220	5,050	421,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,267	319,220	5,050	421,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 272,469	373,461	373,461	437,929
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	6,300	-	-	-
Fund Balance Increase (Decrease) resulting from operations	94,692	(282,570)	64,468	(279,830)
FUND BALANCE (GAAP), end of year	373,461	90,891	437,929	158,099
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(6,300)	-	-	-
NET FUND BALANCE, end of year	\$ 367,161	90,891	437,929	158,099

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,431	21,388	21,387	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,431	21,388	21,387	-
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	\$ 22,431	21,388	21,387	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	7,255	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	15,176	21,388	21,387	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,431	21,388	21,387	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,431	21,388	21,387	-
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)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,250	5,000	8,000	35,000
Fines and Forfeitures	-	-	-	-
Interest	870	850	950	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,120	5,850	8,950	35,950
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	\$ 22,120	5,850	8,950	35,950
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	\$ 151,598	173,718	173,718	182,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	22,120	5,850	8,950	35,950
FUND BALANCE (GAAP), end of year	173,718	179,568	182,668	218,618
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 173,718	179,568	182,668	218,618

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	204	-	-	-
Interest	265	330	266	276
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	469	330	266	276
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	950	-
Total Other Financing Sources	-	-	950	-
Fund Balance Used for Operations	10,355	11,670	-	5,724
TOTAL FINANCIAL SOURCES	\$ 10,824	12,000	1,216	6,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,059	-	-	-
Utilities	375	-	-	-
Vehicle Expense	3,033	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	6,357	12,000	-	6,000
Total Expenditures	10,824	12,000	-	6,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,824	12,000	-	6,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 52,401	42,112	42,112	43,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	66	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(10,355)	(11,670)	1,216	(5,724)
FUND BALANCE (GAAP), end of year	42,112	30,442	43,328	37,604
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(66)	-	-	-
NET FUND BALANCE, end of year	\$ 42,046	30,442	43,328	37,604

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,422	7,700	7,300	7,300
Charges for Services	13,663	8,000	13,138	14,065
Fines and Forfeitures	-	-	-	-
Interest	79	73	93	93
Hospital Lease	-	-	-	-
Other	41	-	-	-
Total Revenues	20,205	15,773	20,531	21,458
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	-	12,427	1,023	6,742
TOTAL FINANCIAL SOURCES	\$ 20,205	28,200	21,554	28,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	18,343	28,200	21,554	28,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,343	28,200	21,554	28,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,343	28,200	21,554	28,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,405	15,267	15,267	14,244
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,862	(12,427)	(1,023)	(6,742)
FUND BALANCE (GAAP), end of year	15,267	2,840	14,244	7,502
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 15,267	2,840	14,244	7,502

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,000	-	6,000	-
Fines and Forfeitures	-	-	-	-
Interest	67	61	136	136
Hospital Lease	-	-	-	-
Other	500	-	39	-
Total Revenues	15,567	61	6,175	136
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	155	16,499
TOTAL FINANCIAL SOURCES	\$ 15,567	9,005	6,330	16,635
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	4,605	4,630	5,435
Materials & Supplies	909	3,300	500	3,300
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	400	1,200	7,200
Fixed Asset Additions	1,180	-	-	-
Total Expenditures	2,089	9,005	6,330	16,635
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,089	9,005	6,330	16,635
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,256	21,734	21,734	21,579
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,478	(8,944)	(155)	(16,499)
FUND BALANCE (GAAP), end of year	21,734	12,790	21,579	5,080
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 21,734	12,790	21,579	5,080

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	39,649	58,734	57,031	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	780	-	-	-
Total Revenues	40,429	58,734	57,031	-
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	-	-
TOTAL FINANCIAL SOURCES	\$ 40,429	58,735	57,031	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,544	8,330	6,877	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	27,742	22,884	22,883	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	2,948	27,521	27,271	-
Total Expenditures	35,234	58,735	57,031	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 35,234	58,735	57,031	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(5,195)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,195	(1)	-	-
FUND BALANCE (GAAP), end of year	-	(1)	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	(1)	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 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	223	269	273	253
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,223	50,269	50,273	50,253
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	2,475	-	-	-
Total Other Financing Sources	2,475	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,698	50,269	50,273	50,253
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	3,018	2,441	3,375	3,483
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	337	182	174	183
Contractual Services	1,674	1,588	1,624	1,624
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	500
Fixed Asset Additions	4,290	-	-	-
Total Expenditures	10,819	5,711	5,173	7,290
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	\$ 50,819	45,711	45,173	47,290
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,340	14,219	14,219	19,319
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,879	4,558	5,100	2,963
FUND BALANCE (GAAP), end of year	14,219	18,777	19,319	22,282
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,219	18,777	19,319	22,282

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	103,468	151,710	149,000	117,832
Intergovernmental	-	-	-	-
Charges for Services	14,278	35,806	32,341	36,456
Fines and Forfeitures	-	-	-	-
Interest	983	1,015	1,594	1,594
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	118,729	188,531	182,935	155,882
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	\$ 118,729	188,531	182,935	155,882
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 33,114	40,096	41,662	47,191
Materials & Supplies	-	2,199	1,944	2,000
Dues Travel & Training	-	-	-	1,841
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	986	904	1,032
Contractual Services	14,609	35,806	35,806	47,906
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	5,000
Fixed Asset Additions	-	-	-	4,200
Total Expenditures	47,723	79,087	80,316	109,170
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 47,723	79,087	80,316	109,170
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 152,609	212,665	212,665	315,284
Less encumbrances, beginning of year	(10,950)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	71,006	109,444	102,619	46,712
FUND BALANCE (GAAP), end of year	212,665	322,109	315,284	361,996
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 212,665	322,109	315,284	361,996

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,898	18,000	23,679	21,000
Fines and Forfeitures	-	-	-	-
Interest	764	775	1,022	1,052
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,662	18,775	24,701	22,052
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	\$ 26,662	18,775	24,701	22,052
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	\$ 128,863	155,525	155,525	180,226
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,662	18,775	24,701	22,052
FUND BALANCE (GAAP), end of year	155,525	174,300	180,226	202,278
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 155,525	174,300	180,226	202,278

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,600	1,800	5,400	5,400
Fines and Forfeitures	-	-	-	-
Interest	27	25	50	50
Hospital Lease	-	-	-	-
Other	375	-	100	-
Total Revenues	4,002	1,825	5,550	5,450
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	-	2,425	-	1,411
TOTAL FINANCIAL SOURCES	\$ 4,002	4,250	5,550	6,861
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	850	820	850
Dues Travel & Training	-	600	100	3,361
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	300	1,200	1,200	2,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	500
Fixed Asset Additions	-	1,600	1,600	-
Total Expenditures	300	4,250	3,720	6,861
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 300	4,250	3,720	6,861
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,101	6,803	6,803	8,633
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,702	(2,425)	1,830	(1,411)
FUND BALANCE (GAAP), end of year	6,803	4,378	8,633	7,222
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,803	4,378	8,633	7,222

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,139	3,285	3,300	3,300
Fines and Forfeitures	-	-	-	-
Interest	10	15	8	8
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,149	3,300	3,308	3,308
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	1,148	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,297	3,300	3,308	3,308
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,297	2,198	2,343	2,669
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,297	2,198	2,343	2,669
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,297	2,198	2,343	2,669
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,805	657	657	1,622
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,148)	1,102	965	639
FUND BALANCE (GAAP), end of year	657	1,759	1,622	2,261
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 657	1,759	1,622	2,261

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	43,865	45,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	152	165	52	52
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,017	45,165	50,052	50,052
Other Financing Sources				
Transfer In from other funds	-	-	-	18,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	18,000
Fund Balance Used for Operations	40,779	-	-	5,939
TOTAL FINANCIAL SOURCES	\$ 84,796	45,165	50,052	73,991
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 82,358	28,278	30,422	71,136
Materials & Supplies	2,390	2,175	2,680	2,755
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	48	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	84,796	30,553	33,202	73,991
Other Financing Uses				
Transfer Out to other funds	-	-	4,172	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	4,172	-
TOTAL FINANCIAL USES	\$ 84,796	30,553	37,374	73,991
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 44,429	3,650	3,650	16,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(40,779)	14,612	12,678	(5,939)
FUND BALANCE (GAAP), end of year	3,650	18,262	16,328	10,389
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,650	18,262	16,328	10,389

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,578	12,800	11,659	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,578	12,800	11,659	20,000
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	4,081	7,200	8,341	-
TOTAL FINANCIAL SOURCES	\$ 11,659	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	11,659	20,000	20,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,659	20,000	20,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,659	20,000	20,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,422	8,341	8,341	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,081)	(7,200)	(8,341)	-
FUND BALANCE (GAAP), end of year	8,341	1,141	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,341	1,141	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	24,468	30,000	19,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	32	25	15	-
Total Revenues	24,500	30,025	19,015	-
Other Financing Sources				
Transfer In from other funds	-	-	4,172	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	4,172	-
Fund Balance Used for Operations	-	18,542	26,616	-
TOTAL FINANCIAL SOURCES	\$ 24,500	48,567	49,803	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 11,564	47,002	48,210	-
Materials & Supplies	932	1,560	1,588	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	5	5	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,496	48,567	49,803	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,496	48,567	49,803	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,612	26,616	26,616	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,004	(18,542)	(26,616)	-
FUND BALANCE (GAAP), end of year	26,616	8,074	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,616	8,074	-	-

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	29	29	32	32
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29	29	32	32
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	-	3,046	-	3,043
TOTAL FINANCIAL SOURCES	\$ 29	3,075	32	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	\$ 5,285	5,314	5,314	5,346
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	29	(3,046)	32	(3,043)
FUND BALANCE (GAAP), end of year	5,314	2,268	5,346	2,303
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,314	2,268	5,346	2,303

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,503	12,000	12,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	43	40	37	27
Hospital Lease	-	-	-	-
Other	5	10	25	40
Total Revenues	9,551	12,050	12,062	30,067
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	-	272	260	3,157
TOTAL FINANCIAL SOURCES	\$ 9,551	12,322	12,322	33,224
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	3,214
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	3,224
Other Financing Uses				
Transfer Out to other funds	-	12,322	12,322	30,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	12,322	12,322	30,000
TOTAL FINANCIAL USES	\$ -	12,322	12,322	33,224
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,803	12,354	12,354	12,094
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,551	(272)	(260)	(3,157)
FUND BALANCE (GAAP), end of year	12,354	12,082	12,094	8,937
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,354	12,082	12,094	8,937

Governmental Funds

Fund Statement–Record Preservation Fund 280 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	87,186	74,555	98,000	76,000
Fines and Forfeitures	-	-	-	-
Interest	2,959	2,380	2,210	2,210
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	90,145	76,935	100,210	78,210
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	-	329,215	-	319,308
TOTAL FINANCIAL SOURCES	\$ 90,145	406,150	100,210	397,518
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	13,058	14,500	6,100	14,500
Dues Travel & Training	333	6,750	5,040	9,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	74,374	132,000	60,682	122,718
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	246,330	3,682	250,000
Fixed Asset Additions	1,695	6,570	2,117	800
Total Expenditures	89,460	406,150	77,621	397,518
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 89,460	406,150	77,621	397,518
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 540,114	540,799	540,799	563,388
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	685	(329,215)	22,589	(319,308)
FUND BALANCE (GAAP), end of year	540,799	211,584	563,388	244,080
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 540,799	211,584	563,388	244,080

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,736	6,221	6,221	-
Charges for Services	78,205	89,250	83,000	84,770
Fines and Forfeitures	-	-	-	-
Interest	360	325	525	425
Hospital Lease	-	-	-	-
Other	480	500	500	500
Total Revenues	85,781	96,296	90,246	85,695
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	\$ 85,781	96,296	90,246	85,695
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	500	150	150	600
Dues Travel & Training	88	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	31,075	58,500	50,000	83,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,663	58,800	50,300	83,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 31,663	58,800	50,300	83,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 39,878	93,996	93,996	133,942
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	54,118	37,496	39,946	1,845
FUND BALANCE (GAAP), end of year	93,996	131,492	133,942	135,787
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 93,996	131,492	133,942	135,787

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,525	-	-	93,509
Charges for Services	62,919	82,000	82,000	126,000
Fines and Forfeitures	-	-	-	-
Interest	1,723	1,125	1,825	1,125
Hospital Lease	-	-	-	-
Other	70,000	70,000	42,249	-
Total Revenues	149,167	153,125	126,074	220,634
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	-	44,565	17,811	100,108
TOTAL FINANCIAL SOURCES	\$ 149,167	197,690	143,885	320,742
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 36,903	49,828	46,151	51,504
Materials & Supplies	4,261	10,150	10,300	11,500
Dues Travel & Training	22,916	21,140	19,940	37,140
Utilities	-	-	-	-
Vehicle Expense	221	700	600	700
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	44,182	81,622	50,794	135,250
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	7,894	34,250	16,100	84,648
Fixed Asset Additions	-	-	-	-
Total Expenditures	116,377	197,690	143,885	320,742
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 116,377	197,690	143,885	320,742
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 272,549	303,592	303,592	285,781
Less encumbrances, beginning of year	(1,747)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	32,790	(44,565)	(17,811)	(100,108)
FUND BALANCE (GAAP), end of year	303,592	259,027	285,781	185,673
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 303,592	259,027	285,781	185,673

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,380	15,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	705	560	760	560
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,085	15,560	15,760	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	-	15,215
TOTAL FINANCIAL SOURCES	\$ 13,085	18,025	15,760	30,775
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	97	775	575	1,525
Dues Travel & Training	607	7,000	3,000	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,004	1,750	1,750	1,750
Fixed Asset Additions	-	3,500	3,500	13,500
Total Expenditures	1,708	18,025	13,825	30,775
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,708	18,025	13,825	30,775
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 123,868	135,245	135,245	137,180
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,377	(2,465)	1,935	(15,215)
FUND BALANCE (GAAP), end of year	135,245	132,780	137,180	121,965
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 135,245	132,780	137,180	121,965

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	21,000	29,500	29,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	21,000	29,500	29,500
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	29,500	29,500
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	\$ -	-	-	29,500
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	21,000	29,500	29,500
FUND BALANCE (GAAP), end of year	-	21,000	29,500	59,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	21,000	29,500	59,000

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	303,673	153,287	240,546	116,486
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,314	9,194	9,387	7,818
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,650	1,498	1,594	1,585
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	315,637	163,979	251,527	125,889
Other Financing Sources				
Transfer In from other funds	100,000	971,813	971,813	968,219
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	100,000	971,813	971,813	968,219
Fund Balance Used for Operations	-	14,533	-	51,711
TOTAL FINANCIAL SOURCES	\$ 415,637	1,150,325	1,223,340	1,145,819
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	270,963	1,143,216	1,141,776	1,139,279
Emergency	-	-	-	-
Other	6,822	7,109	7,108	6,540
Fixed Asset Additions	-	-	-	-
Total Expenditures	277,785	1,150,325	1,148,884	1,145,819
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 277,785	1,150,325	1,148,884	1,145,819
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 744,417	882,269	882,269	956,725
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	137,852	(14,533)	74,456	(51,711)
FUND BALANCE (GAAP), end of year	882,269	867,736	956,725	905,014
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(882,269)	(867,736)	(956,725)	(905,014)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 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)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,314	9,194	9,387	7,818
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	350	280	295	300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,664	9,474	9,682	8,118
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	\$ 110,664	109,474	109,682	108,118
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	104,698	102,015	102,015	103,721
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	104,698	102,015	102,015	103,721
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 104,698	102,015	102,015	103,721
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 121,750	127,716	127,716	135,383
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,966	7,459	7,667	4,397
FUND BALANCE (GAAP), end of year	127,716	135,175	135,383	139,780
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ (127,716)	(135,175)	(135,383)	(139,780)

Governmental Funds

Financial Summary-Series 2015 Spc Ob Bonds-ECC

Fund 306 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 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	-	871,813	871,813	868,219
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	871,813	871,813	868,219
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	871,813	871,813	868,219
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	871,238	871,238	867,919
Emergency	-	-	-	-
Other	-	575	575	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	871,813	871,813	868,219
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	871,813	871,813	868,219
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–Series 2006A Neighborhood Improvement District Road Bond Fund 386 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,636	22,410	22,410	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	40	23	32	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,676	22,433	22,442	-
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	414	735	-	22,223
TOTAL FINANCIAL SOURCES	\$ 23,090	23,168	22,442	22,223
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,340	22,418	21,473	21,473
Emergency	-	-	-	-
Other	750	750	750	750
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,090	23,168	22,223	22,223
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 23,090	23,168	22,223	22,223
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 23,889	23,475	23,475	23,694
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(414)	(735)	219	(22,223)
FUND BALANCE (GAAP), end of year	23,475	22,740	23,694	1,471
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(23,475)	(22,740)	(23,694)	(1,471)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	85,992	58,244	106,850	53,270
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	963	890	925	930
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	86,955	59,134	107,775	54,200
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	-	11,786	-	16,459
TOTAL FINANCIAL SOURCES	\$ 86,955	70,920	107,775	70,659
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,929	66,846	67,846	66,844
Emergency	-	-	-	-
Other	4,328	4,074	4,074	3,815
Fixed Asset Additions	-	-	-	-
Total Expenditures	71,257	70,920	71,920	70,659
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 71,257	70,920	71,920	70,659
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 217,580	233,278	233,278	269,133
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,698	(11,786)	35,855	(16,459)
FUND BALANCE (GAAP), end of year	233,278	221,492	269,133	252,674
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(233,278)	(221,492)	(269,133)	(252,674)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	19,159	9,422	24,914	8,824
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	258	275	287	305
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,417	9,697	25,201	9,129
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	-	1,213	-	1,741
TOTAL FINANCIAL SOURCES	\$ 19,417	10,910	25,201	10,870
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,950	10,910	10,910	10,870
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,950	10,910	10,910	10,870
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,950	10,910	10,910	10,870
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 54,089	62,556	62,556	76,847
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,467	(1,213)	14,291	(1,741)
FUND BALANCE (GAAP), end of year	62,556	61,343	76,847	75,106
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(62,556)	(61,343)	(76,847)	(75,106)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	61,418	9,328	8,335	5,942
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	61,418	9,328	8,335	5,942
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	-	1,241	2,233	4,685
TOTAL FINANCIAL SOURCES	\$ 61,418	10,569	10,568	10,627
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,761	8,859	8,859	8,952
Emergency	-	-	-	-
Other	1,744	1,710	1,709	1,675
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,505	10,569	10,568	10,627
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,505	10,569	10,568	10,627
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,503	59,416	59,416	57,183
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,913	(1,241)	(2,233)	(4,685)
FUND BALANCE (GAAP), end of year	59,416	58,175	57,183	52,498
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(59,416)	(58,175)	(57,183)	(52,498)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	53,306	48,137	73,351	46,311
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	34	25	40	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	53,340	48,162	73,391	46,346
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	-	7,738	-	8,204
TOTAL FINANCIAL SOURCES	\$ 53,340	55,900	73,391	54,550
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	52,175	55,900	55,900	54,550
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	52,175	55,900	55,900	54,550
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 52,175	55,900	55,900	54,550
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 84,779	85,944	85,944	103,435
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,165	(7,738)	17,491	(8,204)
FUND BALANCE (GAAP), end of year	85,944	78,206	103,435	95,231
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(85,944)	(78,206)	(103,435)	(95,231)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	61,162	5,746	4,686	2,139
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5	5	15	15
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	61,167	5,751	4,701	2,154
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	-	-	-	2,796
TOTAL FINANCIAL SOURCES	\$ 61,167	5,751	4,701	4,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,110	5,030	3,535	4,950
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,110	5,030	3,535	4,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,110	5,030	3,535	4,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,827	66,884	66,884	68,050
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	56,057	721	1,166	(2,796)
FUND BALANCE (GAAP), end of year	66,884	67,605	68,050	65,254
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(66,884)	(67,605)	(68,050)	(65,254)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,253,169	6,149,603	5,871,655	5,995,774
Fines and Forfeitures	-	-	-	-
Interest	361	29,215	30,042	31,045
Hospital Lease	-	-	-	-
Other	32,544	22,031	29,871	22,031
Total Revenues	4,313,924	6,200,849	5,931,568	6,048,850
Other Financing Sources				
Transfer In from other funds	118,108	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,750	-	-	-
Total Other Financing Sources	119,858	-	-	-
Fund Balance Used for Operations	608,291	632,718	-	1,619,593
TOTAL FINANCIAL SOURCES	\$ 5,042,073	6,833,567	5,931,568	7,668,443
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 578,489	689,510	671,768	789,095
Materials & Supplies	53,460	77,427	73,744	95,401
Dues Travel & Training	653	1,660	840	3,290
Utilities	395,672	427,873	387,160	426,631
Vehicle Expense	14,756	16,357	12,842	20,579
Equip & Bldg Maintenance	119,189	379,945	229,881	217,607
Contractual Services	3,662,012	4,564,328	4,436,534	4,724,215
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	12,100
Other	(1,881)	627,046	36,132	1,331,600
Fixed Asset Additions	104,511	37,321	4,396	47,925
Total Expenditures	4,926,861	6,833,567	5,853,297	7,668,443
Other Financing Uses				
Transfer Out to other funds	115,212	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	115,212	-	-	-
TOTAL FINANCIAL USES	\$ 5,042,073	6,833,567	5,853,297	7,668,443
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,932	4,078,267	4,078,267	4,141,469
Less encumbrances, beginning of year	(9,944)	(15,069)	(15,069)	-
Add encumbrances, end of year	15,069	-	-	-
Proprietary adjustment to full accrual	(51,190)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(608,291)	(632,718)	78,271	(1,619,593)
FUND BALANCE (GAAP), end of year	4,078,267	3,430,480	4,141,469	2,521,876
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(547,652)	-	-	-
NET FUND BALANCE, end of year	\$ 3,530,615	3,430,480	4,141,469	2,521,876

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,466,291	4,348,087	4,092,188	3,967,785
Fines and Forfeitures	-	-	-	-
Interest	9,375	10,000	7,365	10,000
Hospital Lease	-	-	-	-
Other	22,234	15,000	22,000	15,000
Total Revenues	2,497,900	4,373,087	4,121,553	3,992,785
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	922,716	-	-	-
TOTAL FINANCIAL SOURCES	\$ 3,420,616	4,373,087	4,121,553	3,992,785
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,419,226	3,914,609	3,564,940	3,807,812
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,390	52,500	27,105	52,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,420,616	3,967,109	3,592,045	3,860,312
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,420,616	3,967,109	3,592,045	3,860,312
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,491,297	568,581	568,581	1,098,089
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(922,716)	405,978	529,508	132,473
FUND BALANCE (GAAP), end of year	568,581	974,559	1,098,089	1,230,562
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(547,652)	-	-	-
NET FUND BALANCE, end of year	\$ 20,929	974,559	1,098,089	1,230,562

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,979	305,029	283,075	301,455
Fines and Forfeitures	-	-	-	-
Interest	542	600	680	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	267,521	305,629	283,755	301,955
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	-	-	-	3,608
TOTAL FINANCIAL SOURCES	\$ 267,521	305,629	283,755	305,563
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	231,886	237,900	274,075	305,563
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	231,886	237,900	274,075	305,563
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 231,886	237,900	274,075	305,563
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,353	96,988	96,988	106,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,635	67,729	9,680	(3,608)
FUND BALANCE (GAAP), end of year	96,988	164,717	106,668	103,060
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 96,988	164,717	106,668	103,060

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,976	4,805	5,660	4,600
Hospital Lease	-	-	-	-
Other	-	-	115	-
Total Revenues	3,976	4,805	5,775	4,600
Other Financing Sources				
Transfer In from other funds	115,212	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	115,212	-	-	-
Fund Balance Used for Operations	-	316,195	500,825	516,400
TOTAL FINANCIAL SOURCES	\$ 119,188	321,000	506,600	521,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(48,338)	321,000	506,600	521,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(48,338)	321,000	506,600	521,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (48,338)	321,000	506,600	521,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 868,152	1,035,678	1,035,678	534,853
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	167,526	(316,195)	(500,825)	(516,400)
FUND BALANCE (GAAP), end of year	1,035,678	719,483	534,853	18,453
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,035,678	719,483	534,853	18,453

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,112	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,112	-	-	-
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	114,100	-	-	-
TOTAL FINANCIAL SOURCES	\$ 115,212	-	-	-
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	115,212	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	115,212	-	-	-
TOTAL FINANCIAL USES	\$ 115,212	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,100	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(114,100)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-Facilities and Grounds Maintenance Fund 610

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	805,355	807,683	807,588	1,022,312
Fines and Forfeitures	-	-	-	-
Interest	4,039	4,400	4,130	4,230
Hospital Lease	-	-	-	-
Other	3,279	-	725	-
Total Revenues	812,673	812,083	812,443	1,026,542
Other Financing Sources				
Transfer In from other funds	2,896	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,750	-	-	-
Total Other Financing Sources	4,646	-	-	-
Fund Balance Used for Operations	107,121	293,897	198,704	191,820
TOTAL FINANCIAL SOURCES	\$ 924,440	1,105,980	1,011,147	1,218,362
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 578,489	689,510	671,768	789,095
Materials & Supplies	53,460	77,427	73,744	94,801
Dues Travel & Training	653	1,660	840	3,290
Utilities	13,375	12,938	11,740	21,106
Vehicle Expense	14,756	16,357	12,842	20,579
Equip & Bldg Maintenance	119,189	170,402	142,081	130,626
Contractual Services	43,278	80,819	84,709	89,840
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	12,100
Other	(3,271)	32,446	9,027	9,000
Fixed Asset Additions	104,511	12,321	4,396	47,925
Total Expenditures	924,440	1,105,980	1,011,147	1,218,362
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 924,440	1,105,980	1,011,147	1,218,362
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 757,091	600,705	600,705	390,132
Less encumbrances, beginning of year	(9,944)	(11,869)	(11,869)	-
Add encumbrances, end of year	11,869	-	-	-
Proprietary adjustment to full accrual	(51,190)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(107,121)	(293,897)	(198,704)	(191,820)
FUND BALANCE (GAAP), end of year	600,705	294,939	390,132	198,312
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 600,705	294,939	390,132	198,312

Internal Service Funds

Fund Statement–Capital Repair and Replacement Fund 620

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,474	248,697	248,697	248,697
Fines and Forfeitures	-	-	-	-
Interest	6,102	6,245	8,450	8,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	254,576	254,942	257,147	257,287
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	-	1,022,513
TOTAL FINANCIAL SOURCES	\$ 254,576	749,100	257,147	1,279,800
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	197,000	75,000	80,000
Contractual Services	15,960	10,000	6,210	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	542,100	-	1,199,800
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,960	749,100	81,210	1,279,800
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,960	749,100	81,210	1,279,800
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,005,963	1,247,779	1,247,779	1,420,516
Less encumbrances, beginning of year	-	(3,200)	(3,200)	-
Add encumbrances, end of year	3,200	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	238,616	(494,158)	175,937	(1,022,513)
FUND BALANCE (GAAP), end of year	1,247,779	750,421	1,420,516	398,003
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,247,779	750,421	1,420,516	398,003

Internal Service Funds

Fund Statement–Utilities Fund 621

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	416,070	390,107	390,107	405,525
Fines and Forfeitures	-	-	-	-
Interest	1,157	1,200	1,525	1,080
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	417,227	391,307	391,632	406,605
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	\$ 417,227	414,935	391,632	406,605
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	382,297	414,935	375,420	405,525
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	382,297	414,935	375,420	405,525
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 382,297	414,935	375,420	405,525
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 141,856	176,786	176,786	192,998
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	34,930	(23,628)	16,212	1,080
FUND BALANCE (GAAP), end of year	176,786	153,158	192,998	194,078
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 176,786	153,158	192,998	194,078

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	361	365	432	425
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,392	7,396	7,463	7,456
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	-	5,147	5,337	125
TOTAL FINANCIAL SOURCES	\$ 7,392	12,543	12,800	7,581
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	600
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	12,543	12,800	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	12,543	12,800	7,581
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	12,543	12,800	7,581
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,932	69,324	69,324	63,987
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,392	(5,147)	(5,337)	(125)
FUND BALANCE (GAAP), end of year	69,324	64,177	63,987	63,862
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 69,324	64,177	63,987	63,862

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	164	170	190	190
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	164	170	190	190
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	\$ 164	170	190	190
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	\$ 29,702	29,866	29,866	30,056
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	164	170	190	190
FUND BALANCE (GAAP), end of year	29,866	30,036	30,056	30,246
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 29,866	30,036	30,056	30,246

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 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	1,383	1,430	1,610	1,430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51,383	51,430	51,610	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	-	-	-	18,870
TOTAL FINANCIAL SOURCES	\$ 51,383	51,430	51,610	70,300
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	-	-	-	70,300
Fixed Asset Additions	-	25,000	-	-
Total Expenditures	-	25,000	-	70,300
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	25,000	-	70,300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 201,177	252,560	252,560	304,170
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	51,383	26,430	51,610	(18,870)
FUND BALANCE (GAAP), end of year	252,560	278,990	304,170	285,300
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 252,560	278,990	304,170	285,300

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	618	640	670	698
Hospital Lease	-	-	-	-
Other	-	-	200	100
Total Revenues	618	640	870	798
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	2,602	3,426	3,195	3,507
TOTAL FINANCIAL SOURCES	\$ 3,220	4,066	4,065	4,305
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,133	3,945	3,945	4,145
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	87	121	120	160
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,220	4,066	4,065	4,305
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,220	4,066	4,065	4,305
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 111,728	109,126	109,126	105,931
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,602)	(3,426)	(3,195)	(3,507)
FUND BALANCE (GAAP), end of year	109,126	105,700	105,931	102,424
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,471)	(37,471)	(37,471)	(37,471)
NET FUND BALANCE, end of year	\$ 71,655	68,229	68,460	64,953

Trust Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	179	180	177	185
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	179	180	177	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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 179	180	177	185
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	87	121	120	160
Fixed Asset Additions	-	-	-	-
Total Expenditures	87	121	120	160
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 87	121	120	160
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,431	32,523	32,523	32,580
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	92	59	57	25
FUND BALANCE (GAAP), end of year	32,523	32,582	32,580	32,605
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 123	182	180	205

Trust Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	39	40	43	43
Hospital Lease	-	-	-	-
Other	-	-	200	100
Total Revenues	39	40	243	143
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	681	905	702	802
TOTAL FINANCIAL SOURCES	\$ 720	945	945	945
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	720	945	945	945
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	720	945	945	945
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 720	945	945	945
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,301	6,620	6,620	5,918
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(681)	(905)	(702)	(802)
FUND BALANCE (GAAP), end of year	6,620	5,715	5,918	5,116
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,071)	(5,071)	(5,071)	(5,071)
NET FUND BALANCE, end of year	\$ 1,549	644	847	45

Trust Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	400	420	450	470
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	400	420	450	470
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	2,013	2,580	2,550	2,730
TOTAL FINANCIAL SOURCES	\$ 2,413	3,000	3,000	3,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,413	3,000	3,000	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,413	3,000	3,000	3,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,413	3,000	3,000	3,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 71,996	69,983	69,983	67,433
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,013)	(2,580)	(2,550)	(2,730)
FUND BALANCE (GAAP), end of year	69,983	67,403	67,433	64,703
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 69,983	67,403	67,433	64,703

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 102 FTE's, or 24%.

General Government Operations—

Approximately 10 FTE permanent positions (net) have been added over the past 10 years, which represents a 12% increase. The 2015 budget includes an additional increase of approximately 3 FTEs associated with election activities. The additional permanent positions have been added to internal support offices (Information Technology, Purchasing, County Counselor, and Auditor) as well as 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 72 FTE positions (net) have been added over the past 10 years, which represents a 30% increase. Approximately 66 of the total net positions added are associated with the transfer and expansion 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 2.0 FTEs have been added over the past 10 years, which represents a 3% 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 and the number has remained unchanged since.

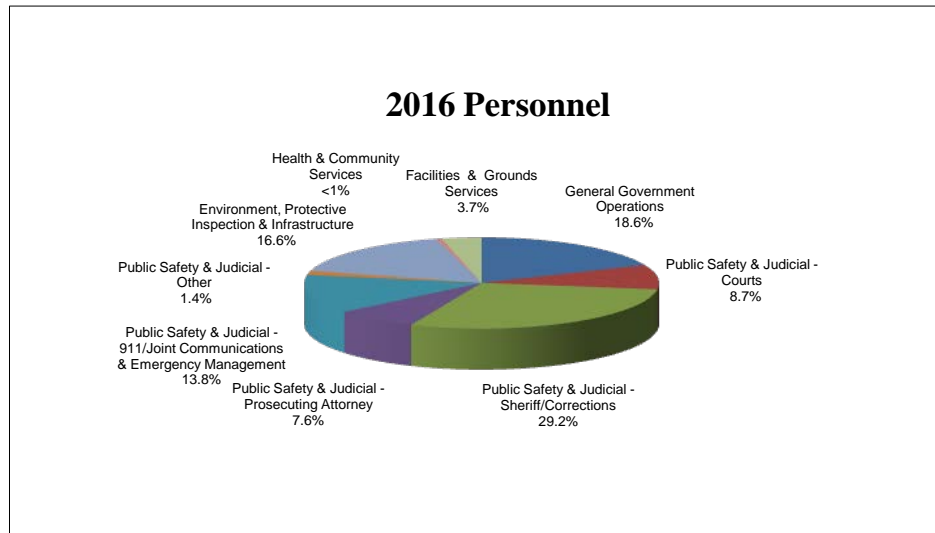
Facilities and Grounds Services—

Three FTEs have been added over the past 10 years, which represents a 21% increase. In FY 2012, two FTEs were transferred from Facilities and Grounds Services to the Sheriff's department.

Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2016 FTE	DEPT NO	DEPT NAME	2016 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 & Risk Management	4.00	1262	Victim Witness	4.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.25	2610	PA Tax Collection	1.50
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1131	County Clerk	3.75			39.48
1132	Election and Registration	10.60	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	57.86
1150	Collector	8.25	2702	Emergency Management Operations	6.00
1160	Recorder	8.00	2703	Information Technology-911/EM	8.00
1170	Information Technology	17.63			71.86
1176	GIS - County	2.00	<u>Public Safety & Judicial - Other</u>		
1194	Mail Services	2.00	1200	Public Administrator	7.25
2010	Assessment	16.75			7.25
2110	Collector Tax Maintenance	1.08			
		96.81			
<u>Public Safety & Judicial - Courts</u>			<u>Environment, Protective Inspection & Infrastructure</u>		
1210	Circuit Court Services	22.50	1360	Solid Waste Recycling	0.25
1221	Circuit Clerk	5.00	1710	Planning and Zoning	5.18
1241	Juvenile Office	4.44	1720	Building Codes	6.44
1242	Juvenile Justice Center	5.86	1725	Stormwater Administration	1.50
1243	Juvenile Justice Grants & Contracts	1.00	2040	Public Works-R&B Maintenance	57.48
2831	Veterans Court	0.88	2045	Public Works-Design & Construction	13.88
2904	Alternative Sentencing-Law Enf Sls Tax	5.50	2046	Stormwater Administration	1.50
		45.18			86.23
<u>Public Safety & Judicial - Sheriff/Corrections</u>			<u>Health & Community Services</u>		
1251	Sheriff	66.90	1420	Community and Social Services	0.25
1253	Internet Crimes Task Force	0.83	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 & Grounds Services</u>		
2901	Sheriff-Law Enf Sls Tax	14.00	2705	ECC-Fac Maint/Hskpng/Grounds	2.00
2902	Corrections-Law Enf Sls Tax	6.00	6100	Facilities Maintenance	7.00
		152.29	6101	Facilities Housekeeping	7.00
			6103	Facilities Security	1.00
			6104	Grounds Maintenance	2.00
					19.00
Grand Total			521.10		



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2007	2008	2009	2010
100	1110	Auditor	4.50	4.50	4.50	4.50
100	1115	Human Resources & Risk Management	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	1.70	1.70	1.70	1.70
100	1131	County Clerk	5.25	5.75	5.75	5.75
100	1132	Election and Registration	7.77	9.44	7.48	9.23
100	1133	Election Activities	-	-	-	-
100	1140	Treasurer	3.63	3.63	3.63	3.63
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	9.00	9.00	8.00	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	1.00	2.00	2.00	2.00
100	1196	Records Management Services	0.75	0.75	0.75	0.24
100	1200	Public Administrator	4.50	4.50	4.63	5.63
100	1210	Circuit Court Services	22.67	22.42	22.42	22.42
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.43	4.18	4.18	4.18
100	1242	Juvenile Justice Center	4.74	4.74	4.74	4.74
100	1243	Juvenile Justice Grants & Contracts	3.84	3.77	3.61	4.12
100	1251	Sheriff	63.09	63.09	63.09	62.97
100	1253	Internet Crimes Task Force	1.50	2.00	0.83	0.00
100	1255	Corrections	60.81	60.81	60.31	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	3.12
100	1263	IV-D	9.00	9.00	9.00	7.50
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	0.69	b	-	-
100	1751	Hinkson Creek Watershed	-	1.00	1.00	0.25
General Fund Total			285.39	288.80	284.14	283.81

2011	2012	2013	2014	2015	2016	2015-2016 Change
4.50	5.00	6.00	6.00	6.00	6.00	-
2.00	2.00	4.00	4.00	4.00	4.00	-
2.50	2.50	2.50	3.75	3.75	3.75	-
5.45	5.45	5.45	5.45	5.45	5.25	(0.20)
2.70	3.00	3.00	3.00	4.00	4.00	-
5.75	5.75	3.75	3.75	3.75	3.75	-
7.16	8.07	7.11	7.54	6.62	10.60	3.98
-	1.10	0.34	-	-	-	-
3.63	3.63	3.63	3.75	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	15.00	16.00	17.63	17.63	-
2.31	2.13	2.11	2.00	2.00	2.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
5.63	5.63	5.63	7.23	6.99	7.25	0.26
22.42	22.42	22.67	22.50	22.50	22.50	-
5.00	5.00	5.00	5.00	5.00	5.00	-
4.18	4.18	4.19	4.44	4.44	4.44	-
4.79	4.79	5.10	5.10	5.86	5.86	-
4.62	4.62	3.00	3.00	3.00	1.00	(2.00)
63.45	62.97	63.97	65.90	66.90	66.90	-
-	-	2.00	2.00	2.00	0.83	(1.17)
60.31	60.31	60.31	61.56	61.56	61.56	-
-	2.00	2.00	2.00	2.00	2.00	-
22.75	22.75	23.00	24.00	25.50	25.50	-
3.36	3.48	3.48	3.48	3.48	4.48	1.00
7.50	7.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
-	-	-	0.25	0.25	0.25	-
5.08	5.08	5.08	5.08	5.18	5.18	-
6.34	6.34	6.34	6.34	6.44	6.44	-
-	1.14	1.14	1.70	1.50	1.50	-
-	-	-	-	-	-	-
0.10	-	-	-	-	-	-
284.03	288.84	287.30	296.32	301.05	302.92	1.87

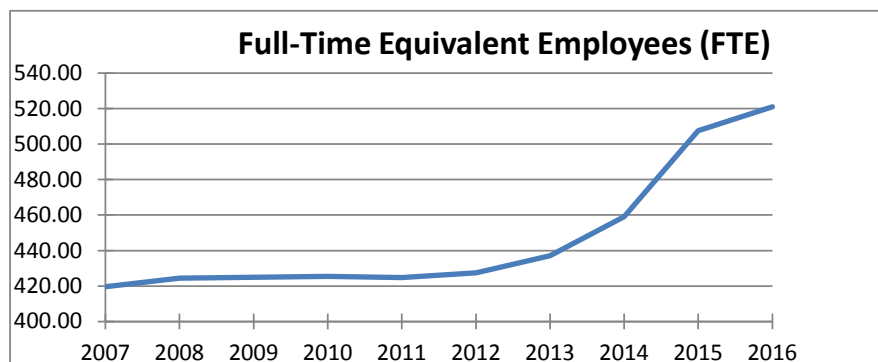
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FUND	DEPT NO	DEPT NAME	2007	2008	2009	2010
201	2010	Assessment	16.00	16.35	16.35	16.35
204	2040	Public Works-R&B Maintenance	55.65	55.65	56.48	55.98
204	2045	Public Works-Design & Construction	15.63	15.63	16.38	15.13
204	2046	Stormwater Administration	-	-	-	1.75
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	0.62	0.75	1.25	1.25
263	2630	PA Bad Check Collections	2.18	2.18	1.68	1.68
270	2701	911/Joint Communications Operations	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
270	2705	ECC-Fac Maint/Hskpng/Grounds	-	-	-	-
283	2831	Veterans Court	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	14.00	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	Alternative Sentencing-Law Enf Sls Tax	5.00	6.00	6.23	6.23
297	2971	PA - Violence Against Women (stimulus)	-	-	2.00	2.00
297	2972	Cyber Crimes Task Force (stimulus)	-	-	1.17	2.00
298	2981	JAG - Recover Act/Stimulus	-	-	0.24	0.20
Special Revenue Funds Total			120.16	121.64	126.86	127.65
610	6100	Facilities Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities Housekeeping	8.00	8.00	8.00	8.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	14.00	14.00	14.00
Grand Total			<u>419.55</u>	<u>424.44</u>	<u>425.00</u>	<u>425.46</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 renewal or extension.

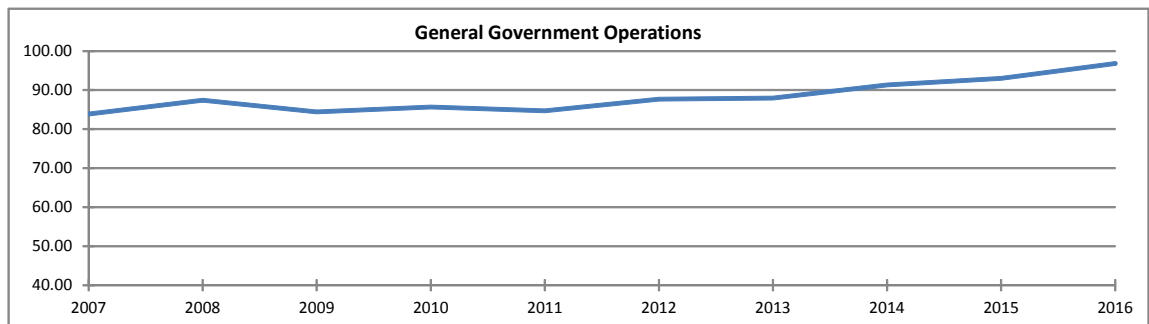
2011	2012	2013	2014	2015	2016	2015-2016 Change
16.35	16.75	16.75	16.75	16.75	16.75	-
55.98	57.48	58.48	58.23	57.73	57.48	(0.25)
15.46	13.96	13.96	14.08	13.88	13.88	-
1.90	0.61	0.61	0.90	1.50	1.50	-
0.08	0.08	0.08	1.08	1.08	1.08	-
-	-	-	0.58	0.58	0.58	-
-	1.25	1.25	0.40	-	-	-
-	-	-	2.17	2.17	2.17	-
-	-	1.00	1.00	1.00	1.00	-
1.25	2.00	2.00	2.00	0.50	1.50	1.00
1.25	0.50	0.25	0.25	1.00	-	(1.00)
-	-	10.00	19.00	57.86	57.86	-
-	-	-	1.00	1.00	6.00	5.00
-	-	-	-	5.00	8.00	3.00
-	-	-	-	-	2.00	2.00
-	-	0.88	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	-
6.72	6.00	6.50	5.50	5.50	5.50	-
0.66	-	-	-	-	-	-
2.00	2.00	-	-	-	-	-
-	-	-	-	-	-	-
126.65	125.63	136.76	148.82	191.43	201.18	9.75
6.00	6.00	6.00	7.00	8.00	7.00	(1.00)
8.00	7.00	7.00	7.00	7.00	7.00	-
-	-	-	-	-	1.00	1.00
-	-	-	-	-	2.00	2.00
14.00	13.00	13.00	14.00	15.00	17.00	2.00
424.68	427.47	437.06	459.14	507.48	521.10	13.62



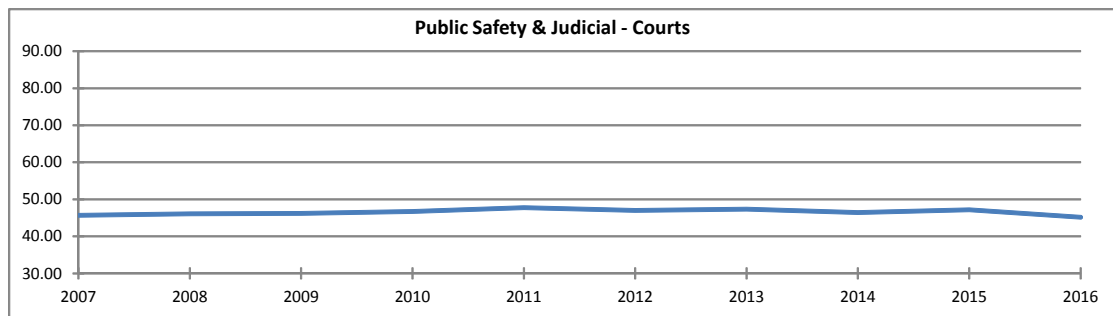
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government Operations											
1110	Auditor	4.50	4.50	4.50	4.50	4.50	5.00	6.00	6.00	6.00	6.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.75	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	5.25
1126	County Counselor	1.70	1.70	1.70	1.70	2.70	3.00	3.00	3.00	4.00	4.00
1131	County Clerk	5.25	5.75	5.75	5.75	5.75	5.75	3.75	3.75	3.75	3.75
1132	Election and Registration	7.77	9.44	7.48	9.23	7.16	8.07	7.11	7.54	6.62	10.60
1133	Election Activities	-	-	-	-	-	1.10	0.34	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.75	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	8.00	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	15.00	16.00	17.63	17.63
1176	GIS - County	2.00	2.00	2.00	2.00	2.31	2.13	2.11	2.00	2.00	2.00
1194	Mail Services	1.00	2.00	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	0.24	-	-	-	-	-	-
2010	Assessment	16.00	16.35	16.35	16.35	16.35	16.75	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	1.08	1.08	1.08
	Total	83.88	87.40	84.44	85.68	84.68	87.71	87.97	91.32	93.03	96.81

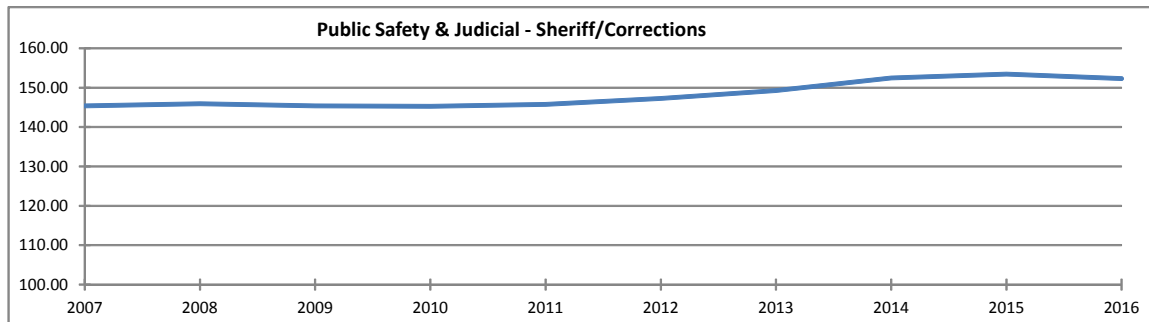


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety & Judicial - Courts										
1210	Circuit Court Services	22.67	22.42	22.42	22.42	22.42	22.42	22.67	22.50	22.50
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.43	4.18	4.18	4.18	4.18	4.18	4.19	4.44	4.44
1242	Juvenile Justice Center	4.74	4.74	4.74	4.74	4.79	4.79	5.10	5.10	5.86
1243	Juvenile Justice Grants & Contracts	3.84	3.77	3.61	4.12	4.62	4.62	3.00	3.00	1.00
2831	Veterans Court	-	-	-	-	-	-	0.88	0.88	0.88
2904	Alternative Sentencing-Law Enf Sls Tax	5.00	6.00	6.23	6.23	6.72	6.00	6.50	5.50	5.50
	Total	45.68	46.11	46.18	46.69	47.73	47.01	47.34	46.42	45.18

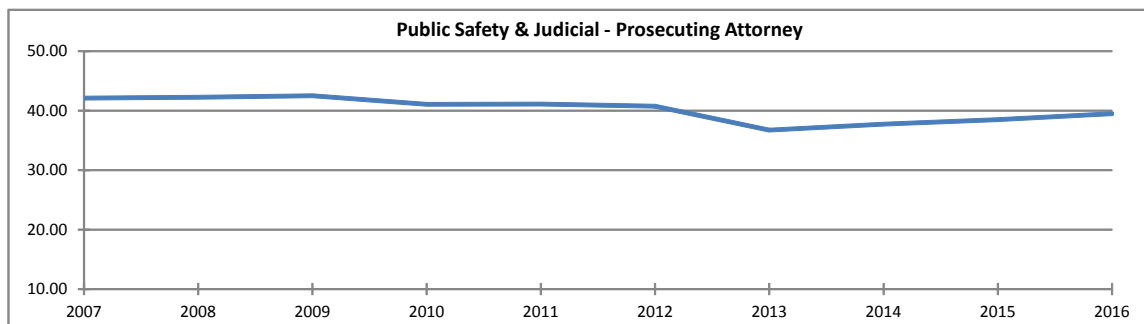


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Dept. No	Department Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.09	63.09	63.09	62.97	63.45	62.97	63.97	65.90	66.90	66.90
1253	Internet Crimes Task Force	1.50	2.00	0.83	-	-	-	2.00	2.00	2.00	0.83
1255	Corrections	60.81	60.81	60.31	60.31	60.31	60.31	60.31	61.56	61.56	61.56
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	1.00	1.00	1.00	1.00
2901	Sheriff-Law Enf Sls Tax	14.00	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	-	-	-	-
	Total	145.40	145.90	145.40	145.28	145.76	147.28	149.28	152.46	153.46	152.29

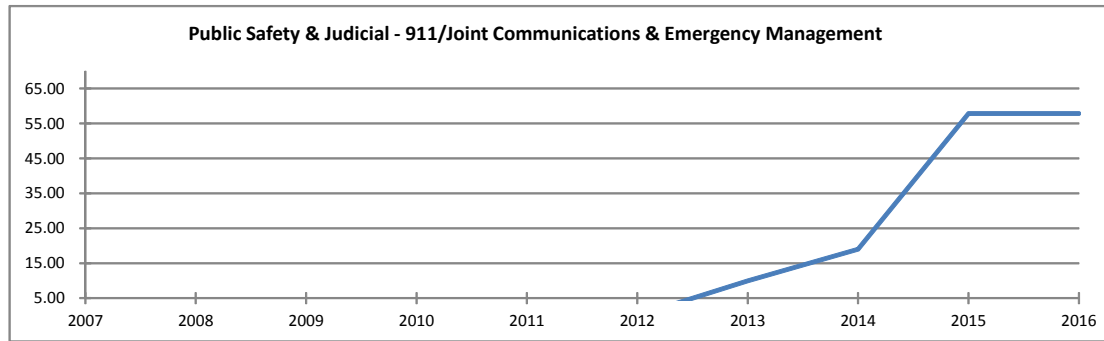


		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.32	22.32	22.32	22.32	22.75	22.75	23.00	24.00	25.50	25.50
1262	Victim Witness	3.00	3.00	3.00	3.12	3.36	3.48	3.48	3.48	3.48	4.48
1263	IV-D	9.00	9.00	9.00	7.50	7.50	7.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	0.62	0.75	1.25	1.25	1.25	2.00	2.00	2.00	0.50	1.50
2630	PA Bad Check Collections	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	-	-	-	-	-	-
	Total	42.12	42.25	42.49	41.07	41.11	40.73	36.73	37.73	38.48	39.48

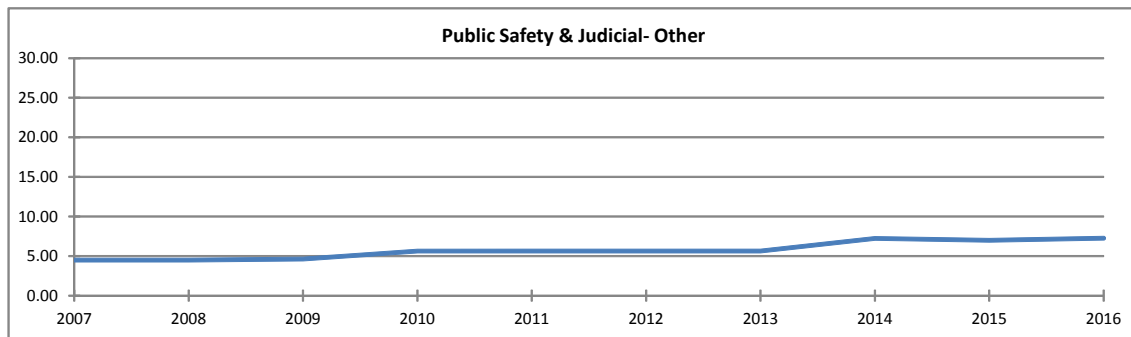


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Dept. No	Department Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	-	-	-	-	-	10.00	19.00	57.86	57.86
2702	Emergency Management Operations	-	-	-	-	-	-	-	1.00	1.00	6.00
2703	Information Technology-911/EM	-	-	-	-	-	-	-	-	5.00	8.00
2705	ECC-Fac Maint/Hskpng/Grounds	-	-	-	-	-	-	-	-	-	2.00
	Total	-	-	-	-	-	-	10.00	20.00	63.86	73.86

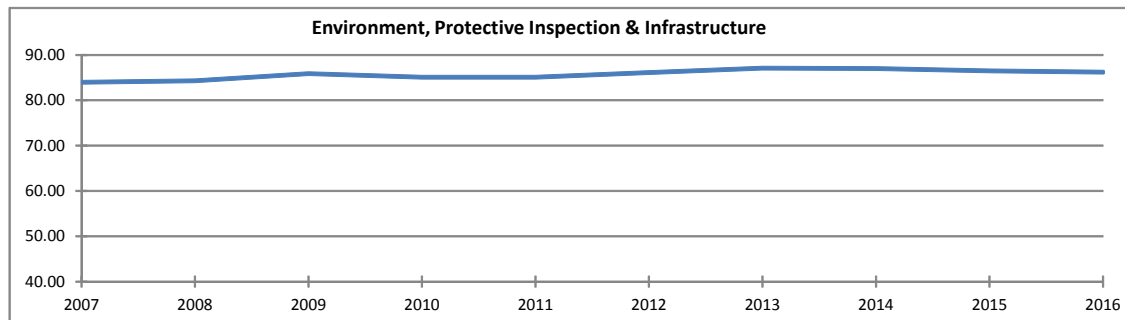


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety & Judicial - Other										
1200 Public Administrator	4.50	4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25
Total	4.50	4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25

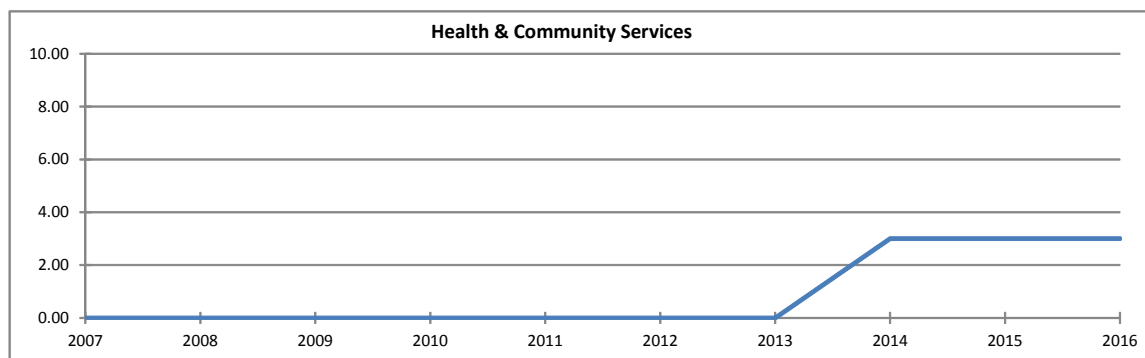


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Dept. No	Department Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.42	5.42	5.42	5.08	5.08	5.08	5.08	5.18	5.18
1720	Building Codes	6.33	6.33	6.33	6.33	6.34	6.34	6.34	6.34	6.44	6.44
1725	Stormwater Administration	-	-	-	-	-	1.14	1.14	1.70	1.50	1.50
1750	Bonne Femme Creek Watershed	0.69	-	-	-	-	-	-	-	-	-
1751	Hinkson Creek Watershed	-	1.00	1.00	0.25	0.10	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.65	55.65	56.48	55.98	55.98	57.48	58.48	58.23	57.73	57.48
2045	Public Works-Design & Construction	15.63	15.63	16.38	15.13	15.46	13.96	13.96	14.08	13.88	13.88
2046	Stormwater Administration	-	-	-	1.75	1.90	0.61	0.61	0.90	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	-	-	-	1.25	1.25	0.40	-	-
Total		83.97	84.28	85.86	85.11	85.11	86.11	87.11	86.98	86.48	86.23

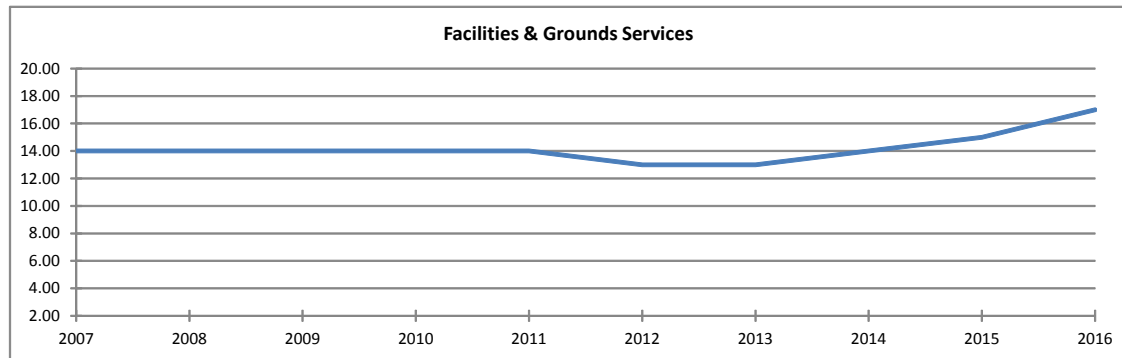


		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>Health & Community Services</u>											
1420	Community and Social Services	-	-	-	-	-	-	-	0.25	0.25	0.25
2130	Community Health/Medical	-	-	-	-	-	-	-	0.58	0.58	0.58
2160	Community Children's Services	-	-	-	-	-	-	-	2.17	2.17	2.17
Total		-	-	-	-	-	-	-	3.00	3.00	3.00



Continued

Dept. No	Department Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	7.00
6101	Facilities Housekeeping	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
6103	Facilities Security	-	-	-	-	-	-	-	-	-	1.00
6104	Grounds Maintenance	-	-	-	-	-	-	-	-	-	2.00
	Total	14.00	14.00	14.00	14.00	14.00	13.00	13.00	14.00	15.00	17.00



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Grand Total	419.55	424.44	423.00	423.46	424.02	427.47	437.06	459.14	507.48	521.10

Fixed Assets Summary—

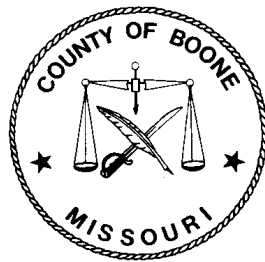
This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office's annual operating budget. This section does not include capital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

Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1132	Election and Registration	\$ 6,100	\$ -	\$ -	\$ -	\$ -	\$ -
100	1170	Information Technology	-	-	-	-	93,520	91,955
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1200	Public Administrator	-	7,387	-	-	1,340	-
100	1210	Circuit Court Services	-	-	-	-	1,500	12,600
100	1221	Circuit Clerk	-	11,350	2,000	-	950	650
100	1230	Jury Services & Court Costs	-	-	-	-	-	1,500
100	1241	Juvenile Office	-	-	-	-	-	1,300
100	1242	Juvenile Justice Center	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-
100	1256	Sheriff/Corr Bldg HK/Maint	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	-	-	2,400	-
100	1720	Building Codes	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	400	-
General Fund Total			\$ 6,100	\$ 18,737	\$ 2,000	\$ -	\$ 100,110	\$ 109,280
201	2010	Assessment	-	-	-	-	-	10,600
204	2040	Public Works-R&B Maintenance	-	-	-	-	4,150	8,000
204	2045	Public Works-Design & Construction	-	-	-	-	4,500	-
204	2046	Stormwater Administration	-	-	-	-	400	-
230	2300	Election Services	-	-	-	-	179,800	-
250	2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	-
255	2550	Sheriff Revolving Fund	-	-	-	-	-	-
270	2701	911/Joint Comm Operations	-	-	-	2,600	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	11,170	8,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2705	Facilities Maint/Housekeeping/Grounds-ECC	-	-	-	-	3,825	-
280	2800	Storage & Preservation	-	-	-	-	-	800
285	2850	Administration of Justice	-	-	-	-	2,500	4,500
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	26,800	4,100
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ -	\$ -	\$ 2,600	\$ 233,145	\$ 36,000
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-
610	6103	Facilities Security	-	-	-	-	1,825	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1,825	\$ -
Total			<u>\$ 6,100</u>	<u>\$ 18,737</u>	<u>\$ 2,000</u>	<u>\$ 2,600</u>	<u>\$ 335,080</u>	<u>\$ 145,280</u>
Total - Governmental Funds			\$ 2,620,427					
Total - Internal Service Funds			<u>\$ 47,925</u>					
Grand Total			<u><u>\$ 2,668,352</u></u>					

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Grounds	Total
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	Improvement	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,100
22,500	-	-	-	-	-	-	-	-	207,975
-	-	-	-	-	-	-	-	-	1,275
-	-	-	-	-	-	-	-	-	8,727
-	-	-	-	-	5,500	-	-	-	19,600
-	-	-	-	-	-	-	-	-	14,950
-	-	-	-	-	-	-	-	-	1,500
-	-	-	-	-	7,000	-	-	-	8,300
-	-	-	-	-	8,073	-	-	-	8,073
-	-	-	-	-	22,355	-	-	-	22,355
-	-	-	-	6,170	7,200	-	-	-	13,370
900	-	-	-	-	-	-	-	-	3,300
-	-	-	-	540	-	-	-	-	540
800	-	-	-	10,818	-	-	-	-	12,018
\$ 24,200	\$ -	\$ -	\$ -	\$ 17,528	\$ 50,128	\$ -	\$ -	\$ -	\$ 328,083
-	45,000	32,000	-	-	-	-	-	-	87,600
-	-	-	159,000	55,900	667,900	-	-	80,000	974,950
3,400	-	-	-	-	3,500	-	-	-	11,400
800	-	-	-	10,818	-	-	-	-	12,018
930	-	-	-	-	-	-	-	-	180,730
-	-	-	6,000	-	-	-	-	-	6,000
-	-	-	-	-	4,200	-	-	-	4,200
-	-	-	-	-	-	-	-	-	2,600
-	-	-	-	50,000	-	-	-	-	50,000
6,500	-	-	-	-	-	-	-	-	25,670
-	-	-	-	203,400	35,500	11,000	19,000	-	268,900
1,222	-	31,000	-	-	-	-	-	-	36,047
-	-	-	-	-	-	-	-	-	800
1,000	-	-	-	-	5,500	-	-	-	13,500
-	-	-	390,252	18,800	158,973	-	-	-	598,925
-	-	-	-	19,004	-	-	-	-	19,004
\$ 13,852	\$ 45,000	\$ 63,000	\$ 555,252	\$ 357,922	\$ 875,573	\$ 11,000	\$ 19,000	\$ 80,000	\$ 2,292,344
-	-	-	31,000	-	-	-	-	-	31,000
-	-	-	-	-	3,600	-	-	-	3,600
-	-	-	-	-	-	-	-	-	1,825
-	-	-	-	11,500	-	-	-	-	11,500
\$ -	\$ -	\$ -	\$ 31,000	\$ 11,500	\$ 3,600	\$ -	\$ -	\$ -	\$ 47,925
<u>\$ 38,052</u>	<u>\$ 45,000</u>	<u>\$ 63,000</u>	<u>\$ 586,252</u>	<u>\$ 386,950</u>	<u>\$ 929,301</u>	<u>\$ 11,000</u>	<u>\$ 19,000</u>	<u>\$ 80,000</u>	<u>\$ 2,668,352</u>



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 \$3.15. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$205,000 annually.

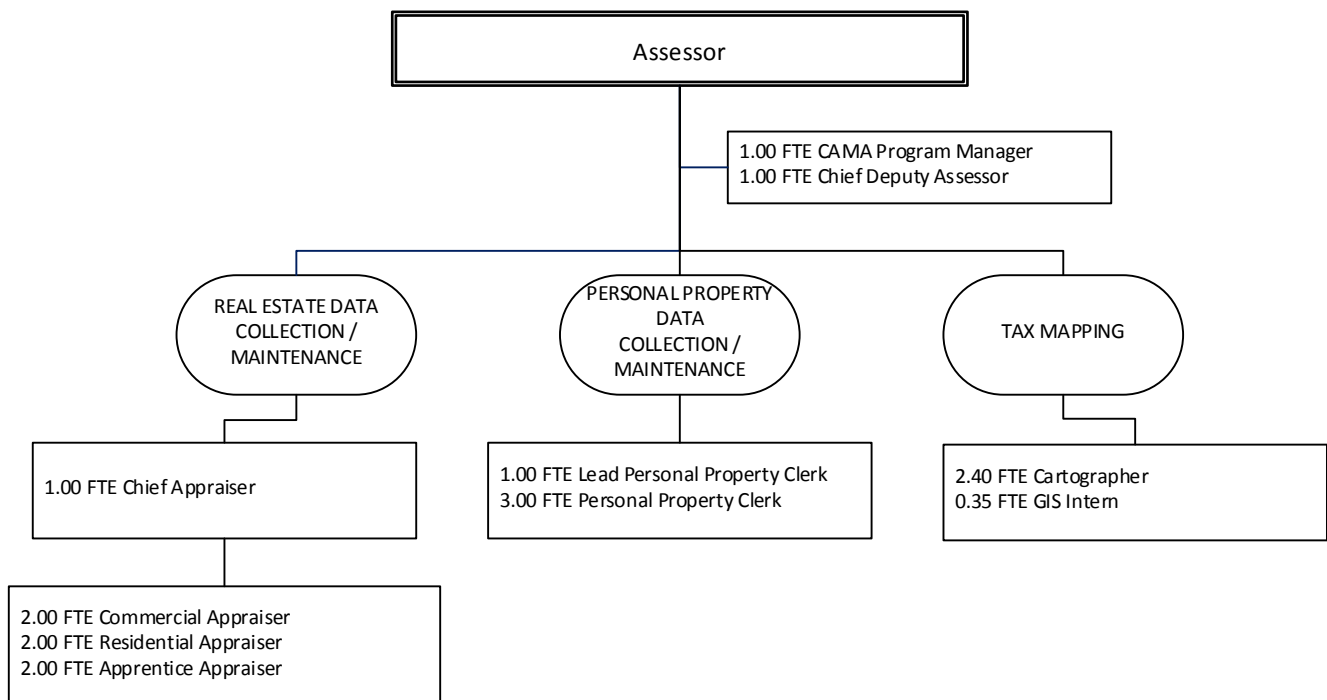
The budget includes funding for routine replacement of computer and office equipment replacement and a vehicle replacement. The prior year budget included funding to update the County's aerial photography image; similar appropriations are not required in 2016, which accounts for the decrease in contractual services. There are no other significant changes to the budget.

County Assessor

Personnel Detail

	2014	2015	2016	2015-2016
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	\$ 30,000	\$ 20,000	\$ 20,000	\$ -

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	197,535	197,535	209,983	210,000	0	210,000	6
	SUBTOTAL *****	197,535	197,535	209,983	210,000	0	210,000	6
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	100,000	84,475	0	0	0	100-
3550	COMMISSIONS	1,033,828	1,030,790	1,064,840	1,096,788	0	1,096,788	6
	SUBTOTAL *****	1,033,828	1,130,790	1,149,315	1,096,788	0	1,096,788	3-
INTEREST								
3710	INTEREST	319	300	330	300	0	300	0
3711	INT-OVERNIGHT	823	900	570	900	0	900	0
3712	INT-LONG TERM INVEST	8,606	7,000	10,700	7,000	0	7,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-762	0	0	0	0	0	0
	SUBTOTAL *****	8,986	8,200	11,600	8,200	0	8,200	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	24	0	0	0	0
3830	SALES	6,442	5,000	5,800	5,500	0	5,500	10
3891	DIVIDENDS/REBATES	551	0	645	0	0	0	0
	SUBTOTAL *****	6,993	5,000	6,469	5,500	0	5,500	10
	TOTAL REVENUES *****	1,247,342	1,341,525	1,377,367	1,320,488	0	1,320,488	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	618,018	809,399	669,255	833,599	0	833,599	2
10110	OVERTIME	12,077	20,000	15,000	20,000	0	20,000	0
10200	FICA	45,020	63,449	50,578	65,300	0	65,300	2
10300	HEALTH INSURANCE	59,428	126,294	119,104	93,120	0	93,120	26-
10325	DISABILITY INSURANCE	1,618	2,974	2,300	3,067	0	3,067	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	29,700	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	1,480	0
10350	LIFE INSURANCE	547	768	608	768	0	768	0
10375	DENTAL INSURANCE	5,959	8,000	6,368	6,720	0	6,720	16-
10400	WORKERS COMP	18,712	23,838	16,137	17,360	0	17,360	27-
10500	401(A) MATCH PLAN	6,580	8,320	6,655	8,320	0	8,320	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,945	1,990	2,187	0	0	2,200	10
	SUBTOTAL *****	769,904	1,065,032	888,192	1,048,254	0	1,081,634	2
MATERIALS & SUPPLIES								
22000	POSTAGE	12,050	55,000	57,300	55,000	0	55,000	0
22005	BULK MAIL FEES/PERMITS	0	0	905	905	0	905	0
22500	SUBSCRIPTIONS/PUBLICATIONS	3,925	5,000	4,000	5,000	0	5,000	0
23000	OFFICE SUPPLIES	952	3,000	1,000	2,500	0	2,500	16-
23001	PRINTING	7,498	8,000	7,500	8,000	0	8,000	0
23017	COMPUTER PAPER	1,395	4,000	2,000	4,000	0	4,000	0
23018	PRINTER SUPPLIES	0	2,000	100	2,000	0	2,000	0
23022	MAPPING SUPPLIES	1,016	5,000	560	5,000	0	5,000	0
23050	OTHER SUPPLIES	423	700	0	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,046	2,000	400	2,000	0	2,000	0
23855	FURNITURE/FIXTURE <\$1000	0	0	2,095	0	0	0	0
	SUBTOTAL *****	30,305	84,700	75,860	85,105	0	85,105	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,780	2,800	1,800	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	1,460	5,535	1,500	5,535	0	5,535	0
37210	TRAINING/SCHOOLS	4,053	8,190	4,000	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,235	3,000	2,000	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	3,995	6,250	4,400	6,250	0	6,250	0
	SUBTOTAL *****	12,523	25,775	13,700	25,775	0	25,775	0
UTILITIES								
48000	TELEPHONES	5,097	5,800	5,100	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	484	1,290	490	1,290	0	1,290	0
	SUBTOTAL *****	5,581	7,090	5,590	7,090	0	7,090	0

County Assessor

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,708	5,400	2,500	5,400	0	5,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	62	100	85	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	153	2,750	1,000	2,750	0	2,750	0
59105	TIRES	483	500	470	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	85	400	100	400	0	400	0
59200	LOCAL MILEAGE	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		2,491	10,150	4,155	10,150	0	10,150	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,606	6,035	6,000	5,065	0	5,065	16-
60200	EQUIP REPAIRS/MAINTENANCE	346	2,000	500	2,000	0	2,000	0
SUBTOTAL *****		5,952	8,035	6,500	7,065	0	7,065	12-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,778	13,690	12,000	13,600	0	13,600	0
71000	INSURANCE AND BONDS	5,833	0	0	0	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	0	2,835	82	100	0	100	96-
71002	AUTO LIABILITY INS	0	1,065	303	400	0	400	62-
71006	ERRORS & OMISSIONS INS	0	360	311	360	0	360	0
71008	GENERAL LIABILITY INS	0	1,890	1,893	2,565	0	2,565	35
71100	OUTSIDE SERVICES	80,972	140,213	144,370	190,774	0	190,774	36
71101	PROFESSIONAL SERVICES	36,299	325,014	200,000	100,000	0	100,000	69-
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	41,613	40,449	40,449	48,739	0	48,739	20
71501	PARKING	1,886	1,920	1,899	1,980	0	1,980	3
SUBTOTAL *****		178,381	535,436	401,307	366,518	0	366,518	32-
OTHER								
84400	PUBLIC NOTICES	1,449	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	1,114	1,000	0	1,000	0	1,000	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
SUBTOTAL *****		2,563	16,200	1,500	16,200	0	16,200	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	7,700	7,595	0	0	0	100-
91302	COMPUTER SOFTWARE	3,150	0	0	0	0	0	0
91400	AUTO/TRUCKS	0	0	0	0	32,000	32,000	0
92300	REPLCMENT MACH & EQUIP	15,363	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	94,751	41,000	29,981	10,600	0	10,600	74-
92302	REPLC COMPUTER SOFTWARE	0	45,000	5,402	45,000	0	45,000	0
SUBTOTAL *****		113,264	93,700	42,978	55,600	32,000	87,600	7-
TOTAL EXPENDITURES *****		1,120,964	1,846,118	1,439,782	1,621,757	32,000	1,687,137	9-

Decimal values have been truncated.

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

There are no 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 III and develop one or more implementation strategies.
- Improve information management for the annual budget process and expedite publishing the annual budget document. With assistance from Information Technology, design, test, and implement enhancements to the County's software programs.
- Provide project accounting and reporting activities pertaining to the construction of the new Emergency Communications Center (911 and Emergency Management). This will be on-going through completion of the facility.
- 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. This report is intended to better inform the public about the County's financial condition without excessive detail or the use of technical accounting terms commonly found in the County's Comprehensive Annual Financial Report (CAFR).
Response: Completed. The new report, *Citizen's Guide to County Finances*, will be published annually.

County Auditor

- 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.
Response: 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.
- Provide project accounting and reporting activities pertaining to the construction of the new Emergency Communications Center (911 and Emergency Management).
Response: On-going.
- Improve planning and budgeting through development of capital repair and replacement schedules.
Response: In progress.

Performance Measures

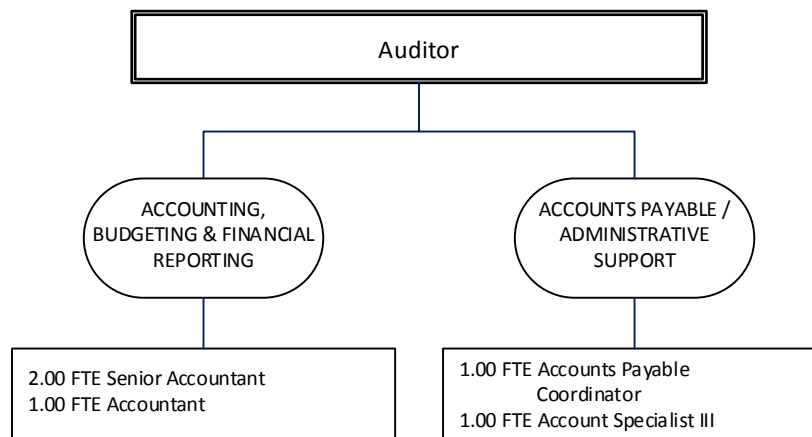
	2014	2015	2016
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	141	146	146
Number of Budget Revisions/Amendments Processed	139	135	140
Number of Purchase Orders Processed	201	235	235
Number of Payment Requisitions Audited and Processed	6,723	6,900	7,000
Number of Payment Requisition Transactions Audited	16,148	16,500	17,000
Number of Procurement Card Transactions Audited	2,897	3,250	3,500
Number of Contracts Certified	193	253	260
Number of Journal Entries Approved & Processed	573	535	550
Historical Cost of Inventoried Assets (Millions)	\$82.3	\$83.7	\$98.5
Number of Employee Positions Budgeted and Monitored	459	505	522
Number of Federal/State Grants Monitored for Financial Reporting	27	30	30
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	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	2015-2016 Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant	1.00	1.00	1.00	-
Accounts Payable Coordinator	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 8,000	\$ 9,500	\$ 9,000	\$ (500)

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	289,525	315,906	313,212	327,255	0	327,255	3
10110	OVERTIME	11,355	9,500	7,500	9,000	0	9,000	5-
10120	HOLIDAY WORKED	243	500	0	0	0	0	100-
10200	FICA	21,650	24,931	23,277	25,723	0	25,723	3
10300	HEALTH INSURANCE	29,113	32,022	32,022	34,920	0	34,920	9
10325	DISABILITY INSURANCE	790	1,200	1,125	1,243	0	1,243	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	6,948	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	494	0
10350	LIFE INSURANCE	262	288	288	288	0	288	0
10375	DENTAL INSURANCE	2,919	3,000	3,000	2,520	0	2,520	16-
10400	WORKERS COMP	706	782	671	571	0	571	26-
10500	401(A) MATCH PLAN	3,750	3,900	3,900	3,120	0	3,900	0
	SUBTOTAL *****	360,313	392,029	384,995	404,640	0	412,862	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	485	870	600	870	0	870	0
23000	OFFICE SUPPLIES	1,205	1,500	1,300	1,500	0	1,500	0
23001	PRINTING	353	600	600	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	58	250	100	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	1,721	550	0	550	0	550	0
	SUBTOTAL *****	3,822	3,770	2,600	3,770	0	3,770	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	625	720	600	720	0	720	0
37200	SEMINARS/CONFEREN/MEETING	549	2,200	1,000	2,200	0	2,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	187	950	350	950	0	950	0
37230	MEALS & LODGING-TRAINING	304	1,040	350	1,040	0	1,040	0
	SUBTOTAL *****	1,665	4,910	2,300	4,910	0	4,910	0
UTILITIES								
48000	TELEPHONES	2,225	2,600	2,300	2,600	0	2,600	0
	SUBTOTAL *****	2,225	2,600	2,300	2,600	0	2,600	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	25	75	0	75	0
	SUBTOTAL *****	0	75	25	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	397	450	550	585	0	585	30
	SUBTOTAL *****	397	450	550	585	0	585	30
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,025	1,120	1,025	1,120	0	1,120	0
71101	PROFESSIONAL SERVICES	0	1,500	1,000	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	14,558	16,260	16,260	19,592	0	19,592	20
	SUBTOTAL *****	15,583	18,880	18,285	20,712	0	20,712	10
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	9,000	8,180	0	0	0	100-
	SUBTOTAL *****	0	9,000	8,180	0	0	0	100-
	TOTAL EXPENDITURES *****	384,005	431,714	419,235	437,292	0	445,514	3

Decimal values have been truncated.

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	2014	2015	2016	2016	2016	2016
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 460,351	\$ 488,341	\$ 440,896	\$ 121,199	\$ -	\$ 562,095
211	2110	Tax Maintenance	207,803	240,968	44,008	199,407	-	243,415
Total			<u>\$ 668,154</u>	<u>\$ 729,309</u>	<u>\$ 484,904</u>	<u>\$ 320,606</u>	<u>\$ -</u>	<u>\$ 805,510</u>

Collector of Revenue Summary

Personnel Summary

			Departmental Funding Source			
Position Title	2014	2015	Full-time Equivalent Positions		2016 Total	Change
			Dept. 1150	Dept. 2110		
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	\$ 4,325	\$ 3,825	\$ 500	\$ 4,325	\$ -

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.

Goals and Objectives

Budget Year Objectives

- Research options to implement a remittance processing system to facilitate the collection of property tax payments.
- Develop computer programming to enhance the Delinquent Tax Collection program.
- Research the option of sending tax statements and receipts to taxpayers via email.

Collector of Revenue

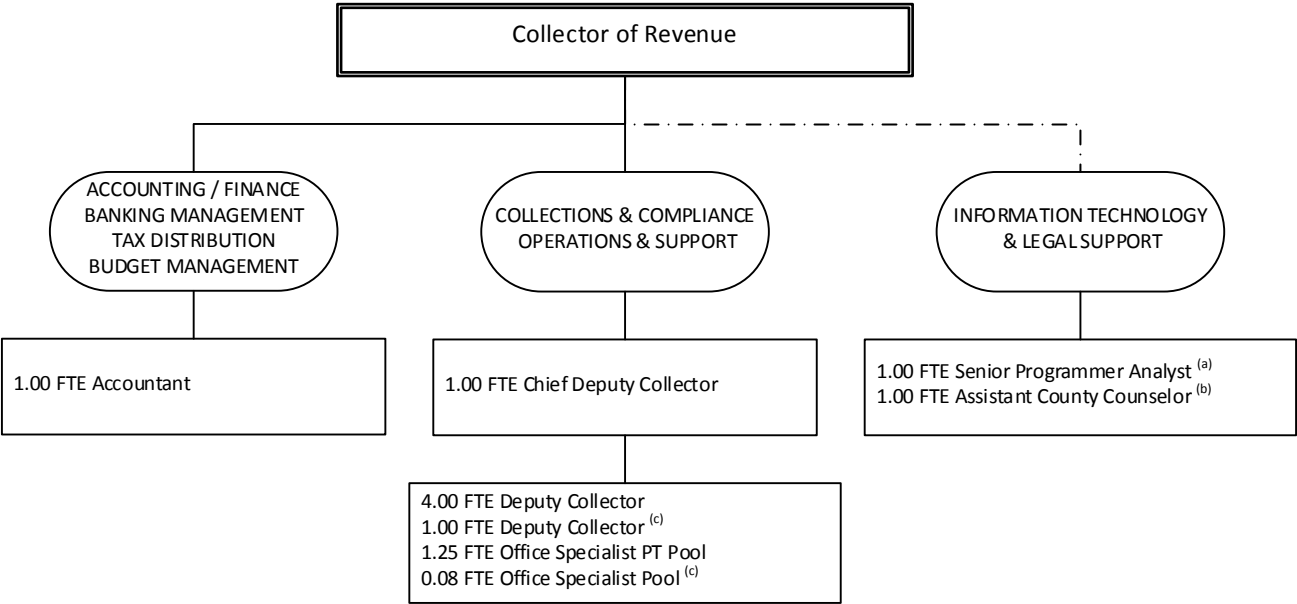
Performance Measures

	2015*	2016*	2017*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	63503	63600	63650
Number of Real Estate Parcels on Installment Payments	1,287	1,324	1,342
Number of Delinquent Real Estate Prop. Tax Bills Mailed	10,280	10,115	10,230
Number of Personal Property Tax Bills Collected	70,929	72,500	73,000
Number of Merchant Licenses Collected	1,926	1,951	1,973
Number of Cash Drawers Balanced	2,866	2,875	2,875
Number of in-person customers	35,755	35,110	35,400
Number of Statements of Non-Assessment	10,967	11,000	110,200
Number of Bankruptcy Claims, Notices, Filings & Dischgs	922	910	925
Number of Probate Claims and Satisfactions Filed	163	150	160
Total Collections on Probate Claims	\$11,863	\$13,000	\$13,500
Number of Telephone Calls	20,794	21,723	22,150
Number of Address Changes	7,902	10,000	10,000
Number of Rejection Notices Generated	1,135	1,100	1,155
Number of Legal Descriptions Created for Tax Sale Advertising	344	272	263
Number of Certified Notices to lien Holders and Owners	764	706	698
Number of Certificates of Mailing to Lien Holders, Owners & Occupant	2	6	5
Number of Properties Subject to Tax Sale/Number Sold	344/27	272/21	263/15
Number of Checks Generated	850	500	500
Number of Credit Card Transactions In Person & By Mail	6,087	6,390	6,520
Number of Returned Checks	140	143	145
Number of Duplicate Receipts Issued	9,092	9,100	9,100
Number of Bills Collected (All Types)	137,800	139,000	140,000
Number of Lien Releases Created and Recoded on NIDs	13	9	11
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	165	186	195
Number of Nuisance Abatements Billed	8	12	13
Number of Food Establishment Permits Billed	232	235	235
Number of Bills Collected by IVR	899	925	950
Number of Bills Paid Online	10,095	10,750	11,250
Total Collections By IVR	\$275,546	\$283,513	\$291,175
Total Collections Online	\$4,536,833	\$4,831,265	\$5,055,975
Total Collections (in millions)	\$177.90	\$181.50	\$185.10

*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



(a) 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1170) and reimbursed from the Tax Maintenance Fund (Dept 2110)

(b) 1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)

(c) 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	138,743	137,546	137,250	137,250	0	137,250	0
3312	AUCTION	550	300	250	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	10,758	11,115	11,000	11,000	0	11,000	1-
	SUBTOTAL *****	150,051	148,961	148,500	148,550	0	148,550	0
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	414	420	420	420	0	420	0
	SUBTOTAL *****	414	420	420	420	0	420	0
CHARGES FOR SERVICES								
3508	DUPLICATE TAX RECEIPT	8,065	8,080	7,915	7,915	0	7,915	2-
3510	COPIES	323	400	230	400	0	400	0
3511	COST OF TAX SALE REIMBURS	29,013	47,580	21,127	47,715	0	47,715	0
3550	COMMISSIONS	1,838,493	1,767,550	1,875,263	1,912,770	0	1,912,770	8
3560	COLLECTION FEES	1,662	1,650	1,660	1,660	0	1,660	0
3577	COLL DEL FEES & COMM	196,286	190,683	196,500	196,500	0	196,500	3
	SUBTOTAL *****	2,073,842	2,015,943	2,102,695	2,166,960	0	2,166,960	7
INTEREST								
3710	INTEREST	5,668	5,495	5,300	6,100	0	6,100	11
	SUBTOTAL *****	5,668	5,495	5,300	6,100	0	6,100	11
MISCELLANEOUS								
3890	MISCELLANEOUS	24	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	3,610	3,750	3,750	3,750	0	3,750	0
	SUBTOTAL *****	3,634	3,750	3,750	3,750	0	3,750	0
	TOTAL REVENUES *****	2,233,609	2,174,569	2,260,665	2,325,780	0	2,325,780	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	303,432	354,095	327,490	356,590	0	356,590	0
10110	OVERTIME	2,208	3,825	3,825	3,825	0	3,825	0
10200	FICA	22,777	27,380	24,800	27,571	0	27,571	0
10300	HEALTH INSURANCE	31,330	37,359	32,624	40,740	0	40,740	9
10325	DISABILITY INSURANCE	771	1,227	1,047	1,236	0	1,236	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	3,159	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	289	336	292	336	0	336	0
10375	DENTAL INSURANCE	3,141	3,500	3,351	2,940	0	2,940	16-
10400	WORKERS COMP	873	858	550	612	0	612	28-
10500	401(A) MATCH PLAN	3,035	3,640	2,810	3,640	0	3,640	0
	SUBTOTAL *****	367,856	432,220	396,789	437,490	0	440,896	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	125	150	150	150	0	150	0
23000	OFFICE SUPPLIES	3,378	5,000	5,000	4,000	0	4,000	20-
23001	PRINTING	10,735	12,000	12,000	12,000	0	12,000	0
23017	COMPUTER PAPER	1,223	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	75	1,000	1,000	1,000	0	1,000	0
23855	FURNITURE/FIXTURE <\$1000	0	0	1,971	0	0	0	0
	SUBTOTAL *****	15,536	21,350	23,321	20,350	0	20,350	5-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	75	25	25	25	0	25	0
37200	SEMINARS/CONFEREN/MEETING	685	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	162	550	250	550	0	550	0
37230	MEALS & LODGING-TRAINING	282	625	625	625	0	625	0
	SUBTOTAL *****	1,204	2,055	1,755	2,055	0	2,055	0
UTILITIES								
48000	TELEPHONES	3,527	3,750	3,560	3,750	0	3,750	0
	SUBTOTAL *****	3,527	3,750	3,560	3,750	0	3,750	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	908	1,025	1,025	650	0	650	36-
60200	EQUIP REPAIRS/MAINTENANCE	58	500	500	500	0	500	0
	SUBTOTAL *****	966	1,525	1,525	1,150	0	1,150	25-

Collector of Revenue

CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	150	100	50	100	0	100	0
71100	OUTSIDE SERVICES	5,261	4,325	5,600	6,000	0	6,000	38
71107	BANK/CREDIT CARD SERVICE FEES	7,422	8,115	6,403	6,620	0	6,620	18-
71116	SERVICES/SURVEYOR	3,089	4,000	675	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	29,026	28,212	28,212	33,994	0	33,994	20
SUBTOTAL *****		44,948	44,752	40,940	50,714	0	50,714	13
OTHER								
84400	PUBLIC NOTICES	9,147	9,150	7,104	9,150	0	9,150	0
84500	TITLE SEARCH	17,167	34,025	13,337	34,025	0	34,025	0
86898	OVER AND SHORT	0	5	10	5	0	5	0
SUBTOTAL *****		26,314	43,180	20,451	43,180	0	43,180	0
TOTAL EXPENDITURES *****		460,351	548,832	488,341	558,689	0	562,095	2

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

211	COLLECTOR TAX MAINTENANCE FUND							%CHG
		2014	2015		2016	2016	2016	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2015	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	196,283	190,683	196,500	196,500	0	196,500	3
	SUBTOTAL *****	196,283	190,683	196,500	196,500	0	196,500	3
INTEREST								
3710	INTEREST	181	180	123	180	0	180	0
3711	INT-OVERNIGHT	114	110	68	68	0	68	38-
3712	INT-LONG TERM INVEST	1,210	1,031	1,285	1,285	0	1,285	24
3798	INC/DEC IN FV OF INVESTMENTS	-121	96	0	0	0	0	100-
	SUBTOTAL *****	1,384	1,417	1,476	1,533	0	1,533	8
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	10	0	0	0	0
	SUBTOTAL *****	0	0	10	0	0	0	0
TOTAL REVENUES *****		197,667	192,100	197,986	198,033	0	198,033	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	17,437	32,352	27,835	33,891	0	33,891	4
10110	OVERTIME	0	500	500	500	0	500	0
10200	FICA	1,334	2,513	2,150	2,630	0	2,630	4
10300	HEALTH INSURANCE	3,740	7,893	7,448	5,820	0	5,820	26-
10325	DISABILITY INSURANCE	39	115	96	121	0	121	5
10350	LIFE INSURANCE	30	48	44	48	0	48	0
10375	DENTAL INSURANCE	375	500	458	420	0	420	16-
10400	WORKERS COMP	0	78	75	58	0	58	25-
10500	401(A) MATCH PLAN	475	650	600	520	0	520	20-
	SUBTOTAL *****	23,430	44,649	39,206	44,008	0	44,008	1-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	132	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	132	900	900	900	0	900	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	225	300	300	300	0	300	0
37200	SEMINARS/CONFEREN/MEETING	1,275	1,150	1,150	1,150	0	1,150	0
37210	TRAINING/SCHOOLS	0	2,000	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,146	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	3,345	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	5,991	11,050	11,050	11,050	0	11,050	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	3,128	2,600	2,600	3,500	0	3,500	34
71101	PROFESSIONAL SERVICES	128,696	142,125	145,787	148,968	0	148,968	4
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	131,824	154,750	158,412	162,493	0	162,493	5

Collector of Revenue

OTHER							
83200	FEEES & COMMISSIONS	0	0	5	0	0	0
83917	OTO: TO GENERAL FUND	38,511	24,641	24,641	0	0	100-
86850	CONTINGENCY	0	24,244	0	24,964	0	2
86884	TAX SALE COST PASS THRU	0	0	306	0	0	0
SUBTOTAL *****		38,511	48,885	24,952	24,964	0	24,964 49-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	744	0	0	0	0	0
91302	COMPUTER SOFTWARE	25	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	3,224	3,224	0	0	100-
92300	REPLCMENT MACH & EQUIP	7,147	0	3,224	0	0	0
SUBTOTAL *****		7,916	3,224	6,448	0	0	100-
TOTAL EXPENDITURES *****		207,804	263,458	240,968	243,415	0	243,415 8-

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 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 (1-2 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	28,393	28,724	28,545	28,774	0	28,774	0
37200	SEMINARS/CONFEREN/MEETING	2,610	3,105	3,000	3,105	0	3,105	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,889	3,800	3,800	3,800	0	3,800	0
37230	MEALS & LODGING-TRAINING	6,338	5,000	5,000	6,200	0	6,200	24
SUBTOTAL *****		40,230	40,629	40,345	41,879	0	41,879	3
TOTAL EXPENDITURES *****		40,230	40,629	40,345	41,879	0	41,879	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	2014 Actual	2015 Estimated	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 231,140	\$ 254,138	\$ 229,296	\$ 25,124	\$ -	\$ 254,420
100	1196	Records Management	30,816	30,258	-	27,646	-	27,646
		Subtotal	261,956	284,396	229,296	52,770	-	282,066
Election and Registration								
100	1132	Election & Registration	399,359	433,338	486,448	163,182	6,100	655,730
100	1133	Election Activities	414,026	86,000	-	1,150,750	-	1,150,750
230	2300	Election Services	7,266	5,050	-	241,220	180,730	421,950
231	2311	Election Reform Payments Grant	22,431	21,387	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	-	-	-
		Subtotal	843,082	545,775	486,448	1,555,152	186,830	2,228,430
		Total	\$ 1,105,038	\$ 830,171	\$ 715,744	\$ 1,607,922	\$ 186,830	\$ 2,510,496

Personnel Summary

Position Title	2014	2015	Departmental Funding Source			Change
			Full-time Equivalent Positions			
			Dept. 1131	Dept. 1132	2016 Total	
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Deputy County Clerk I	0.75	0.75	0.75	-	0.75	-
Deputy County Clerk III	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	0.48	0.24	-	0.75	0.75	0.51
Polling Place Operations Manager	1.00	1.00	-	1.00	1.00	-
Deputy County Clerk III	1.00	1.00	-	1.00	1.00	-
Deputy County Clerk II	3.00	3.00	-	3.00	3.00	-
Elections Office Specialist Part-time Pool	1.06	0.38	-	3.85	3.85	3.47
Subtotal	7.54	6.62	-	10.60	10.60	3.98
Total FTEs	11.29	10.37	3.75	10.60	14.35	3.98

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).

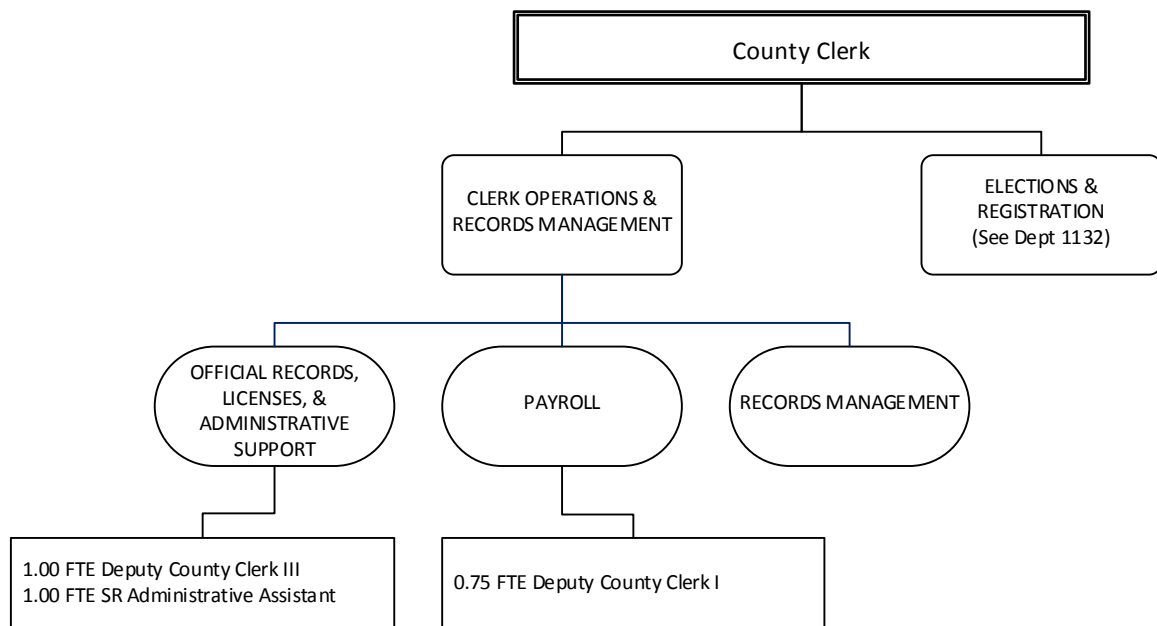
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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 prior year budget included funding to replace a high-volume networked copier. Similar appropriations are not included in the current year, which accounts for the decrease. 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,567	3,100	3,200	3,100	0	3,100	0
	SUBTOTAL *****	3,567	3,100	3,200	3,100	0	3,100	0
CHARGES FOR SERVICES								
3510	COPIES	0	50	10	50	0	50	0
3569	OTHER FEES	3,576	3,600	2,800	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	24,455	22,500	24,000	24,000	0	24,000	6
	SUBTOTAL *****	28,031	26,150	26,810	27,650	0	27,650	6
	TOTAL REVENUES *****	31,598	29,250	30,010	30,750	0	30,750	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	172,154	182,001	180,129	185,007	0	185,007	1
10200	FICA	12,440	13,923	13,133	14,153	0	14,153	1
10300	HEALTH INSURANCE	19,948	21,348	21,348	23,280	0	23,280	9
10325	DISABILITY INSURANCE	478	691	691	703	0	703	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	1,367	0
10350	LIFE INSURANCE	182	192	192	192	0	192	0
10375	DENTAL INSURANCE	2,000	2,000	2,000	1,680	0	1,680	16-
10400	WORKERS COMP	459	436	328	314	0	314	27-
10500	401(A) MATCH PLAN	2,600	2,600	2,600	2,080	0	2,600	0
	SUBTOTAL *****	210,261	223,191	220,421	227,409	0	229,296	3
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,127	3,000	2,500	3,000	0	3,000	0
23001	PRINTING	514	700	500	700	0	700	0
23050	OTHER SUPPLIES	0	450	450	450	0	450	0
	SUBTOTAL *****	1,641	4,150	3,450	4,150	0	4,150	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	200	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	163	1,000	800	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	200	250	0	250	0
	SUBTOTAL *****	363	1,500	1,250	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,476	1,800	1,600	1,800	0	1,800	0
	SUBTOTAL *****	1,476	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	1,150	1,350	1,300	1,350	0	1,350	0
	SUBTOTAL *****	1,150	1,350	1,300	1,350	0	1,350	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	250	100	250	0	250	0
71100	OUTSIDE SERVICES	104	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	14,943	14,524	14,524	14,524	0	14,524	0
	SUBTOTAL *****	15,047	14,774	14,624	14,774	0	14,774	0
OTHER								
84400	PUBLIC NOTICES	1,201	1,500	1,300	1,500	0	1,500	0
	SUBTOTAL *****	1,201	1,500	1,300	1,500	0	1,500	0
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	16,000	10,143	0	0	0	100-
	SUBTOTAL *****	0	16,000	10,143	0	0	0	100-
	TOTAL EXPENDITURES *****	231,139	264,315	254,138	252,533	0	254,420	4-

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY 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	29,758	29,758	29,758	26,446	0	26,446	11-
	SUBTOTAL *****	29,758	29,758	29,758	26,446	0	26,446	11-
	OTHER							
83160	RECYCLING & DUMP FEES	461	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	461	1,000	500	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	598	0	0	0	0	0	0
	SUBTOTAL *****	598	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	30,817	30,958	30,258	27,646	0	27,646	11-

Decimal values have been truncated.

Elections and Registration

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

Mission

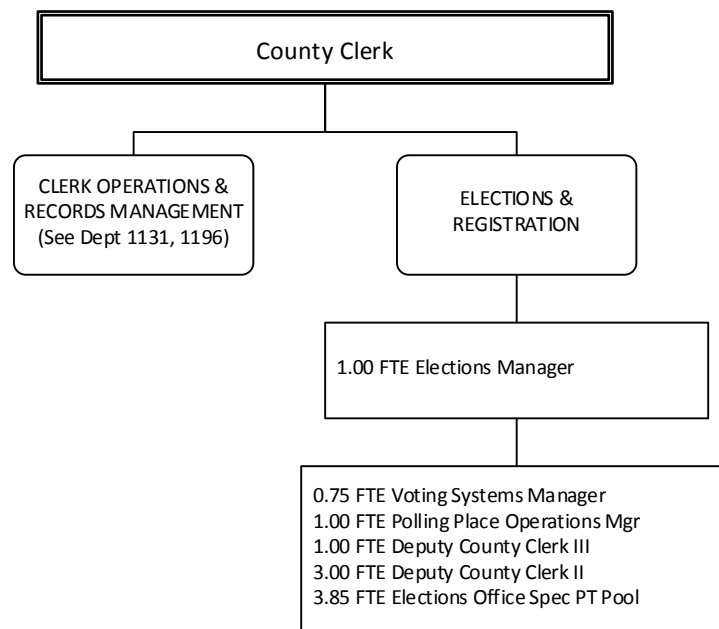
The County Clerk serves as chief election official for the County and all of its political subdivisions and is responsible for all voter registration and election activity.

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 2016 budget reflects increases in General Fund appropriations (1133) for county election expenses associated with the primary and general elections. The budget also includes approximately \$40,000 to replace poll cell phones (1132).

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,634	0	0	0	0	0	0
	SUBTOTAL *****	7,634	0	0	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	4	100	3	100	0	100	0
	SUBTOTAL *****	4	100	3	100	0	100	0
MISCELLANEOUS								
3830	SALES	621	600	450	600	0	600	0
3890	MISCELLANEOUS	263	30	25	30	0	30	0
	SUBTOTAL *****	884	630	475	630	0	630	0
	TOTAL REVENUES *****	8,522	730	478	730	0	730	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	265,948	280,561	258,870	392,605	0	392,605	39
10120	HOLIDAY WORKED	0	0	89	0	0	0	0
10200	FICA	18,893	21,462	18,702	30,034	0	30,034	39
10300	HEALTH INSURANCE	34,909	37,359	34,910	40,740	0	40,740	9
10325	DISABILITY INSURANCE	725	1,029	1,025	1,126	0	1,126	9
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	12,956	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	494	0
10350	LIFE INSURANCE	319	336	336	336	0	336	0
10375	DENTAL INSURANCE	3,500	3,500	3,500	2,940	0	2,940	16-
10400	WORKERS COMP	730	673	602	667	0	667	0
10500	401(A) MATCH PLAN	4,290	4,420	4,290	3,640	0	4,550	2
	SUBTOTAL *****	329,314	349,340	322,324	472,088	0	486,448	39
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,424	3,200	1,500	3,200	0	3,200	0
23001	PRINTING	2,146	8,500	8,500	8,500	0	8,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	40,000	0	40,000	0
	SUBTOTAL *****	3,570	11,700	10,000	51,700	0	51,700	342
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	95	200	995	200	0	200	0
37200	SEMINARS/CONFERENCE/MEETING	163	1,200	500	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	50	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	185	1,700	500	1,700	0	1,700	0
	SUBTOTAL *****	493	4,050	2,945	4,050	0	4,050	0
UTILITIES								
48000	TELEPHONES	3,770	3,700	3,700	5,000	0	5,000	35
48200	ELECTRICITY	4,459	3,800	4,400	3,800	0	3,800	0
48300	WATER	21	50	21	50	0	50	0
48600	SEWER USE	54	50	50	50	0	50	0
	SUBTOTAL *****	8,304	7,600	8,171	8,900	0	8,900	17
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	11	0	0	0	0	0	0
59200	LOCAL MILEAGE	37	100	100	100	0	100	0
	SUBTOTAL *****	48	100	100	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,150	70,100	25,000	34,000	0	34,000	51-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	1,150	70,350	25,000	34,250	0	34,250	51-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	200	50	200	0	200	0
71100	OUTSIDE SERVICES	615	400	256	275	0	275	31-
71500	BUILDING USE/RENT CHARGE	55,025	53,792	53,792	62,557	0	62,557	16
	SUBTOTAL *****	55,640	54,392	54,098	63,032	0	63,032	16

Elections and Registration

OTHER							
84010	RECEPTION/MEETINGS	44	0	50	50	0	50 0
84400	PUBLIC NOTICES	797	1,100	500	1,100	0	1,100 0
	SUBTOTAL *****	841	1,100	550	1,150	0	1,150 5
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	0	0	6,100	6,100 0
92000	REPLCMENT OFFICE EQUIP	0	16,000	10,150	0	0	0 100-
	SUBTOTAL *****	0	16,000	10,150	0	6,100	6,100 62-
	TOTAL EXPENDITURES *****	399,360	514,632	433,338	635,270	6,100	655,730 27

1133 ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	3,155	0	0	0	0	0	0
	SUBTOTAL *****	3,155	0	0	0	0	0	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	92,335	70,000	43,000	150,000	0	150,000	114
	SUBTOTAL *****	92,335	70,000	43,000	150,000	0	150,000	114
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	1,581	2,200	1,400	4,000	0	4,000	81
	SUBTOTAL *****	1,581	2,200	1,400	4,000	0	4,000	82
	TOTAL REVENUES *****	97,071	72,200	44,400	154,000	0	154,000	113
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	3,500	3,500	3,500	0	3,500	0
23001	PRINTING	0	6,000	3,500	10,250	0	10,250	70
23005	ELECTION SUPPLIES	12,147	15,000	15,000	25,000	0	25,000	66
	SUBTOTAL *****	12,147	24,500	22,000	38,750	0	38,750	58
OTHER								
85900	COUNTY ELECTION EXPENSE	401,879	70,000	64,000	1,112,000	0	1,112,000	,488
	SUBTOTAL *****	401,879	70,000	64,000	1,112,000	0	1,112,000	**
	TOTAL EXPENDITURES *****	414,026	94,500	86,000	1,150,750	0	1,150,750	**

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	29,072	15,000	27,118	15,000	0	15,000	0
	SUBTOTAL *****	29,072	15,000	27,118	15,000	0	15,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	71,235	20,000	40,000	125,000	0	125,000	525
	SUBTOTAL *****	71,235	20,000	40,000	125,000	0	125,000	525
INTEREST								
3711	INT-OVERNIGHT	157	150	120	120	0	120	20-
3712	INT-LONG TERM INVEST	1,688	1,500	2,280	2,000	0	2,000	33
3798	INC/DEC IN FV OF INVESTMENTS	-193	0	0	0	0	0	0
	SUBTOTAL *****	1,652	1,650	2,400	2,120	0	2,120	28
	TOTAL REVENUES *****	101,959	36,650	69,518	142,120	0	142,120	288
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	800	0	0	0	0
	SUBTOTAL *****	0	0	800	0	0	0	0

Elections and Registration

DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	3,000	1,500	3,000	0	3,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,000	450	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	0	3,300	600	3,300	0	3,300	0
	SUBTOTAL *****	0	9,300	2,550	9,300	0	9,300	0
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	776	2,000	1,200	1,500	0	1,500	25-
	SUBTOTAL *****	776	2,000	1,200	1,500	0	1,500	25-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	191	420	500	420	0	420	0
71101	PROFESSIONAL SERVICES	0	0	0	180,000	0	180,000	0
	SUBTOTAL *****	191	420	500	180,420	0	180,420	**
OTHER								
86850	CONTINGENCY	0	199,500	0	50,000	0	50,000	74-
	SUBTOTAL *****	0	199,500	0	50,000	0	50,000	75-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	6,300	108,000	0	179,800	0	179,800	66
91302	COMPUTER SOFTWARE	0	0	0	930	0	930	0
	SUBTOTAL *****	6,300	108,000	0	180,730	0	180,730	67
	TOTAL EXPENDITURES *****	7,267	319,220	5,050	421,950	0	421,950	32

2311 ELECTION REFORM PAYMENTS GRANT

231 FEDERAL HAVA ELECTION FUND

231

FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	22,431	21,388	21,387	0	0	0	100-
SUBTOTAL *****		22,431	21,388	21,387	0	0	0	100-
TOTAL REVENUES *****		22,431	21,388	21,387	0	0	0	100-
MATERIALS & SUPPLIES								
23005	ELECTION SUPPLIES	7,255	0	0	0	0	0	0
SUBTOTAL *****		7,255	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	15,176	21,388	21,387	0	0	0	100-
SUBTOTAL *****		15,176	21,388	21,387	0	0	0	100-
TOTAL EXPENDITURES *****		22,431	21,388	21,387	0	0	0	100-

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

232 ELECTION EQUIP REPLCMNT FUND								%CHG
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	21,250	5,000	8,000	35,000	0	35,000	600
	SUBTOTAL *****	21,250	5,000	8,000	35,000	0	35,000	600
INTEREST								
3711	INT-OVERNIGHT	870	850	950	950	0	950	11
	SUBTOTAL *****	870	850	950	950	0	950	12
	TOTAL REVENUES *****	22,120	5,850	8,950	35,950	0	35,950	515

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

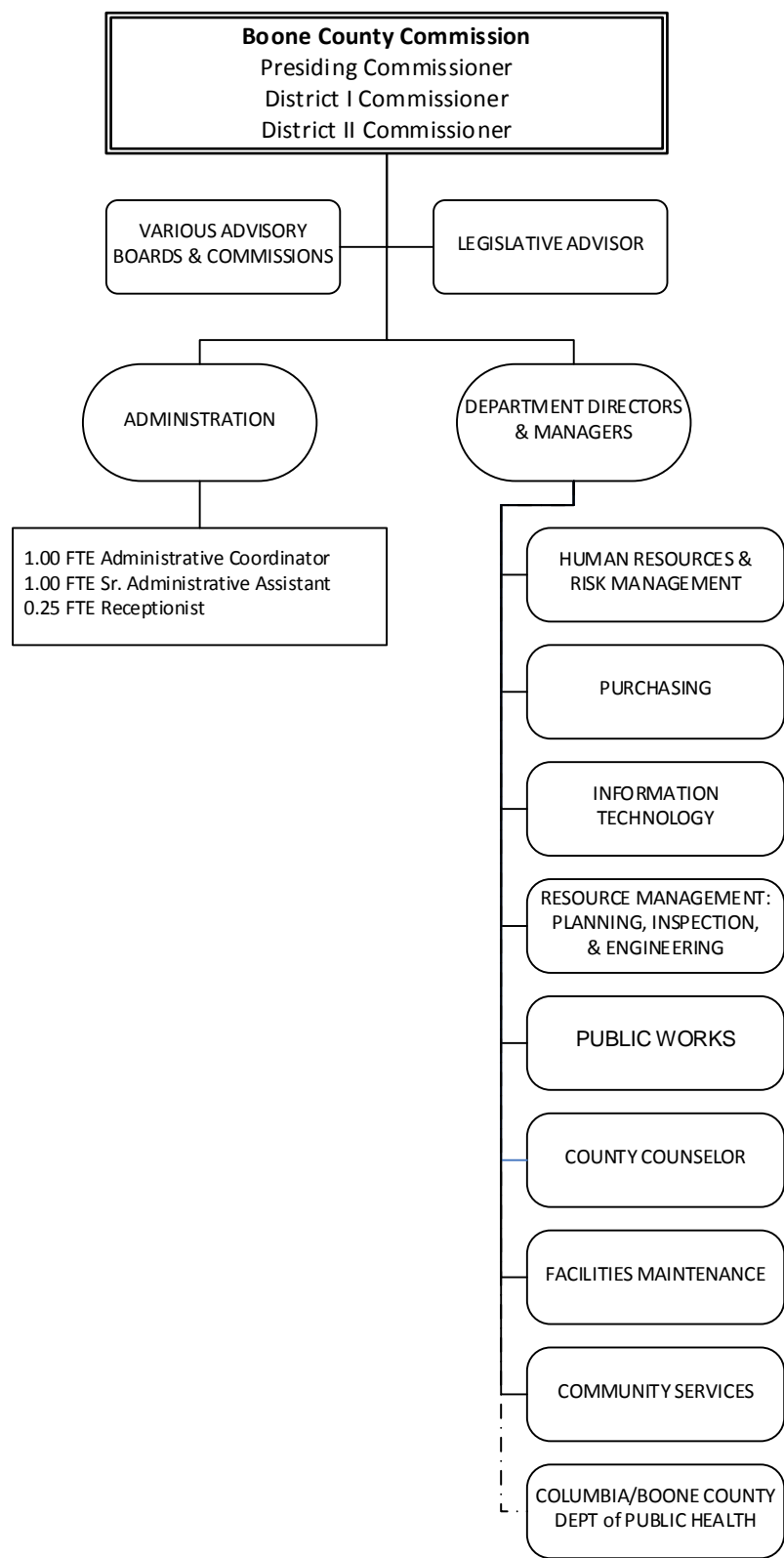
There are no significant changes to this budget.

Personnel Detail

Position Title	2014	2015	2016	2015-2016
	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 Coordinator	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.25	(0.20)
Total FTEs	5.45	5.45	5.25	(0.20)

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM FY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	334,670	358,514	355,854	367,842	0	367,842	2
10110	OVERTIME	55	0	0	0	0	0	0
10200	FICA	26,015	28,665	27,248	29,411	0	29,411	2
10300	HEALTH INSURANCE	24,727	26,685	26,628	29,100	0	29,100	9
10325	DISABILITY INSURANCE	915	1,316	1,253	1,371	0	1,371	4
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	1,793	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	159	0
10350	LIFE INSURANCE	224	240	236	240	0	240	0
10375	DENTAL INSURANCE	2,479	2,500	2,495	2,100	0	2,100	16-
10400	WORKERS COMP	947	899	668	653	0	653	27-
10500	401(A) MATCH PLAN	2,790	3,250	3,030	2,600	0	3,250	0
10850	VEHICLE ALLOWANCE	16,046	16,200	16,625	16,625	0	16,625	2
SUBTOTAL *****		408,868	438,269	434,037	449,942	0	452,544	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	298	330	325	329	0	329	0
23000	OFFICE SUPPLIES	412	1,150	1,000	1,150	0	1,150	0
23001	PRINTING	317	920	860	700	0	700	23-
23050	OTHER SUPPLIES	50	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	155	150	121	330	0	330	120
23855	FURNITURE/FIXTURE <\$1000	577	0	0	1,300	0	1,300	0
SUBTOTAL *****		1,809	2,650	2,306	3,909	0	3,909	48
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	400	575	575	575	0	575	0
37200	SEMINARS/CONFEREN/MEETING	525	660	690	960	0	960	45
37210	TRAINING/SCHOOLS	0	400	0	100	0	100	75-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	512	5,500	5,800	5,370	0	5,370	2-
37230	MEALS & LODGING-TRAINING	0	1,710	1,200	2,110	0	2,110	23
37235	MEALS & LODGING - OTHER	0	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		1,437	9,845	9,265	10,115	0	10,115	3
UTILITIES								
48000	TELEPHONES	3,882	3,850	3,886	3,900	0	3,900	1
48050	CELLULAR/MOBILE DEVICE SERVICE	2,236	2,100	1,500	780	0	780	62-
SUBTOTAL *****		6,118	5,950	5,386	4,680	0	4,680	21-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,259	1,225	1,000	800	0	800	34-
59010	FUEL SURCHARGE - REIMB TO R&B	42	40	40	34	0	34	15-
59100	VEHICLE REPAIRS/MAINTENANCE	512	300	300	60	0	60	80-
59105	TIRES	14	0	0	90	0	90	0
59110	MECHANICS CHARGE - REIMB R&B	415	90	90	130	0	130	44
59200	LOCAL MILEAGE	0	1,130	570	565	0	565	50-
SUBTOTAL *****		2,242	2,785	2,000	1,679	0	1,679	40-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	800	880	880	968	0	968	10
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	400	0	400	0
SUBTOTAL *****		800	880	880	1,368	0	1,368	55
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	140	375	375	15	0	15	96-
71101	PROFESSIONAL SERVICES	25,995	38,500	38,500	38,500	0	38,500	0
71500	BUILDING USE/RENT CHARGE	20,628	20,052	20,052	24,158	0	24,158	20
SUBTOTAL *****		46,763	58,927	58,927	62,673	0	62,673	6
OTHER								
83100	AWARDS	124	750	750	610	0	610	18-
84010	RECEPTION/MEETINGS	1,126	2,710	2,710	2,935	0	2,935	8
84300	ADVERTISING	0	1,000	1,000	1,000	0	1,000	0
84400	PUBLIC NOTICES	80	0	80	85	0	85	0
SUBTOTAL *****		1,330	4,460	4,540	4,630	0	4,630	4
TOTAL EXPENDITURES *****		469,367	523,766	517,341	538,996	0	541,598	3

County Commission and Centralia Office

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48000	TELEPHONES	871	960	960	960	0	960	0
48100	NATURAL GAS	767	900	850	852	0	852	5-
48200	ELECTRICITY	2,294	2,550	2,550	2,550	0	2,550	0
48300	WATER	324	456	400	456	0	456	0
48400	SOLID WASTE	143	144	144	144	0	144	0
48600	SEWER USE	81	110	110	110	0	110	0
SUBTOTAL *****		4,480	5,120	5,014	5,072	0	5,072	1-
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,800	1,800	1,800	1,800	0	1,800	0
60150	PEST CONTROL	210	224	212	280	0	280	25
SUBTOTAL *****		2,010	2,024	2,012	2,080	0	2,080	3
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	3,582	2,686	2,686	5,228	0	5,228	94
SUBTOTAL *****		3,582	2,686	2,686	5,228	0	5,228	95
TOTAL EXPENDITURES *****		10,072	9,830	9,712	12,380	0	12,380	26

Decimal values have been truncated.

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 included funding for an additional full-time benefitted Assistant County Counselor II position. There are no significant changes to the 2016 budget.

Performance Measures

	2014	2015	2016
	Actual	Estimated	Projected
Total Contracts Drafted/Reviewed	234	260	275
Mental Health (631/632 cases) Processed	248	225	240
Legal Opinions Provided	1,229	1,200	1,400

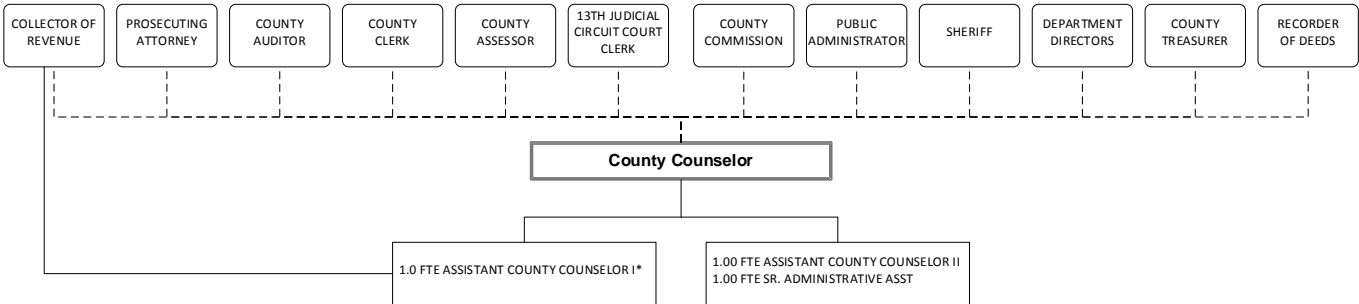
Personnel Detail

	2014	2015	2016	2015-2016
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	3.00	4.00	4.00	-

(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.

County Counselor

Organizational Chart



*1.00 FTE Assistant County Counselor I is reimbursed from the Tax Maintenance Fund (Dept 2110)

Under Chapter 56 RSMo, the County Counselor serves as the attorney for each of the county officials and county departments.
Pursuant to RSMo §632.405, the County Counselor also represents the petitioning physicians in involuntary civil commitment proceedings.

County Counselor

Annual Budget

1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	56,728	105,529	105,529	109,428	0	109,428	3
3558	ATTORNEY FEES	4,392	2,000	4,000	4,000	0	4,000	100
	SUBTOTAL *****	61,120	107,529	109,529	113,428	0	113,428	5
	TOTAL REVENUES *****	61,120	107,529	109,529	113,428	0	113,428	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	183,974	261,950	243,405	270,233	0	270,233	3
10200	FICA	13,402	20,039	17,938	20,672	0	20,672	3
10300	HEALTH INSURANCE	14,961	21,348	20,014	23,280	0	23,280	9
10325	DISABILITY INSURANCE	509	940	829	1,026	0	1,026	9
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	7,374	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	494	0
10350	LIFE INSURANCE	137	192	176	192	0	192	0
10375	DENTAL INSURANCE	1,500	2,000	1,875	1,680	0	1,680	16-
10400	WORKERS COMP	357	549	397	407	0	407	25-
10500	401(A) MATCH PLAN	1,690	2,600	2,190	2,080	0	2,600	0
	SUBTOTAL *****	216,530	309,618	286,824	319,570	0	327,958	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	9,920	15,879	13,000	12,250	0	12,250	22-
23000	OFFICE SUPPLIES	604	2,000	1,000	2,000	0	2,000	0
23001	PRINTING	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,500	750	1,500	0	1,500	0
	SUBTOTAL *****	10,524	19,479	14,850	15,850	0	15,850	19-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	885	1,450	1,450	1,450	0	1,450	0
37210	TRAINING/SCHOOLS	1,186	3,800	2,000	3,800	0	3,800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	280	550	550	550	0	550	0
	SUBTOTAL *****	2,351	5,800	4,000	5,800	0	5,800	0
UTILITIES								
48000	TELEPHONES	790	1,425	1,425	1,425	0	1,425	0
48002	DATA COMMUNICATIONS	420	840	840	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	1,080	0	1,080	0
	SUBTOTAL *****	1,210	2,265	2,265	2,505	0	2,505	11
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	196	600	600	600	0	600	0
	SUBTOTAL *****	196	600	600	600	0	600	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	186	500	350	550	0	550	10
	SUBTOTAL *****	186	500	350	550	0	550	10
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	75	0	75	0
71100	OUTSIDE SERVICES	27	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
71105	LEGAL SERVICES	223,279	25,000	25,000	25,000	0	25,000	0
71500	BUILDING USE/RENT CHARGE	9,313	11,161	11,161	13,447	0	13,447	20
	SUBTOTAL *****	232,619	37,161	37,161	39,522	0	39,522	6
OTHER								
84801	TRANSCRIPTS-CIVIL	805	1,500	750	1,500	0	1,500	0
	SUBTOTAL *****	805	1,500	750	1,500	0	1,500	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	11,800	10,000	0	0	0	100-
	SUBTOTAL *****	0	11,800	10,000	0	0	0	100-
	TOTAL EXPENDITURES *****	464,421	388,723	356,800	385,897	0	394,285	1

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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 revenues. 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86800	EMERGENCY	0	641,041	0	850,000	0	850,000	32
86850	CONTINGENCY	0	7,500	0	0	0	0	100-
SUBTOTAL *****		0	648,541	0	850,000	0	850,000	31
TOTAL EXPENDITURES *****		0	648,541	0	850,000	0	850,000	31

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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 included a lump-sum employer premium to be paid to the County's self-insured health insurance fund; this was needed to ensure fund solvency for the year. Similar amounts are not included in the 2016 budget. There are no other significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3890	MISCELLANEOUS	3,467	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	3,467	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	3,467	3,000	3,000	3,000	0	3,000	0
	PERSONAL SERVICES							
10300	HEALTH INSURANCE	0	736,627	736,627	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	18,080	3,800	0	0	20,000	10
	SUBTOTAL *****	0	754,707	740,427	0	0	38,000	95-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	10,480	11,000	11,400	11,400	0	11,400	3
71104	ADMINISTRATIVE SERVICES	6,632	7,000	7,000	7,000	0	7,000	0
	SUBTOTAL *****	17,112	18,000	18,400	18,400	0	18,400	2
	TOTAL EXPENDITURES *****	17,112	772,707	758,827	18,400	0	56,400	93-

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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

The Human Resources Director position was reclassified, effective 2016. In addition, the budget includes appropriations for employee tenure recognition awards. There are no other significant changes to the budget.

Performance Measures

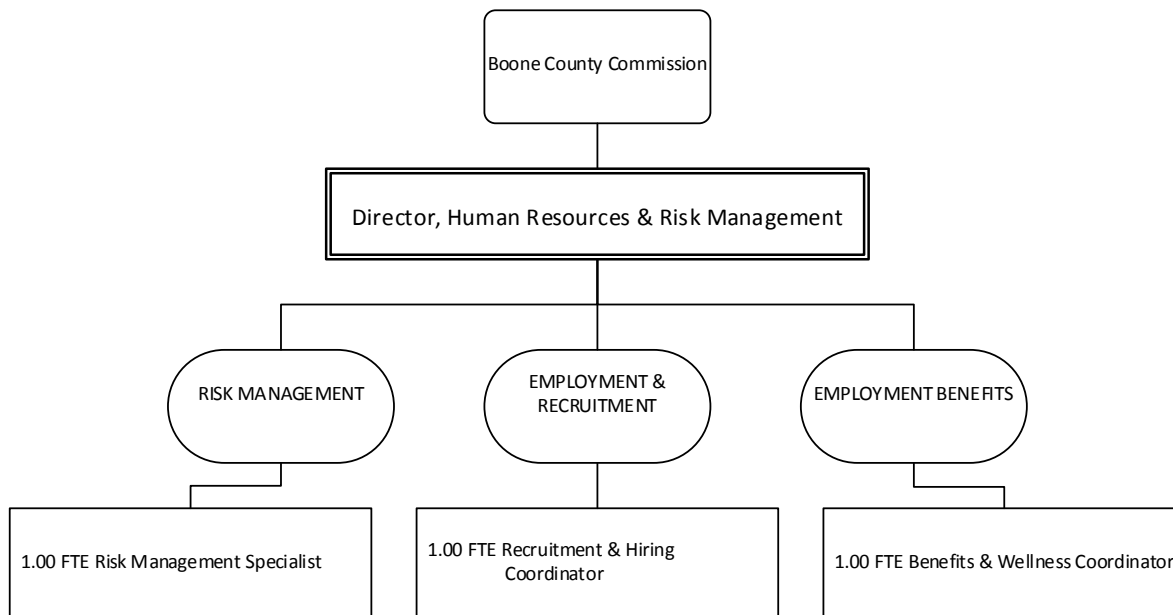
	2014 Actual	2015 Estimated	2016 Projected
Number of Total Applications Received/Processed	3,514	5,748	4,750
Number of Job Postings	52	80	50
Number of Interviews Scheduled through HR Office	90	70	75
Number of Criminal Background Searches Initiated	12	45	40
Number of Driving Record Searches Initiated	125	61	75
Number of Random PW Drug Screens Coordinated	28	24	24
Number of Random PW Alcohol Screens Coordinated	16	11	12
Number of Pre-Employment PW/911 Drug Screens Coordinated	9	25	30
Number of Personnel Advisory Committee Mtgs Facilitated	15	13	12
Number of Job Classification Committee Mtgs Facilitated	5	19	5
Number of New Employee Orientations Facilitated	3	4	4

Human Resources & Risk Management

Personnel Detail

Position Title	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	2015-2016 Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Specialist	1.00	1.00	1.00	-
Recruitment & Hiring Coordinator	1.00	1.00	1.00	-
Benefits & Wellness Coordinator	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES & RISK MGMT

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	138,303	179,483	180,899	202,743	0	202,743	12
10110	OVERTIME	8	0	57	0	0	0	0
10200	FICA	10,388	13,730	13,591	15,509	0	15,509	12
10300	HEALTH INSURANCE	16,760	21,348	21,348	23,280	0	23,280	9
10325	DISABILITY INSURANCE	335	682	655	770	0	770	12
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	148	192	192	192	0	192	0
10375	DENTAL INSURANCE	1,681	2,000	2,000	1,680	0	1,680	16-
10400	WORKERS COMP	228	430	379	344	0	344	20-
10500	401(A) MATCH PLAN	1,425	2,080	1,950	2,080	0	2,080	0
SUBTOTAL *****		169,276	219,945	221,071	246,598	0	246,845	12
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,644	2,548	2,400	2,598	97	2,695	5
23000	OFFICE SUPPLIES	349	700	700	1,000	0	1,000	42
23001	PRINTING	583	380	380	425	0	425	11
23050	OTHER SUPPLIES	887	1,101	800	1,101	0	1,101	0
23850	MINOR EQUIP & TOOLS (<\$1000)	815	175	110	0	0	0	100-
23855	FURNITURE/FIXTURE <\$1000	0	400	343	0	400	400	0
SUBTOTAL *****		5,278	5,304	4,733	5,124	497	5,621	6
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,285	1,745	1,700	1,615	0	1,615	7-
37210	TRAINING/SCHOOLS	1,853	2,755	2,600	3,105	400	3,505	27
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	343	1,220	1,000	1,220	184	1,404	15
37230	MEALS & LODGING-TRAINING	1,641	3,145	2,000	3,445	0	3,445	9
SUBTOTAL *****		5,122	8,865	7,300	9,385	584	9,969	12
UTILITIES								
48000	TELEPHONES	1,563	1,560	1,560	1,560	0	1,560	0
48002	DATA COMMUNICATIONS	495	540	540	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	540	0	540	0
SUBTOTAL *****		2,058	2,100	2,100	2,100	0	2,100	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	8	350	200	300	0	300	14-
SUBTOTAL *****		8	350	200	300	0	300	14-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	303	600	500	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
SUBTOTAL *****		303	700	500	700	0	700	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	3,580	3,000	2,900	3,800	375	4,175	39
71500	BUILDING USE/RENT CHARGE	11,017	15,061	15,061	19,390	0	19,390	28
SUBTOTAL *****		14,597	18,061	17,961	23,190	375	23,565	30
OTHER								
83100	AWARDS	20	251	332	585	0	4,085	527
84010	RECEPTION/MEETINGS	446	1,100	400	1,100	0	3,500	218
84300	ADVERTISING	10,561	20,300	18,000	20,300	0	20,300	0
85700	RECRUITMENT/RELOCATION EXPENSE	349	1,470	1,000	1,470	0	1,470	0
86300	TESTING	0	630	200	630	0	630	0
SUBTOTAL *****		11,376	23,751	19,932	24,085	0	29,985	26
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	6,966	0	0	0	0	0	0
SUBTOTAL *****		6,966	0	0	0	0	0	0
TOTAL EXPENDITURES *****		214,984	279,076	273,797	311,482	1,456	319,085	14

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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	2014 Actual	2015 Estimated	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,635,413	\$ 1,857,645	\$ 1,279,399	\$ 530,591	\$ 207,975	\$ 2,017,965
100	1175	GIS - Consortium	5,851	-	-	1,765	1,275	3,040
100	1176	GIS - County	173,906	178,926	159,583	49,341	-	208,924
270	2703	Information Technology- 911/EM	-	288,907	530,273	326,565	25,670	882,508
290	2905	LE/Judicial Info System	38,033	60,162	-	50,613	-	50,613
		Subtotal	<u>1,853,203</u>	<u>2,385,640</u>	<u>1,969,255</u>	<u>958,875</u>	<u>234,920</u>	<u>3,163,050</u>
Mail Services								
100	1194	Mail Services	351,358	363,209	85,327	344,473	-	429,800
		Subtotal	<u>351,358</u>	<u>363,209</u>	<u>85,327</u>	<u>344,473</u>	<u>-</u>	<u>429,800</u>
		Total	<u>\$ 2,204,561</u>	<u>\$ 2,748,849</u>	<u>\$ 2,054,582</u>	<u>\$ 1,303,348</u>	<u>\$ 234,920</u>	<u>\$ 3,592,850</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source							
			Full-time Equivalent Positions					Change
	2014	2015	Dept. 1170	Dept. 1176	Dept. 1194	Dept. 2703	2016 Total	
Information Technology & GIS								
Director, Information Technology	1.00	1.00	1.00	-	-	-	1.00	-
Supervisor, Systems Analyst	1.00	2.00	1.00	-	-	1.00	2.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00		-	-	1.00	-
System Administrator	2.00	3.00	2.00	-	-	2.00	4.00	1.00
System Support Analyst II	1.00	2.00	1.00	-	-	1.00	2.00	-
System Support Analyst I	-	1.00	-	-	-	2.00	2.00	1.00
Senior Programmer Analyst	6.00 a	3.00 a	3.00	-	-	1.00	4.00 a	1.00
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	3.00	2.00	-	-	1.00	3.00	-
Service Coordinator	-	1.00	1.00	-	-	-	1.00	-
Administrative Coordinator	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 II	1.00	1.00	-	1.00	-	-	1.00	-
GIS Intern	-	-	-	-	-	-	-	-
Subtotal	18.00	24.63	17.63	2.00	-	8.00	27.63	3.00
Mail Services								
Mail Clerk	1.00	1.00	-	-	1.00	-	1.00	-
Administrative Technician I	1.00	1.00	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	2.00	-	2.00	-
Total FTEs	20.00	26.63	17.63	2.00	2.00	8.00	29.63	3.00
Overtime	\$ 4,100	\$ 5,600	\$ 4,000	\$ 200	\$ 1,400	\$ 10,000	\$ 15,600	\$ 10,000

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, 2905

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 2016 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

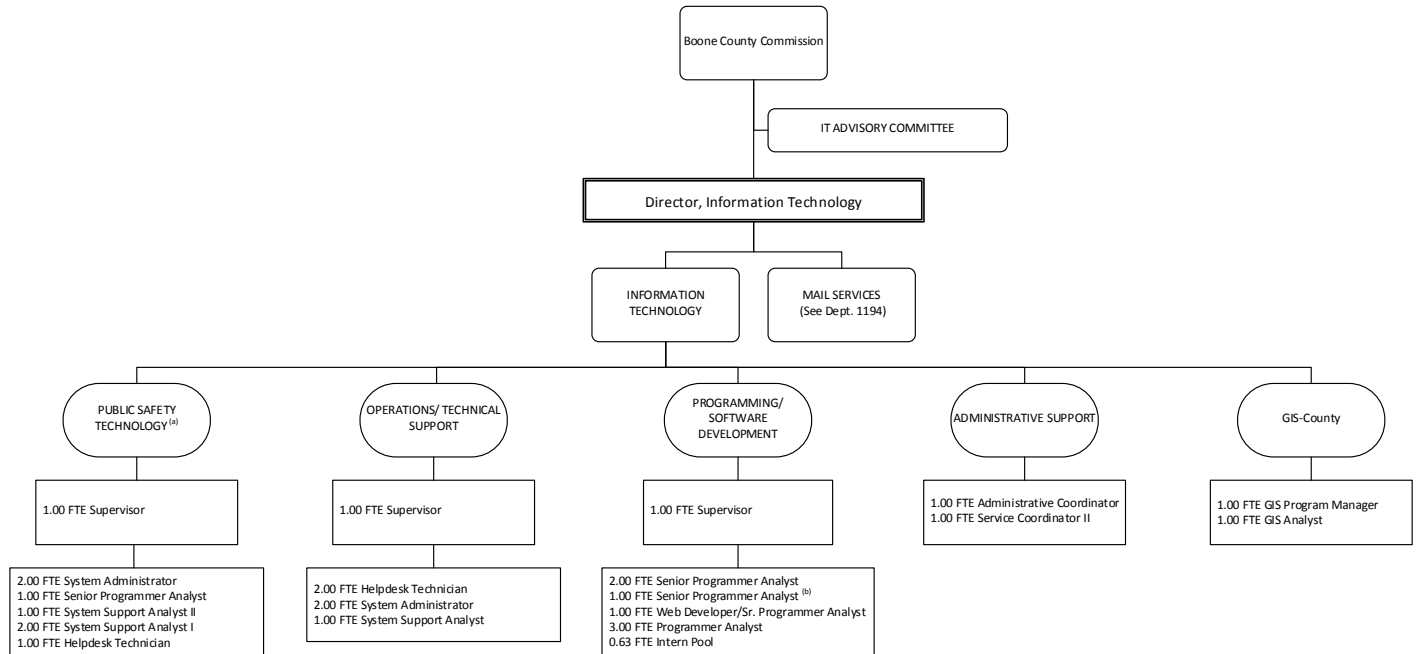
This budget includes funding for the remaining three (3) positions planned in conjunction with 911 and Emergency Management Operations and related operating costs.

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.

There are no significant changes to the budget.

Information Technology & GIS

Organizational Chart



(a) Personnel in this division are funded 100% from the 911/Emergency Management Fund (Dept 2703)
(b) 1.00 FTE Senior Programmer Analyst is reimbursed from the Tax Maintenance Fund (Dept 2110)

Information Technology & GIS

Annual Budget

1170 INFORMATION TECHNOLOGY

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	129,880	134,233	179,370	178,264	0	178,264	32
	SUBTOTAL *****	129,880	134,233	179,370	178,264	0	178,264	33
	TOTAL REVENUES *****	129,880	134,233	179,370	178,264	0	178,264	33
PERSONAL SERVICES								
10100	SALARIES & WAGES	873,897	1,051,683	909,664	1,067,228	0	1,067,228	1
10110	OVERTIME	4,182	4,000	4,000	4,000	0	4,000	0
10200	FICA	65,134	80,761	68,622	81,948	0	81,948	1
10300	HEALTH INSURANCE	71,716	90,729	79,987	98,940	0	98,940	9
10325	DISABILITY INSURANCE	2,353	3,930	3,340	3,990	0	3,990	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	1,793	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	653	0
10350	LIFE INSURANCE	646	816	728	816	0	816	0
10375	DENTAL INSURANCE	7,191	8,500	7,742	7,140	0	7,140	16-
10400	WORKERS COMP	2,382	2,527	1,670	1,821	0	1,821	27-
10500	401(A) MATCH PLAN	5,180	8,970	7,015	8,840	0	8,840	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,889	1,957	2,030	0	0	2,230	13
10600	UNEMPLOYMENT BENEFITS	0	1,920	1,920	0	0	0	100-
	SUBTOTAL *****	1,034,570	1,255,793	1,086,718	1,274,723	0	1,279,399	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	325	600	350	644	0	644	7
23000	OFFICE SUPPLIES	787	1,500	1,000	1,500	0	1,500	0
23001	PRINTING	459	320	320	320	0	320	0
23016	MAGNETIC MEDIA	1,501	5,485	5,485	6,540	0	6,540	19
23017	COMPUTER PAPER	2,519	3,200	3,000	3,200	0	3,200	0
23018	PRINTER SUPPLIES	7,194	7,000	7,000	8,000	0	8,000	14
23050	OTHER SUPPLIES	11,506	14,506	10,000	4,000	3,480	6,869	52-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,705	5,950	3,800	5,000	700	5,700	4-
23855	FURNITURE/FIXTURE <\$1000	0	8,300	7,800	1,450	0	1,450	82-
	SUBTOTAL *****	27,996	46,861	38,755	30,654	4,180	34,223	27-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	990	1,070	1,070	1,045	0	1,045	2-
37200	SEMINARS/CONFEREN/MEETING	7,445	13,085	8,000	11,795	0	11,795	9-
37210	TRAINING/SCHOOLS	13,428	14,500	26,592	31,250	0	31,250	115
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,168	10,512	5,500	8,520	0	8,520	18-
37230	MEALS & LODGING-TRAINING	10,506	21,441	11,000	16,140	0	16,140	24-
	SUBTOTAL *****	35,537	60,608	52,162	68,750	0	68,750	13
UTILITIES								
48000	TELEPHONES	8,366	9,000	9,000	9,360	0	9,360	4
48002	DATA COMMUNICATIONS	17,665	19,156	19,156	38,836	0	38,836	102
48050	CELLULAR/MOBILE DEVICE SERVICE	2,089	2,232	2,232	2,724	0	2,724	22
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	2,700	0	2,700	0
	SUBTOTAL *****	28,120	30,388	30,388	53,620	0	53,620	76
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	500	250	500	0	500	0
	SUBTOTAL *****	0	500	250	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	85,777	89,584	89,584	88,412	0	88,412	1-
60200	EQUIP REPAIRS/MAINTENANCE	1,565	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	87,342	91,584	91,584	90,412	0	90,412	1-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	141,635	169,300	169,300	222,460	0	222,460	31
71100	OUTSIDE SERVICES	25,255	35,600	26,000	13,200	0	13,200	62-
71101	PROFESSIONAL SERVICES	0	12,500	11,670	5,000	0	5,000	60-
71500	BUILDING USE/RENT CHARGE	36,224	35,211	35,211	42,426	0	42,426	20
	SUBTOTAL *****	203,114	252,611	242,181	283,086	0	283,086	12

Information Technology & GIS

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	27,256	117,672	106,100	0	85,320	93,520 20-
91302	COMPUTER SOFTWARE	0	15,380	11,300	0	22,500	22,500 46
92301	REPLC COMPUTER HDWR	191,482	206,042	181,100	10,000	81,955	91,955 55-
92302	REPLC COMPUTER SOFTWARE	0	17,108	17,107	0	0	0 100-
SUBTOTAL *****		218,738	356,202	315,607	10,000	189,775	207,975 42-
TOTAL EXPENDITURES *****		1,635,417	2,094,547	1,857,645	1,811,745	193,955	2,017,965 4-

1175 GIS - CONSORTIUM

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	5,851	0	0	0	0	0	0
	SUBTOTAL *****	5,851	0	0	0	0	0	0
	TOTAL REVENUES *****	5,851	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	725	0	1,000	0	1,000	37
	SUBTOTAL *****	0	725	0	1,000	0	1,000	38
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	360	100	0	100	0	100	0
	SUBTOTAL *****	360	100	0	100	0	100	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	300	0	665	0	665	121
	SUBTOTAL *****	0	300	0	665	0	665	122
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	5,491	1,275	0	1,275	0	1,275	0
	SUBTOTAL *****	5,491	1,275	0	1,275	0	1,275	0
	TOTAL EXPENDITURES *****	5,851	2,400	0	3,040	0	3,040	27

1176 GIS - COUNTY

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2014	2015	+	2015	2016	2016	2016
ACCT	DESCRIPTION	ACTUAL	BUDGET	REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED PY BUDGET
								BUD
MISCELLANEOUS								
3830	SALES	830	2,500	1,000	2,500	0	2,500	0
	SUBTOTAL *****	830	2,500	1,000	2,500	0	2,500	0
	TOTAL REVENUES *****	830	2,500	1,000	2,500	0	2,500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	113,877	119,093	116,036	128,448	0	128,448	7
10110	OVERTIME	0	200	200	200	0	200	0
10200	FICA	8,256	9,125	8,581	9,841	0	9,841	7
10300	HEALTH INSURANCE	9,974	10,674	10,674	11,640	0	11,640	9
10325	DISABILITY INSURANCE	311	452	398	488	0	488	7
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	6,265	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	91	96	96	96	0	96	0
10375	DENTAL INSURANCE	1,000	1,000	1,000	840	0	840	16-
10400	WORKERS COMP	316	286	206	218	0	218	23-
10500	401(A) MATCH PLAN	1,040	1,300	1,040	1,040	0	1,300	0
10600	UNEMPLOYMENT BENEFITS	1,280	0	0	0	0	0	0
	SUBTOTAL *****	136,145	142,226	138,231	152,811	0	159,583	12
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	101	200	70	200	0	200	0
23001	PRINTING	0	50	25	50	0	50	0
23016	MAGNETIC MEDIA	0	125	15	125	0	125	0
23017	COMPUTER PAPER	0	600	75	600	0	600	0
23018	PRINTER SUPPLIES	358	950	300	950	0	950	0
23050	OTHER SUPPLIES	210	750	750	750	0	750	0
23850	MINOR EQUIP & TOOLS (<\$1000)	77	180	1,218	100	0	100	44-
	SUBTOTAL *****	746	2,855	2,453	2,775	0	2,775	3

Information Technology & GIS

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	1,800	2,500	2,500	3,000	0	3,000	20
37210	TRAINING/SCHOOLS	0	0	215	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,701	2,500	2,500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	4,361	4,100	4,500	8,600	0	8,600	109
SUBTOTAL *****		7,862	9,350	9,965	14,350	0	14,350	53
UTILITIES								
48000	TELEPHONES	720	650	650	650	0	650	0
48050	CELLULAR/MOBILE DEVICE SERVICE	420	420	420	420	0	420	0
SUBTOTAL *****		1,140	1,070	1,070	1,070	0	1,070	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	50	75	0	75	0
SUBTOTAL *****		0	75	50	75	0	75	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	22,600	23,400	21,849	23,629	0	23,629	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	5,414	5,263	5,263	6,342	0	6,342	20
SUBTOTAL *****		28,014	29,663	27,112	30,971	0	30,971	4
OTHER								
84010	RECEPTION/MEETINGS	0	100	45	100	0	100	0
SUBTOTAL *****		0	100	45	100	0	100	0
TOTAL EXPENDITURES *****		173,907	185,339	178,926	202,152	0	208,924	13

2703 INFORMATION TECHNOLOGY-BCJC/EM

270 911/EMRGNCY MNGT SALES TX FUND

270 911/EMRGNCY MNGT SALES TX FUND								%CHG
		2014	2015		2016	2016	2016	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2015 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	263,473	199,016	428,946	483	429,429	62
10110	OVERTIME	0	0	8,000	10,000	0	10,000	0
10115	SHIFT DIFFERENTIAL	0	0	23	0	0	0	0
10200	FICA	0	20,155	15,648	33,579	175	33,754	67
10300	HEALTH INSURANCE	0	26,685	20,249	46,560	0	46,560	74
10325	DISABILITY INSURANCE	0	1,001	594	1,630	2	1,632	63
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	0	240	190	384	0	384	60
10375	DENTAL INSURANCE	0	2,500	1,900	3,360	0	3,360	34
10400	WORKERS COMP	0	632	374	746	1	747	18
10500	401(A) MATCH PLAN	0	2,600	1,685	4,160	0	4,160	60
SUBTOTAL *****		0	317,286	247,679	529,365	661	530,273	67
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	500	775	1,000	0	1,000	100
23050	OTHER SUPPLIES	0	610	2,090	4,000	6,927	10,927	,691
23850	MINOR EQUIP & TOOLS (<\$1000)	0	11,175	1,090	5,900	525	6,425	42-
23855	FURNITURE/FIXTURE <\$1000	0	1,000	0	0	0	0	100-
SUBTOTAL *****		0	13,285	3,955	10,900	7,452	18,352	38
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	500	0	140	0	140	72-
37200	SEMINARS/CONFEREN/MEETING	0	2,500	0	1,550	0	1,550	38-
37210	TRAINING/SCHOOLS	0	0	0	14,000	0	14,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,500	0	2,420	0	2,420	3-
37230	MEALS & LODGING-TRAINING	0	3,000	330	8,935	0	8,935	197
SUBTOTAL *****		0	8,500	330	27,045	0	27,045	218
UTILITIES								
48000	TELEPHONES	0	1,475	1,300	1,500	900	2,400	62
48002	DATA COMMUNICATIONS	0	0	0	1,420	0	1,420	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	420	200	420	0	420	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	1,080	0	1,080	0
SUBTOTAL *****		0	1,895	1,500	4,420	900	5,320	181
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	100	0	500	0	500	400
SUBTOTAL *****		0	100	0	500	0	500	400

Information Technology & GIS

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	2,100	2,003	260,948	0	260,948	0
71501	PARKING	0	2,400	2,310	4,400	0	4,400	83
	SUBTOTAL *****	0	4,500	4,313	265,348	0	265,348	**
OTHER								
86850	CONTINGENCY	0	5,000	0	10,000	0	10,000	100
	SUBTOTAL *****	0	5,000	0	10,000	0	10,000	100
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	18,600	16,630	0	11,170	11,170	39-
91302	COMPUTER SOFTWARE	0	14,500	14,500	0	6,500	6,500	55-
92301	REPLC COMPUTER HDWR	0	0	0	0	8,000	8,000	0
	SUBTOTAL *****	0	33,100	31,130	0	25,670	25,670	22-
TOTAL EXPENDITURES *****		0	383,666	288,907	847,578	34,683	882,508	130

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48002	DATA COMMUNICATIONS	20,008	20,008	20,008	15,388	0	15,388	23-
	SUBTOTAL *****	20,008	20,008	20,008	15,388	0	15,388	23-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	18,025	19,745	16,425	16,425	0	16,425	16-
	SUBTOTAL *****	18,025	19,745	16,425	16,425	0	16,425	17-
OTHER								
86850	CONTINGENCY	0	0	0	18,800	0	18,800	0
	SUBTOTAL *****	0	0	0	18,800	0	18,800	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	24,000	23,729	0	0	0	100-
	SUBTOTAL *****	0	24,000	23,729	0	0	0	100-
	TOTAL EXPENDITURES *****	38,033	63,753	60,162	50,613	0	50,613	21-

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Mail Services

Department Number 1194

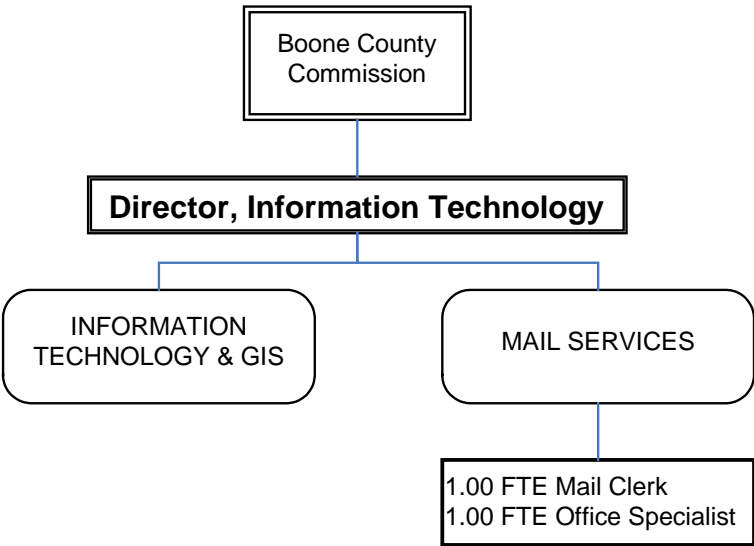
Mission

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,193	0	0	0	0	0	0
	SUBTOTAL *****	2,193	0	0	0	0	0	0
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	10,670	27,300	27,300	37,050	0	37,050	35
	SUBTOTAL *****	10,670	27,300	27,300	37,050	0	37,050	36
INTEREST								
3710	INTEREST	3	0	5	5	0	5	0
	SUBTOTAL *****	3	0	5	5	0	5	0
	TOTAL REVENUES *****	12,866	27,300	27,305	37,055	0	37,055	36
PERSONAL SERVICES								
10100	SALARIES & WAGES	55,418	58,269	51,438	63,867	0	63,867	9
10110	OVERTIME	1,162	1,400	1,400	1,400	0	1,400	0
10200	FICA	4,301	4,564	4,011	4,992	0	4,992	9
10300	HEALTH INSURANCE	9,974	10,674	10,215	11,640	0	11,640	9
10325	DISABILITY INSURANCE	151	221	203	242	0	242	9
10350	LIFE INSURANCE	91	96	88	96	0	96	0
10375	DENTAL INSURANCE	1,000	1,000	957	840	0	840	16-
10400	WORKERS COMP	1,342	1,385	1,293	1,210	0	1,210	12-
10500	401(A) MATCH PLAN	650	1,040	575	1,040	0	1,040	0
	SUBTOTAL *****	74,089	78,649	70,180	85,327	0	85,327	8
MATERIALS & SUPPLIES								
22000	POSTAGE	230,241	282,670	250,000	290,365	0	290,365	2
22005	BULK MAIL FEES/PERMITS	2,795	2,800	2,800	3,300	0	3,300	17
22010	SHIPPING CHARGES	558	3,000	1,500	3,000	0	3,000	0
23000	OFFICE SUPPLIES	1,191	3,000	2,500	3,000	0	3,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	175	200	200	200	0	200	0
	SUBTOTAL *****	234,960	291,670	257,000	299,865	0	299,865	3
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	200	100	200	0	200	0
	SUBTOTAL *****	0	200	100	200	0	200	0
UTILITIES								
48000	TELEPHONES	433	480	480	480	0	480	0
48050	CELLULAR/MOBILE DEVICE SERVICE	6	50	15	50	0	50	0
	SUBTOTAL *****	439	530	495	530	0	530	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,758	3,200	2,500	3,200	0	3,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	60	100	80	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	189	1,500	750	1,500	0	1,500	0
59105	TIRES	0	900	450	900	0	900	0
59110	MECHANICS CHARGE - REIMB R&B	133	300	300	300	0	300	0
	SUBTOTAL *****	2,140	6,000	4,080	6,000	0	6,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,073	7,800	7,755	10,090	0	10,090	29
	SUBTOTAL *****	10,073	7,800	7,755	10,090	0	10,090	29
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,000	5,000	5,000	5,500	0	5,500	10
71100	OUTSIDE SERVICES	345	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	17,633	17,139	17,139	20,648	0	20,648	20
71600	EQUIP LEASES & METER CHRG	942	960	960	1,140	0	1,140	18
	SUBTOTAL *****	23,920	23,599	23,599	27,788	0	27,788	18
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	5,738	0	0	0	0	0	0
	SUBTOTAL *****	5,738	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	351,359	408,448	363,209	429,800	0	429,800	5

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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 these budgets.

Insurance/Safety and Insurance Claim Activity

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	27,766	0	30,420	0	0	0	0
	SUBTOTAL *****	27,766	0	30,420	0	0	0	0
	TOTAL REVENUES *****	27,766	0	30,420	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	806	1,000	557	500	0	500	50-
	SUBTOTAL *****	806	1,000	557	500	0	500	50-
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	38,264	28,370	24,521	25,260	0	25,260	10-
71002	AUTO LIABILITY INS	45,816	62,850	36,268	37,360	0	37,360	40-
71004	PROPERTY INSURANCE	216,177	221,500	241,454	248,700	0	248,700	12
71006	ERRORS & OMISSIONS INS	11,472	12,600	9,274	9,600	0	9,600	23-
71007	LAW ENFORCEMENT INS	120,904	137,300	120,396	124,000	0	138,000	0
71008	GENERAL LIABILITY INS	58,264	56,100	53,637	55,300	0	55,300	1-
71010	CRIME INSURANCE	2,766	3,100	2,972	3,100	0	3,100	0
71011	PUBLIC OFFICIALS BOND	8,303	11,000	12,000	12,000	0	12,000	9
	SUBTOTAL *****	501,966	532,820	500,522	515,320	0	529,320	1-
	TOTAL EXPENDITURES *****	502,772	533,820	501,079	515,820	0	529,820	1-

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	29,072	13,014	26,020	0	0	0	100-
3946	INS PROCEEDS-CAP ASSET RETIRED	0	0	13,014	0	0	0	0
	SUBTOTAL *****	29,072	13,014	39,034	0	0	0	100-
	TOTAL REVENUES *****	29,072	13,014	39,034	0	0	0	100-
	MATERIALS & SUPPLIES							
23860	VEHICLE EQUIPMENT <\$1000	2,722	8,909	8,909	0	0	0	100-
	SUBTOTAL *****	2,722	8,909	8,909	0	0	0	100-
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	29,301	0	11,304	0	0	0	0
	SUBTOTAL *****	29,301	0	11,304	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	11,048	0	0	0	0	0	0
60250	EQUIPMENT INSTALLATION CHARGES	0	5,000	5,000	0	0	0	100-
	SUBTOTAL *****	11,048	5,000	5,000	0	0	0	100-
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	27,036	16,000	20,000	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	13,503	30,000	36,000	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	4,000	0	4,000	0	4,000	0
	SUBTOTAL *****	40,539	50,000	56,000	50,000	0	50,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,200	3,200	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	51,436	52,120	0	0	0	100-
	SUBTOTAL *****	0	54,636	55,320	0	0	0	100-
	TOTAL EXPENDITURES *****	83,610	118,545	136,533	50,000	0	50,000	58-

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 2015 estimated actual growth rate is 2.4% and the FY 2016 budget assumes 3.0% 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.

There are no significant changes to the budget.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,425,509	2,420,000	2,434,000	2,494,000	0	2,494,000	3
3002	PERSONAL PROPERTY CY	510,218	521,400	530,000	535,000	0	535,000	2
3003	RAILROAD AND UTILITY CY	48,061	46,000	49,000	49,000	0	49,000	6
3004	REPLACEMENT SURTAX/GEN CY	244,772	220,000	245,000	245,000	0	245,000	11
3011	REAL ESTATE PY	43,128	55,000	44,000	44,000	0	44,000	20-
3012	PERSONAL PROPERTY PY	62,240	60,000	62,000	62,000	0	62,000	3
3013	RAILROAD & UTILITY PY	0	0	234	0	0	0	0
3055	OTHER PROP TAX PASS THRU	5,405	5,100	5,400	5,400	0	5,400	5
	SUBTOTAL *****	3,339,333	3,327,500	3,369,634	3,434,400	0	3,434,400	3
SALES TAXES								
3110	SALES TAXES	13,770,424	14,102,000	14,101,000	14,524,000	0	14,524,000	2
	SUBTOTAL *****	13,770,424	14,102,000	14,101,000	14,524,000	0	14,524,000	3
FRANCHISE TAXES								
3210	MEDIACOM	82,501	80,800	82,000	82,000	0	82,000	1
3220	CHARTER COMMUNICATIONS	71,582	58,000	77,200	77,200	0	77,200	33
	SUBTOTAL *****	154,083	138,800	159,200	159,200	0	159,200	15
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	3,957	6,000	4,600	4,600	0	4,600	23-
3446	COUNTY STOCK INSURANCE	7,913	3,900	23,936	4,300	0	4,300	10
3490	FISH & WILDLIFE PILT	1,394	1,200	1,305	1,200	0	1,200	0
	SUBTOTAL *****	13,264	11,100	29,841	10,100	0	10,100	9-
CHARGES FOR SERVICES								
3550	COMMISSIONS	12	10	34	50	0	50	400
	SUBTOTAL *****	12	10	34	50	0	50	400
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	10,204	11,000	14,000	11,000	0	11,000	0
	SUBTOTAL *****	10,204	11,000	14,000	11,000	0	11,000	0
INTEREST								
3710	INTEREST	24	20	40	36	0	36	80
3719	INT-FINANCIAL INST TAX	0	5	1	5	0	5	0
	SUBTOTAL *****	24	25	41	41	0	41	64
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	141,664	141,674	141,804	141,674	0	141,674	0
3821	BLDG RENT	22,872	21,001	21,001	21,001	0	21,001	0
3822	OTHER LEASE REVENUE	1,985	100	3,383	100	0	100	0
3823	HOSPITAL LEASE	1,810,878	1,838,000	1,824,822	1,834,000	0	1,834,000	0
3826	PRIOR YEAR COST REPAYMENT	0	521,825	521,825	0	0	0	100-
3835	SALE OF CAPITAL FIXED ASSET	279	1,500	1,500	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	1,211	1,000	1,000	1,000	0	1,000	0
3882	RESTITUTION REIMB/SETTLEMENTS	943	0	12	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	241,755	241,755	241,755	241,755	0	241,755	0
3890	MISCELLANEOUS	490	0	350	0	0	0	0
3891	DIVIDENDS/REBATES	3,975	2,000	3,200	3,480	0	3,480	74
	SUBTOTAL *****	2,226,052	2,768,855	2,760,652	2,244,510	0	2,244,510	19-
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	0	85,258	0	0	0	0	100-
3915	OTI: FROM CAPITAL PROJECT FUND	0	0	85,000	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	38,511	24,641	24,641	0	0	0	100-
	SUBTOTAL *****	38,511	109,899	109,641	0	0	0	100-
	TOTAL REVENUES *****	19,551,907	20,469,189	20,544,043	20,383,301	0	20,383,301	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0

Non-Departmental

UTILITIES								
48000	TELEPHONES	0	0	1,400	1,080	0	1,080	0
48100	NATURAL GAS	2,096	17,400	8,350	8,400	0	8,400	51-
48200	ELECTRICITY	6,301	31,200	28,120	28,140	0	28,140	9-
48300	WATER	280	5,180	2,320	2,580	0	2,580	50-
48500	STORM WATER UTILITY	48	48	48	48	0	48	0
48600	SEWER USE	424	480	3,500	3,720	0	3,720	675
SUBTOTAL *****		9,149	54,308	43,738	43,968	0	43,968	19-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	720	760	720	720	0	720	5-
71101	PROFESSIONAL SERVICES	93,169	118,760	102,000	106,000	0	106,000	10-
71106	CONTRACTED SERVICES	0	75,000	20,027	80,000	0	80,000	6
71500	BUILDING USE/RENT CHARGE	103,535	94,433	94,433	121,333	0	121,333	28
71501	PARKING	50,891	52,474	52,474	48,095	0	48,095	8-
SUBTOTAL *****		248,315	341,427	269,654	356,148	0	356,148	4
OTHER								
83160	RECYCLING & DUMP FEES	0	0	900	4,200	0	4,200	0
83200	FEES & COMMISSIONS	164	600	200	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	80,000	379	379	0	0	0	100-
84050	DEBT RETIREMENT-PRINCIPAL	350,000	350,000	350,000	370,000	0	370,000	5
84100	INTEREST EXPENSE	29,113	22,113	22,113	14,913	0	14,913	32-
86882	TIF SALES TAX PAYMENTS	17,547	24,000	22,000	25,000	0	25,000	4
86897	FICA/FED W/H OVER AND SHORT	-4,727	50	0	50	0	50	0
86898	OVER AND SHORT	238	50	-1	50	0	50	0
86900	MISCELLANEOUS	3,527	4,500	3,500	4,500	0	4,500	0
86910	PY ENCUMBRANCES NOT USED	-767	0	-2,880	0	0	0	0
SUBTOTAL *****		535,095	461,692	456,211	479,313	0	479,313	4
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	17,810	0	0	0	0	0	0
SUBTOTAL *****		17,810	0	0	0	0	0	0
TOTAL EXPENDITURES *****		810,369	857,677	769,603	879,679	0	879,679	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

The 2016 budget includes \$12,000 for an annual electronic procurement subscription service. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Buyers prepare for Certified Professional Public Buyer test in 2016 through courses and training.
- Research electronic procurement systems and issue a Request for Proposal in 2016 with intent to purchase
- Research electronic signature of contracts

Purchasing

Progress on Prior Year Objectives

- Buyer to prepare for Certified Professional Public Buyer test in 2015 through courses and training.
Response: Buyers are attending conferences and classes in order to meet the qualifications required to obtain the CPPB.
- For approved sole-source vendors, negotiate best pricing and discounts and establish contracts.
Response: Completed
- Improve the bid process through designing and implementing protected templates for the different types of bids, incorporating appropriate legal verbiage.
Response: This project was put on hold as the Purchasing Department will be looking at new electronic procurement systems in 2016 and will create templates in the new selected system.
- Improve the bid process by capturing and storing information pertaining to vendor performance.
Response: Completed

Performance Measures

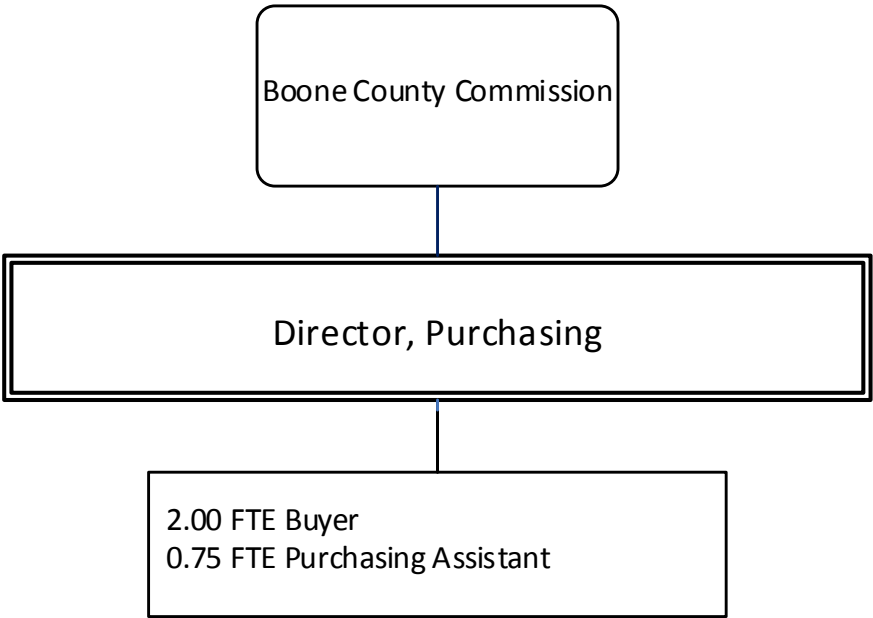
	2014 Actual	2015 Year to date	2016 Projected
Number of Bids Prepared	47	50	50
Number of Proposals Prepared	8	8	10
Number of Contracts Completed	156	87	120
Number of Term & Supply Contracts Issued/Renewed	190	192	190
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	59	40	65

Purchasing

Personnel Detail

Position Title	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	2015-2016 Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer	-	-	2.00	2.00
Senior Buyer	2.00	2.00	-	(2.00)
Purchasing Assistant	0.75	0.75	0.75	-
Total FTEs	3.75	3.75	3.75	-

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3885	TRAVEL/TRAINING EXPENSE REIMB	835	2,500	3,229	0	0	0	100-
	SUBTOTAL *****	835	2,500	3,229	0	0	0	100-
	TOTAL REVENUES *****	835	2,500	3,229	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	172,798	186,125	179,515	189,653	0	189,653	1
10110	OVERTIME	0	0	133	0	0	0	0
10200	FICA	12,401	14,238	12,942	14,508	0	14,508	1
10300	HEALTH INSURANCE	19,339	21,348	21,281	23,280	0	23,280	9
10325	DISABILITY INSURANCE	464	706	660	720	0	720	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	9,167	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	565	0
10350	LIFE INSURANCE	175	192	188	192	0	192	0
10375	DENTAL INSURANCE	1,939	2,000	1,994	1,680	0	1,680	16-
10400	WORKERS COMP	345	446	434	322	0	322	27-
10500	401(A) MATCH PLAN	1,950	2,080	1,700	2,080	0	2,080	0
	SUBTOTAL *****	209,411	227,135	218,847	232,435	0	242,167	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	150	165	150	495	0	495	200
23000	OFFICE SUPPLIES	722	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	66	400	400	400	0	400	0
23050	OTHER SUPPLIES	907	840	840	840	0	840	0
23850	MINOR EQUIP & TOOLS (<\$1000)	155	100	100	100	0	100	0
	SUBTOTAL *****	2,000	2,505	2,490	2,835	0	2,835	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	545	1,045	620	620	0	620	40-
37200	SEMINARS/CONFEREN/MEETING	2,755	3,240	1,880	1,985	0	1,985	38-
37210	TRAINING/SCHOOLS	0	910	910	3,050	0	3,050	235
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,187	2,157	1,557	2,647	0	2,647	22
37230	MEALS & LODGING-TRAINING	1,944	4,982	3,372	5,147	0	5,147	3
	SUBTOTAL *****	6,431	12,334	8,339	13,449	0	13,449	9
UTILITIES								
48000	TELEPHONES	1,792	1,849	1,649	1,849	0	1,849	0
48002	DATA COMMUNICATIONS	515	540	528	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	540	0	540	0
	SUBTOTAL *****	2,307	2,389	2,177	2,389	0	2,389	0
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	0	33	33	33	0	33	0
59200	LOCAL MILEAGE	279	300	300	300	0	300	0
	SUBTOTAL *****	279	333	333	333	0	333	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	889	1,411	1,211	1,411	0	1,411	0
	SUBTOTAL *****	889	1,411	1,211	1,411	0	1,411	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	0	12,000	12,000	0
71500	BUILDING USE/RENT CHARGE	10,619	14,517	14,517	18,689	0	18,689	28
	SUBTOTAL *****	10,619	14,517	14,517	18,689	12,000	30,689	111
OTHER								
84010	RECEPTION/MEETINGS	349	400	400	400	0	400	0
84300	ADVERTISING	1,359	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	1,708	2,400	2,400	2,400	0	2,400	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	6,888	0	0	0	0	0	0
	SUBTOTAL *****	6,888	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	240,532	263,024	250,314	273,941	12,000	295,673	12

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	2014 Actual	2015 Estimated	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
100	1160	Recorder	\$ 527,016	\$ 509,748	\$ 456,527	\$ 77,762	\$ -	\$ 534,289
280	2800	Storage & Preservation	461,290	406,150	-	396,718	800	397,518
Total			<u>\$ 988,306</u>	<u>\$ 915,898</u>	<u>\$ 456,527</u>	<u>\$ 474,480</u>	<u>\$ 800</u>	<u>\$ 931,807</u>

Personnel Summary

Position Title	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	2015-2016 Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	6.00	6.00	6.00	-
Total FTEs	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>
Overtime	\$ 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.

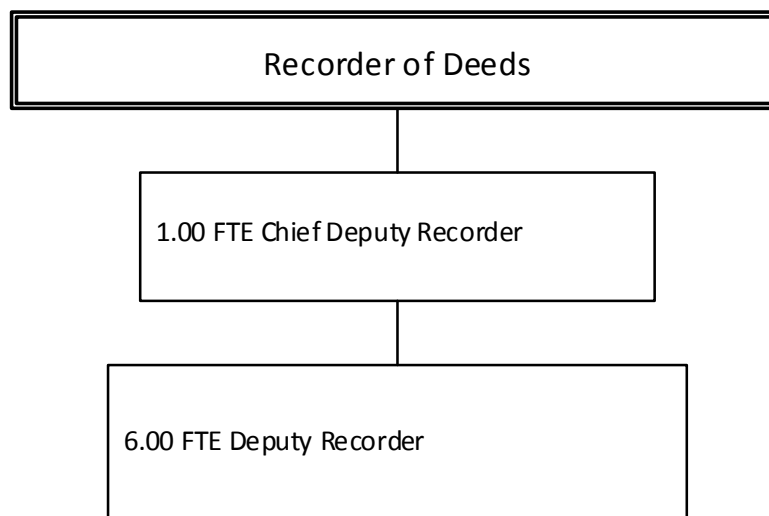
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax 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

General Fund (Dept. No. 1160): Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Real estate recording revenues for 2015 are expected to exceed original budget projections; however, the 2016 budget assumes a reduction in recording activity.

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.

Organizational Chart



Recorder of Deeds

Annual Budget

1160 RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	20,519	19,500	21,800	19,500	0	19,500	0
	SUBTOTAL *****	20,519	19,500	21,800	19,500	0	19,500	0
CHARGES FOR SERVICES								
3510	COPIES	74,900	60,100	75,000	60,100	0	60,100	0
3562	REAL ESTATE FEES	486,627	410,175	542,000	430,000	0	430,000	4
	SUBTOTAL *****	561,527	470,275	617,000	490,100	0	490,100	4
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	84	0	5	0	0	0	0
	SUBTOTAL *****	84	0	5	0	0	0	0
	TOTAL REVENUES *****	582,130	489,775	638,805	509,600	0	509,600	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	339,608	358,534	345,746	366,373	0	366,373	2
10110	OVERTIME	0	500	0	0	0	0	100-
10200	FICA	24,711	27,466	25,434	28,027	0	28,027	2
10300	HEALTH INSURANCE	39,896	42,696	41,692	46,560	0	46,560	9
10325	DISABILITY INSURANCE	915	1,362	1,223	1,392	0	1,392	2
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	4,099	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	510	0
10350	LIFE INSURANCE	365	384	372	384	0	384	0
10375	DENTAL INSURANCE	4,000	4,000	3,906	3,360	0	3,360	16-
10400	WORKERS COMP	908	861	662	622	0	622	27-
10500	401(A) MATCH PLAN	4,940	5,200	4,290	4,160	0	5,200	0
	SUBTOTAL *****	415,343	441,003	423,325	450,878	0	456,527	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	301	345	327	345	0	345	0
23000	OFFICE SUPPLIES	3,835	6,100	4,800	5,600	0	5,600	8-
23001	PRINTING	1,057	2,500	1,330	2,300	0	2,300	8-
23850	MINOR EQUIP & TOOLS (<\$1000)	328	200	722	500	1,500	2,000	900
	SUBTOTAL *****	5,521	9,145	7,179	8,745	1,500	10,245	12
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	100	0	0	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	0	200	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	323	800	750	800	0	800	0
37230	MEALS & LODGING-TRAINING	537	1,200	1,002	1,200	0	1,200	0
37240	REGISTRATION/TUITION	500	635	660	660	0	660	3
	SUBTOTAL *****	1,460	2,835	2,412	2,860	0	2,860	1
UTILITIES								
48000	TELEPHONES	4,268	4,200	4,300	4,400	0	4,400	4
	SUBTOTAL *****	4,268	4,200	4,300	4,400	0	4,400	5
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	37	0	0	0	0	0	0
	SUBTOTAL *****	37	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,597	4,930	2,300	2,880	0	2,880	41-
	SUBTOTAL *****	2,597	4,930	2,300	2,880	0	2,880	42-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	48,905	47,535	47,535	57,277	0	57,277	20
	SUBTOTAL *****	48,905	47,535	47,535	57,277	0	57,277	20
OTHER								
86896	DEPOSIT SHORTAGE	69	100	8	100	0	100	0
	SUBTOTAL *****	69	100	8	100	0	100	0

Recorder of Deeds

FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	19,816	0	0	0	0	0
	SUBTOTAL *****	19,816	0	0	0	0	0
	TOTAL EXPENDITURES *****	498,016	509,748	487,059	527,140	1,500	534,289
							5

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	87,186	74,555	98,000	76,000	0	76,000	1
	SUBTOTAL *****	87,186	74,555	98,000	76,000	0	76,000	2
INTEREST								
3711	INT-OVERNIGHT	275	280	110	110	0	110	60-
3712	INT-LONG TERM INVEST	2,915	2,100	2,100	2,100	0	2,100	0
3798	INC/DEC IN FV OF INVESTMENTS	-231	0	0	0	0	0	0
	SUBTOTAL *****	2,959	2,380	2,210	2,210	0	2,210	7-
	TOTAL REVENUES *****	90,145	76,935	100,210	78,210	0	78,210	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	6,609	7,000	0	7,000	0	7,000	0
23020	MICROFILM/FILM	6,137	7,500	6,100	7,500	0	7,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	312	0	0	0	0	0	0
	SUBTOTAL *****	13,058	14,500	6,100	14,500	0	14,500	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	333	600	600	600	450	1,050	75
37200	SEMINARS/CONFEREN/MEETING	0	200	200	200	200	400	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	1,000	1,500	400	1,900	26
37230	MEALS & LODGING-TRAINING	0	3,400	2,240	3,400	1,200	4,600	35
37240	REGISTRATION/TUITION	0	1,050	1,000	1,050	500	1,550	47
	SUBTOTAL *****	333	6,750	5,040	6,750	2,750	9,500	41
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	23,682	20,718	0	20,718	3
71100	OUTSIDE SERVICES	52,374	70,000	35,000	60,000	0	60,000	14-
71101	PROFESSIONAL SERVICES	2,000	42,000	2,000	42,000	0	42,000	0
	SUBTOTAL *****	74,374	132,000	60,682	122,718	0	122,718	7-
OTHER								
86850	CONTINGENCY	0	246,330	3,682	250,000	0	250,000	1
	SUBTOTAL *****	0	246,330	3,682	250,000	0	250,000	1
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	869	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	3,670	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	826	2,900	2,117	800	0	800	72-
	SUBTOTAL *****	1,695	6,570	2,117	800	0	800	88-
	TOTAL EXPENDITURES *****	89,460	406,150	77,621	394,768	2,750	397,518	2-

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	0	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	2	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-5	0	0	0	0	0	0
	SUBTOTAL *****	-3	0	0	0	0	0	0
	TOTAL REVENUES *****	-3	0	0	0	0	0	0
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	2,896	0	0	0	0	0	0
	SUBTOTAL *****	2,896	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,896	0	0	0	0	0	0

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.

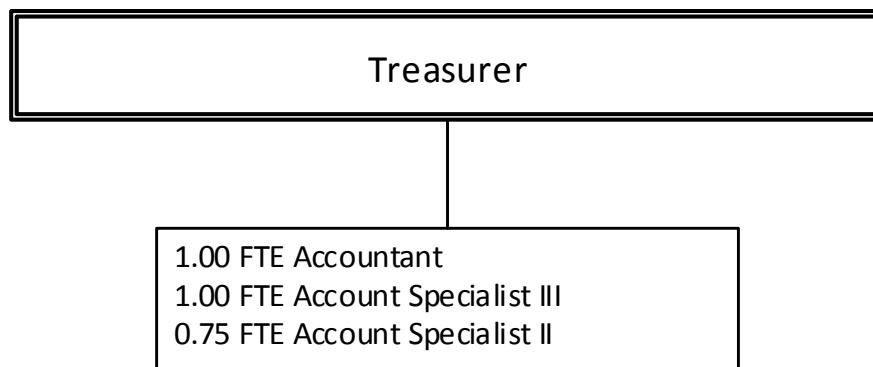
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	2015-2016 Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
Account Specialist II	0.75	0.75	0.75	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ 500	\$ 250	\$ 250	\$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	175	130	235	130	0	130	0
	SUBTOTAL *****	175	130	235	130	0	130	0
INTEREST								
3711	INT-OVERNIGHT	4,105	4,700	2,500	3,000	0	3,000	36-
3712	INT-LONG TERM INVEST	41,559	41,000	55,000	41,000	0	41,000	0
3723	INT - NIDS	12	50	50	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,952	0	0	0	0	0	0
	SUBTOTAL *****	42,724	45,750	57,550	44,050	0	44,050	4-
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 *****	43,899	46,880	58,785	45,180	0	45,180	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	187,004	194,824	195,230	199,399	0	199,399	2
10110	OVERTIME	102	250	230	250	0	250	0
10200	FICA	12,737	14,923	13,767	15,273	0	15,273	2
10300	HEALTH INSURANCE	19,948	21,348	19,856	23,280	0	23,280	9
10325	DISABILITY INSURANCE	517	740	574	757	0	757	2
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	5,582	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	182	192	180	192	0	192	0
10375	DENTAL INSURANCE	2,000	2,000	1,860	1,680	0	1,680	16-
10400	WORKERS COMP	479	468	379	339	0	339	27-
10500	401(A) MATCH PLAN	1,980	2,080	2,425	2,080	0	2,600	25
	SUBTOTAL *****	224,949	236,825	234,501	243,250	0	249,599	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	32	100	100	100	0	100	0
23000	OFFICE SUPPLIES	88	235	235	260	0	260	10
23001	PRINTING	637	1,110	1,110	1,500	0	1,500	35
23050	OTHER SUPPLIES	333	500	500	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	157	220	220	220	0	220	0
	SUBTOTAL *****	1,247	2,165	2,165	2,580	0	2,580	19
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	445	470	719	470	0	470	0
37200	SEMINARS/CONFEREN/MEETING	1,690	1,700	1,700	1,925	0	1,925	13
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	358	840	840	840	0	840	0
37230	MEALS & LODGING-TRAINING	479	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,972	4,010	4,259	4,235	0	4,235	6
UTILITIES								
48000	TELEPHONES	1,396	1,390	1,300	1,390	0	1,390	0
	SUBTOTAL *****	1,396	1,390	1,300	1,390	0	1,390	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	193	200	200	200	0	200	0
	SUBTOTAL *****	193	200	200	200	0	200	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	8,069	8,315	8,311	8,311	0	8,311	0
71000	INSURANCE AND BONDS	50	0	0	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	8,616	14,000	12,000	12,000	0	12,000	14-
71108	CHECK PRINTING CHARGES	2,666	3,300	1,500	2,000	0	2,000	39-
71500	BUILDING USE/RENT CHARGE	13,990	13,601	13,601	16,388	0	16,388	20
	SUBTOTAL *****	33,391	39,216	35,412	38,699	0	38,699	1-
OTHER								
86898	OVER AND SHORT	-5	30	30	30	0	30	0
	SUBTOTAL *****	-5	30	30	30	0	30	0
	TOTAL EXPENDITURES *****	264,143	283,836	277,867	290,384	0	296,733	5

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	2014	2015	2016	2016	2016	2016
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
100	1221	Circuit Court Clerk	\$ 482,902	\$ 492,100	\$ 196,387	\$ 329,770	\$ 14,950	\$ 541,107
286	2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	-
Total			<u>\$ 482,902</u>	<u>\$ 492,100</u>	<u>\$ 196,387</u>	<u>\$ 329,770</u>	<u>\$ 14,950</u>	<u>\$ 541,107</u>

Circuit Court Clerk Summary

Personnel Summary

	2014	2015	2016	2015-2016
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.

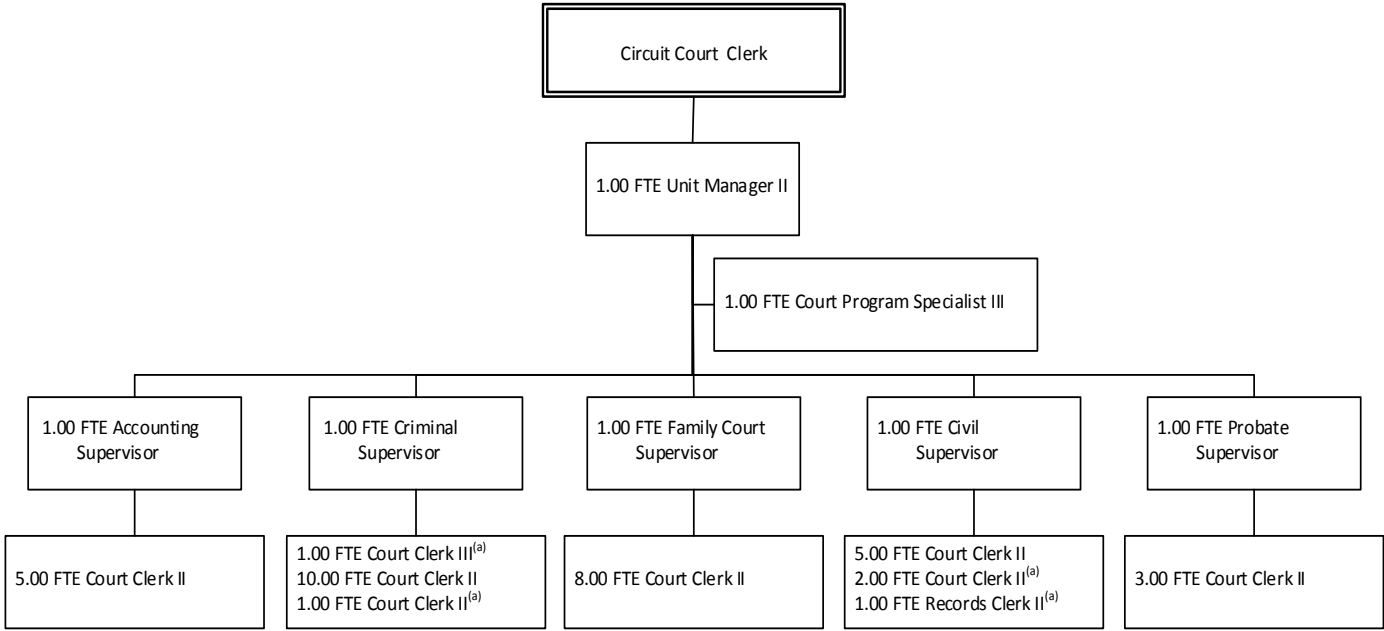
Budget Highlights

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 2015 from legislation that went into effect on January 15th, 2015. The 2015 and 2016 budgets include estimated revenue only as appropriations will not be established until revenue trends are known. 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



All positions are State-funded unless otherwise noted.	
FTE's funded by State of Missouri:	39.00
FTE's funded by Boone County:	
(a) General Revenue (Dept 1221)	5.00
Total FTE's:	<u>44.00</u>

Circuit Court Clerk

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	6,784	10,723	7,200	9,512	0	9,512	11-
3469	STATE REIMB-CRIMINAL COSTS	2,907	3,500	3,500	3,000	0	3,000	14-
	SUBTOTAL *****	9,691	14,223	10,700	12,512	0	12,512	12-
CHARGES FOR SERVICES								
3510	COPIES	16,943	10,000	17,000	10,000	0	10,000	0
3569	OTHER FEES	561	425	650	425	0	425	0
3570	CIRCUIT CLERK FEES	56,671	55,000	58,000	55,000	0	55,000	0
	SUBTOTAL *****	74,175	65,425	75,650	65,425	0	65,425	0
INTEREST								
3710	INTEREST	3,765	10,500	6,200	7,700	0	7,700	26-
	SUBTOTAL *****	3,765	10,500	6,200	7,700	0	7,700	27-
	TOTAL REVENUES *****	87,631	90,148	92,550	85,637	0	85,637	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	139,424	148,766	144,105	149,670	0	149,670	0
10200	FICA	10,428	11,380	10,825	11,449	0	11,449	0
10300	HEALTH INSURANCE	19,948	26,685	21,615	29,100	0	29,100	9
10325	DISABILITY INSURANCE	385	565	493	568	0	568	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	406	0
10350	LIFE INSURANCE	228	240	240	240	0	240	0
10375	DENTAL INSURANCE	2,000	2,500	2,026	2,100	0	2,100	16-
10400	WORKERS COMP	370	357	267	254	0	254	28-
10500	401(A) MATCH PLAN	1,800	2,600	1,950	2,600	0	2,600	0
	SUBTOTAL *****	174,583	193,093	181,521	195,981	0	196,387	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	92	75	61	75	0	75	0
23000	OFFICE SUPPLIES	12,309	18,750	15,000	15,000	0	15,000	20-
23001	PRINTING	5,892	9,500	8,000	8,000	0	8,000	15-
23018	PRINTER SUPPLIES	5,305	5,000	5,000	5,000	0	5,000	0
23020	MICROFILM/FILM	2,622	6,000	5,500	5,500	0	5,500	8-
23850	MINOR EQUIP & TOOLS (<\$1000)	4,248	4,500	4,500	2,500	0	2,500	44-
23855	FURNITURE/FIXTURE <\$1000	1,903	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	32,371	45,325	39,561	37,575	0	37,575	17-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIPCTN/LICENSE	676	800	800	800	0	800	0
37200	SEMINARS/CONFERENCE/MEETING	3,454	2,200	2,200	2,500	0	2,500	13
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,618	2,000	2,000	2,300	0	2,300	15
37230	MEALS & LODGING-TRAINING	2,009	2,000	2,000	2,200	0	2,200	10
37235	MEALS & LODGING - OTHER	25	100	70	100	0	100	0
	SUBTOTAL *****	7,782	7,100	7,070	7,900	0	7,900	11
UTILITIES								
48000	TELEPHONES	16,914	16,600	16,600	17,000	0	17,000	2
48002	DATA COMMUNICATIONS	206	320	250	250	0	250	21-
	SUBTOTAL *****	17,120	16,920	16,850	17,250	0	17,250	2
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	241	300	300	300	0	300	0
	SUBTOTAL *****	241	300	300	300	0	300	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	11,323	13,500	13,500	17,500	0	17,500	29
60200	EQUIP REPAIRS/MAINTENANCE	955	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	12,278	14,500	14,500	18,500	0	18,500	28
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	45	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	21	0	0	0	0	0	0
71100	OUTSIDE SERVICES	2,360	2,300	2,300	2,300	0	2,300	0
71500	BUILDING USE/RENT CHARGE	217,982	212,862	212,862	232,545	0	232,545	9
71525	STORAGE CHARGES	9,246	14,000	13,000	13,000	0	13,000	7-
	SUBTOTAL *****	229,654	229,162	228,162	247,845	0	247,845	8

Circuit Court Clerk

OTHER							
84300	ADVERTISING	256	400	400	400	0	400 0
	SUBTOTAL *****	256	400	400	400	0	400 0
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	1,800	883	0	0	0 100-
91100	FURNITURE AND FIXTURES	0	0	0	2,000	0	2,000 0
91301	COMPUTER HARDWARE	8,617	2,000	1,690	950	0	950 52-
92000	REPLCMENT OFFICE EQUIP	0	0	0	11,350	0	11,350 0
92301	REPLC COMPUTER HDWR	0	1,300	1,163	650	0	650 50-
	SUBTOTAL *****	8,617	5,100	3,736	14,950	0	14,950 193
	TOTAL EXPENDITURES *****	482,902	511,900	492,100	540,701	0	541,107 6

2860 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE							%CHG
		2014	2015		2016	2016	FROM
		BUDGET	BUDGET +	2015	CORE	SUPPLEMENTAL	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUD
CHARGES FOR SERVICES							
3570	CIRCUIT CLERK FEES	0	21,000	29,500	29,500	0	40
	SUBTOTAL *****	0	21,000	29,500	29,500	0	40
	TOTAL REVENUES *****	0	21,000	29,500	29,500	0	40

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	2014 Actual	2015 Estimated	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
100	1210	Circuit Court Services	\$ 1,423,593	\$ 1,571,365	\$ 1,213,457	\$ 538,679	\$ 19,600	\$ 1,771,736
100	1230	Jury Services and Court Costs	172,488	170,264	-	229,375	1,500	230,875
100	1241	Juvenile Office	381,749	395,099	156,715	312,733	8,300	477,748
100	1242	Juvenile Justice Center	304,802	319,549	185,192	207,504	8,073	400,769
100	1243	Judicial Grants and Contracts	215,045	226,956	48,447	19,973	-	68,420
282	2820	Family Services and Justice	31,663	50,300	-	83,850	-	83,850
283	2830	Circuit Drug Court	66,281	77,284	-	165,823	-	165,823
283	2831	Veterans Court	50,094	66,601	51,504	103,415	-	154,919
285	2850	Administration of Justice	1,708	13,825	-	17,275	13,500	30,775
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	287,815	350,160	266,368	125,624	-	391,992
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	2,100	-	2,100
Total			\$ 2,937,338	\$ 3,243,503	\$ 1,921,683	\$ 1,806,351	\$ 50,973	\$ 3,779,007

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source									Change
	Full-time Equivalent Positions									
	2014	2015	1210	1241	1242	1243	2831	2904	2016 Total	
13th Judicial Court Services										
Deputy 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	2.00	-	-	-	-	-	2.00	(1.00)
Deputy Court Marshal	6.00	6.00	6.00	-	-	-	-	1.00	7.00	1.00
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	-
Administrative Assistant I	2.00	2.75	2.00	-	0.75	-	-	-	2.75	-
Budget Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal Pool	0.25	0.25	0.25	-	-	-	-	-	0.25	-
Court Security Aide Pool	0.25	0.25	0.25	-	-	-	-	-	0.25	-
Program Assistant Pool	6.50	6.50	-	2.69	3.81	-	-	-	6.50	-
Legal Assistant	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Paralegal	0.75	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	0.05	0.05	-	-	0.05	-	-	-	0.05	-
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) b
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	41.43	42.18	22.50	4.44	5.86	1.00	0.88	5.50	40.18	(2.00)
Overtime	\$ 16,775	\$ 15,000	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 16,000	\$ 1,000
Holiday	\$ 18,260	\$ 19,143	\$ 600	\$ -	\$ 13,251	\$ -	\$ -	\$ -	\$ 13,851	\$ (5,292)

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.

b This is a grant funded position and the funding agency had not yet awarded the grant as of Final Budget approval. The grant has since been awarded and the appropriations for the position will be added to the budget through the Budget Amendment process.

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

	2014 Actual	2015 Estimated	2016 Projected
Court Marshal			
Juries Reporting	25	25	30
Jury Trial Days	49	65	55
Hours Marshals Spent in Court	4,465	4,800	4,700
Court Marshal Arrests	227	250	240
Court Marshal Commits	251	230	225
Number of Persons Through Security Screening	173,838	170,000	167,000
Court Services			
Investigations Initiated	2,198	2,610	2,402
Bond Investigations Initiated	1,883	1,794	1,851
Bond Supervision Cases Assigned	201	234	203
Community Service Hours Worked	1,570	783	1,581
Court Costs Collected by ACS	31,381	(b) 97,830	97,830
% of Costs Ordered Collected by ACS	61%	82%	87%
Fines Collected by ACS	145,403	159,450	126,577
% of Fines Collected by ACS	92%	78%	76%
Restitution Collected by ACS	16,697	(c) 6,000	2,619
Home Detention Days (a)	8,177	9,453	10,000
VIP Program Participants	457	492	495
Probation Cases Assigned	231	309	247

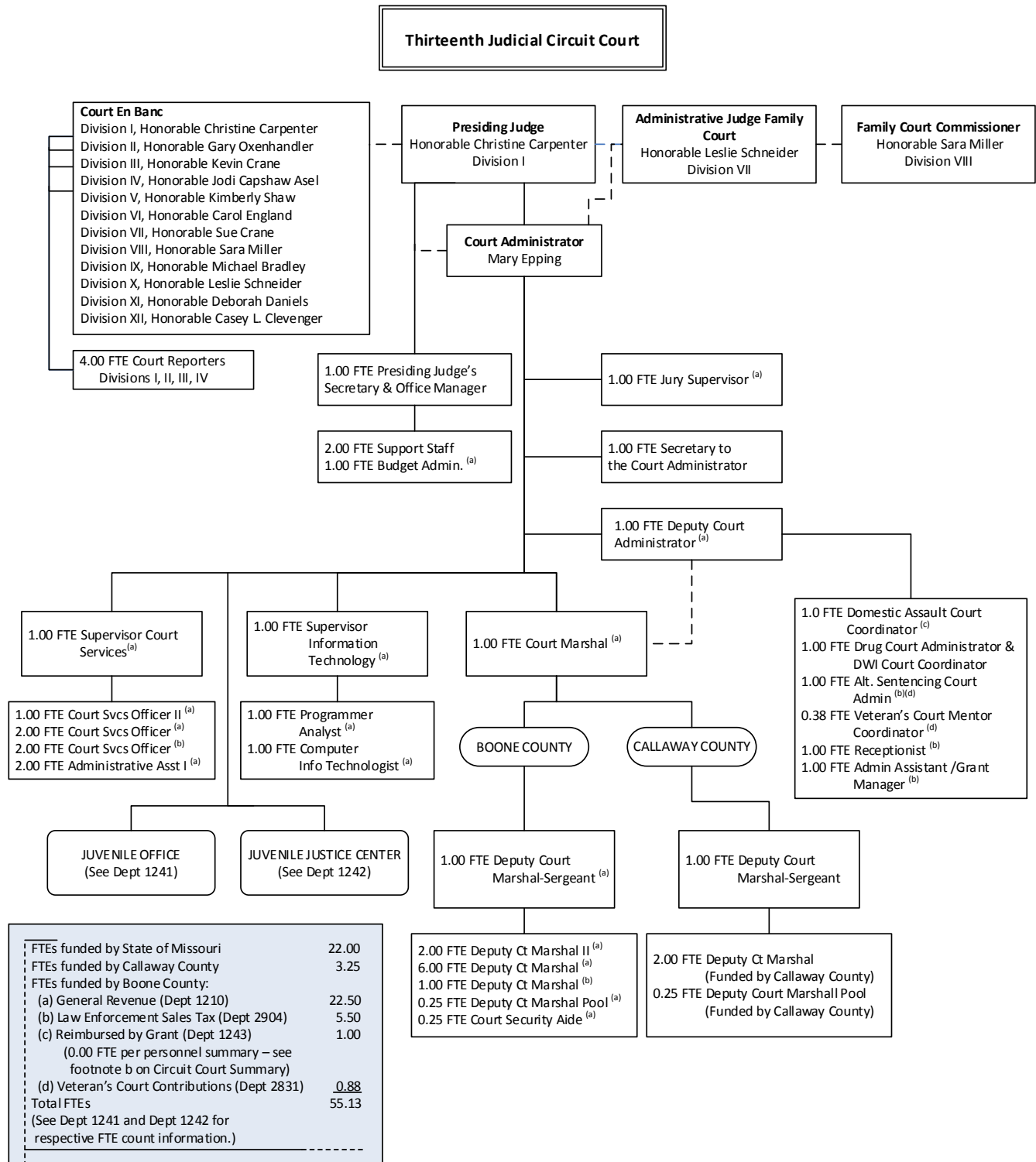
(a) These figures are compiled by case number, not individual, and thus are not entirely reflective of actual days spent on home Detention.

(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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	2,005	2,250	2,250	2,230	0	2,230	0
3471	REIMBURSEMENT CALLAWAY	62,304	60,000	60,000	60,000	0	60,000	0
3473	CHG. OF VENUE REIMB.-I.G.	227	3,000	800	1,500	0	1,500	50-
	SUBTOTAL *****	64,536	65,250	63,050	63,730	0	63,730	2-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	64,436	145,295	122,994	153,000	0	153,000	5
3528	REIMB PERSONNEL/PROJECTS	1,106	300	300	300	0	300	0
3569	OTHER FEES	2,285	2,800	2,200	2,800	0	2,800	0
3581	DRUG COURT FEES	1,208	750	500	750	0	750	0
	SUBTOTAL *****	69,035	149,145	125,994	156,850	0	156,850	5
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	113	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	75	0	36	0	0	0	0
3890	MISCELLANEOUS	38	100	100	100	0	100	0
	SUBTOTAL *****	226	100	136	100	0	100	0
	TOTAL REVENUES *****	133,797	214,495	189,180	220,680	0	220,680	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	819,963	948,637	856,814	934,836	0	934,836	1-
10110	OVERTIME	6,290	14,000	8,100	14,000	0	14,000	0
10120	HOLIDAY WORKED	112	600	0	600	0	600	0
10200	FICA	60,424	73,687	64,188	72,631	0	72,631	1-
10300	HEALTH INSURANCE	94,644	122,751	100,645	128,040	0	128,040	4
10325	DISABILITY INSURANCE	2,211	3,541	2,942	3,488	0	3,488	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	22,210	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	1,146	0
10350	LIFE INSURANCE	996	1,104	1,048	1,056	0	1,056	4-
10375	DENTAL INSURANCE	10,115	11,500	9,930	9,240	0	9,240	19-
10400	WORKERS COMP	16,728	20,529	18,612	14,770	0	14,770	28-
10500	401(A) MATCH PLAN	9,300	11,960	9,230	11,440	0	11,440	4-
	SUBTOTAL *****	1,020,783	1,208,309	1,071,509	1,190,101	0	1,213,457	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	284	1,175	700	800	0	800	31-
23000	OFFICE SUPPLIES	5,255	7,025	6,000	7,000	0	7,000	0
23001	PRINTING	85	650	400	300	0	300	53-
23007	COURT REPORTER SUPPLIES	642	1,700	700	1,450	0	1,450	14-
23015	COMPUTER SUPPLIES	265	1,600	800	1,750	0	1,750	9
23016	MAGNETIC MEDIA	0	450	200	200	0	200	55-
23018	PRINTER SUPPLIES	1,236	1,675	1,675	400	0	400	76-
23050	OTHER SUPPLIES	885	1,100	1,000	1,025	0	1,025	6-
23200	AMMUNITION	862	900	900	1,000	0	1,000	11
23300	UNIFORMS	3,515	6,500	4,000	6,500	0	6,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,904	5,225	5,225	6,800	0	6,800	30
	SUBTOTAL *****	15,933	28,000	21,600	27,225	0	27,225	3-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	710	750	750	650	0	650	13-
37210	TRAINING/SCHOOLS	0	1,150	1,150	1,150	0	1,150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,245	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,120	3,600	3,600	2,800	0	2,800	22-
37235	MEALS & LODGING - OTHER	225	300	350	350	0	350	16
37240	REGISTRATION/TUITION	3,262	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	8,562	11,800	11,850	10,950	0	10,950	7-
UTILITIES								
48000	TELEPHONES	17,738	19,300	18,000	19,110	0	19,110	0
48002	DATA COMMUNICATIONS	947	1,200	1,200	0	0	0	100-
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	1,100	0	1,100	0
	SUBTOTAL *****	18,685	20,500	19,200	20,210	0	20,210	1-

Circuit Court Services

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	187	400	300	400	0	400	0
59010	FUEL SURCHARGE - REIMB TO R&B	7	25	25	25	0	25	0
59100	VEHICLE REPAIRS/MAINTENANCE	134	500	500	500	0	500	0
59105	TIRES	0	400	400	400	0	400	0
59110	MECHANICS CHARGE - REIMB R&B	10	0	0	0	0	0	0
59200	LOCAL MILEAGE	6,623	6,000	6,000	7,000	0	7,000	16
59300	PARKING	0	25	0	0	0	0	100
SUBTOTAL *****		6,961	7,350	7,225	8,325	0	8,325	13
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,865	6,000	6,000	6,000	0	6,000	0
60200	EQUIP REPAIRS/MAINTENANCE	1,185	2,700	2,700	900	0	900	66-
SUBTOTAL *****		6,050	8,700	8,700	6,900	0	6,900	21-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,376	3,450	3,450	3,450	0	3,450	0
71000	INSURANCE AND BONDS	0	30	30	0	0	0	100-
71100	OUTSIDE SERVICES	824	1,950	1,000	1,750	0	1,750	10-
71101	PROFESSIONAL SERVICES	128,005	135,000	125,000	127,000	0	127,000	5-
71500	BUILDING USE/RENT CHARGE	182,919	178,624	178,624	195,141	0	195,141	9
71600	EQUIP LEASES & METER CHRG	31,514	110,500	112,877	136,428	0	136,428	23
SUBTOTAL *****		345,638	429,554	420,981	463,769	0	463,769	8
OTHER								
84300	ADVERTISING	684	1,000	1,000	1,000	0	1,000	0
86300	TESTING	300	300	300	300	0	300	0
SUBTOTAL *****		984	1,300	1,300	1,300	0	1,300	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	5,000	0	0	0	0	100-
91301	COMPUTER HARDWARE	0	0	0	1,500	0	1,500	0
92300	REPLCMENT MACH & EQUIP	0	0	0	5,500	0	5,500	0
92301	REPLC COMPUTER HDWR	0	9,000	9,000	12,600	0	12,600	40
SUBTOTAL *****		0	14,000	9,000	19,600	0	19,600	40
TOTAL EXPENDITURES *****		1,423,596	1,729,513	1,571,365	1,748,380	0	1,771,736	2

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

There is a significant increase in Court Costs related to an increase in the rate for contracted attorneys. This rate increase returns the rate to the amount they were paid in 2010.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	5,610	7,500	7,500	7,500	0	7,500	0
3473	CHG. OF VENUE REIMB.-I.G.	1,164	5,000	2,000	5,000	0	5,000	0
	SUBTOTAL *****	6,774	12,500	9,500	12,500	0	12,500	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,187	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	3,187	2,000	2,000	2,000	0	2,000	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	884	0	736	0	0	0	0
	SUBTOTAL *****	884	0	736	0	0	0	0
	TOTAL REVENUES *****	10,845	14,500	12,236	14,500	0	14,500	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,606	1,800	1,800	1,800	0	1,800	0
23001	PRINTING	6,044	7,350	6,000	7,200	0	7,200	2-
23015	COMPUTER SUPPLIES	454	850	650	1,000	0	1,000	17
23016	MAGNETIC MEDIA	0	100	0	100	0	100	0
23018	PRINTER SUPPLIES	1,126	1,600	1,100	600	0	600	62-
23050	OTHER SUPPLIES	300	450	450	450	0	450	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,450	3,250	3,000	2,475	0	2,475	23-
23855	FURNITURE/FIXTURE <\$1000	350	3,500	270	500	0	500	85-
	SUBTOTAL *****	11,330	18,900	13,270	14,125	0	14,125	25-
UTILITIES								
48000	TELEPHONES	9,953	10,750	10,100	10,350	0	10,350	3-
	SUBTOTAL *****	9,953	10,750	10,100	10,350	0	10,350	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	6,380	3,500	3,500	4,000	0	4,000	14
60200	EQUIP REPAIRS/MAINTENANCE	431	8,000	2,000	6,100	0	6,100	23-
	SUBTOTAL *****	6,811	11,500	5,500	10,100	0	10,100	12-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	40,249	65,000	50,000	60,000	0	60,000	7-
	SUBTOTAL *****	40,249	65,000	50,000	60,000	0	60,000	8-
OTHER								
84000	FOOD/LODGING JURIES	3,827	20,000	5,000	20,000	0	20,000	0
84005	JURORS PARKING	4,973	9,000	6,500	9,000	0	9,000	0
84300	ADVERTISING	3,064	2,000	2,000	2,000	0	2,000	0
84600	COURT COSTS	69,016	78,000	70,000	103,000	0	103,000	32
84700	WITNESS EXPENSES	336	600	150	300	0	300	50-
84801	TRANSCRIPTS-CIVIL	586	1,000	0	500	0	500	50-
	SUBTOTAL *****	81,802	110,600	83,650	134,800	0	134,800	22
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	12,860	0	0	0	0	0	0
91301	COMPUTER HARDWARE	12	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	6,824	28,902	6,000	0	0	0	100-
92301	REPLC COMPUTER HDWR	2,649	6,050	1,744	1,500	0	1,500	75-
	SUBTOTAL *****	22,345	34,952	7,744	1,500	0	1,500	96-
	TOTAL EXPENDITURES *****	172,490	251,702	170,264	230,875	0	230,875	8-

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

There are no significant changes to this budget.

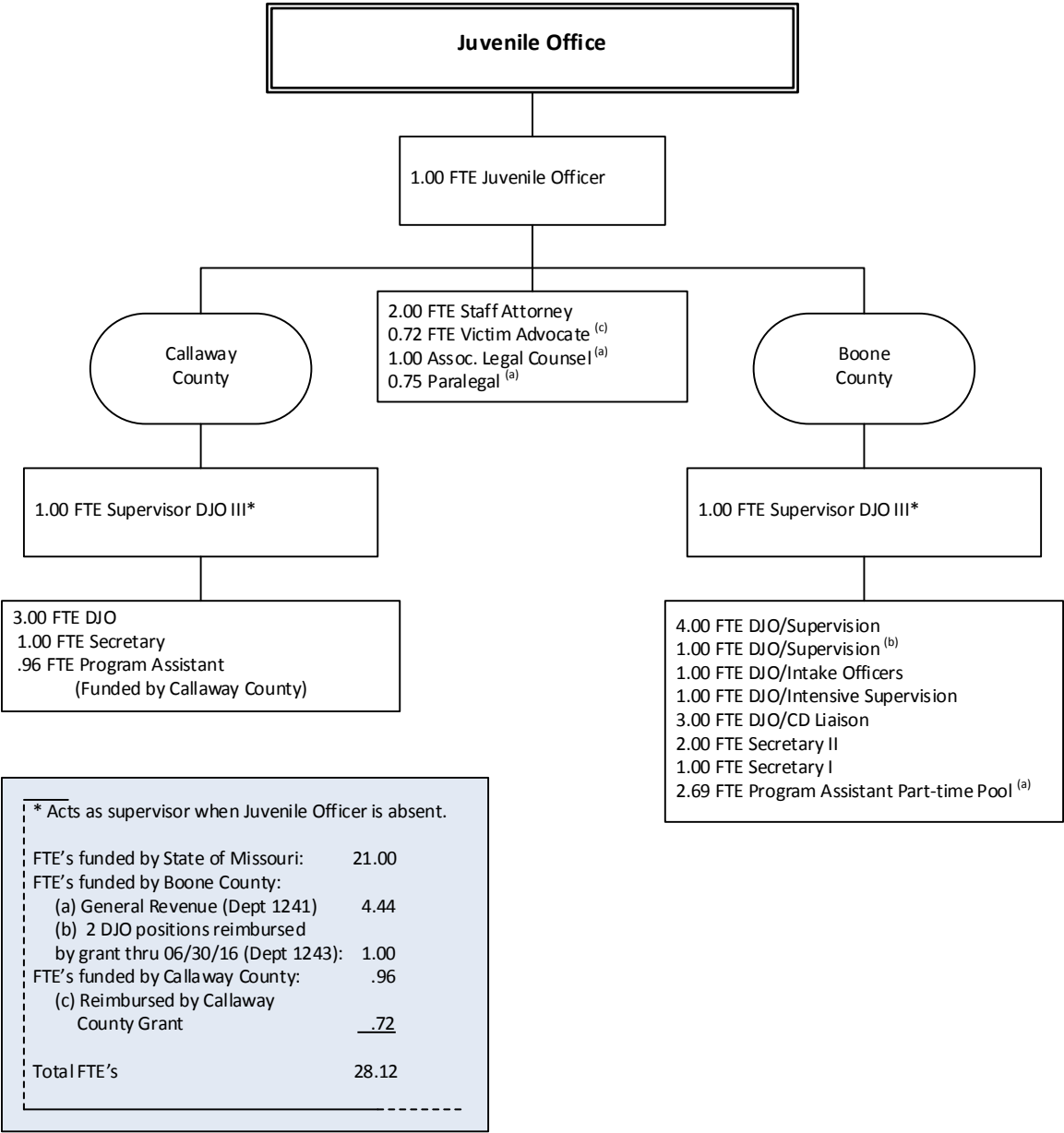
Performance Measures

	2014	2015	2016
	Actual	Estimated	Projected
Number of Total Referrals	1840	2000	2000
Number of New and Supplemental Filings	553	600	600
Number of Cases Disposed	439	500	500
Average Supervision Caseload Per Officer (a)	30	25	25

(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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	4,739	5,100	5,100	5,000	0	5,000	1-
	SUBTOTAL *****	4,739	5,100	5,100	5,000	0	5,000	2-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	539	1,000	0	1,000	0	1,000	0
3569	OTHER FEES	50	0	0	0	0	0	0
	SUBTOTAL *****	589	1,000	0	1,000	0	1,000	0
	TOTAL REVENUES *****	5,328	6,100	5,100	6,000	0	6,000	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	97,080	132,672	108,373	132,672	0	132,672	0
10120	HOLIDAY WORKED	81	0	0	0	0	0	0
10200	FICA	7,433	10,149	8,253	10,149	0	10,149	0
10300	HEALTH INSURANCE	9,974	10,674	10,315	11,640	0	11,640	9
10325	DISABILITY INSURANCE	162	278	235	278	0	278	0
10350	LIFE INSURANCE	91	96	92	96	0	96	0
10375	DENTAL INSURANCE	1,000	1,000	1,000	840	0	840	16-
10500	401(A) MATCH PLAN	1,080	1,300	1,040	1,040	0	1,040	20-
	SUBTOTAL *****	116,901	156,169	129,308	156,715	0	156,715	0
MATERIALS & SUPPLIES								
22000	POSTAGE	354	700	700	800	0	800	14
22500	SUBSCRIPTIONS/PUBLICATIONS	321	200	180	200	0	200	0
23000	OFFICE SUPPLIES	3,723	8,000	4,500	8,000	0	8,000	0
23001	PRINTING	1,012	1,100	1,100	1,100	0	1,100	0
23015	COMPUTER SUPPLIES	603	275	275	275	0	275	0
23016	MAGNETIC MEDIA	0	100	13	100	0	100	0
23018	PRINTER SUPPLIES	2,621	3,400	3,000	400	0	400	88-
23027	INMATE WORK/INCENTIVE SUPPLY	0	200	0	200	0	200	0
23050	OTHER SUPPLIES	101	1,500	400	1,500	0	1,500	0
23400	FOOD	0	1,000	200	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,381	2,050	2,309	2,050	0	2,050	0
23855	FURNITURE/FIXTURE <\$1000	2,754	2,920	3,805	1,275	0	1,275	56-
	SUBTOTAL *****	14,870	21,445	16,482	16,900	0	16,900	21-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,064	1,795	1,833	1,795	0	1,795	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	973	1,500	2,204	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,936	2,200	2,200	2,200	0	2,200	0
37240	REGISTRATION/TUITION	1,335	2,800	2,000	2,800	0	2,800	0
	SUBTOTAL *****	6,308	8,295	8,237	8,295	0	8,295	0
UTILITIES								
48000	TELEPHONES	10,495	11,000	10,600	11,000	0	11,000	0
48002	DATA COMMUNICATIONS	1,013	1,300	1,100	0	0	0	100-
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	1,300	0	1,300	0
	SUBTOTAL *****	11,508	12,300	11,700	12,300	0	12,300	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,082	3,400	3,000	3,400	0	3,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	113	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	788	2,400	700	2,400	0	2,400	0
59105	TIRES	527	550	455	550	0	550	0
59110	MECHANICS CHARGE - REIMB R&B	391	750	400	750	0	750	0
59200	LOCAL MILEAGE	2,525	5,000	2,000	5,000	0	5,000	0
	SUBTOTAL *****	7,426	12,200	6,655	12,200	0	12,200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,260	1,845	800	3,000	0	3,000	62
60200	EQUIP REPAIRS/MAINTENANCE	303	250	100	250	0	250	0
	SUBTOTAL *****	1,563	2,095	900	3,250	0	3,250	55

Juvenile Office

CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	30	0	0	0	0	0
71100	OUTSIDE SERVICES	8,023	20,900	7,500	20,900	0	20,900
71101	PROFESSIONAL SERVICES	4,336	3,500	3,500	3,500	0	3,500
71500	BUILDING USE/RENT CHARGE	110,036	107,453	107,453	117,388	0	117,388
71600	EQUIP LEASES & METER CHRG	535	2,700	800	2,700	0	2,700
SUBTOTAL *****		122,960	134,553	119,253	144,488	0	144,488
OTHER							
84010	RECEPTION/MEETINGS	191	300	200	300	0	300
84300	ADVERTISING	663	1,500	500	1,500	0	1,500
84600	COURT COSTS	91,335	107,000	95,000	112,000	0	112,000
84700	WITNESS EXPENSES	9	0	0	0	0	0
85620	OTHER MEDICAL	243	2,000	500	1,500	0	1,500
SUBTOTAL *****		92,441	110,800	96,200	115,300	0	115,300
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,723	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	7,000	0	7,000
92301	REPLC COMPUTER HDWR	6,050	7,550	6,364	1,300	0	1,300
SUBTOTAL *****		7,773	7,550	6,364	8,300	0	8,300
TOTAL EXPENDITURES *****		381,750	465,407	395,099	477,748	0	477,748
							3

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 full year funding for a 0.75 FTE Clerical position that was funded by the state prior to July 2015.

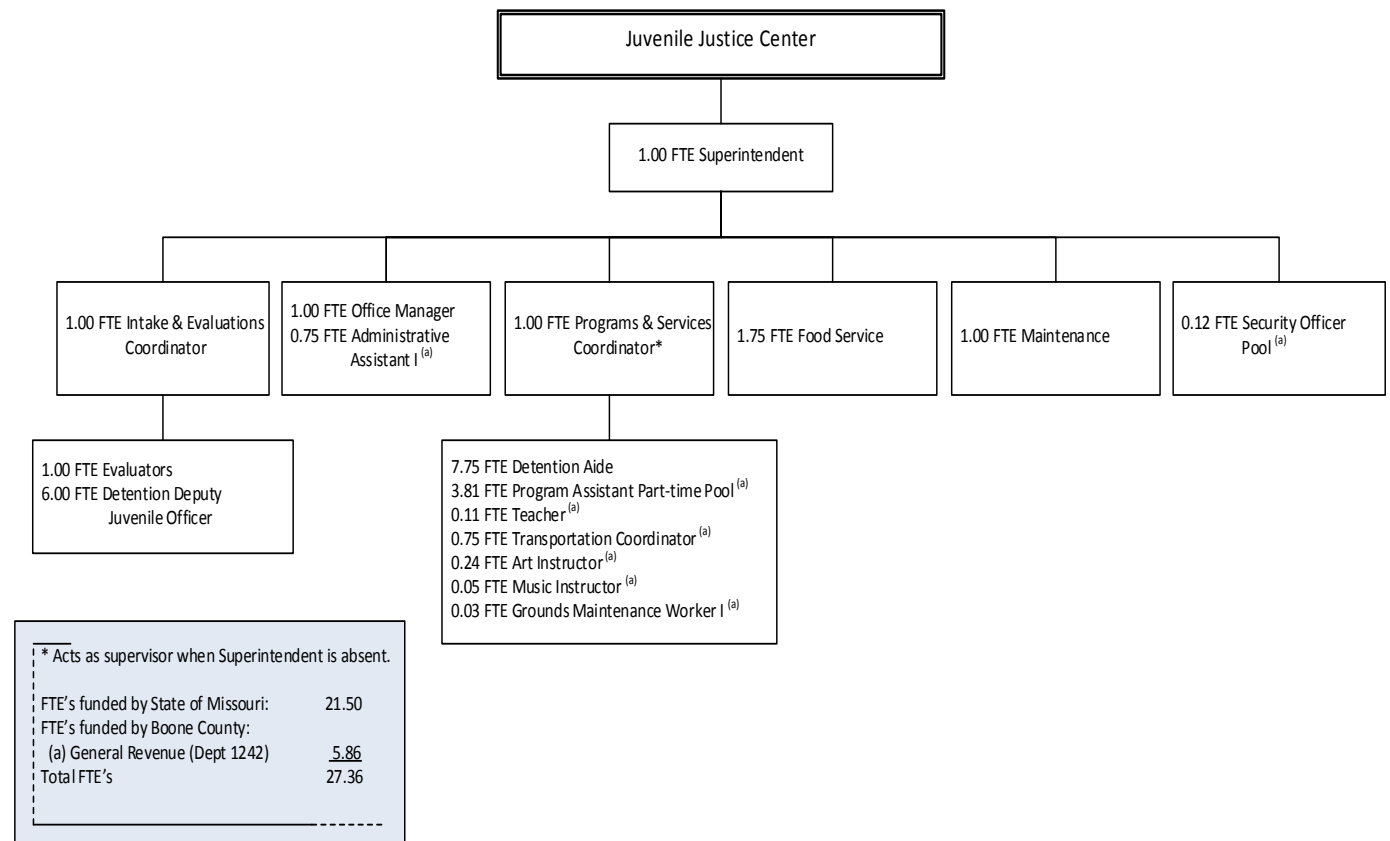
There are no other significant changes to the budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2014 Actual	2015 Estimated	2016 Projected
Detention			
Number of Admissions	220	215	210
Number of Resident Days	2,258	2,236	2,205
Average Length of Stay	10.3	10.4	10.5
Evaluation			
Number of Evaluations Completed	90	85	80
Number of Resident Days	1,957	1,700	1,720
Average Length of Stay	18.0	20.0	21.5
Short Term/Placement			
Number of Placements	6	8	10
Number of Resident Days	31	48	60
Average Length of Stay	5.2	6.0	6.0
Average Length of Stay for all Placements Combined	13.2	11.2	12.7
Average Daily Population	11.6	10.8	10.8

Organizational Chart



Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	20,122	22,000	19,252	22,000	0	22,000	0
3411	FEDERAL GRANT REIMBURSE	29,747	40,000	23,812	35,000	0	35,000	12-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	31,300	40,000	38,800	40,000	0	40,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	165	165	165	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	27,402	36,500	44,232	36,500	0	36,500	0
3475	DYS CONTRACTS	5,700	20,000	4,000	20,000	0	20,000	0
3477	STATE REIMB-DEL CHIL HOME	59,724	70,000	56,392	65,000	0	65,000	7-
	SUBTOTAL *****	174,160	228,665	186,653	218,665	0	218,665	4-
CHARGES FOR SERVICES								
3510	COPIES	300	300	100	0	0	0	100-
3523	PER DIEM PARENTAL PAYMENT	7,561	20,000	3,960	18,000	0	18,000	10-
3555	MEAL REIMBURSEMENT	679	700	612	700	0	700	0
	SUBTOTAL *****	8,540	21,000	4,672	18,700	0	18,700	11-
MISCELLANEOUS								
3880	CONTRIBUTIONS	7	100	0	100	0	100	0
3891	DIVIDENDS/REBATES	1,547	1,300	1,600	1,600	0	1,600	23
	SUBTOTAL *****	1,554	1,400	1,600	1,700	0	1,700	21
	TOTAL REVENUES *****	184,254	251,065	192,925	239,065	0	239,065	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	99,519	127,209	123,825	145,717	0	145,717	14
10120	HOLIDAY WORKED	1,827	18,543	4,725	13,251	0	13,251	28-
10200	FICA	7,746	11,150	9,766	12,161	0	12,161	9
10300	HEALTH INSURANCE	1,247	5,337	2,667	11,640	0	11,640	118
10325	DISABILITY INSURANCE	25	71	71	151	0	151	112
10350	LIFE INSURANCE	34	48	68	96	0	96	100
10375	DENTAL INSURANCE	125	500	250	840	0	840	68
10400	WORKERS COMP	0	0	0	36	0	36	0
10500	401(A) MATCH PLAN	260	650	975	1,040	0	1,300	100
	SUBTOTAL *****	110,783	163,508	142,347	184,932	0	185,192	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	33	150	150	150	0	150	0
23000	OFFICE SUPPLIES	1,576	2,000	1,855	1,855	0	1,855	7-
23001	PRINTING	640	761	534	629	0	629	17-
23015	COMPUTER SUPPLIES	350	100	0	100	0	100	0
23016	MAGNETIC MEDIA	0	0	0	100	0	100	0
23018	PRINTER SUPPLIES	368	795	795	150	0	150	81-
23025	RESIDENT SUPPLIES	1,705	2,000	2,000	2,000	0	2,000	0
23030	KITCHEN SUPPLIES	528	750	750	750	0	750	0
23031	CUSTODIAL SUPPLIES	2,859	3,400	3,273	3,400	0	3,400	0
23035	MAINTENANCE SUPPLIES	705	1,075	975	950	0	950	11-
23050	OTHER SUPPLIES	1,248	1,595	1,400	1,595	0	1,595	0
23400	FOOD	24,638	32,000	23,508	30,000	0	30,000	6-
23502	NON-PRES. MED. SUPPLIES	139	150	150	150	0	150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,711	2,020	660	1,110	0	1,110	45-
23855	FURNITURE/FIXTURE <\$1000	79	308	140	308	0	308	0
	SUBTOTAL *****	36,579	47,104	36,190	43,247	0	43,247	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	150	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	16	250	150	250	0	250	0
37230	MEALS & LODGING-TRAINING	190	1,000	750	1,000	0	1,000	0
37235	MEALS & LODGING - OTHER	40	50	40	50	0	50	0
37240	REGISTRATION/TUITION	594	2,000	1,375	2,000	0	2,000	0
	SUBTOTAL *****	990	3,450	2,465	3,450	0	3,450	0
UTILITIES								
48000	TELEPHONES	3,282	3,500	3,200	3,500	0	3,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	15	50	31	50	0	50	0
48100	NATURAL GAS	13,831	14,000	13,957	14,200	0	14,200	1
48200	ELECTRICITY	30,851	33,500	30,500	33,500	0	33,500	0
48300	WATER	1,719	1,900	1,734	1,900	0	1,900	0
48400	SOLID WASTE	1,735	2,031	1,862	2,345	0	2,345	15
48500	STORM WATER UTILITY	408	420	408	468	0	468	11
48600	SEWER USE	2,160	2,200	2,200	2,200	0	2,200	0
48700	LP GAS	653	800	400	700	0	700	12-
	SUBTOTAL *****	54,654	58,401	54,292	58,863	0	58,863	1

Juvenile Justice Center

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,837	2,200	724	2,200	0	2,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	65	70	30	70	0	70	0
59025	VEHICLE TITLE/LICENSE/PLATES	49	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	143	300	300	300	0	300	0
59105	TIRES	12	300	150	300	0	300	0
59110	MECHANICS CHARGE - REIMB R&B	34	100	34	100	0	100	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		2,140	3,020	1,238	3,020	0	3,020	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,225	3,287	2,684	3,037	0	3,037	7-
60100	BLDG REPAIRS/MAINTENANCE	5,584	6,850	4,500	7,960	0	7,960	16
60150	PEST CONTROL	744	800	744	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	2,888	1,800	1,800	1,800	0	1,800	0
60400	GROUPS MAINTENANCE	236	440	440	440	0	440	0
SUBTOTAL *****		11,677	13,177	10,168	14,037	0	14,037	7
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	447	470	462	470	0	470	0
71100	OUTSIDE SERVICES	988	670	946	220	0	220	67-
71101	PROFESSIONAL SERVICES	8,664	15,500	14,500	10,500	0	10,500	32-
71500	BUILDING USE/RENT CHARGE	48,637	48,189	48,189	70,340	0	70,340	45
SUBTOTAL *****		58,736	64,829	64,097	81,530	0	81,530	26
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	225	240	225	240	0	240	0
84300	ADVERTISING	1,098	1,800	1,100	1,800	0	1,800	0
85620	OTHER MEDICAL	658	2,760	960	1,317	0	1,317	52-
SUBTOTAL *****		1,981	4,800	2,285	3,357	0	3,357	30-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	5,700	5,633	0	0	0	100-
91301	COMPUTER HARDWARE	1,766	1,500	834	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	1,950	950	0	8,073	0	8,073	749
92301	REPLC COMPUTER HDWR	23,550	0	0	0	0	0	0
SUBTOTAL *****		27,266	8,150	6,467	8,073	0	8,073	1-
TOTAL EXPENDITURES *****		304,806	366,439	319,549	400,509	0	400,769	9

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 Batters' 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	96,525	111,311	111,311	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	113,123	140,563	80,188	64,100	0	64,100	54-
	SUBTOTAL *****	209,648	251,874	191,499	64,100	0	64,100	75-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	615	0	0	0	0
	SUBTOTAL *****	0	0	615	0	0	0	0
	TOTAL REVENUES *****	209,648	251,874	192,114	64,100	0	64,100	75-
PERSONAL SERVICES								
10100	SALARIES & WAGES	102,331	115,059	105,366	115,508	0	38,545	66-
10110	OVERTIME	2,093	0	472	0	0	0	0
10200	FICA	7,317	8,801	7,867	8,836	0	2,949	66-
10300	HEALTH INSURANCE	14,545	15,661	15,657	17,460	0	5,820	62-
10325	DISABILITY INSURANCE	274	403	251	438	0	145	64-
10350	LIFE INSURANCE	133	143	132	144	0	48	66-
10375	DENTAL INSURANCE	1,458	1,500	1,467	1,260	0	420	72-
10400	WORKERS COMP	1,346	3,672	853	957	0	0	100-
10500	401(A) MATCH PLAN	890	1,430	660	1,560	0	520	63-
	SUBTOTAL *****	130,387	146,669	132,725	146,163	0	48,447	67-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	895	3,991	1,400	2,995	0	2,995	24-
23400	FOOD	265	1,524	511	1,013	0	1,013	33-
	SUBTOTAL *****	1,160	5,515	1,911	4,008	0	4,008	27-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	500	500	0	0	0	100-
37210	TRAINING/SCHOOLS	2,922	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,849	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	5,421	2,978	2,450	0	0	0	100-
37235	MEALS & LODGING - OTHER	168	0	0	0	0	0	0
37240	REGISTRATION/TUITION	15	50	0	0	0	0	100-
	SUBTOTAL *****	10,375	3,528	2,950	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	60,340	82,222	73,192	6,084	0	6,084	92-
71101	PROFESSIONAL SERVICES	10,193	13,363	13,363	7,500	0	7,500	43-
71600	EQUIP LEASES & METER CHR	1,808	5,196	2,815	2,381	0	2,381	54-
	SUBTOTAL *****	72,341	100,781	89,370	15,965	0	15,965	84-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	783	0	0	0	0	0	0
	SUBTOTAL *****	783	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	215,046	256,493	226,956	166,136	0	68,420	73-

Decimal values have been truncated.

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

The budget reflects increased funding 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 (psychological evaluations, sex offender evaluations, and parent aide services).

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	6,736	6,221	6,221	0	0	0	100-
	SUBTOTAL *****	6,736	6,221	6,221	0	0	0	100-
CHARGES FOR SERVICES								
3569	OTHER FEES	32,650	41,250	35,000	36,770	0	36,770	10-
3575	FAMILY COURT FEES	33,460	33,000	33,000	33,000	0	33,000	0
3579	FAMILY COURT FEES-JUVENILE OFF	12,095	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	78,205	89,250	83,000	84,770	0	84,770	5-
INTEREST								
3711	INT-OVERNIGHT	35	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	382	300	500	400	0	400	33
3798	INC/DEC IN FV OF INVESTMENTS	-56	0	0	0	0	0	0
	SUBTOTAL *****	361	325	525	425	0	425	31
MISCELLANEOUS								
3890	MISCELLANEOUS	480	500	500	500	0	500	0
	SUBTOTAL *****	480	500	500	500	0	500	0
	TOTAL REVENUES *****	85,782	96,296	90,246	85,695	0	85,695	11-
MATERIALS & SUPPLIES								
23001	PRINTING	500	100	100	550	0	550	450
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
	SUBTOTAL *****	500	150	150	600	0	600	300
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	88	150	150	150	0	150	0
	SUBTOTAL *****	88	150	150	150	0	150	0

Family Services and Justice

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	30,855	48,500	45,000	33,100	0	33,100	31-
71101	PROFESSIONAL SERVICES	220	10,000	5,000	50,000	0	50,000	400
SUBTOTAL *****		31,075	58,500	50,000	83,100	0	83,100	42
TOTAL EXPENDITURES *****		31,663	58,800	50,300	83,850	0	83,850	43

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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. This change lowered the cost for participants. For the state fiscal year 2015, (July 2014 – June 2015), the DCCC awarded the DWI Court \$35,000 less than the court received in previous years. The same reduced amount was awarded for July 2015-June 2016. The DCCC funds were used to pay for testing and tracking services. Because of the reduction in grant funds, fees paid by participants will increase.

This budget reflects an increase in participant fees along with increases for associated testing and services.

Performance Measures

	2014 Actual	2015 Estimated	2016 Projected
Admissions by year			
Division Program	20	20	50
Probation Program	43	35	32
Re-Entry Program	15	24	18
DWI Court	20	20	20
Total Participants	98	99	120
Drug Court and DWI Fees Collected			
Drug Court	36,608	40,000	72,000
DWI Court	23,060	33,000	36,000

13th Judicial Circuit Drug Court

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	14,525	0	0	0	0	0	0
	SUBTOTAL *****	14,525	0	0	0	0	0	0
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	36,609	40,000	40,000	72,000	0	72,000	80
3584	DRUG COURT FEES - DWI	23,060	33,000	33,000	36,000	0	36,000	9
	SUBTOTAL *****	59,669	73,000	73,000	108,000	0	108,000	48
INTEREST								
3711	INT-OVERNIGHT	165	125	125	125	0	125	0
3712	INT-LONG TERM INVEST	1,751	1,000	1,700	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-193	0	0	0	0	0	0
	SUBTOTAL *****	1,723	1,125	1,825	1,125	0	1,125	0
MISCELLANEOUS								
3890	MISCELLANEOUS	0	0	349	0	0	0	0
	SUBTOTAL *****	0	0	349	0	0	0	0
	TOTAL REVENUES *****	75,917	74,125	75,174	109,125	0	109,125	47
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	805	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	0	100	100	100	0	100	0
23015	COMPUTER SUPPLIES	0	100	100	100	0	100	0
23016	MAGNETIC MEDIA	0	75	75	75	0	75	0
23018	PRINTER SUPPLIES	169	500	500	200	0	200	60-
23027	INMATE WORK/INCENTIVE SUPPLY	954	3,000	3,000	5,000	0	5,000	66
23050	OTHER SUPPLIES	1,208	2,000	2,000	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	375	375	175	0	175	53-
	SUBTOTAL *****	3,136	9,150	9,150	10,650	0	10,650	16
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	360	440	440	440	0	440	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	8,030	3,500	3,500	3,500	0	3,500	0
37230	MEALS & LODGING-TRAINING	11,315	7,500	7,500	7,500	0	7,500	0
37235	MEALS & LODGING - OTHER	66	0	300	600	0	600	0
37240	REGISTRATION/TUITION	875	4,000	2,500	4,000	0	4,000	0
	SUBTOTAL *****	20,646	15,440	14,240	16,040	0	16,040	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	222	400	400	400	0	400	0
	SUBTOTAL *****	222	500	500	500	0	500	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	35,085	60,000	40,000	77,500	0	77,500	29
71101	PROFESSIONAL SERVICES	21	500	500	500	0	500	0
71600	EQUIP LEASES & METER CHRG	0	0	144	800	0	800	0
	SUBTOTAL *****	35,106	60,650	40,794	78,950	0	78,950	30
OTHER								
83100	AWARDS	1,079	4,000	2,000	4,000	0	4,000	0
84010	RECEPTION/MEETINGS	441	400	400	400	0	400	0
84300	ADVERTISING	0	200	200	200	0	200	0
86300	TESTING	5,651	20,000	10,000	55,083	0	55,083	175
	SUBTOTAL *****	7,171	24,600	12,600	59,683	0	59,683	143
	TOTAL EXPENDITURES *****	66,281	110,340	77,284	165,823	0	165,823	50

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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. This funding concluded in 2015. A two-year Adult Drug Court grant from the Department of Justice was awarded to the County in the fall of 2015; the grant is reflected in the 2016 budget.

Performance Measures

	2014 Actual	2015 Estimated	2016 Projected
Admissions by year			
Veterans Court	13	15	20
Contributions and Fees Collected			
Contributions	\$70,000	\$41,900	\$0
Fees	\$5,000	\$9,500	\$18,000

Veterans Court

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	0	0	93,509	0	93,509	0
	SUBTOTAL *****	0	0	0	93,509	0	93,509	0
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	3,250	9,000	9,000	18,000	0	18,000	100
	SUBTOTAL *****	3,250	9,000	9,000	18,000	0	18,000	100
MISCELLANEOUS								
3880	CONTRIBUTIONS	70,000	70,000	41,900	0	0	0	100-
	SUBTOTAL *****	70,000	70,000	41,900	0	0	0	100-
	TOTAL REVENUES *****	73,250	79,000	50,900	111,509	0	111,509	41
PERSONAL SERVICES								
10100	SALARIES & WAGES	31,131	40,761	37,230	40,860	0	40,860	0
10200	FICA	2,382	3,118	2,848	3,125	0	3,125	0
10300	HEALTH INSURANCE	2,493	3,946	3,946	2,910	0	2,910	26-
10325	DISABILITY INSURANCE	67	96	96	97	0	97	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	2,791	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	23	24	24	24	0	24	0
10375	DENTAL INSURANCE	250	250	250	210	0	210	16-
10400	WORKERS COMP	557	1,373	1,757	980	0	980	28-
10500	401(A) MATCH PLAN	0	260	0	260	0	260	0
	SUBTOTAL *****	36,903	49,828	46,151	48,466	0	51,504	3
MATERIALS & SUPPLIES								
23015	COMPUTER SUPPLIES	0	0	150	50	0	50	0
23027	INMATE WORK/INCENTIVE SUPPLY	1,125	1,000	1,000	800	0	800	20-
	SUBTOTAL *****	1,125	1,000	1,150	850	0	850	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	60	300	300	300	0	300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	649	1,300	1,300	2,300	0	2,300	76
37230	MEALS & LODGING-TRAINING	834	2,500	2,500	5,500	0	5,500	120
37240	REGISTRATION/TUITION	725	1,600	1,600	13,000	0	13,000	712
	SUBTOTAL *****	2,268	5,700	5,700	21,100	0	21,100	270
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	9,077	20,972	10,000	56,300	0	56,300	168
	SUBTOTAL *****	9,077	20,972	10,000	56,300	0	56,300	168
OTHER								
83100	AWARDS	11	300	300	300	0	300	0
84010	RECEPTION/MEETINGS	40	50	200	50	0	50	0
86300	TESTING	670	9,300	3,000	24,615	0	24,615	164
	SUBTOTAL *****	721	9,650	3,500	24,965	0	24,965	159
	TOTAL EXPENDITURES *****	50,094	87,350	66,601	151,881	0	154,919	77

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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. The budget includes funding for replacement court reporter and court security equipment. There are no other significant changes to this budget.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	12,380	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	12,380	15,000	15,000	15,000	0	15,000	0
INTEREST								
3711	INT-OVERNIGHT	66	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	708	500	700	500	0	500	0
3798	INC/DEC IN FV OF INVESTMENTS	-69	0	0	0	0	0	0
	SUBTOTAL *****	705	560	760	560	0	560	0
	TOTAL REVENUES *****	13,085	15,560	15,760	15,560	0	15,560	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	97	400	200	200	0	200	50-
23001	PRINTING	0	50	50	0	0	0	100-
23015	COMPUTER SUPPLIES	0	150	150	50	0	50	66-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	175	175	1,275	0	1,275	628
	SUBTOTAL *****	97	775	575	1,525	0	1,525	97
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	180	2,000	500	2,500	0	2,500	25
37230	MEALS & LODGING-TRAINING	327	2,000	2,000	3,000	0	3,000	50
37240	REGISTRATION/TUITION	100	3,000	500	3,500	0	3,500	16
	SUBTOTAL *****	607	7,000	3,000	9,000	0	9,000	29
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	0	5,000	5,000	5,000	0	5,000	0
OTHER								
83100	AWARDS	1,004	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	1,004	1,750	1,750	1,750	0	1,750	0

Administration of Justice

Department Number 2850

FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	2,500	2,500	2,500	0	2,500	0
91302	COMPUTER SOFTWARE	0	1,000	1,000	1,000	0	1,000	0
92300	REPLCMENT MACH & EQUIP	0	0	0	5,500	0	5,500	0
92301	REPLC COMPUTER HDWR	0	0	0	4,500	0	4,500	0
SUBTOTAL *****		0	3,500	3,500	13,500	0	13,500	286
TOTAL EXPENDITURES *****		1,708	18,025	13,825	30,775	0	30,775	71

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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.

There are no significant changes to the budget.

Performance Measures

	2014 Actual	2015 Estimated	2016 Projected
Mental Health Court Admissions			
Diversion Program	3	5	5
Probation Program	25	24	24
Re-Entry Program	7	3	3
Total Admissions	35	32	32

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM FY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	169,425	198,794	187,572	200,862	0	200,862	1
10110	OVERTIME	1,405	1,000	1,930	2,000	0	2,000	100
10200	FICA	11,949	15,284	13,602	15,518	0	15,518	1
10300	HEALTH INSURANCE	26,597	43,413	39,270	32,010	0	32,010	26-
10325	DISABILITY INSURANCE	467	755	755	763	0	763	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	5,950	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	406	0
10350	LIFE INSURANCE	243	264	264	264	0	264	0
10375	DENTAL INSURANCE	2,667	2,750	2,695	2,310	0	2,310	16-
10400	WORKERS COMP	4,393	4,720	3,501	3,425	0	3,425	27-
10500	401(A) MATCH PLAN	825	2,860	1,775	2,860	0	2,860	0
SUBTOTAL *****		217,971	269,840	251,364	260,012	0	266,368	1-
MATERIALS & SUPPLIES								
22000	POSTAGE	10	200	100	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	300	300	300	0	300	0
23000	OFFICE SUPPLIES	153	700	500	500	0	500	28-
23001	PRINTING	0	300	150	200	0	200	33-
23015	COMPUTER SUPPLIES	0	250	50	250	0	250	0
23016	MAGNETIC MEDIA	0	75	25	75	0	75	0
23018	PRINTER SUPPLIES	24	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	966	2,000	2,000	2,000	0	2,000	0
23050	OTHER SUPPLIES	230	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	90	425	425	350	0	350	17-
23855	FURNITURE/FIXTURE <\$1000	250	0	0	0	0	0	0
SUBTOTAL *****		1,723	4,400	3,700	4,025	0	4,025	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	160	220	220	220	0	220	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	150	1,000	500	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	1,500	1,000	1,300	0	1,300	13-
37235	MEALS & LODGING - OTHER	275	0	66	0	0	0	0
37240	REGISTRATION/TUITION	300	750	775	750	0	750	0
SUBTOTAL *****		885	3,470	2,561	3,270	0	3,270	6-
UTILITIES								
48000	TELEPHONES	3,026	3,600	3,000	3,600	0	3,600	0
48100	NATURAL GAS	1,994	2,500	2,000	2,500	0	2,500	0
48200	ELECTRICITY	4,953	5,000	5,000	5,000	0	5,000	0
48300	WATER	288	300	300	300	0	300	0
48500	STORM WATER UTILITY	142	150	150	150	0	150	0
48600	SEWER USE	247	200	270	250	0	250	25
SUBTOTAL *****		10,650	11,750	10,720	11,800	0	11,800	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	100	35	0	0	0	100-
59200	LOCAL MILEAGE	0	350	0	350	0	350	0
59300	PARKING	0	25	0	0	0	0	100-
SUBTOTAL *****		0	475	35	350	0	350	26-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	538	700	700	500	0	500	28-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
SUBTOTAL *****		538	950	950	750	0	750	21-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	27,270	45,000	32,000	45,000	0	45,000	0
71101	PROFESSIONAL SERVICES	7	1,000	250	500	0	500	50-
71500	BUILDING USE/RENT CHARGE	15,309	28,130	28,130	33,017	0	33,017	17
SUBTOTAL *****		42,586	74,130	60,380	78,517	0	78,517	6

Alternative Sentencing Program

Law Enforcement Sales Tax

OTHER								
83100	AWARDS	0	200	200	200	0	200	0
84010	RECEPTION/MEETINGS	52	350	150	350	0	350	0
84300	ADVERTISING	0	250	100	250	0	250	0
86300	TESTING	12,829	24,300	20,000	26,112	0	26,112	7
SUBTOTAL *****		12,881	25,100	20,450	26,912	0	26,912	7
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	581	0	0	0	0	0	0
SUBTOTAL *****		581	0	0	0	0	0	0
TOTAL EXPENDITURES *****		287,815	390,115	350,160	385,636	0	391,992	0

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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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 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
TOTAL EXPENDITURES *****	2,100	2,100	2,100	2,100	0	2,100	0

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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)

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	2014	2015	2016	2016	2016	2016
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 4,213,373	\$ 4,174,122	\$ 4,145,358	\$ 608,372	\$ -	\$ 4,753,730
100	1253	Internet Crimes Task Force	144,265	148,585	50,798	6,439	-	57,237
250	2501	Sheriff Forfeiture-Dept of Justice	4,949	-	-	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	5,875	-	-	-	6,000	6,000
251	2510	Sheriff Training	18,342	21,554	-	28,200	-	28,200
252	252x	Law Enf. Citizen Contributions	2,088	6,330	5,435	11,200	-	16,635
253	253x	Justice Assistance Grants (JAG)	35,232	57,031	-	-	-	-
254	2540	Sheriff Civil Charges	50,818	45,173	-	47,290	-	47,290
255	2550	Sheriff Revolving Fund Activity	47,723	80,316	47,191	57,779	4,200	109,170
257	2570	Sheriff K9 Operations Fund	300	3,720	-	6,861	-	6,861
290	2901	Sheriff-Law Enf SalesTax	1,624,306	1,735,828	1,282,203	289,937	598,925	2,171,065
		Subtotal	\$ 6,147,271	\$ 6,272,659	\$ 5,530,985	\$ 1,056,078	\$ 609,125	\$ 7,196,188
Corrections:								
100	1255	Corrections	3,738,280	3,968,265	3,372,777	1,219,125	22,355	4,614,257
256	2560	Inmate Security Fund	-	-	-	-	-	-
290	2902	Corrections-Law Enf SalesTax	744,397	807,680	792,596	27,026	19,004	838,626
290	2906	Contract Inmate Housing	84,524	41,603	-	195,000	-	195,000
		Subtotal	4,567,201	4,817,548	4,165,373	1,441,151	41,359	5,647,883
Housekeeping & Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint	203,586	283,941	110,719	101,535	13,370	225,624
		Total	\$ 10,918,058	\$ 11,374,148	\$ 9,807,077	\$ 2,598,764	\$ 663,854	\$ 13,069,695

* 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

Departmental Funding Source											
Full-time Equivalent Positions											
Position Title	2014	2015	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 2550	Dept. 1255	Dept. 2902	Dept. 1256	2016 Total	Change
Sheriff											
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Major	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Captain	2.50	1.50	1.50	-	-	-	-	-	-	1.50	a
Lieutenant	-	2.00	2.00	-	-	-	-	-	-	2.00	-
Sergeant	9.00	9.00	8.00	1.00	-	-	-	-	-	9.00	-
Deputy Sheriff	39.00	37.00	27.00	10.00	-	-	-	-	-	37.00	-
Deputy Sheriff-Civil Process	-	2.00	2.00	-	-	-	-	-	-	2.00	-
Investigator	11.00	11.00	8.00	1.00	0.83	-	-	-	-	9.83	(1.17)
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Budget Administrator	0.50	0.50	0.50	-	-	-	-	-	-	0.50	a
Account Specialist III	0.50	0.50	0.50	-	-	-	-	-	-	0.50	a
Warrant Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Warrant Specialist	7.50	7.50	7.50	-	-	-	-	-	-	7.50	-
Records Specialist	5.00	5.00	3.00	1.00	-	1.00	-	-	-	5.00	-
Office Specialist	1.63	1.63	0.63	1.00	-	-	-	-	-	1.63	-
Evidence Custodian	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	82.90	83.90	66.90	14.00	0.83	1.00	-	-	-	82.73	(1.17)
b											
Corrections											
Detention Director	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Captain	2.50	1.50	-	-	-	-	0.50	1.00	-	1.50	a
Detention Lieutenant	-	2.00	-	-	-	-	1.00	1.00	-	2.00	-
Detention Sergeant	5.00	5.00	-	-	-	-	5.00	-	-	5.00	-
Detention Officer	41.00	41.00	-	-	-	-	41.00	-	-	41.00	-
Detention Officer Pool	0.17	0.17	-	-	-	-	0.17	-	-	0.17	-
Detention Support Officer	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Detention Support Officer Pool	0.06	0.06	-	-	-	-	0.06	-	-	0.06	-
Budget Administrator	0.50	0.50	-	-	-	-	0.50	-	-	0.50	a
Account Specialist III	0.50	0.50	-	-	-	-	0.50	-	-	0.50	a
Cook Supervisor	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Cook	3.75	3.75	-	-	-	-	3.75	-	-	3.75	-
Nursing Supervisor	1.00	-	-	-	-	-	-	-	-	-	-
Registered Nurse	2.80	3.80	-	-	-	-	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	-	-	0.50	-
Jail Clinical Social Worker Pool	0.50	0.50	-	-	-	-	0.50	-	-	0.50	-
Office Specialist	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Detention Corporal	5.00	4.00	-	-	-	-	-	4.00	-	4.00	-
Subtotal	67.56	67.56	-	-	-	-	61.56	6.00	-	67.56	-
Housekeeping & Maintenance											
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	152.46	153.46	66.90	14.00	0.83	1.00	61.56	6.00	2.00	152.29	(1.17)
Overtime	\$559,101	\$583,283	\$268,607	\$ 89,820	\$ -	\$ 2,000	\$194,349	\$ 62,180	\$ 8,250	\$625,206	\$41,923
Holiday	\$105,617	\$ 99,684	\$ 43,452	\$ 18,825	\$ -	\$ 100	\$ 45,881	\$ 12,264	\$ 570	\$121,092	\$21,408

a 0.50 FTE in Sheriff's Operations (department number 1251) and Detention (department number 1255)

b Consists of two full-time positions funded through 5/30/16 by the State Cyber Crimes Grant. Positions will be extended if additional funding is approved.

Sheriff Operations

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

Mission

The Boone County Sheriff is an elected official responsible for law enforcement activities throughout the unincorporated areas of the County as well as those incorporated areas not having a municipal police department. The Sheriff is responsible for all civil process activities throughout the entire County.

The Sheriff is also responsible for the operations of the County's adult detention center, which is presented in a separate budget section immediately following Sheriff Operations.

Beginning in 2012, responsibility for facilities maintenance, grounds keeping, and housekeeping for the sheriff/corrections facility was transferred from the Facilities Maintenance Department (operated as an internal service fund) to the Sheriff. Accordingly, a separate budget was established and is presented following the Corrections budget.

Budget Highlights

General Fund: The budget reflects the current award period pertaining to the state's cyber crimes grant, which runs through May 2016. There are no other significant changes to the budget.

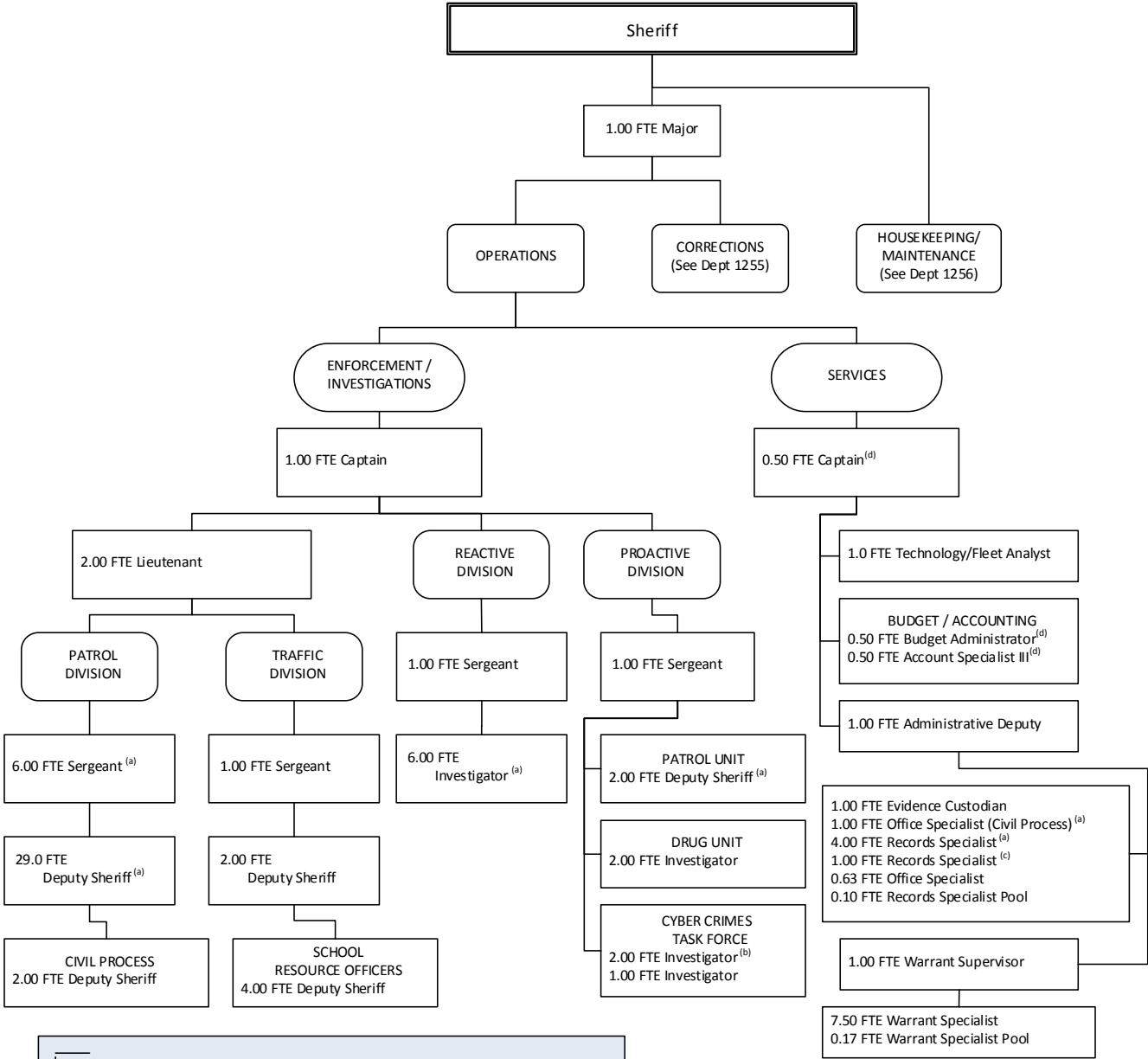
Sheriff Revolving Fund: The budget includes approximately \$13,300 in appropriations associated with obtaining law enforcement accreditation from CALEA (the Commission on Accreditation for Law Enforcement Agencies, Inc.). Obtaining accreditation is a multi-year process which will begin in 2016.

Law Enforcement Services Fund (Prop L): The budget includes increased appropriations for vehicle replacements, vehicle equipment, and equipment installation charges. The number of vehicles to be replaced in 2016 is approximately 25%-30% higher than normal.

There are no other significant changes to the budget.

Sheriff Operations

Organizational Chart



(a) Funded by Dept 2901 Sheriff Operations Law Enforcement Sales Tax:
1.00 FTE Sergeant
1.00 FTE Investigator
10.00 FTE Deputy Sheriff
1.00 FTE Office Specialist (Civil Process)
1.00 FTE Records Specialist
14.00 FTE

(b) Funded by Dept 1253 Cyber Crimes Task Force:
2.00 FTE Investigator (Current grant funding approved for 5 months which is equivalent to 0.83 FTE per the personnel summary)

(c) Funded by Dept 2550 Sheriff Revolving Fund Activity
1.00 FTE Records Specialist

(d) Funded with a 50% Split with Dept 1255

Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	135	120	240	120	0	120	0
	SUBTOTAL *****	135	120	240	120	0	120	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	78,825	98,717	51,167	73,162	0	73,162	25-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	54,478	27,398	20,703	0	0	0	100-
3465	FEDERAL REIMBURSE EXPENSES	32,260	0	11,420	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	25,350	35,000	27,075	28,000	0	28,000	20-
	SUBTOTAL *****	190,913	161,115	110,365	101,162	0	101,162	37-
CHARGES FOR SERVICES								
3510	COPIES	997	800	972	900	0	900	12
3528	REIMB PERSONNEL/PROJECTS	46,305	0	45,000	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	8,399	5,260	11,241	5,260	0	5,260	0
3563	CIVIL PROCESS FEES	8,912	10,000	9,000	9,000	0	9,000	10-
3569	OTHER FEES	1,275	1,500	1,500	1,500	0	1,500	0
3572	SHERIFF'S FEES	119,095	150,000	120,000	120,000	0	120,000	20-
3590	INSPECTION FEES	110	100	60	100	0	100	0
	SUBTOTAL *****	185,093	167,660	187,773	136,760	0	136,760	18-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	4,590	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	210	0	0	0	0
3890	MISCELLANEOUS	0	0	132	500	0	500	0
3891	DIVIDENDS/REBATES	1,037	869	1,125	1,125	0	1,125	29
	SUBTOTAL *****	5,627	869	1,467	1,625	0	1,625	87
	TOTAL REVENUES *****	381,768	329,764	299,845	239,667	0	239,667	27-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,527,552	2,853,520	2,588,447	3,247,890	0	2,936,751	2
10110	OVERTIME	312,362	241,586	277,966	287,544	0	268,607	11
10115	SHIFT DIFFERENTIAL	34,280	33,778	34,197	33,134	0	33,134	1-
10120	HOLIDAY WORKED	42,837	33,902	44,704	48,845	0	43,452	28
10200	FICA	214,443	239,857	219,083	276,732	0	251,069	4
10300	HEALTH INSURANCE	296,020	348,239	312,297	387,030	0	385,696	10
10325	DISABILITY INSURANCE	6,019	10,301	8,446	12,240	0	10,705	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	81,008	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	5,422	0
10350	LIFE INSURANCE	2,694	3,132	2,784	3,192	0	3,180	1
10375	DENTAL INSURANCE	29,515	32,625	29,260	27,930	0	27,805	14-
10400	WORKERS COMP	78,118	85,276	80,547	71,703	0	60,112	29-
10500	401(A) MATCH PLAN	29,328	33,897	30,735	34,580	0	34,417	1
10510	CERF-EMPLOYER PD CONTRIBUTION	3,943	4,000	4,000	0	0	4,000	0
	SUBTOTAL *****	3,577,111	3,920,113	3,632,466	4,430,820	0	4,145,358	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	3,265	3,409	3,750	4,113	0	4,113	20
23000	OFFICE SUPPLIES	14,036	13,600	13,600	13,600	0	13,600	0
23001	PRINTING	2,356	3,000	3,000	3,000	0	3,000	0
23016	MAGNETIC MEDIA	954	1,200	1,000	1,000	0	1,000	16-
23050	OTHER SUPPLIES	14,148	17,265	16,004	17,265	0	17,265	0
23200	AMMUNITION	18,598	18,598	18,598	18,598	0	18,598	0
23201	AMMUNITION (LESS-LETHAL)	0	0	0	550	0	550	0
23300	UNIFORMS	20,948	45,994	41,763	48,156	0	48,156	4
23305	UNIFORM MAINTENANCE	5,634	5,870	4,500	5,870	0	5,870	0
23350	RESERVE/EXPLORER PRGM SUPPLIES	892	2,285	2,000	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	13,045	13,091	13,091	5,931	1,400	7,331	44-
23855	FURNITURE/FIXTURE <\$1000	180	778	601	778	0	778	0
23860	VEHICLE EQUIPMENT <\$1000	1,463	6,353	6,472	1,750	0	1,750	72-
	SUBTOTAL *****	95,519	131,443	124,379	122,896	1,400	124,296	5-

Sheriff Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,425	3,215	2,700	2,755	0	2,755	14-
37200	SEMINARS/CONFEREN/MEETING	200	500	500	1,225	0	1,225	145
37210	TRAINING/SCHOOLS	425	1,775	1,000	2,050	990	3,040	71
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	300	1,640	0	1,640	134
37230	MEALS & LODGING-TRAINING	634	4,100	1,500	4,405	0	4,405	7
SUBTOTAL *****		3,684	10,290	6,000	12,075	990	13,065	27
UTILITIES								
48000	TELEPHONES	33,972	25,356	28,100	28,800	0	28,800	13
48050	CELLULAR/MOBILE DEVICE SERVICE	21,984	29,914	23,152	30,030	0	30,030	0
48100	NATURAL GAS	8,097	7,200	8,000	8,000	0	8,000	11
48200	ELECTRICITY	31,628	31,274	31,630	31,630	0	31,630	1
48300	WATER	3,643	3,660	3,980	3,660	0	3,660	0
48400	SOLID WASTE	790	852	848	852	0	852	0
48500	STORM WATER UTILITY	118	120	118	120	0	120	0
48600	SEWER USE	4,328	4,368	4,288	4,368	0	4,368	0
SUBTOTAL *****		104,560	102,744	100,116	107,460	0	107,460	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	234,315	267,338	148,549	188,171	0	188,171	29-
59010	FUEL SURCHARGE - REIMB TO R&B	8,393	8,195	7,689	7,965	0	7,965	2-
59025	VEHICLE TITLE/LICENSE/PLATES	362	875	875	976	0	976	11
59030	MOTOR VEHICLE LICENSING EXP	517	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	31,274	50,000	30,700	40,100	0	40,100	19-
59105	TIRES	22,604	22,890	22,600	23,730	0	23,730	3
59110	MECHANICS CHARGE - REIMB R&B	10,776	15,000	10,500	13,600	0	13,600	9-
SUBTOTAL *****		308,241	364,298	220,913	274,542	0	274,542	25-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,898	3,797	3,525	8,317	0	8,317	119
60200	EQUIP REPAIRS/MAINTENANCE	7,347	7,500	3,500	7,305	0	7,305	2-
SUBTOTAL *****		11,245	11,297	7,025	15,622	0	15,622	38
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	600	2,184	37
71000	INSURANCE AND BONDS	100	100	100	100	0	100	0
71100	OUTSIDE SERVICES	1,458	2,896	2,458	2,908	0	2,908	0
71101	PROFESSIONAL SERVICES	5,254	5,400	5,400	5,400	0	5,400	0
71104	ADMINISTRATIVE SERVICES	739	3,417	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	24,420	24,420	24,420	24,420	0	24,420	0
71526	DISPOSAL SERVICES	405	526	547	550	0	550	4
71600	EQUIP LEASES & METER CHRG	0	200	0	200	0	200	0
SUBTOTAL *****		33,960	38,543	34,509	35,162	600	35,762	7-
OTHER								
83100	AWARDS	0	0	0	0	500	0	0
84010	RECEPTION/MEETINGS	171	220	110	200	0	200	9-
85400	CRIMINAL INVESTIGATION	43,952	20,000	20,000	20,000	0	20,000	0
86300	TESTING	8,790	14,310	13,020	17,425	0	17,425	21
SUBTOTAL *****		52,913	34,530	33,130	37,625	500	37,625	9
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	5,811	9,600	8,415	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	20,328	7,569	7,169	0	0	0	100-
SUBTOTAL *****		26,139	17,169	15,584	0	0	0	100-
TOTAL EXPENDITURES *****		4,213,372	4,630,427	4,174,122	5,036,202	3,490	4,753,730	3

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	12,925	10,000	1,283	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	137,744	147,669	147,540	57,237	0	57,237	61-
SUBTOTAL *****		150,669	157,669	148,823	57,237	0	57,237	64-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,950	480	50	0	0	0	100-
SUBTOTAL *****		1,950	480	50	0	0	0	100-
TOTAL REVENUES *****		152,619	158,149	148,873	57,237	0	57,237	64-

Sheriff Operations

PERSONAL SERVICES							
10100	SALARIES & WAGES	91,224	107,217	96,532	101,410	0	40,665 62-
10200	FICA	6,608	4,349	7,338	7,757	0	3,107 28-
10300	HEALTH INSURANCE	9,084	6,227	10,674	11,640	0	4,850 22-
10325	DISABILITY INSURANCE	246	216	370	385	0	155 28-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	318 0
10350	LIFE INSURANCE	84	56	96	96	0	40 28-
10375	DENTAL INSURANCE	911	584	1,000	840	0	350 40-
10400	WORKERS COMP	3,357	1,922	3,033	2,433	0	1,013 47-
10500	401(A) MATCH PLAN	825	350	650	1,040	0	300 14-
SUBTOTAL *****		112,339	120,921	119,693	125,601	0	50,798 58-
MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	200	200	0	0	0 100-
23050	OTHER SUPPLIES	90	747	116	249	0	249 66-
23850	MINOR EQUIP & TOOLS (<\$1000)	882	4,848	1,297	0	0	0 100-
SUBTOTAL *****		972	5,795	1,613	249	0	249 96-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	100	100	0	0	0 100-
37200	SEMINARS/CONFERENCE/MEETING	0	5,995	995	0	0	0 100-
37210	TRAINING/SCHOOLS	8,495	6,585	6,585	2,795	0	2,795 57-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,820	2,542	2,041	1,204	0	1,204 52-
37230	MEALS & LODGING-TRAINING	3,746	4,837	3,336	1,986	0	1,986 58-
SUBTOTAL *****		16,061	20,059	13,057	5,985	0	5,985 70-
UTILITIES							
48002	DATA COMMUNICATIONS	484	498	488	0	0	0 100-
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	205	0	205 0
SUBTOTAL *****		484	498	488	205	0	205 59-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,391	11,966	11,978	0	0	0 100-
71100	OUTSIDE SERVICES	772	1,025	1,756	0	0	0 100-
SUBTOTAL *****		3,163	12,991	13,734	0	0	0 100-
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	8,684	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	2,565	0	0	0	0	0 0
SUBTOTAL *****		11,249	0	0	0	0	0 0
TOTAL EXPENDITURES *****		144,268	160,264	148,585	132,040	0	57,237 64-

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

		2015		2016		2016		%CHG
		2014	BUDGET +	2015	CORE	SUPPLEMENTAL	2016	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	ADOPTED BUDGET	PY BUD
INTEREST								
3711	INT-OVERNIGHT	18	20	10	10	0	10	50-
3712	INT-LONG TERM INVEST	188	200	190	200	0	200	0
3798	INC/DEC IN FV OF INVESTMENTS	-15	0	0	0	0	0	0
SUBTOTAL *****		191	220	200	210	0	210	5-
TOTAL REVENUES *****		191	220	200	210	0	210	5-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	1,060	0	0	0	0	0	0
SUBTOTAL *****		1,060	0	0	0	0	0	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,931	0	0	0	0	0	0
59010	FUEL SURCHARGE - REIMB TO R&B	102	0	0	0	0	0	0
SUBTOTAL *****		3,033	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	750	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	107	0	0	0	0	0	0
SUBTOTAL *****		857	0	0	0	0	0	0
TOTAL EXPENDITURES *****		4,950	0	0	0	0	0	0

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	204	0	0	0	0	0	0
	SUBTOTAL *****	204	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	7	8	4	4	0	4	50-
3712	INT-LONG TERM INVEST	68	80	62	62	0	62	22-
3798	INC/DEC IN FV OF INVESTMENTS	0	22	0	0	0	0	100-
	SUBTOTAL *****	75	110	66	66	0	66	40-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	950	0	0	0	0
	SUBTOTAL *****	0	0	950	0	0	0	0
	TOTAL REVENUES *****	279	110	1,016	66	0	66	40-
UTILITIES								
48000	TELEPHONES	66	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	309	0	0	0	0	0	0
	SUBTOTAL *****	375	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	5,500	12,000	0	6,000	0	6,000	50-
	SUBTOTAL *****	5,500	12,000	0	6,000	0	6,000	50-
	TOTAL EXPENDITURES *****	5,875	12,000	0	6,000	0	6,000	50-

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	6,422	7,700	7,300	7,300	0	7,300	5-
	SUBTOTAL *****	6,422	7,700	7,300	7,300	0	7,300	5-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	13,353	8,000	13,138	14,065	0	14,065	75
3569	OTHER FEES	310	0	0	0	0	0	0
	SUBTOTAL *****	13,663	8,000	13,138	14,065	0	14,065	76
INTEREST								
3711	INT-OVERNIGHT	7	8	5	5	0	5	37-
3712	INT-LONG TERM INVEST	75	62	88	88	0	88	41
3798	INC/DEC IN FV OF INVESTMENTS	-3	3	0	0	0	0	100-
	SUBTOTAL *****	79	73	93	93	0	93	27
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	41	0	0	0	0	0	0
	SUBTOTAL *****	41	0	0	0	0	0	0
	TOTAL REVENUES *****	20,205	15,773	20,531	21,458	0	21,458	36
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETING	2,713	8,000	4,500	8,000	0	8,000	0
37210	TRAINING/SCHOOLS	9,863	8,000	13,163	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	101	2,000	2	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	5,665	10,200	3,889	10,200	0	10,200	0
	SUBTOTAL *****	18,342	28,200	21,554	28,200	0	28,200	0
	TOTAL EXPENDITURES *****	18,342	28,200	21,554	28,200	0	28,200	0

Sheriff Operations

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	15,000	0	6,000	0	0	0	0
	SUBTOTAL *****	15,000	0	6,000	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	5	3	6	6	0	6	100
3712	INT-LONG TERM INVEST	52	27	108	108	0	108	300
3798	INC/DEC IN FV OF INVESTMENTS	-7	7	0	0	0	0	100-
	SUBTOTAL *****	50	37	114	114	0	114	208
	TOTAL REVENUES *****	15,050	37	6,114	114	0	114	208
PERSONAL SERVICES								
10110	OVERTIME	0	4,275	4,275	0	0	5,000	16
10200	FICA	0	330	330	0	0	385	16
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	25	0	0	50	0
	SUBTOTAL *****	0	4,605	4,630	0	0	5,435	18
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	300	0	300	0	300	0
23300	UNIFORMS	358	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	800	0	800	0	800	0
	SUBTOTAL *****	358	1,100	0	1,100	0	1,100	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	200	0	200	0	200	0
37230	MEALS & LODGING-TRAINING	0	500	0	500	0	500	0
	SUBTOTAL *****	0	700	0	700	0	700	0
OTHER								
85400	CRIMINAL INVESTIGATION	0	400	1,200	1,200	0	1,200	200
86850	CONTINGENCY	0	0	0	5,000	0	5,000	0
	SUBTOTAL *****	0	400	1,200	6,200	0	6,200	**
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,180	0	0	0	0	0	0
	SUBTOTAL *****	1,180	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,538	6,805	5,830	8,000	0	13,435	97

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	7	7	10	10	0	10	42
3798	INC/DEC IN FV OF INVESTMENTS	0	2	0	0	0	0	100-
	SUBTOTAL *****	8	10	11	11	0	11	10
MISCELLANEOUS								
3880	CONTRIBUTIONS	500	0	39	0	0	0	0
	SUBTOTAL *****	500	0	39	0	0	0	0
	TOTAL REVENUES *****	508	10	50	11	0	11	10
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	258	500	250	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	263	500	250	500	0	500	0
	SUBTOTAL *****	521	1,000	500	1,000	0	1,000	0

Sheriff Operations

OTHER								
86850	CONTINGENCY	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
	TOTAL EXPENDITURES *****	521	1,000	500	1,500	0	1,500	50

2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3712	INT-LONG TERM INVEST	0	1	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	0	1	0	0	0	0	100-
	SUBTOTAL *****	0	2	0	0	0	0	100-
	TOTAL REVENUES *****	0	2	0	0	0	0	100-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	30	0	0	0	0	0	0
	SUBTOTAL *****	30	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	30	0	0	0	0	0	0

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	8	9	10	10	0	10	11
3798	INC/DEC IN FV OF INVESTMENTS	0	2	0	0	0	0	100-
	SUBTOTAL *****	9	12	11	11	0	11	8-
	TOTAL REVENUES *****	9	12	11	11	0	11	8-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	0	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,200	0	1,200	0	1,200	0
OTHER								
86850	CONTINGENCY	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
	TOTAL EXPENDITURES *****	0	1,200	0	1,700	0	1,700	42

2533 LOCAL LAW ENF BLOCK GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	8,959	5,048	5,048	0	0	0	100-
	SUBTOTAL *****	8,959	5,048	5,048	0	0	0	100-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	780	0	0	0	0	0	0
	SUBTOTAL *****	780	0	0	0	0	0	0
	TOTAL REVENUES *****	9,739	5,048	5,048	0	0	0	100-

Sheriff Operations

MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	4,544	5,048	5,048	0	0	100-
	SUBTOTAL *****	4,544	5,048	5,048	0	0	100-
	TOTAL EXPENDITURES *****	4,544	5,048	5,048	0	0	100-

2534 LOCAL LAW ENF BLOCK GRANT FYX4

253 LAW ENF-DEPT OF JUSTICE GRANTS

253	LAW ENF-DEPT OF JUSTICE GRANTS							%CHG
		2014	2015		2016	2016	2016	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2015	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	30,690	15,547	13,844	0	0	0	100-
	SUBTOTAL *****	30,690	15,547	13,844	0	0	0	100-
	TOTAL REVENUES *****	30,690	15,547	13,844	0	0	0	100-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	3,282	1,829	0	0	0	100-
	SUBTOTAL *****	0	3,282	1,829	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	27,742	0	0	0	0	0	0
	SUBTOTAL *****	27,742	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	10,940	10,940	0	0	0	100-
92300	REPLCMNT MACH & EQUIP	2,948	1,325	1,075	0	0	0	100-
	SUBTOTAL *****	2,948	12,265	12,015	0	0	0	100-
	TOTAL EXPENDITURES *****	30,690	15,547	13,844	0	0	0	100-

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	5,536	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	44,464	43,000	43,000	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
INTEREST								
3711	INT-OVERNIGHT	22	25	13	27	0	27	8
3712	INT-LONG TERM INVEST	228	244	260	226	0	226	7-
3798	INC/DEC IN FV OF INVESTMENTS	-27	0	0	0	0	0	0
	SUBTOTAL *****	223	269	273	253	0	253	6-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	2,475	0	0	0	0	0	0
	SUBTOTAL *****	2,475	0	0	0	0	0	0
	TOTAL REVENUES *****	52,698	50,269	50,273	50,253	0	50,253	0
MATERIALS & SUPPLIES								
26201	ROCK-VENDOR HAULED	1,500	1,500	0	1,500	0	1,500	0
	SUBTOTAL *****	1,500	1,500	0	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,266	664	1,332	1,440	0	1,440	116
48200	ELECTRICITY	1,425	1,392	1,621	1,621	0	1,621	16
48300	WATER	327	385	422	422	0	422	9
	SUBTOTAL *****	3,018	2,441	3,375	3,483	0	3,483	43

Sheriff Operations

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	337	182	174	183	0	183	0
	SUBTOTAL *****	337	182	174	183	0	183	1
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,658	1,588	1,624	1,624	0	1,624	2
71101	PROFESSIONAL SERVICES	17	0	0	0	0	0	0
	SUBTOTAL *****	1,675	1,588	1,624	1,624	0	1,624	2
OTHER								
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	40,000	0	40,000	0
86850	CONTINGENCY	0	0	0	500	0	500	0
	SUBTOTAL *****	40,000	40,000	40,000	40,500	0	40,500	1
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	4,290	0	0	0	0	0	0
	SUBTOTAL *****	4,290	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	50,820	45,711	45,173	47,290	0	47,290	3

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

255	SHERIFF REVOLVING FUND							%CHG
		2014	2015		2016	2016	2016	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2015	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	103,468	151,710	149,000	117,832	0	117,832	22-
	SUBTOTAL *****	103,468	151,710	149,000	117,832	0	117,832	22-
CHARGES FOR SERVICES								
3569	OTHER FEES	14,278	35,806	32,341	36,456	0	36,456	1
	SUBTOTAL *****	14,278	35,806	32,341	36,456	0	36,456	2
INTEREST								
3711	INT-OVERNIGHT	92	92	79	79	0	79	14-
3712	INT-LONG TERM INVEST	992	879	1,515	1,515	0	1,515	72
3798	INC/DEC IN FV OF INVESTMENTS	-101	44	0	0	0	0	100-
	SUBTOTAL *****	983	1,015	1,594	1,594	0	1,594	57
	TOTAL REVENUES *****	118,729	188,531	182,935	155,882	0	155,882	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	25,266	28,639	28,023	29,681	0	29,681	3
10110	OVERTIME	280	0	2,100	2,000	0	2,000	0
10120	HOLIDAY WORKED	0	0	150	100	0	100	0
10200	FICA	1,631	2,190	2,081	2,431	0	2,431	11
10300	HEALTH INSURANCE	4,987	7,893	7,893	5,820	0	5,820	26-
10325	DISABILITY INSURANCE	69	108	108	112	0	112	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	5,582	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	46	48	48	48	0	48	0
10375	DENTAL INSURANCE	500	500	500	420	0	420	16-
10400	WORKERS COMP	10	68	109	100	0	100	47
10500	401(A) MATCH PLAN	325	650	650	520	0	650	0
	SUBTOTAL *****	33,114	40,096	41,662	41,232	0	47,191	18
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	2,199	1,944	2,000	0	2,000	9-
	SUBTOTAL *****	0	2,199	1,944	2,000	0	2,000	9-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	0	0	0	0	675	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	0	0	150	0
37230	MEALS & LODGING-TRAINING	0	0	0	0	0	1,016	0
	SUBTOTAL *****	0	0	0	0	0	1,841	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	986	904	1,032	0	1,032	4
	SUBTOTAL *****	0	986	904	1,032	0	1,032	5

Sheriff Operations

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	14,610	35,806	35,806	36,456	0	36,456	1
71101	PROFESSIONAL SERVICES	0	0	0	0	0	11,450	0
	SUBTOTAL *****	14,610	35,806	35,806	36,456	0	47,906	34
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								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	4,200	4,200	0
	SUBTOTAL *****	0	0	0	0	4,200	4,200	0
	TOTAL EXPENDITURES *****	47,724	79,087	80,316	85,720	4,200	109,170	38

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

257 SHERIFF K9 OPERATIONS FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3569	OTHER FEES	3,600	1,800	5,400	5,400	0	5,400	200
	SUBTOTAL *****	3,600	1,800	5,400	5,400	0	5,400	200
INTEREST								
3711	INT-OVERNIGHT	3	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	28	21	47	47	0	47	123
3798	INC/DEC IN FV OF INVESTMENTS	-4	1	0	0	0	0	100-
	SUBTOTAL *****	27	25	50	50	0	50	100
MISCELLANEOUS								
3880	CONTRIBUTIONS	375	0	100	0	0	0	0
	SUBTOTAL *****	375	0	100	0	0	0	0
	TOTAL REVENUES *****	4,002	1,825	5,550	5,450	0	5,450	199
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	550	610	550	0	550	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	210	300	0	300	0
	SUBTOTAL *****	0	850	820	850	0	850	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	0	0	275	0	275	0
37230	MEALS & LODGING-TRAINING	0	0	0	2,486	0	2,486	0
37235	MEALS & LODGING - OTHER	0	600	100	600	0	600	0
	SUBTOTAL *****	0	600	100	3,361	0	3,361	460
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	950	0	950	0
71101	PROFESSIONAL SERVICES	300	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	300	1,200	1,200	2,150	0	2,150	79
OTHER								
86850	CONTINGENCY	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	1,600	1,600	0	0	0	100-
	SUBTOTAL *****	0	1,600	1,600	0	0	0	100-
	TOTAL EXPENDITURES *****	300	4,250	3,720	6,861	0	6,861	61

Sheriff Operations

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	11,799	7,210	6,061	0	0	0	100-
	SUBTOTAL *****	11,799	7,210	6,061	0	0	0	100-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	18,100	23,700	21,350	0	37,675	37,675	58
3836	SALE OF NON-CAPITAL ASSETS	0	0	10	0	0	0	0
	SUBTOTAL *****	18,100	23,700	21,360	0	37,675	37,675	59
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	0	0	0	37,657	0
	SUBTOTAL *****	0	0	0	0	0	37,657	0
	TOTAL REVENUES *****	29,899	30,910	27,421	0	37,675	75,332	144
PERSONAL SERVICES								
10100	SALARIES & WAGES	776,924	916,035	847,498	637,609	42,474	937,618	2
10110	OVERTIME	93,026	78,673	97,985	70,883	0	89,820	14
10115	SHIFT DIFFERENTIAL	9,483	10,843	9,073	8,996	0	8,996	17-
10120	HOLIDAY WORKED	17,596	15,820	22,762	13,432	0	18,825	18
10200	FICA	67,995	77,583	73,582	55,915	3,250	80,733	4
10300	HEALTH INSURANCE	58,605	110,508	92,191	81,480	5,337	81,480	26-
10325	DISABILITY INSURANCE	2,738	3,792	3,770	2,422	162	3,915	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	18,851	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	740	0
10350	LIFE INSURANCE	540	672	594	672	48	672	0
10375	DENTAL INSURANCE	5,876	7,000	5,913	5,880	500	5,880	16-
10400	WORKERS COMP	28,044	32,603	28,044	16,174	1,432	27,393	15-
10500	401(A) MATCH PLAN	6,745	7,280	7,090	7,280	650	7,280	0
	SUBTOTAL *****	1,067,572	1,260,809	1,188,502	900,743	53,853	1,282,203	2
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	5,826	7,000	6,050	6,930	0	6,930	1-
23200	AMMUNITION	17,224	17,353	17,353	17,353	0	17,353	0
23201	AMMUNITION (LESS-LETHAL)	3,369	9,055	9,055	9,055	0	9,055	0
23300	UNIFORMS	4,836	8,780	8,052	7,582	2,615	7,582	13-
23305	UNIFORM MAINTENANCE	722	1,682	1,488	1,457	0	1,457	13-
23850	MINOR EQUIP & TOOLS (<\$1000)	4,175	6,810	5,314	6,450	4,500	10,450	53
23860	VEHICLE EQUIPMENT <\$1000	58,219	44,293	44,293	22,147	76,804	102,838	132
	SUBTOTAL *****	94,371	94,973	91,605	70,974	83,919	155,665	64
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,998	1,548	1,748	1,498	0	1,498	3-
37210	TRAINING/SCHOOLS	395	3,625	975	2,170	0	2,170	40-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	850	2,306	1,945	2,120	0	2,120	8-
37230	MEALS & LODGING-TRAINING	4,224	10,226	4,237	9,973	0	9,973	2-
	SUBTOTAL *****	7,467	17,705	8,905	15,761	0	15,761	11-
UTILITIES								
48000	TELEPHONES	786	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	24,576	26,688	24,948	0	0	0	100-
48050	CELLULAR/MOBILE DEVICE SERVICE	3,835	5,376	4,111	30,430	1,161	31,591	487
	SUBTOTAL *****	29,197	32,064	29,059	30,430	1,161	31,591	1-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	18,878	15,236	15,236	9,968	0	9,968	34-
60200	EQUIP REPAIRS/MAINTENANCE	1,493	10,000	500	5,000	0	5,000	50-
60250	EQUIPMENT INSTALLATION CHARGES	18,360	29,805	29,805	4,000	39,250	44,800	50
	SUBTOTAL *****	38,731	55,041	45,541	18,968	39,250	59,768	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,390	17,787	17,664	23,312	0	23,312	31
71100	OUTSIDE SERVICES	706	950	0	3,300	0	3,300	247
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
	SUBTOTAL *****	15,636	19,277	18,204	27,152	0	27,152	41

Sheriff Operations

FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	25,626	11,524	11,524	0	26,509	18,800	63
91301	COMPUTER HARDWARE	0	6,368	6,368	0	26,800	26,800	320
91302	COMPUTER SOFTWARE	0	1,405	1,402	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	25,290	0	0
92300	REPLCMENT MACH & EQUIP	62,950	142,258	142,258	0	158,973	158,973	11
92301	REPLC COMPUTER HDWR	50,033	0	0	0	4,100	4,100	0
92400	REPLCMENT AUTO/TRUCKS	232,727	211,906	192,460	0	362,198	390,252	84
SUBTOTAL *****		371,336	373,461	354,012	0	603,870	598,925	60
TOTAL EXPENDITURES *****		1,624,310	1,853,330	1,735,828	1,064,028	782,053	2,171,065	17

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.

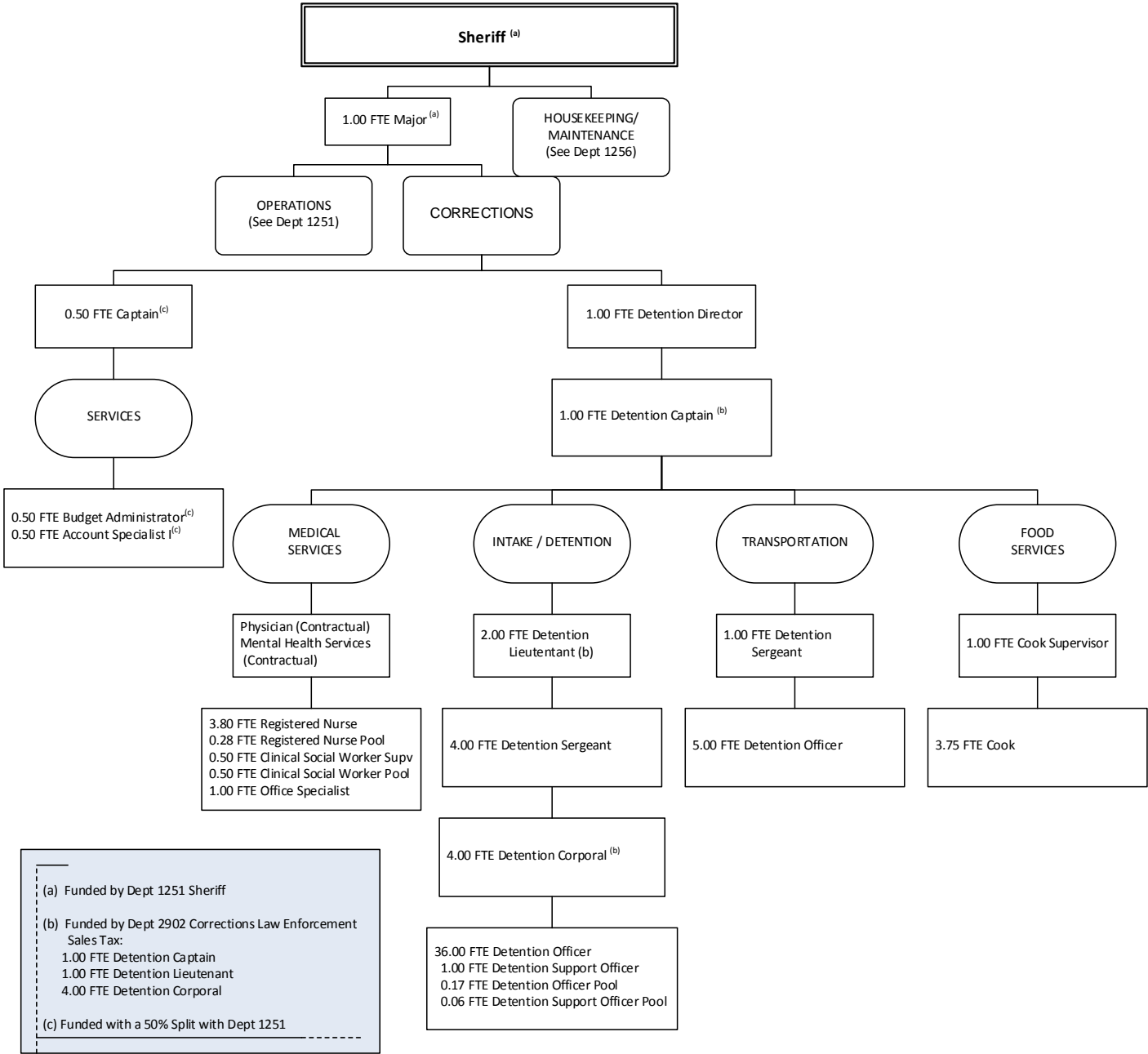
The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	6,200	6,000	6,800	6,000	0	6,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,436	0	0	0	0	0	0
3467	STATE REIMB-EXTRADITION	16,204	13,500	18,848	16,500	0	16,500	22
3468	STATE REIMB-TRANSPORTING	31,242	35,500	35,500	36,100	0	36,100	1
3472	PRIS HOUS-COUNTY&OTHRGOVT	990	300	250	510	0	510	70
3476	STATE REIMB-PRISONER BD.	628,871	630,000	650,000	650,000	0	650,000	3
3494	PRISONER HOUSING-US MARSHALS	539	300	2,009	409	0	409	36
3495	PRISONER HOUSING-COLUMBIA	3,626	1,500	3,528	3,369	0	3,369	124
3496	PRISONER HOUSING-FEDERAL BOP	14,410	23,500	20,780	21,885	0	21,885	6-
SUBTOTAL *****		703,518	710,600	737,715	734,773	0	734,773	3
CHARGES FOR SERVICES								
3510	COPIES	135	200	53	159	0	159	20-
3518	INMATE MED FEES (RECOUPMENT)	21,074	21,000	21,453	21,500	0	21,500	2
3528	REIMB PERSONNEL/PROJECTS	78,781	71,000	73,400	73,400	0	73,400	3
3529	OVERNIGHT HOLDS	490	500	588	500	0	500	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	10,340	16,500	16,744	16,500	0	16,500	0
3550	COMMISSIONS	14,862	13,000	15,256	13,827	0	13,827	6
3553	COMMISSIONS-PHONES	51,634	60,000	59,359	60,000	0	60,000	0
SUBTOTAL *****		177,316	182,200	186,853	185,886	0	185,886	2
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	14,028	0	32	0	0	0	0
3830	SALES	96,906	90,000	98,059	90,000	0	90,000	0
3835	SALE OF CAPITAL FIXED ASSET	575	0	0	0	0	0	0
3885	TRAVEL/TRAINING EXPENSE REIMB	60	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	408	0	0	0	0
3891	DIVIDENDS/REBATES	4,420	4,000	4,789	4,789	0	4,789	19
SUBTOTAL *****		115,989	94,000	103,288	94,789	0	94,789	1
TOTAL REVENUES *****		996,823	986,800	1,027,856	1,015,448	0	1,015,448	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,648,670	2,291,975	1,852,660	2,638,360	0	2,355,064	2
10110	OVERTIME	303,699	194,349	313,733	223,829	0	194,349	0
10115	SHIFT DIFFERENTIAL	35,392	33,499	34,839	33,767	0	33,767	0
10120	HOLIDAY WORKED	41,753	38,444	46,587	52,983	0	45,881	19
10200	FICA	149,793	198,227	167,131	225,593	0	201,123	1
10300	HEALTH INSURANCE	234,520	322,888	255,897	352,110	0	352,110	9
10325	DISABILITY INSURANCE	3,697	8,134	5,584	9,704	0	8,232	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	65,233	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	3,401	0
10350	LIFE INSURANCE	2,231	2,904	2,304	2,904	0	2,904	0
10375	DENTAL INSURANCE	24,607	30,250	24,547	25,410	0	25,410	16-
10400	WORKERS COMP	56,915	77,049	68,633	63,652	0	52,243	32-
10500	401(A) MATCH PLAN	15,710	31,460	18,620	31,460	0	31,460	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,380	1,600	1,433	0	0	1,600	0
10600	UNEMPLOYMENT BENEFITS	106	0	0	0	0	0	0
SUBTOTAL *****		2,518,473	3,230,779	2,791,968	3,659,772	0	3,372,777	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	435	625	651	651	1,000	1,651	164
23000	OFFICE SUPPLIES	6,535	6,300	6,000	6,500	0	6,500	3
23001	PRINTING	1,592	1,500	1,500	1,500	0	1,500	0
23016	MAGNETIC MEDIA	38	250	125	250	0	250	0
23025	RESIDENT SUPPLIES	19,918	23,500	24,550	23,500	0	23,500	0
23026	INTAKE/INDIGENT SUPPLIES	3,905	7,000	7,983	7,000	0	7,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	6,963	7,000	6,900	7,000	0	7,000	0
23028	COMMISSARY SUPPLIES	0	90,000	89,007	90,000	0	90,000	0
23030	KITCHEN SUPPLIES	18,833	17,000	16,700	17,000	0	17,000	0
23035	MAINTENANCE SUPPLIES	9,513	14,000	15,184	14,000	0	14,000	0
23050	OTHER SUPPLIES	96,982	5,240	4,500	5,240	0	5,240	0
23200	AMMUNITION	3,665	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	10,726	10,600	10,600	10,600	0	10,600	0
23300	UNIFORMS	23,536	29,160	37,502	33,423	0	33,423	14
23305	UNIFORM MAINTENANCE	4,270	4,300	3,905	4,100	0	4,100	4-
23400	FOOD	212,088	208,000	218,646	210,000	0	210,000	0
23501	PRESCRIPTION DRUGS	122,659	120,000	127,936	128,000	0	128,000	6
23502	NON-PRES. MED. SUPPLIES	8,970	11,300	11,364	11,300	0	11,300	0
23800	MEDICAL EQUIPMENT	527	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	12,398	9,340	8,458	8,738	0	8,738	6-
23855	FURNITURE/FIXTURE <\$1000	250	0	105	200	0	200	0
SUBTOTAL *****		563,803	570,280	596,781	584,167	1,000	585,167	3

Corrections

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	606	724	470	551	0	551	23-
37200	SEMINARS/CONFEREN/MEETING	1,916	3,554	963	3,558	0	3,558	0
37210	TRAINING/SCHOOLS	1,314	1,080	1,000	2,584	0	2,584	139
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	767	1,466	0	246	0	246	83-
37230	MEALS & LODGING-TRAINING	2,888	7,673	322	6,013	0	6,013	21-
SUBTOTAL *****		7,491	14,497	2,755	12,952	0	12,952	11-
UTILITIES								
48000	TELEPHONES	8,434	6,860	6,868	6,900	0	6,900	0
48050	CELLULAR/MOBILE DEVICE SERVICE	5,312	6,000	6,482	6,600	0	6,600	10
48100	NATURAL GAS	34,517	29,000	29,520	29,520	0	29,520	1
48200	ELECTRICITY	92,529	97,000	84,800	94,300	0	94,300	2-
48300	WATER	13,830	18,000	15,239	15,000	0	15,000	16-
48400	SOLID WASTE	3,367	3,624	3,614	3,624	0	3,624	0
48500	STORM WATER UTILITY	502	504	502	504	0	504	0
48600	SEWER USE	14,059	15,000	14,611	14,350	0	14,350	4-
SUBTOTAL *****		172,550	175,988	161,636	170,798	0	170,798	3-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	26,570	31,275	17,875	21,664	0	21,664	30-
59010	FUEL SURCHARGE - REIMB TO R&B	877	870	846	836	0	836	3-
59025	VEHICLE TITLE/LICENSE/PLATES	42	217	150	75	0	75	65-
59100	VEHICLE REPAIRS/MAINTENANCE	2,765	7,500	3,700	5,300	0	5,300	29-
59105	TIRES	342	1,500	1,500	1,100	0	1,100	26-
59110	MECHANICS CHARGE - REIMB R&B	1,139	2,300	2,380	2,000	0	2,000	13-
SUBTOTAL *****		31,735	43,662	26,451	30,975	0	30,975	29-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	825	825	839	744	0	744	9-
60200	EQUIP REPAIRS/MAINTENANCE	1,570	1,000	500	1,000	0	1,000	0
SUBTOTAL *****		2,395	1,825	1,339	1,744	0	1,744	4-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	300	200	100	200	0	200	0
71100	OUTSIDE SERVICES	120,000	0	15	15	0	15	0
71101	PROFESSIONAL SERVICES	3,108	4,500	4,500	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	1,378	1,498	1,918	1,918	0	1,918	28
72000	OUT OF FACILITY INMATE HOUSING	0	120,000	120,000	120,000	0	120,000	0
SUBTOTAL *****		178,645	180,057	180,392	180,492	0	180,492	0
OTHER								
83100	AWARDS	0	0	0	0	500	0	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	300	315	300	300	0	300	4-
85600	EXTRADITION EXPENSE	13,578	23,000	26,200	23,000	0	23,000	0
85605	PRISONER TRANSPORT-INSTAT	426	500	1,008	500	0	500	0
85610	HOSPITAL COSTS	65,401	60,000	17,300	60,000	0	60,000	0
85620	OTHER MEDICAL	142,283	130,844	128,400	132,844	0	132,844	1
86300	TESTING	12,594	16,908	12,002	20,353	0	20,353	20
SUBTOTAL *****		234,582	231,567	185,210	236,997	500	236,997	2
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	1,525	22,651	21,733	0	22,355	22,355	1-
92400	REPLCMENT AUTO/TRUCKS	27,085	0	0	0	0	0	0
SUBTOTAL *****		28,610	22,651	21,733	0	22,355	22,355	1-
TOTAL EXPENDITURES *****		3,738,284	4,471,306	3,968,265	4,877,897	23,855	4,614,257	3

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	25,898	18,000	23,679	21,000	0	21,000	16
SUBTOTAL *****		25,898	18,000	23,679	21,000	0	21,000	17
INTEREST								
3711	INT-OVERNIGHT	73	65	52	52	0	52	20-
3712	INT-LONG TERM INVEST	779	710	970	1,000	0	1,000	40
3798	INC/DEC IN FV OF INVESTMENTS	-87	0	0	0	0	0	0
SUBTOTAL *****		765	775	1,022	1,052	0	1,052	36
TOTAL REVENUES *****		26,663	18,775	24,701	22,052	0	22,052	17

Corrections

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	718	0	0	0	0	0	0
	SUBTOTAL *****	718	0	0	0	0	0	0
	TOTAL REVENUES *****	718	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	520,718	555,864	555,391	304,877	0	588,173	5
10110	OVERTIME	82,929	56,675	65,542	32,700	0	62,180	9
10115	SHIFT DIFFERENTIAL	3,771	3,688	3,319	3,306	0	3,306	10-
10120	HOLIDAY WORKED	12,037	11,143	16,401	5,162	0	12,264	10
10200	FICA	46,569	47,993	48,494	26,472	0	50,942	6
10300	HEALTH INSURANCE	25,515	47,360	42,025	34,920	0	34,920	26-
10325	DISABILITY INSURANCE	2,066	2,492	2,794	1,158	0	2,573	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	11,163	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	653	0
10350	LIFE INSURANCE	262	288	288	288	0	288	0
10375	DENTAL INSURANCE	2,967	3,000	3,000	2,520	0	2,520	16-
10400	WORKERS COMP	20,656	21,748	28,062	8,305	0	19,714	9-
10500	401(A) MATCH PLAN	2,675	3,120	3,200	3,120	0	3,900	25
	SUBTOTAL *****	720,165	753,371	768,516	422,828	0	792,596	5
MATERIALS & SUPPLIES								
23300	UNIFORMS	3,200	3,070	3,106	3,886	0	3,886	26
	SUBTOTAL *****	3,200	3,070	3,106	3,886	0	3,886	27
EQUIP & BLDG MAINTENANCE								
60250	EQUIPMENT INSTALLATION CHARGES	0	1,050	1,050	0	3,080	3,080	193
	SUBTOTAL *****	0	1,050	1,050	0	3,080	3,080	193
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	19,123	19,582	19,579	20,060	0	20,060	2
	SUBTOTAL *****	19,123	19,582	19,579	20,060	0	20,060	2
OTHER								
85620	OTHER MEDICAL	1,909	0	0	0	0	0	0
	SUBTOTAL *****	1,909	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	16,206	15,429	0	19,004	19,004	17
	SUBTOTAL *****	0	16,206	15,429	0	19,004	19,004	17
	TOTAL EXPENDITURES *****	744,397	793,279	807,680	446,774	22,084	838,626	6

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	79,370	0	0	0	0	0	0
71550	WORK RELEASE CONTRACT COSTS	5,155	15,000	14,025	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	0	180,000	27,578	180,000	0	180,000	0
	SUBTOTAL *****	84,525	195,000	41,603	195,000	0	195,000	0
	TOTAL EXPENDITURES *****	84,525	195,000	41,603	195,000	0	195,000	0

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Sheriff Housekeeping & Maintenance

Department Number 1256

Mission

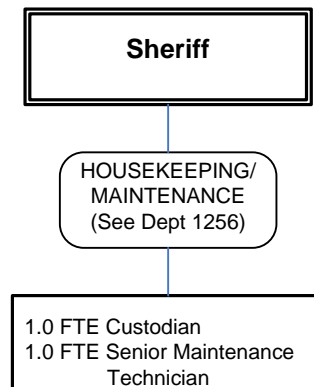
The Boone County Sheriff Housekeeping and Maintenance budget accounts for personnel and other costs needed to provide facilities maintenance and housekeeping services for Sheriff and Corrections facilities.

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 where the cost of services was recovered through an internal service charge. 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 routine maintenance activities. In addition, the 2016 budget includes funding for a concrete patching project, small equipment purchases, and replacement security cameras. 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	69,467	72,749	73,046	75,647	0	75,647	3
10110	OVERTIME	5,666	12,000	6,773	8,250	0	8,250	31-
10115	SHIFT DIFFERENTIAL	1,310	1,240	1,335	1,310	0	1,310	5
10120	HOLIDAY WORKED	279	375	616	570	0	570	52
10200	FICA	5,628	6,606	5,770	6,561	0	6,561	0
10300	HEALTH INSURANCE	9,974	10,674	10,674	11,640	0	11,640	9
10325	DISABILITY INSURANCE	192	276	276	287	0	287	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	1,793	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	91	96	96	96	0	96	0
10375	DENTAL INSURANCE	1,000	1,000	1,000	840	0	840	16-
10400	WORKERS COMP	3,039	3,083	1,849	2,178	0	2,178	29-
10500	401(A) MATCH PLAN	1,290	1,300	1,300	1,040	0	1,300	0
SUBTOTAL *****		97,936	109,399	102,735	108,419	0	110,719	1
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	6,493	6,400	7,861	6,656	0	6,656	4
23035	MAINTENANCE SUPPLIES	5,538	11,500	7,030	10,000	0	10,000	13-
23038	GROUND MAINTENANCE SUPPLIES	0	4,300	2,000	4,300	0	4,300	0
23050	OTHER SUPPLIES	1,715	1,000	1,151	1,000	0	1,000	0
23300	UNIFORMS	375	400	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,632	3,000	4,563	4,800	470	5,270	75
23860	VEHICLE EQUIPMENT <\$1000	358	0	0	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	516	3,100	1,442	3,100	0	3,100	0
26600	STRT/TRAFFIC/CONST SIGNS	40	500	0	500	0	500	0
SUBTOTAL *****		18,667	30,200	24,047	30,356	470	30,826	2
UTILITIES								
48000	TELEPHONES	124	0	6	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	446	720	580	720	0	720	0
SUBTOTAL *****		570	720	586	720	0	720	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,477	1,611	1,125	1,611	0	1,611	0
59010	FUEL SURCHARGE - REIMB TO R&B	53	47	47	68	0	68	44
59025	VEHICLE TITLE/LICENSE/PLATES	12	0	0	0	0	0	0
59030	MOTOR VEHICLE LICENSING EXP	90	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	613	500	164	500	0	500	0
59105	TIRES	10	828	1,123	348	0	348	57-
59110	MECHANICS CHARGE - REIMB R&B	112	100	0	100	0	100	0
SUBTOTAL *****		2,367	3,086	2,459	2,627	0	2,627	15-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	5,565	5,565	6,765	0	6,765	21
60100	BLDG REPAIRS/MAINTENANCE	21,603	24,104	37,421	18,904	1,620	20,524	14-
60125	CUSTODIAL/JANITORIAL SERV	473	500	0	500	0	500	0
60200	EQUIP REPAIRS/MAINTENANCE	16,289	15,612	15,579	15,611	0	15,611	0
60250	EQUIPMENT INSTALLATION CHARGES	4,230	0	0	0	0	0	0
60400	GROUND MAINTENANCE	6,654	7,140	3,160	2,632	8,840	11,472	60
SUBTOTAL *****		49,249	52,921	61,725	44,412	10,460	54,872	4
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,360	1,512	1,361	1,362	2,028	3,390	124
71100	OUTSIDE SERVICES	1,200	2,000	1,351	2,300	6,600	8,900	345
71700	EQUIPMENT RENTALS	0	200	0	200	0	200	0
SUBTOTAL *****		2,560	3,712	2,712	3,862	8,628	12,490	236
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	7,000	15,638	15,638	0	6,170	6,170	60-
92200	REPLACEMENT BLDGS & IMPRV	0	38,840	32,801	0	0	0	100-
92300	REPLACEMENT MACH & EQUIP	1,260	38,983	38,983	0	7,200	7,200	81-
92301	REPLC COMPUTER HWNR	0	0	0	0	8,849	0	0
92302	REPLC COMPUTER SOFTWARE	0	2,316	2,255	0	0	0	100-
92400	REPLACEMENT AUTO/TRUCKS	23,977	0	0	0	0	0	0
SUBTOTAL *****		32,237	95,777	89,677	0	22,219	13,370	86-
TOTAL EXPENDITURES *****		203,586	295,815	283,941	190,396	41,777	225,624	24-

Decimal values have been truncated.



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

			2014	2015	2016	2016	2016	2016
Fund	Dept	Department Name			Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	Prosecuting Attorney	\$ 1,770,657	\$ 1,931,993	\$ 1,803,038	\$ 236,232	\$ 3,300	\$ 2,042,570
100	1262	Victim Witness	208,595	226,609	258,984	26,370	-	285,354
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	4,297	2,343	-	2,669	-	2,669
261	2610	PA Tax Collection	84,796	37,374	71,136	2,855	-	73,991
262	2620	PA Contingency	11,658	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	12,495	49,803	-	-	-	-
264	2640	PA Forfeiture Money	-	-	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	-	12,322	-	13,705	-	13,705
265	2651	Bad Check Collections	-	-	-	19,519	-	19,519
290	2903	PA-Law Enf Sales Tax	305,536	336,184	333,596	6,969	-	340,565
		Subtotal	2,405,786	2,624,380	2,466,754	339,146	3,300	2,809,200
Child Support Enforcement								
100	1263	IV-D Child Support	207,372	215,049	212,620	28,016	-	240,636
		Subtotal	207,372	215,049	212,620	28,016	-	240,636

Prosecuting Attorney Summary

Personnel Summary

Position Title			Departmental Funding Source Full-time Equivalent Positions					2016 Total	Change
	2014	2015	Dept.	Dept.	Dept.	Dept.	Dept.		
			1261	1262	1263	2610	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	11.00	9.00	-	-	-	2.00	11.00	-
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	8.00	7.00	-	-	-	1.00	8.00	-
Legal Assistant III	1.00	1.00	1.00	-	-	-	-	1.00	-
Office Specialist	1.00	-	-	-	-	-	-	-	-
Crime Victim Specialist	2.00	2.00	-	2.00	-	-	-	2.00	-
Victim Assistant	-	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	-	-	-	1.00	-	1.00	-
Account Specialist I	2.00	2.00	1.50	-	-	0.50	-	2.00	-
Restitution Assistant	1.00	b	-	-	-	-	-	-	-
Account Specialist PT Pool	0.25	-	-	-	-	-	-	-	-
Temporary File Clerk Pool	-	-	1.00	-	-	-	-	1.00	1.00
Subtotal	34.73	35.48	25.50	4.48	-	1.50	5.00	36.48	1.00
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	-
Legal Assistant II	1.00	1.00	-	-	1.00	-	-	1.00	-
Legal Secretary	-	a	-	-	-	-	-	-	-
Receptionist	-	a	-	-	-	-	-	-	-
Subtotal	3.00	3.00	-	-	3.00	-	-	3.00	-
Total FTEs	37.73	38.48	25.50	4.48	3.00	1.50	5.00	39.48	1.00
Overtime	\$ 26,000	\$ 31,350	\$ 30,000	\$2,000	\$ -	\$ 100	\$ 3,500	\$ 35,600	\$ 4,250

a) 4.0 FTEs reduced due to budget reductions

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2650, 2651, 2903

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 and restitution collection on behalf of county residents and businesses.

The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; 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.

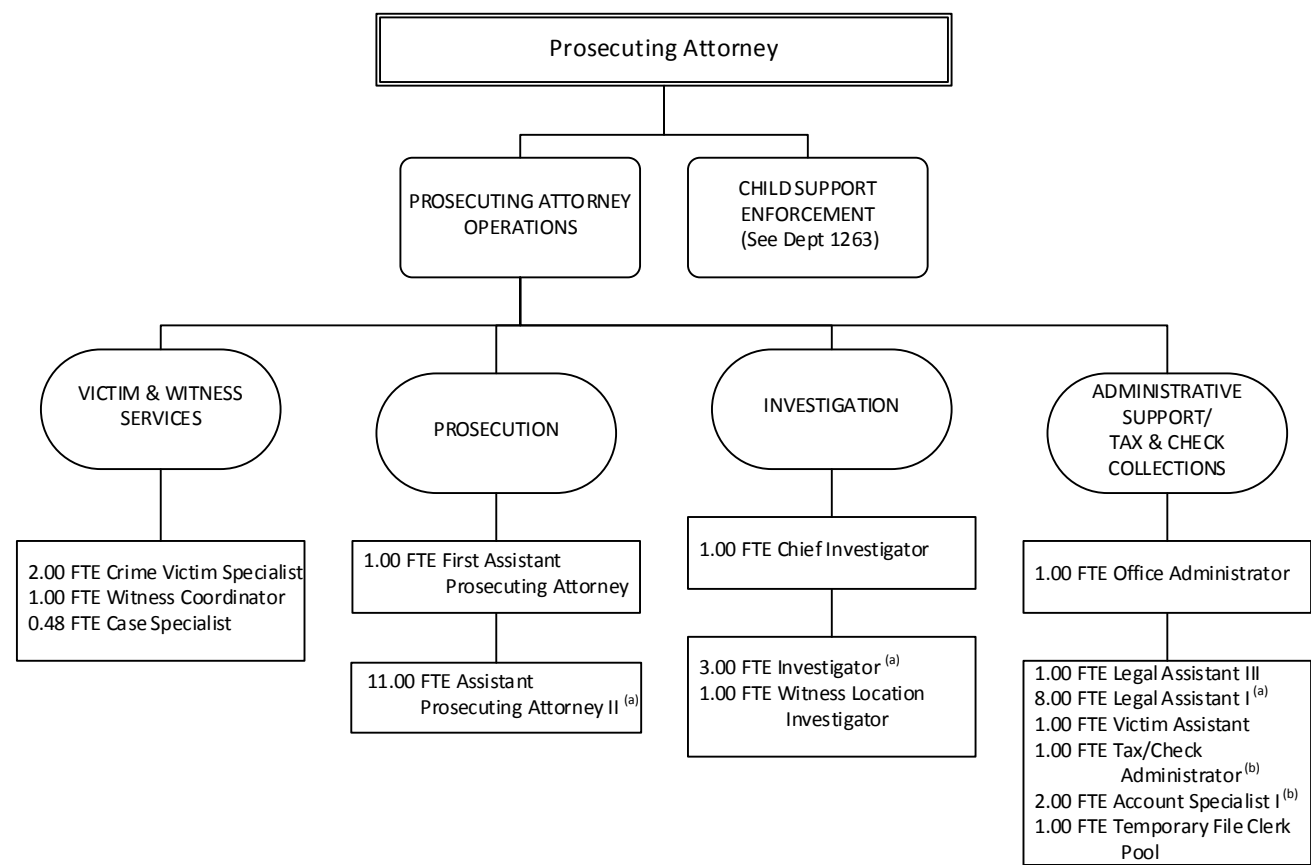
Budget Highlights

An additional Victim Assistant position was approved in the 2014 annual budget in response to new statutory duties pertaining to restitution administration; the position was added to cost center #1261. Effective with the 2016 budget, funding for this position is transferred to cost center #1262, Victim/Witness Services.

There are no other significant changes to this budget.

Prosecuting Attorney Operations

Organizational Chart



Funded by Sources other than the General Fund:

- (a) 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
- (b) Prosecuting Attorney Tax Collection (Dept 2610)
 - 1.00 FTE Bad Check/Tax Administrator
 - 0.50 FTE Account Specialist I

Prosecuting Attorney Operations

Performance Measures

Performance Measure	2014	2015	2016
	Actual	Estimated	Projected
Number of Felonies Filed	1,317	1,325	1,350
Number of Misdemeanors Filed	5,310	5,400	5,500
Total Number of Cases Filed	6627	6,725	6,850

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	72,299	79,672	79,672	79,672	0	79,672	0
	SUBTOTAL *****	72,299	79,672	79,672	79,672	0	79,672	0
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	28,652	41,240	27,150	41,169	0	41,169	0
3560	COLLECTION FEES	43,865	45,000	50,000	50,000	0	50,000	11
3574	P.A. FEES	95,031	110,000	100,000	100,000	0	100,000	9-
	SUBTOTAL *****	167,548	196,240	177,150	191,169	0	191,169	3-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	12,322	12,000	0	12,000	0
	SUBTOTAL *****	0	0	12,322	12,000	0	12,000	0
	TOTAL REVENUES *****	239,847	275,912	269,144	282,841	0	282,841	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,271,357	1,431,658	1,401,246	1,443,958	24,981	1,468,939	2
10110	OVERTIME	36,728	25,000	32,000	30,000	0	30,000	20
10120	HOLIDAY WORKED	1,240	500	750	750	0	750	50
10200	FICA	97,550	111,472	107,059	112,815	1,911	114,726	2
10300	HEALTH INSURANCE	115,739	136,092	132,068	142,590	0	142,590	4
10325	DISABILITY INSURANCE	3,470	5,443	5,011	5,487	0	5,487	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	9,990	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	844	0
10350	LIFE INSURANCE	1,056	1,224	1,178	1,176	0	1,176	3-
10375	DENTAL INSURANCE	11,605	12,750	12,519	10,290	0	10,290	19-
10400	WORKERS COMP	3,789	4,706	3,147	2,141	50	2,191	53-
10500	401(A) MATCH PLAN	11,235	13,455	12,975	12,740	0	16,055	19
	SUBTOTAL *****	1,553,769	1,742,300	1,707,953	1,761,947	26,942	1,803,038	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	13,965	17,866	18,500	18,479	0	18,479	3
23000	OFFICE SUPPLIES	12,953	15,340	15,480	15,484	0	15,484	0
23001	PRINTING	547	698	575	563	0	563	19-
23050	OTHER SUPPLIES	0	1,303	250	250	0	250	80-
23200	AMMUNITION	0	275	0	275	0	275	0
23300	UNIFORMS	0	100	118	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	467	1,420	1,656	500	0	500	64-
23855	FURNITURE/FIXTURE <\$1000	0	1,625	2,899	461	0	461	71-
	SUBTOTAL *****	27,932	38,627	39,478	36,112	0	36,112	7-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	6,072	6,620	6,329	7,475	0	7,475	12
37200	SEMINARS/CONFEREN/MEETING	1,665	2,030	2,040	3,100	0	3,100	52
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	786	948	1,125	1,639	0	1,639	72
37230	MEALS & LODGING-TRAINING	2,275	2,886	2,886	4,711	0	4,711	63
	SUBTOTAL *****	10,798	12,484	12,380	16,925	0	16,925	36

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	9,792	10,500	10,500	10,500	0	10,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	614	588	588	600	0	600	2
48100	NATURAL GAS	88	96	289	289	0	289	201
48200	ELECTRICITY	385	600	600	600	0	600	0
48300	WATER	42	50	63	63	0	63	26
48400	SOLID WASTE	83	120	140	140	0	140	16
48500	STORM WATER UTILITY	6	10	9	9	0	9	10-
48600	SEWER USE	57	72	89	89	0	89	23
SUBTOTAL *****		11,067	12,036	12,278	12,290	0	12,290	2
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	5,064	6,000	3,900	3,900	0	3,900	35-
59010	FUEL SURCHARGE - REIMB TO R&B	181	200	166	166	0	166	17-
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	124	0	0	0	0
59030	MOTOR VEHICLE LICENSING EXP	0	100	101	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	620	1,000	1,000	1,000	0	1,000	0
59105	TIRES	352	500	500	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	689	500	500	500	0	500	0
59200	LOCAL MILEAGE	921	800	800	800	0	800	0
SUBTOTAL *****		7,827	9,100	7,091	6,866	0	6,866	25-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,770	6,074	5,770	5,770	0	5,770	5-
60200	EQUIP REPAIRS/MAINTENANCE	159	300	300	735	0	735	145
SUBTOTAL *****		5,929	6,374	6,070	6,505	0	6,505	2
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	50	164	164	0	164	228
71100	OUTSIDE SERVICES	0	1,000	500	500	0	500	50-
71500	BUILDING USE/RENT CHARGE	144,000	141,871	141,871	156,810	0	156,810	10
71600	EQUIP LEASES & METER CHRG	59	60	60	60	0	60	0
SUBTOTAL *****		144,109	142,981	142,595	157,534	0	157,534	10
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	5,273	4,148	0	0	0	100-
91301	COMPUTER HARDWARE	0	0	0	0	2,400	2,400	0
91302	COMPUTER SOFTWARE	0	0	0	0	900	900	0
92100	REPLCMENT FURN & FIXTURES	9,226	0	0	0	0	0	0
SUBTOTAL *****		9,226	5,273	4,148	0	3,300	3,300	37-
TOTAL EXPENDITURES *****		1,770,657	1,969,175	1,931,993	1,998,179	30,242	2,042,570	4

1262 VICTIM WITNESS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	74,405	82,803	82,803	78,028	0	78,028	5-
	SUBTOTAL *****	74,405	82,803	82,803	78,028	0	78,028	6-
CHARGES FOR SERVICES								
3510	COPIES	0	0	1,000	500	0	500	0
	SUBTOTAL *****	0	0	1,000	500	0	500	0
TOTAL REVENUES *****		74,405	82,803	83,803	78,528	0	78,528	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	157,500	163,729	164,006	202,492	0	203,500	24
10110	OVERTIME	601	1,000	2,200	2,000	0	2,000	100
10120	HOLIDAY WORKED	102	200	0	0	0	0	100-
10200	FICA	11,401	12,617	11,636	15,643	0	15,720	24
10300	HEALTH INSURANCE	14,961	16,011	16,011	23,280	0	23,280	45
10325	DISABILITY INSURANCE	365	525	526	667	0	671	27
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	9,167	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	406	0
10350	LIFE INSURANCE	137	144	144	192	0	194	34
10375	DENTAL INSURANCE	1,500	1,500	1,500	1,680	0	1,680	12
10400	WORKERS COMP	286	329	342	286	0	286	13-
10500	401(A) MATCH PLAN	1,300	1,560	1,300	2,080	0	2,080	33
	SUBTOTAL *****	188,153	197,615	197,665	248,320	0	258,984	31

Prosecuting Attorney Operations

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	112	132	132	149	0	149	12
23000	OFFICE SUPPLIES	2,040	2,300	2,300	2,300	0	2,300	0
23001	PRINTING	213	320	320	317	0	317	0
23050	OTHER SUPPLIES	0	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	89	300	300	750	0	750	150
23855	FURNITURE/FIXTURE <\$1000	69	0	0	0	0	0	0
SUBTOTAL *****		2,523	3,302	3,302	3,766	0	3,766	14
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	500	625	606	606	0	606	3-
37200	SEMINARS/CONFEREN/MEETING	545	435	435	930	0	930	113
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	209	393	281	95	0	95	75-
37230	MEALS & LODGING-TRAINING	694	705	708	723	0	723	2
SUBTOTAL *****		1,948	2,158	2,030	2,354	0	2,354	9
UTILITIES								
48000	TELEPHONES	1,541	1,600	1,600	1,600	0	1,600	0
SUBTOTAL *****		1,541	1,600	1,600	1,600	0	1,600	0
OTHER								
84010	RECEPTION/MEETINGS	105	4,925	3,512	150	0	150	96-
84600	COURT COSTS	1,662	3,000	3,500	3,500	0	3,500	16
84700	WITNESS EXPENSES	6,102	12,500	9,500	9,500	0	9,500	24-
84800	TRANSCRIPTS-CRIMINAL	4,886	10,000	5,500	5,500	0	5,500	45-
SUBTOTAL *****		12,755	30,425	22,012	18,650	0	18,650	39-
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	1,675	0	0	0	0	0	0
SUBTOTAL *****		1,675	0	0	0	0	0	0
TOTAL EXPENDITURES *****		208,595	235,100	226,609	274,690	0	285,354	21

1264 PA RETIREMENT

100 GENERAL FUND

100 GENERAL FUND								%CHG FROM PY BUD
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET + REVISIONS</u>	<u>2015 ESTIMATED</u>	<u>2016 CORE REQUEST</u>	<u>2016 SUPPLEMENTAL REQUEST</u>	<u>2016 ADOPTED BUDGET</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								%CHG
		2014	2015		2016	2016	2016	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2015	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,140	3,285	3,300	3,300	0	3,300	0
	SUBTOTAL *****	3,140	3,285	3,300	3,300	0	3,300	0
INTEREST								
3711	INT-OVERNIGHT	1	2	0	0	0	0	100-
3712	INT-LONG TERM INVEST	9	13	8	8	0	8	38-
3798	INC/DEC IN FV OF INVESTMENTS	0	0	0	0	0	0	0
	SUBTOTAL *****	10	15	8	8	0	8	47-
TOTAL REVENUES *****		3,150	3,300	3,308	3,308	0	3,308	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,650	1,740	1,885	775	0	775	55-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	647	94	94	579	0	579	515
37230	MEALS & LODGING-TRAINING	2,000	364	364	1,315	0	1,315	261
	SUBTOTAL *****	4,297	2,198	2,343	2,669	0	2,669	21
TOTAL EXPENDITURES *****		4,297	2,198	2,343	2,669	0	2,669	21

Prosecuting Attorney Operations

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	43,865	45,000	50,000	50,000	0	50,000	11
	SUBTOTAL *****	43,865	45,000	50,000	50,000	0	50,000	11
INTEREST								
3711	INT-OVERNIGHT	13	15	2	2	0	2	86-
3712	INT-LONG TERM INVEST	126	150	50	50	0	50	66-
3798	INC/DEC IN FV OF INVESTMENTS	14	0	0	0	0	0	0
	SUBTOTAL *****	153	165	52	52	0	52	68-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	0	18,000	0	18,000	0
	SUBTOTAL *****	0	0	0	18,000	0	18,000	0
	TOTAL REVENUES *****	44,018	45,165	50,052	68,052	0	68,052	51
PERSONAL SERVICES								
10100	SALARIES & WAGES	67,166	18,937	20,640	52,916	0	56,223	196
10110	OVERTIME	57	100	100	100	0	100	0
10200	FICA	5,139	1,456	1,584	4,055	0	4,308	195
10300	HEALTH INSURANCE	8,727	7,142	7,560	8,730	0	8,730	22
10325	DISABILITY INSURANCE	169	71	90	201	0	214	201
10350	LIFE INSURANCE	80	24	32	72	0	72	200
10375	DENTAL INSURANCE	875	250	289	630	0	630	152
10400	WORKERS COMP	145	38	127	74	0	79	107
10500	401(A) MATCH PLAN	0	260	0	780	0	780	200
	SUBTOTAL *****	82,358	28,278	30,422	67,558	0	71,136	152
MATERIALS & SUPPLIES								
22000	POSTAGE	1,458	1,200	1,780	1,780	0	1,780	48
22500	SUBSCRIPTIONS/PUBLICATIONS	357	0	0	0	0	0	0
23000	OFFICE SUPPLIES	165	750	750	750	0	750	0
23001	PRINTING	0	75	0	75	0	75	0
23050	OTHER SUPPLIES	13	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	398	100	100	100	0	100	0
	SUBTOTAL *****	2,391	2,175	2,680	2,755	0	2,755	27
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	48	100	100	100	0	100	0
	SUBTOTAL *****	48	100	100	100	0	100	0
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	0	0	4,172	0	0	0	0
	SUBTOTAL *****	0	0	4,172	0	0	0	0
	TOTAL EXPENDITURES *****	84,797	30,553	37,374	70,413	0	73,991	142

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	7,578	12,800	11,659	0	0	0	100-
3574	P.A. FEES	0	0	0	20,000	0	20,000	0
	SUBTOTAL *****	7,578	12,800	11,659	20,000	0	20,000	56
	TOTAL REVENUES *****	7,578	12,800	11,659	20,000	0	20,000	56
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0

Prosecuting Attorney Operations

OTHER								
84600	COURT COSTS	150	2,000	0	2,000	0	2,000	0
84700	WITNESS EXPENSES	5,261	8,000	15,089	7,500	0	7,500	6-
84800	TRANSCRIPTS-CRIMINAL	6,248	9,500	4,911	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
SUBTOTAL *****		11,659	20,000	20,000	19,500	0	19,500	2-
TOTAL EXPENDITURES *****		11,659	20,000	20,000	20,000	0	20,000	0

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	24,468	30,000	19,000	0	0	0	100-
SUBTOTAL *****		24,468	30,000	19,000	0	0	0	100-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	32	25	15	0	0	0	100-
SUBTOTAL *****		32	25	15	0	0	0	100-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	4,172	0	0	0	0
SUBTOTAL *****		0	0	4,172	0	0	0	0
TOTAL REVENUES *****		24,500	30,025	23,187	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	9,369	36,725	38,348	36,264	0	0	100-
10110	OVERTIME	43	250	250	0	0	0	100-
10200	FICA	720	2,828	2,953	2,774	0	0	100-
10300	HEALTH INSURANCE	1,247	5,977	6,006	5,820	0	0	100-
10325	DISABILITY INSURANCE	25	126	92	137	0	0	100-
10350	LIFE INSURANCE	11	48	46	48	0	0	100-
10375	DENTAL INSURANCE	125	500	503	420	0	0	100-
10400	WORKERS COMP	24	93	12	50	0	0	100-
10500	401(A) MATCH PLAN	0	455	0	520	0	0	100-
SUBTOTAL *****		11,564	47,002	48,210	46,033	0	0	100-
MATERIALS & SUPPLIES								
22000	POSTAGE	525	550	588	0	0	0	100-
23000	OFFICE SUPPLIES	0	500	500	0	0	0	100-
23001	PRINTING	407	410	400	0	0	0	100-
23050	OTHER SUPPLIES	0	50	50	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	50	0	0	0	100-
SUBTOTAL *****		932	1,560	1,588	0	0	0	100-
OTHER								
86896	DEPOSIT SHORTAGE	0	5	5	0	0	0	100-
SUBTOTAL *****		0	5	5	0	0	0	100-
TOTAL EXPENDITURES *****		12,496	48,567	49,803	46,033	0	0	100-

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	3	3	2	2	0	2	33-
3712	INT-LONG TERM INVEST	29	26	30	30	0	30	15
3798	INC/DEC IN FV OF INVESTMENTS	-3	0	0	0	0	0	0
SUBTOTAL *****		29	29	32	32	0	32	10
TOTAL REVENUES *****		29	29	32	32	0	32	10
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

Prosecuting Attorney Operations

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	0	0	0	12,000	0	12,000	0
3560	COLLECTION FEES	9,503	12,000	12,000	0	0	0	100-
	SUBTOTAL *****	9,503	12,000	12,000	12,000	0	12,000	0
INTEREST								
3711	INT-OVERNIGHT	4	5	2	2	0	2	60-
3712	INT-LONG TERM INVEST	49	35	35	25	0	25	28-
3798	INC/DEC IN FV OF INVESTMENTS	-11	0	0	0	0	0	0
	SUBTOTAL *****	42	40	37	27	0	27	32-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	5	10	25	25	0	25	150
	SUBTOTAL *****	5	10	25	25	0	25	150
	TOTAL REVENUES *****	9,550	12,050	12,062	12,052	0	12,052	0
MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	0	1,700	0	1,700	0
	SUBTOTAL *****	0	0	0	1,700	0	1,700	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	0	12,322	12,322	12,000	0	12,000	2-
86896	DEPOSIT SHORTAGE	0	0	0	5	0	5	0
	SUBTOTAL *****	0	12,322	12,322	12,005	0	12,005	3-
	TOTAL EXPENDITURES *****	0	12,322	12,322	13,705	0	13,705	11

2651 BAD CHECK COLLECTIONS

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	0	0	0	18,000	0	18,000	0
	SUBTOTAL *****	0	0	0	18,000	0	18,000	0
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	0	0	0	15	0	15	0
	SUBTOTAL *****	0	0	0	15	0	15	0
	TOTAL REVENUES *****	0	0	0	18,015	0	18,015	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	32,552	0	0	0
10200	FICA	0	0	0	2,490	0	0	0
10300	HEALTH INSURANCE	0	0	0	5,820	0	0	0
10325	DISABILITY INSURANCE	0	0	0	123	0	0	0
10350	LIFE INSURANCE	0	0	0	48	0	0	0
10375	DENTAL INSURANCE	0	0	0	420	0	0	0
10400	WORKERS COMP	0	0	0	45	0	0	0
10500	401(A) MATCH PLAN	0	0	0	520	0	0	0
	SUBTOTAL *****	0	0	0	42,018	0	0	0

Prosecuting Attorney Operations

MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	0	550	0	550	0
23000	OFFICE SUPPLIES	0	0	0	500	0	500	0
23001	PRINTING	0	0	0	364	0	364	0
23050	OTHER SUPPLIES	0	0	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	50	0	50	0
SUBTOTAL *****		0	0	0	1,514	0	1,514	0
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	0	0	0	18,000	0	18,000	0
86896	DEPOSIT SHORTAGE	0	0	0	5	0	5	0
SUBTOTAL *****		0	0	0	18,005	0	18,005	0
TOTAL EXPENDITURES *****		0	0	0	61,537	0	19,519	0

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	248,485	260,064	261,949	270,443	0	270,443	3
10110	OVERTIME	1,693	5,000	3,500	3,500	0	3,500	30-
10120	HOLIDAY WORKED	87	100	0	0	0	0	100-
10200	FICA	19,089	20,285	19,801	20,956	0	20,956	3
10300	HEALTH INSURANCE	24,935	39,467	39,469	29,100	0	29,100	26-
10325	DISABILITY INSURANCE	685	988	930	1,027	0	1,027	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	3,159	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	88	0
10350	LIFE INSURANCE	228	240	240	240	0	240	0
10375	DENTAL INSURANCE	2,500	2,500	2,500	2,100	0	2,100	16-
10400	WORKERS COMP	468	532	539	383	0	383	28-
10500	401(A) MATCH PLAN	2,340	2,600	2,340	2,600	0	2,600	0
SUBTOTAL *****		300,510	331,776	331,268	330,349	0	333,596	1
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	196	1,360	500	1,360	0	1,360	0
SUBTOTAL *****		196	1,360	500	1,360	0	1,360	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,170	1,390	1,170	1,520	0	1,520	9
37200	SEMINARS/CONFEREN/MEETING	580	580	600	620	0	620	6
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	219	358	188	481	0	481	34
37230	MEALS & LODGING-TRAINING	931	940	466	1,008	0	1,008	7
SUBTOTAL *****		2,900	3,268	2,424	3,629	0	3,629	11
UTILITIES								
48000	TELEPHONES	1,909	1,920	1,980	1,980	0	1,980	3
SUBTOTAL *****		1,909	1,920	1,980	1,980	0	1,980	3
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	21	16	12	0	0	0	100-
SUBTOTAL *****		21	16	12	0	0	0	100-
TOTAL EXPENDITURES *****		305,536	338,340	336,184	337,318	0	340,565	1

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.

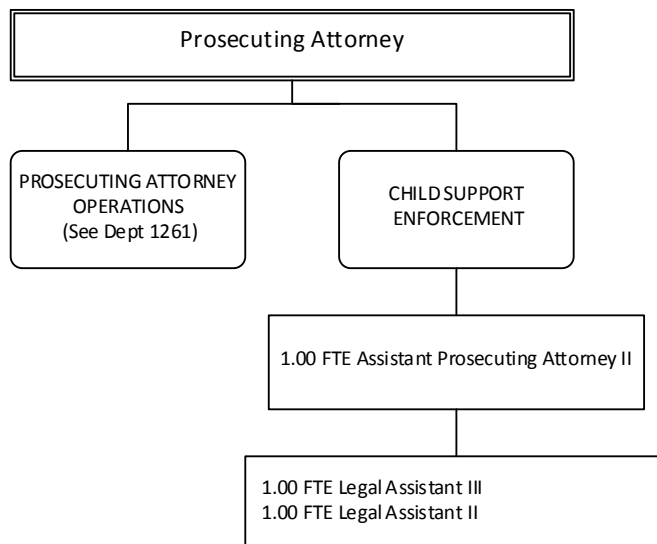
Budget Highlights

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 fiscal year 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	211,341	226,000	210,000	226,000	0	226,000	0
	SUBTOTAL *****	211,341	226,000	210,000	226,000	0	226,000	0
	TOTAL REVENUES *****	211,341	226,000	210,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	151,717	158,842	159,440	165,181	0	165,181	3
10200	FICA	10,216	12,151	11,066	12,636	0	12,636	3
10300	HEALTH INSURANCE	14,961	16,011	16,011	17,460	0	17,460	9
10325	DISABILITY INSURANCE	420	603	576	627	0	627	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	12,956	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	565	0
10350	LIFE INSURANCE	137	144	144	144	0	144	0
10375	DENTAL INSURANCE	1,500	1,500	1,500	1,260	0	1,260	16-
10400	WORKERS COMP	273	317	326	231	0	231	27-
10500	401(A) MATCH PLAN	1,300	1,560	1,300	1,560	0	1,560	0
	SUBTOTAL *****	180,524	191,128	190,363	199,099	0	212,620	11
MATERIALS & SUPPLIES								
22000	POSTAGE	395	460	425	391	0	391	15-
22500	SUBSCRIPTIONS/PUBLICATIONS	879	2,029	2,029	1,639	0	1,639	19-
23000	OFFICE SUPPLIES	367	1,302	1,602	1,314	0	1,314	0
23850	MINOR EQUIP & TOOLS (<\$1000)	423	0	0	0	0	0	0
23855	FURNITURE/FIXTURE <\$1000	0	0	250	0	0	0	0
	SUBTOTAL *****	2,064	3,791	4,306	3,344	0	3,344	12-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	430	565	565	565	0	565	0
37200	SEMINARS/CONFEREN/MEETING	850	800	800	310	0	310	61-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	304	169	50	311	0	311	84
37230	MEALS & LODGING-TRAINING	450	320	240	550	0	550	71
	SUBTOTAL *****	2,034	1,854	1,655	1,736	0	1,736	6-
UTILITIES								
48000	TELEPHONES	2,325	2,384	2,300	2,384	0	2,384	0
48002	DATA COMMUNICATIONS	340	440	440	440	0	440	0
48100	NATURAL GAS	1,163	666	850	1,006	0	1,006	51
48200	ELECTRICITY	1,606	1,955	1,300	1,681	0	1,681	14-
48300	WATER	155	103	90	101	0	101	1-
48400	SOLID WASTE	411	286	301	335	0	335	17
48500	STORM WATER UTILITY	29	21	20	20	0	20	4-
48600	SEWER USE	245	155	165	168	0	168	8
	SUBTOTAL *****	6,274	6,010	5,466	6,135	0	6,135	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	643	1,188	1,188	592	0	592	50-
60125	CUSTODIAL/JANITORIAL SERV	2,158	1,007	858	0	0	0	100-
	SUBTOTAL *****	2,801	2,195	2,046	592	0	592	73-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,355	2,145	2,142	2,485	0	2,485	15
71000	INSURANCE AND BONDS	0	151	151	0	0	0	100-
71100	OUTSIDE SERVICES	561	858	750	500	0	500	41-
71500	BUILDING USE/RENT CHARGE	10,458	8,170	8,170	13,224	0	13,224	61
	SUBTOTAL *****	12,374	11,324	11,213	16,209	0	16,209	43
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	652	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	652	0	0	0	0	0	0
	SUBTOTAL *****	1,304	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	207,375	216,302	215,049	227,115	0	240,636	11

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 was 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 sometime in 2016.

The Boone County Joint Communications office provides emergency call-taking and dispatch services for Boone County. Effective January 1, 2014, these services are funded solely 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 (cost center 1287) and supplemented by revenues received from a 2% land-line tariff tax (cost center 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, 2704)
- 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	2014 Actual	2015 Projected	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
202	2020	E-911 Emergency Telephone	\$ 294,662	\$ 128,500	\$ -	\$ -	\$ -	\$ -
270	2701	911/Joint Communications Operations	3,232,539	3,292,068	3,089,535	1,587,482	2,600	4,679,617
270	2704	Joint Communications Radio Network	-	322,713	-	391,400	268,900	660,300
Total			\$3,527,201	\$3,743,281	\$3,089,535	\$ 1,978,882	\$ 271,500	\$5,339,917

Personnel Summary

Position Title	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	Change
911 Personnel Funded by Boone County:				
Director, 911/Joint Communications	1.00	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	17.00	29.00	29.00	-
Budget Administrator	-	1.00	1.00	-
Administrative Assistant	-	1.00	1.00	-
Administrative Assistant (Temp. during transition)	-	0.38	0.38	-
Records Custodian	-	1.00	1.00	-
Administrative Technician II	-	1.00	1.00	-
Facilities Maintenance Technician	-	0.48	0.48	-
Subtotal for County	19.00	57.86	57.86	-
911 Personnel Funded by City and Reimbursed by County:				
Manager	2.00	- a	-	-
Supervisor	4.00	- a	-	-
System Support Analyst	2.00	- a	-	-
Emergency Telecommunicator	16.00	- a	-	-
Senior Administrative Support Assistant	1.00	- a	-	-
Administrative Support Assistant	0.75	- a	-	-
Subtotal for City	25.75	-	-	-
Total FTEs	44.75	57.86	57.86	-
Overtime	\$ 10,000	\$ 51,000	\$ 129,400	\$ 78,400
Holiday	\$ 5,000	\$ 16,000	\$ 41,800	\$ 25,800

a: Effective January 1st, 2015, all City 911 Personnel transitioned employment to the County.

911/Joint Communications

Department Numbers 2020, 2701, 2704

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

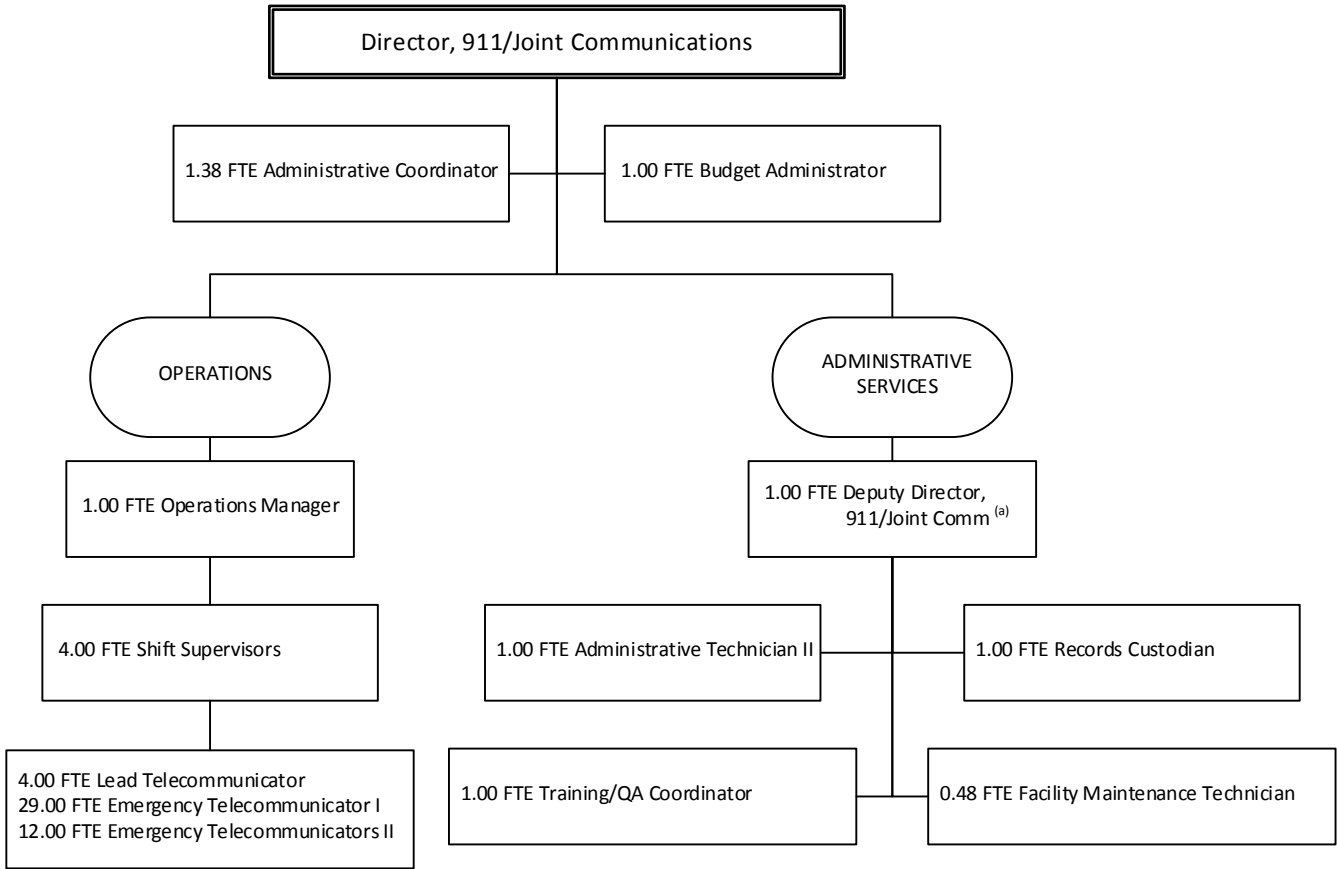
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations from 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 became County employees effective January 1, 2015; however, the operations continue to be housed in the existing city-owned facility and the County continues to reimburse the City for 100% of the non-personnel operating costs incurred by the City which have yet to be transitioned to the County. 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 relocate operations to the newly constructed Emergency Communications Center (ECC). The ECC should be completed during 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. Appropriations previously accounted for within cost center 2020 have been transitioned to Department 270; residual cash will be transferred to the 911/Emergency Management Sales Tax Fund.

The 2016 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.

911/Joint Communications

Organizational Chart



(a) The Deputy Director is the Manager of Administrative Services and takes over the responsibilities of the Director should his/her office be absent or vacant.

911/Joint Communications

Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3120	EMERGENCY TELEPHONE TAX	1,259	0	0	0	0	0	0
	SUBTOTAL *****	1,259	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	241	150	150	0	0	0	100-
3712	INT-LONG TERM INVEST	2,535	1,500	1,500	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-180	0	0	0	0	0	0
	SUBTOTAL *****	2,596	1,650	1,650	0	0	0	100-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	4,657	0	0	0	0	0	0
	SUBTOTAL *****	4,657	0	0	0	0	0	0
	TOTAL REVENUES *****	8,512	1,650	1,650	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	124,297	128,750	128,500	0	0	0	100-
	SUBTOTAL *****	124,297	128,750	128,500	0	0	0	100-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	170,365	0	0	0	0	0	0
	SUBTOTAL *****	170,365	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	294,662	128,750	128,500	0	0	0	100-

2701 JOINT COMMUNICATION OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	0	1,000	1,969	0	1,969	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	0	0	500	0	0	0	0
	SUBTOTAL *****	0	0	1,500	1,969	0	1,969	0
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	0	0	1,490	0	0	0	0
	SUBTOTAL *****	0	0	1,490	0	0	0	0
	TOTAL REVENUES *****	0	0	2,990	1,969	0	1,969	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	370,941	2,190,570	1,560,202	2,259,177	0	2,259,177	3
10110	OVERTIME	24,868	51,000	93,887	129,400	0	129,400	153
10115	SHIFT DIFFERENTIAL	9,979	22,500	23,745	35,400	0	35,400	57
10120	HOLIDAY WORKED	9,947	16,000	33,772	41,800	0	41,800	161
10200	FICA	31,010	174,425	125,197	188,632	0	188,632	8
10300	HEALTH INSURANCE	64,051	465,262	382,408	331,740	0	331,740	28-
10325	DISABILITY INSURANCE	986	8,088	8,088	8,442	0	8,442	4
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	32,112	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	1,973	0
10350	LIFE INSURANCE	562	2,736	1,816	2,736	0	2,736	0
10375	DENTAL INSURANCE	6,422	28,500	19,291	23,940	0	23,940	16-
10400	WORKERS COMP	198	5,966	4,972	4,543	0	4,543	23-
10500	401(A) MATCH PLAN	4,265	29,640	13,450	29,640	0	29,640	0
10600	UNEMPLOYMENT BENEFITS	738	0	335	0	0	0	0
	SUBTOTAL *****	523,967	2,994,687	2,267,163	3,055,450	0	3,089,535	3

911/Joint Communications

MATERIALS & SUPPLIES								
22000	POSTAGE	0	20	50	50	0	50	150
22500	SUBSCRIPTIONS/PUBLICATIONS		120	1,200	1,700	0	1,700	,316
23000	OFFICE SUPPLIES	0	6,500	5,750	6,200	0	6,200	4-
23001	PRINTING	0	0	200	2,200	0	2,200	0
23031	CUSTODIAL SUPPLIES	0	450	300	500	0	500	11
23035	MAINTENANCE SUPPLIES	0	0	2,400	0	0	0	0
23050	OTHER SUPPLIES	0	2,000	1,500	1,750	0	1,750	12-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	600	3,500	3,950	0	3,950	558
23855	FURNITURE/FIXTURE <\$1000	0	6,000	1,800	1,000	7,200	8,200	36
26600	STRT/TRAFFIC/CONST SIGNS	0	0	200	0	0	0	0
SUBTOTAL *****		0	15,690	16,900	17,350	7,200	24,550	56
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	2,250	990	1,625	0	1,625	27-
37200	SEMINARS/CONFEREN/MEETING	0	0	5,400	4,405	1,000	5,405	0
37210	TRAINING/SCHOOLS	0	43,000	18,175	27,100	0	27,100	36-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,000	1,690	4,100	1,100	5,200	160
37230	MEALS & LODGING-TRAINING	0	3,000	2,780	11,300	3,142	14,442	381
SUBTOTAL *****		0	50,250	29,035	48,530	5,242	53,772	7
UTILITIES								
48000	TELEPHONES	0	1,000	800	900	0	900	10-
48002	DATA COMMUNICATIONS	1,000	3,850	3,000	3,000	0	3,000	22-
48050	CELLULAR/MOBILE DEVICE SERVICE	0	200	0	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	1,620	0	1,620	0
48200	ELECTRICITY	0	17,700	12,000	13,200	0	13,200	25-
48300	WATER	0	225	200	240	0	240	6
48600	SEWER USE	0	200	200	216	0	216	8
SUBTOTAL *****		1,000	23,175	16,200	19,176	0	19,176	17-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	2,600	2,600	3,948	0	6,708	158
59010	FUEL SURCHARGE - REIMB TO R&B	0	80	80	168	0	312	290
59025	VEHICLE TITLE/LICENSE/PLATES	0	12	70	100	0	100	733
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,300	1,100	1,300	0	1,600	23
59110	MECHANICS CHARGE - REIMB R&B	0	700	1,000	1,300	0	1,400	100
59200	LOCAL MILEAGE	0	300	300	300	0	300	0
SUBTOTAL *****		0	4,992	5,150	7,116	0	10,420	109
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	600	600	1,200	0	1,200	100
60125	CUSTODIAL/JANITORIAL SERV	0	800	800	1,000	0	1,000	25
60150	PEST CONTROL	1,150	2,440	575	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	1,200	0	0	0	0	100-
SUBTOTAL *****		1,150	5,040	1,975	2,200	0	2,200	56-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	125	150	0	150	0
71100	OUTSIDE SERVICES	2,657,670	827,532	800,000	1,236,449	0	1,236,449	49
71101	PROFESSIONAL SERVICES	47,053	62,750	62,750	95,000	0	95,000	51
71106	CONTRACTED SERVICES	0	100,000	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	0	6,318	6,318	12,108	0	12,108	91
71501	PARKING	0	37,858	37,108	38,750	0	38,750	2
SUBTOTAL *****		2,704,723	1,034,458	906,301	1,382,457	0	1,382,457	34
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	0	0	0	0	0	37,657	0
84010	RECEPTION/MEETINGS	0	0	120	500	0	500	0
84300	ADVERTISING	1,499	4,700	1,500	2,000	0	2,000	57-
86300	TESTING	200	750	750	3,750	0	3,750	400
86850	CONTINGENCY	0	73,401	0	50,000	0	50,000	31-
86900	MISCELLANEOUS	0	0	0	0	1,000	1,000	0
SUBTOTAL *****		1,699	78,851	2,370	56,250	1,000	94,907	20
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	10,000	7,819	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	2,600	2,600	0
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	37,500	39,155	0	0	0	100-
SUBTOTAL *****		0	47,500	46,974	0	2,600	2,600	95-
TOTAL EXPENDITURES *****		3,232,539	4,254,643	3,292,068	4,588,529	16,042	4,679,617	10

911/Joint Communications

2704 JOINT COMM RADIO NETWORK

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	192,500	0	0	0	0	100-
	SUBTOTAL *****	0	192,500	0	0	0	0	100-
	TOTAL REVENUES *****	0	192,500	0	0	0	0	100-
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	13,100	13,100	20,000	0	20,000	52
	SUBTOTAL *****	0	13,100	13,100	20,000	0	20,000	53
UTILITIES								
48200	ELECTRICITY	0	0	1,755	7,050	0	7,050	0
48500	STORM WATER UTILITY	0	0	100	100	0	100	0
48700	LP GAS	0	0	600	3,300	0	3,300	0
	SUBTOTAL *****	0	0	2,455	10,450	0	10,450	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	30,000	30,000	100,000	20,400	120,400	301
	SUBTOTAL *****	0	30,000	30,000	100,000	20,400	120,400	301
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	10,000	0	10,000	0
71500	BUILDING USE/RENT CHARGE	0	0	3,900	16,735	0	16,735	0
	SUBTOTAL *****	0	0	3,900	26,735	0	26,735	0
OTHER								
86850	CONTINGENCY	0	365,385	0	0	371,000	371,000	1
	SUBTOTAL *****	0	365,385	0	0	371,000	371,000	2
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	11,000	11,000	0
91300	MACHINERY & EQUIPMENT	0	326,615	250,000	0	203,400	203,400	37-
92200	REPLACEMENT BLDGS & IMPRV	0	19,000	0	0	19,000	19,000	0
92300	REPLCMNT MACH & EQUIP	0	64,000	23,258	0	35,500	35,500	44-
	SUBTOTAL *****	0	409,615	273,258	0	268,900	268,900	34-
	TOTAL EXPENDITURES *****	0	818,100	322,713	157,185	660,300	817,485	0

Decimal values have been truncated.

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	2014 Actual	2015 Estimated	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
100	1287	Emergency Services & Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	3,058	17,290	-	34,160	-	34,160
270	2702	Emergency Management Operations	219,393	358,860	377,117	117,656	50,000	544,773
Total			<u>\$ 222,451</u>	<u>\$ 376,150</u>	<u>\$ 377,117</u>	<u>\$ 151,816</u>	<u>\$ 50,000</u>	<u>\$ 578,933</u>

Personnel Summary

Position Title	2014 Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	Change
EM Personnel Funded by Boone County:				
Director, Emergency Management	1.00	1.00	1.00	-
Deputy Director, Emergency Management	-	-	1.00	1.00
Planning/GIS Specialist	-	-	1.00	1.00
Preparedness Specialist/PIO	-	-	1.00	1.00
Training/Exercise Specialist	-	-	1.00	1.00
Administrative Coordinator	-	-	1.00	1.00
Subtotal for County	<u>1.00</u>	<u>1.00</u>	<u>6.00</u>	<u>5.00</u>
EM Personnel funded by BCFPD and Reimbursed by County:				
Emergency Management Director	0.20	0.20	-	(0.20)
Deputy Director	0.75	0.75	-	(0.75)
Executive Assistant	1.00	1.00	-	(1.00)
Grants Manager	0.30	0.30	-	(0.30)
Public Information Office	0.25	0.25	-	(0.25)
IT/Communications Specialist	0.25	0.25	-	(0.25)
Subtotal for BCFPD	<u>2.75</u>	<u>2.75</u>	<u>-</u>	<u>(2.75)</u>
Total FTEs	<u><u>3.75</u></u>	<u><u>3.75</u></u>	<u><u>6.00</u></u>	<u><u>2.25</u></u>
Overtime	\$ -	\$ -	\$ 5,000	\$ 5,000
Holiday	\$ -	\$ -	\$ -	\$ -

Office of Emergency Management

Department Numbers 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).

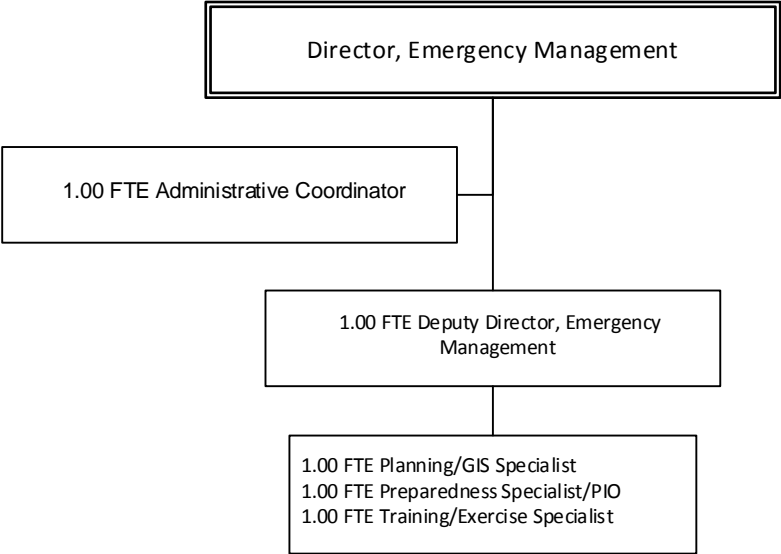
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. Shortly thereafter, administrative responsibility 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.

The 2015 budget (department 2702) included funding for the Director position, which was filled in December 2015. The 2016 budget includes appropriations for the remaining five (5) positions which were included in the original ballot proposal. The budget also includes appropriations for routine operating expenses.

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

Organizational Chart



Office of Emergency Management

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	16	20	15	15	0	15	25-
3712	INT-LONG TERM INVEST	171	165	200	210	0	210	27
3798	INC/DEC IN FV OF INVESTMENTS	-12	0	0	0	0	0	0
	SUBTOTAL *****	175	185	215	225	0	225	22
	TOTAL REVENUES *****	175	185	215	225	0	225	22

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,999	7,000	7,000	7,800	0	7,800	11
	SUBTOTAL *****	7,999	7,000	7,000	7,800	0	7,800	11
	TOTAL REVENUES *****	7,999	7,000	7,000	7,800	0	7,800	11
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	30	30	30	0	30	0
23000	OFFICE SUPPLIES	0	60	60	0	0	0	100-
23001	PRINTING	0	30	0	30	0	30	0
23050	OTHER SUPPLIES	120	2,200	1,000	1,500	0	1,500	31-
	SUBTOTAL *****	120	2,320	1,090	1,560	0	1,560	33-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	5,000	0	7,250	0	7,250	45
37210	TRAINING/SCHOOLS	2,800	13,900	10,000	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,700	0	1,275	0	1,275	52-
37230	MEALS & LODGING-TRAINING	0	6,500	6,000	2,975	0	2,975	54-
	SUBTOTAL *****	2,800	28,100	16,000	11,500	0	11,500	59-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	0	0	20,900	0	20,900	0
	SUBTOTAL *****	0	0	0	20,900	0	20,900	0
	OTHER							
84300	ADVERTISING	139	200	200	200	0	200	0
	SUBTOTAL *****	139	200	200	200	0	200	0
	TOTAL EXPENDITURES *****	3,059	30,620	17,290	34,160	0	34,160	12

2702 EMERGENCY MGMT OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	67,017	67,017	112,386	0	305,202	355
10110	OVERTIME	0	0	0	5,000	0	5,000	0
10200	FICA	0	5,126	5,126	8,980	0	23,730	362
10300	HEALTH INSURANCE	0	5,337	5,337	11,640	0	34,920	554
10325	DISABILITY INSURANCE	0	254	254	427	0	1,160	356
10350	LIFE INSURANCE	0	48	48	96	0	288	500
10375	DENTAL INSURANCE	0	500	500	840	0	2,520	404
10400	WORKERS COMP	0	160	160	199	0	527	229
10500	401(A) MATCH PLAN	0	520	520	1,040	0	3,770	625
	SUBTOTAL *****	0	78,962	78,962	140,608	0	377,117	378

Office of Emergency Management

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	1,000	0	1,000	0
23050	OTHER SUPPLIES	0	0	0	4,400	0	4,400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,500	155	2,450	0	2,450	63
23860	VEHICLE EQUIPMENT <\$1000	0	0	1,000	0	1,000	0	0
SUBTOTAL *****		0	1,500	1,155	7,850	1,000	7,850	423
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	1,000	0	1,000	0
37200	SEMINARS/CONFEREN/MEETING	0	0	0	1,925	0	1,925	0
37210	TRAINING/SCHOOLS	0	0	0	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	0	0	0	5,342	0	5,342	0
37235	MEALS & LODGING - OTHER	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		0	0	0	10,767	0	10,767	0
UTILITIES								
48000	TELEPHONES	0	500	360	1,500	0	1,500	200
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	90	1,620	0	1,620	0
48200	ELECTRICITY	0	0	0	10,000	0	10,000	0
SUBTOTAL *****		0	500	450	13,120	0	13,120	**
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	4,500	0	4,500	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	1,837	0	1,837	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	250	0	250	0
SUBTOTAL *****		0	0	0	7,687	0	7,687	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	43,632	0	43,632	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	0	1,000	0	1,000	0	0
SUBTOTAL *****		0	0	1,000	44,632	1,000	44,632	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	3,000	0	3,000	0
SUBTOTAL *****		0	0	0	3,000	0	3,000	0
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	600	0	600	0
85700	RECRUITMENT/RELOCATION EXPENSE	0	2,900	2,897	0	0	0	100-
86670	EMERGENCY MANAGEMENT	219,394	326,000	240,772	30,000	0	30,000	90-
SUBTOTAL *****		219,394	328,900	243,669	30,600	0	30,600	91-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	5,000	0	55,000	50,000	0
91400	AUTO/TRUCKS	0	28,624	28,624	0	35,000	0	100-
SUBTOTAL *****		0	28,624	33,624	0	90,000	50,000	75
TOTAL EXPENDITURES *****		219,394	438,486	358,860	258,264	92,000	544,773	24

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

This cost center accounts for the sales tax proceeds transferred to the debt service fund for principal and interest associated with the new Emergency Communications Center. It also includes a contingency appropriation, and an funding for TIF payments to the City of Columbia.

Annual Budget

2700 911/EMRGNCY MGMT SALES TX REV

270 911/EMRGNCY MGMT SALES TX FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	10,251,257	10,334,000	10,497,000	10,812,000	0	10,812,000	4
	SUBTOTAL *****	10,251,257	10,334,000	10,497,000	10,812,000	0	10,812,000	5
INTEREST								
3711	INT-OVERNIGHT	2,395	1,800	2,800	2,800	0	2,800	55
3712	INT-LONG TERM INVEST	27,027	17,000	50,000	40,000	0	40,000	135
3798	INC/DEC IN FV OF INVESTMENTS	-7,343	0	0	0	0	0	0
	SUBTOTAL *****	22,079	18,800	52,800	42,800	0	42,800	128
	TOTAL REVENUES *****	10,273,336	10,352,800	10,549,800	10,854,800	0	10,854,800	5
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	550	510	600	0	600	9
71002	AUTO LIABILITY INS	0	600	606	700	0	700	16
71004	PROPERTY INSURANCE	0	0	30	100	0	100	0
71006	ERRORS & OMISSIONS INS	0	0	52	100	0	100	0
71008	GENERAL LIABILITY INS	0	350	316	500	0	500	42
71016	AUTO CLAIMS DEDUCTIBLE	0	1,000	125	500	0	500	50-
	SUBTOTAL *****	0	2,500	1,639	2,500	0	2,500	0
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	1,000,000	9,000,000	9,000,000	0	0	0	100-
83920	OTO: TO DEBT SERVICE FUND	0	871,813	871,813	868,220	0	868,220	0
86850	CONTINGENCY	0	0	0	100,000	0	100,000	0
86882	TIF SALES TAX PAYMENTS	13,162	19,000	18,500	19,000	0	19,000	0
	SUBTOTAL *****	1,013,162	9,890,813	9,890,313	987,220	0	987,220	90-
	TOTAL EXPENDITURES *****	1,013,162	9,893,313	9,891,952	989,720	0	989,720	90-

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

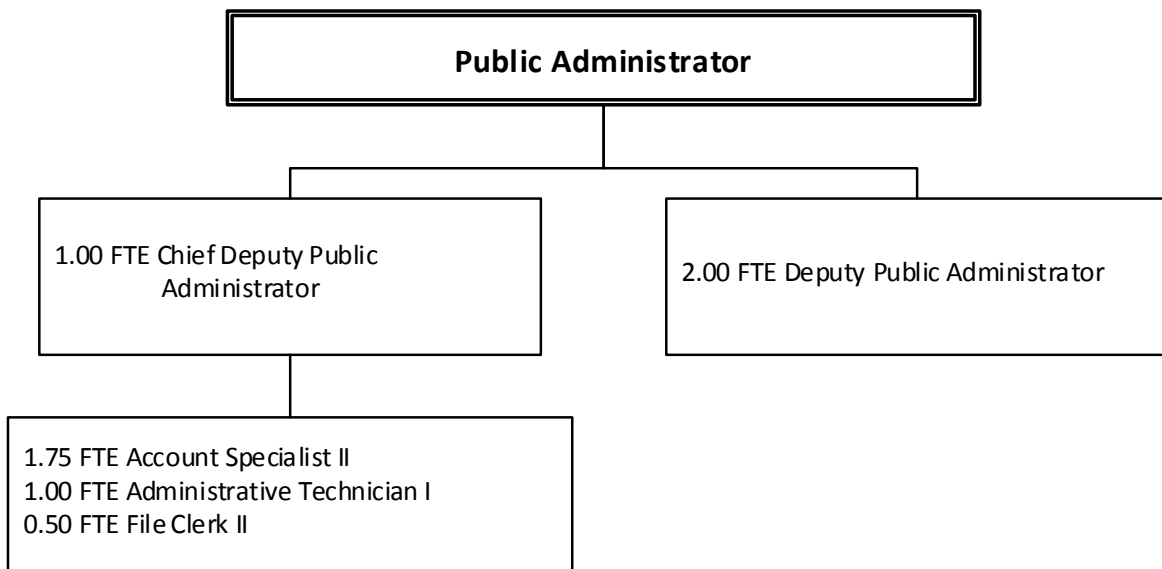
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2014	2015	2016	2015-2016
	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	2.00	2.00	2.00	-
Account Specialist II	1.75	1.75	1.75	-
Administrative Technician I	1.00	1.00	1.00	
File Clerk II	0.48	0.24	0.50	0.26
Total FTEs	7.23	6.99	7.25	0.26
Overtime	\$ 600	\$ 500	\$ 500	\$ -

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	190,387	100,000	125,000	150,000	0	150,000	50
	SUBTOTAL *****	190,387	100,000	125,000	150,000	0	150,000	50
	TOTAL REVENUES *****	190,387	100,000	125,000	150,000	0	150,000	50
PERSONAL SERVICES								
10100	SALARIES & WAGES	291,388	309,312	314,925	315,607	12,490	328,097	6
10110	OVERTIME	124	500	200	500	0	500	0
10200	FICA	21,944	23,700	23,729	24,182	956	25,138	6
10300	HEALTH INSURANCE	29,064	37,359	32,022	40,740	0	40,740	9
10325	DISABILITY INSURANCE	771	1,153	1,114	1,199	0	1,199	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	1,367	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	88	0
10350	LIFE INSURANCE	308	336	332	336	0	336	0
10375	DENTAL INSURANCE	2,914	3,500	3,000	2,940	0	2,940	16-
10400	WORKERS COMP	660	9,081	9,080	7,704	30	7,734	14-
10500	401(A) MATCH PLAN	2,190	3,640	2,390	3,640	0	3,640	0
	SUBTOTAL *****	349,363	388,581	386,792	396,848	13,476	411,779	6
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,132	2,500	2,500	2,800	0	2,800	12
23001	PRINTING	1,144	1,200	1,000	1,200	0	1,200	0
23018	PRINTER SUPPLIES	404	900	500	900	0	900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	285	500	500	500	0	500	0
23855	FURNITURE/FIXTURE <\$1000	414	0	0	0	0	0	0
	SUBTOTAL *****	4,379	5,100	4,500	5,400	0	5,400	6
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	550	550	650	0	650	18
37210	TRAINING/SCHOOLS	600	200	600	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	859	1,200	1,200	1,500	0	1,500	25
37230	MEALS & LODGING-TRAINING	1,593	1,800	1,800	2,080	0	2,080	15
37235	MEALS & LODGING - OTHER	78	100	200	200	0	200	100
	SUBTOTAL *****	3,155	3,850	4,350	4,630	0	4,630	20
UTILITIES								
48000	TELEPHONES	2,522	3,000	2,500	3,000	0	3,000	0
48050	CELLULAR/MOBILE DEVICE SERVICE	699	900	715	900	0	900	0
	SUBTOTAL *****	3,221	3,900	3,215	3,900	0	3,900	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	13,233	16,000	14,000	15,000	0	15,000	6-
	SUBTOTAL *****	13,233	16,000	14,000	15,000	0	15,000	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	360	650	650	0	450	450	30-
60200	EQUIP REPAIRS/MAINTENANCE	0	150	150	150	0	150	0
	SUBTOTAL *****	360	800	800	150	450	600	25-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	100	100	100	100	0	100	0
71100	OUTSIDE SERVICES	360	0	0	0	0	0	0
71105	LEGAL SERVICES	2,362	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	15,563	15,196	15,196	16,602	0	16,602	9
71525	STORAGE CHARGES	160	300	200	200	0	200	33-
	SUBTOTAL *****	18,545	18,096	17,996	19,402	0	19,402	7
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,340	1,340	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	7,387	7,387	0
92100	REPLCMENT FURN & FIXTURES	0	4,450	4,403	0	0	0	100-
	SUBTOTAL *****	0	4,450	4,403	0	8,727	8,727	96
	TOTAL EXPENDITURES *****	392,256	440,777	436,056	445,330	22,653	469,438	7

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	175,776	241,221	241,221	281,666	0	281,666	16
	SUBTOTAL *****	175,776	241,221	241,221	281,666	0	281,666	17
OTHER								
86300	TESTING	25,000	0	0	0	0	0	0
	SUBTOTAL *****	25,000	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	200,776	241,221	241,221	281,666	0	281,666	17

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

There are no significant changes to this budget.

Annual Budget

1285 PUBLIC DEFENDER

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	45,025	33,959	33,959	38,655	0	38,655	13
SUBTOTAL *****		45,025	33,959	33,959	38,655	0	38,655	14
TOTAL EXPENDITURES *****		45,025	33,959	33,959	38,655	0	38,655	14

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	3,438,363	3,510,000	3,521,000	3,627,000	0	3,627,000	3
	SUBTOTAL *****	3,438,363	3,510,000	3,521,000	3,627,000	0	3,627,000	3
INTEREST								
3711	INT-OVERNIGHT	1,012	1,000	800	800	0	800	20-
3712	INT-LONG TERM INVEST	10,782	10,000	14,000	14,000	0	14,000	40
3798	INC/DEC IN FV OF INVESTMENTS	-1,271	0	0	0	0	0	0
	SUBTOTAL *****	10,523	11,000	14,800	14,800	0	14,800	35
	TOTAL REVENUES *****	3,448,886	3,521,000	3,535,800	3,641,800	0	3,641,800	3
OTHER								
86800	EMERGENCY	0	25,000	0	25,000	0	25,000	0
86882	TIF SALES TAX PAYMENTS	4,390	6,500	6,000	7,000	0	7,000	7
86910	PY ENCUMBRANCES NOT USED	0	0	-1,100	0	0	0	0
	SUBTOTAL *****	4,390	31,500	4,900	32,000	0	32,000	2
	TOTAL EXPENDITURES *****	4,390	31,500	4,900	32,000	0	32,000	2

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	2014	2015	2016	2016	2016	2016
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 285	\$ 500	\$ -	\$ 6,250	\$ -	\$ 6,250
100	1360	Solid Waste Recycling	74,394	78,251	19,453	68,351	-	87,804
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,732	4,729	4,709	-	-	4,709
100	1710	Planning & Zoning	346,242	370,510	371,030	29,289	-	400,319
100	1720	Building Codes	438,878	422,988	405,861	49,746	540	456,147
100	1725	Stormwater Administration	102,809	138,215	93,796	82,780	12,018	188,594
204	2045	Design & Construction	2,232,144	1,413,376	984,097	249,112	11,400	1,244,609
204	2046	Stormwater Administration	42,956	94,443	93,796	20,985	12,018	126,799
214	2140	DNR 319 Urban Retrofit Grant	226,946	5,665	-	-	-	-
Total			\$ 3,469,386	\$ 2,528,677	\$ 1,972,742	\$ 506,513	\$ 35,976	\$ 2,515,231

Personnel Summary

Position Title	2014	2015	Full-time Equivalent Positions						2016 Total	Change
			Dept. 1360	Dept. 1710	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046		
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 Coordinator	3.00	2.00 a	-	1.00	1.00	-	-	-	2.00	-
Budget Administrator	-	1.00 a	-	0.10	0.10	-	0.80	-	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	-
County Surveyor	1.00	1.00	-	-	-	-	1.00	-	1.00	-
Chief Inspector-Infrastructure	1.00	1.00	-	-	-	-	1.00	-	1.00	-
Right-of-Way Agent	0.75	0.75	-	-	-	-	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	28.75	28.75	0.25	5.18	6.44	1.50	13.88	1.50	28.75	-
Overtime	\$ 19,600	\$ 19,600	\$ -	\$ 3,000	\$ 12,400	\$ 535	\$ 7,500	\$ 280	\$ 23,715	\$ 4,115

a) Administrative Coordinator 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

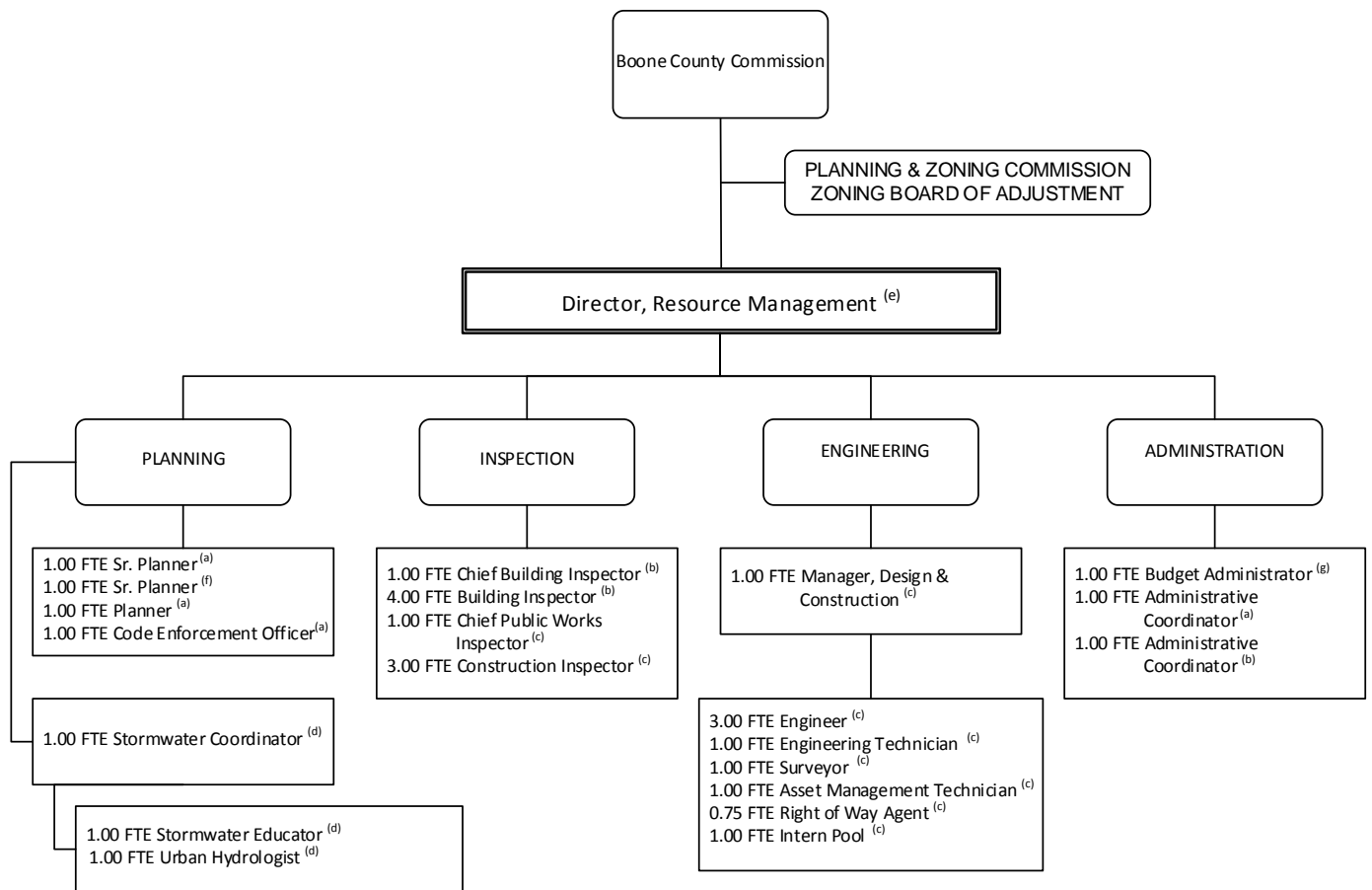
Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

Budget Highlights

There are no significant changes to the budget.

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	48	1,000	500	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	1,000	0	750	0	750	25-
71104	ADMINISTRATIVE SERVICES	238	4,500	0	4,500	0	4,500	0
	SUBTOTAL *****	286	6,500	500	6,250	0	6,250	4-
OTHER								
84300	ADVERTISING	0	250	0	0	0	0	100-
84400	PUBLIC NOTICES	0	250	0	0	0	0	100-
	SUBTOTAL *****	0	500	0	0	0	0	100-
	TOTAL EXPENDITURES *****	286	7,000	500	6,250	0	6,250	11-

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	14,747	15,424	15,483	16,040	0	16,040	3
10200	FICA	1,128	1,179	1,178	1,227	0	1,227	4
10300	HEALTH INSURANCE	1,247	1,334	1,334	1,455	0	1,455	9
10325	DISABILITY INSURANCE	40	58	53	60	0	60	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	342	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	22	0
10350	LIFE INSURANCE	11	12	12	12	0	12	0
10375	DENTAL INSURANCE	125	125	125	105	0	105	16-
10400	WORKERS COMP	39	37	29	27	0	27	27-
10500	401(A) MATCH PLAN	156	163	156	130	0	163	0
	SUBTOTAL *****	17,493	18,332	18,370	19,056	0	19,453	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	208	75	75	0	75	63-
23000	OFFICE SUPPLIES	57	344	100	200	0	200	41-
23001	PRINTING	0	582	50	50	0	50	91-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	20	25	0	25	53-
26000	PAVEMENT REPAIRS MATERIAL	0	320	0	100	0	100	68-
26600	STRT/TRAFFIC/CONST SIGNS	0	0	0	500	0	500	0
	SUBTOTAL *****	57	1,508	245	950	0	950	37-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	180	180	187	195	0	195	8
	SUBTOTAL *****	180	180	187	195	0	195	8
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	100	2,500	0	2,500	30-
	SUBTOTAL *****	0	3,600	100	2,500	0	2,500	31-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	56,665	59,200	59,249	0	0	0	100-
	SUBTOTAL *****	56,665	59,200	59,249	0	0	0	100-
OTHER								
83160	RECYCLING & DUMP FEES	0	100	0	64,606	0	64,606	0
84300	ADVERTISING	0	1,000	100	100	0	100	90-
	SUBTOTAL *****	0	1,100	100	64,706	0	64,706	**
	TOTAL EXPENDITURES *****	74,395	83,920	78,251	87,407	0	87,804	5

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	4,990	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	4,990	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	4,990	5,000	5,000	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,385	4,368	4,385	4,368	0	4,368	0
10200	FICA	336	334	336	334	0	334	0
10400	WORKERS COMP	12	10	8	7	0	7	30-
	SUBTOTAL *****	4,733	4,712	4,729	4,709	0	4,709	0
	TOTAL EXPENDITURES *****	4,733	4,712	4,729	4,709	0	4,709	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	0	0	2,500	0	0	0	0
	SUBTOTAL *****	0	0	2,500	0	0	0	0
	CHARGES FOR SERVICES							
3510	COPIES	0	0	15	0	0	0	0
3569	OTHER FEES	14,063	14,000	15,410	15,400	0	15,400	10
	SUBTOTAL *****	14,063	14,000	15,425	15,400	0	15,400	10
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	0	0	10	0	0	0	0
	SUBTOTAL *****	0	0	10	0	0	0	0
	TOTAL REVENUES *****	14,063	14,000	17,935	15,400	0	15,400	10
	PERSONAL SERVICES							
10100	SALARIES & WAGES	269,826	281,848	286,804	297,547	0	297,547	5
10110	OVERTIME	3,220	2,500	2,880	3,000	0	3,000	20
10120	HOLIDAY WORKED	0	250	0	0	0	0	100-
10200	FICA	18,974	21,771	20,536	22,991	0	22,991	5
10300	HEALTH INSURANCE	25,334	27,111	27,601	30,147	0	30,147	11
10325	DISABILITY INSURANCE	743	1,071	1,021	1,130	0	1,130	5
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	7,973	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	400	0
10350	LIFE INSURANCE	232	243	248	248	0	248	2
10375	DENTAL INSURANCE	2,540	2,540	2,586	2,175	0	2,175	14-
10400	WORKERS COMP	2,732	2,769	2,691	2,053	0	2,053	25-
10500	401(A) MATCH PLAN	2,927	3,302	2,987	2,693	0	3,366	1
	SUBTOTAL *****	326,528	343,405	347,354	361,984	0	371,030	8
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	227	400	31	298	0	298	25-
23000	OFFICE SUPPLIES	575	600	504	600	0	600	0
23001	PRINTING	39	400	200	400	0	400	0
23050	OTHER SUPPLIES	167	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	0	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	1,388	1,059	200	0	200	85-
	SUBTOTAL *****	1,008	3,138	2,044	1,848	0	1,848	41-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,348	1,500	1,448	1,530	0	1,530	2
37200	SEMINARS/CONFEREN/MEETING	0	1,700	150	1,250	0	1,250	26-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	800	233	1,100	0	1,100	37
37230	MEALS & LODGING-TRAINING	0	1,200	865	885	0	885	26-
37240	REGISTRATION/TUITION	0	0	398	450	0	450	0
	SUBTOTAL *****	1,348	5,200	3,094	5,215	0	5,215	0
	UTILITIES							
48000	TELEPHONES	2,454	2,500	2,330	2,340	0	2,340	6-
	SUBTOTAL *****	2,454	2,500	2,330	2,340	0	2,340	6-

Resource Management

VEHICLE EXPENSE								
59200	LOCAL MILEAGE	1,875	2,850	2,400	2,850	0	2,850	0
	SUBTOTAL *****	1,875	2,850	2,400	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	570	860	1,028	1,028	0	1,028	19
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	50	0	50	50-
	SUBTOTAL *****	570	960	1,028	1,078	0	1,078	12
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	50	0	0	0	0	100-
71100	OUTSIDE SERVICES	15	15	15	15	0	15	0
71101	PROFESSIONAL SERVICES	0	2,500	0	1,000	0	1,000	60-
71500	BUILDING USE/RENT CHARGE	12,332	11,987	11,987	14,443	0	14,443	20
	SUBTOTAL *****	12,397	14,552	12,002	15,458	0	15,458	6
OTHER								
84400	PUBLIC NOTICES	63	300	258	500	0	500	66
	SUBTOTAL *****	63	300	258	500	0	500	67
	TOTAL EXPENDITURES *****	346,243	372,905	370,510	391,273	0	400,319	7

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	271,912	180,000	290,000	265,000	0	265,000	47
	SUBTOTAL *****	271,912	180,000	290,000	265,000	0	265,000	47
CHARGES FOR SERVICES								
3510	COPIES	0	5	19	0	0	0	100-
3569	OTHER FEES	0	0	19	5,000	0	5,000	0
	SUBTOTAL *****	0	5	38	5,000	0	5,000	**
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	4,365	0	0	0	9,879	0	0
3894	RETURNED CHECK PENALTY	37	25	60	30	0	30	20
	SUBTOTAL *****	4,402	25	60	30	9,879	30	20
	TOTAL REVENUES *****	276,314	180,030	290,098	270,030	9,879	270,030	50
PERSONAL SERVICES								
10100	SALARIES & WAGES	272,195	311,346	298,469	306,871	0	306,871	1-
10110	OVERTIME	8,474	8,000	11,930	12,400	0	12,400	55
10120	HOLIDAY WORKED	0	150	0	0	0	0	100-
10200	FICA	20,801	24,441	23,246	24,424	0	24,424	0
10300	HEALTH INSURANCE	31,617	33,836	33,551	37,480	0	37,480	10
10325	DISABILITY INSURANCE	767	1,183	1,046	1,166	0	1,166	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	5,582	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	494	0
10350	LIFE INSURANCE	285	304	301	309	0	309	1
10375	DENTAL INSURANCE	3,170	3,170	3,144	2,704	0	2,704	14-
10400	WORKERS COMP	10,041	11,536	10,897	7,976	0	7,976	30-
10500	401(A) MATCH PLAN	2,641	3,296	2,821	3,348	0	4,185	26
10510	CERF-EMPLOYER PD CONTRIBUTION	1,765	1,885	1,878	0	0	2,270	20
	SUBTOTAL *****	351,756	399,147	387,283	396,678	0	405,861	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,362	2,000	1,366	4,058	0	4,058	102
23000	OFFICE SUPPLIES	506	800	775	805	350	1,155	44
23001	PRINTING	39	500	200	505	-350	155	69-
23050	OTHER SUPPLIES	356	400	300	330	0	330	17-
23850	MINOR EQUIP & TOOLS (<\$1000)	79	500	375	2,700	-1,010	1,690	238
23855	FURNITURE/FIXTURE <\$1000	0	0	0	855	450	855	0
	SUBTOTAL *****	3,342	4,200	3,016	9,253	-560	8,243	96

Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	540	500	722	540	0	540	8
37200	SEMINARS/CONFEREN/MEETING	467	1,000	525	150	0	150	85-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	82	250	150	175	0	175	30-
37230	MEALS & LODGING-TRAINING	379	800	380	450	0	450	43-
37240	REGISTRATION/TUITION	0	0	0	450	0	450	0
SUBTOTAL *****		1,468	2,550	1,777	1,765	0	1,765	31-
UTILITIES								
48000	TELEPHONES	1,115	2,000	1,759	1,800	0	1,800	10-
48050	CELLULAR/MOBILE DEVICE SERVICE	3,474	3,103	3,482	3,540	720	4,260	37
SUBTOTAL *****		4,589	5,103	5,241	5,340	720	6,060	19
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	11,100	19,400	7,912	9,600	0	9,600	50-
59010	FUEL SURCHARGE - REIMB TO R&B	395	450	410	444	0	444	1-
59025	VEHICLE TITLE/LICENSE/PLATES	22	0	0	0	30	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,054	7,000	3,059	4,900	-2,000	4,900	30-
59105	TIRES	578	1,500	1,229	1,640	-724	1,640	9
59110	MECHANICS CHARGE - REIMB R&B	891	750	858	900	0	900	20
59200	LOCAL MILEAGE	0	100	0	50	0	50	50-
SUBTOTAL *****		15,040	29,200	13,468	17,534	-2,694	17,534	40-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	168	180	211	224	0	224	24
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	25	0	25	50-
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	340	340	0
SUBTOTAL *****		168	230	211	249	340	589	156
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	912	912	0
71000	INSURANCE AND BONDS	0	20	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	180	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	12,332	11,987	11,987	14,443	0	14,443	20
SUBTOTAL *****		12,332	12,187	11,987	14,443	912	15,355	26
OTHER								
84400	PUBLIC NOTICES	108	200	0	200	0	200	0
86896	DEPOSIT SHORTAGE	0	0	5	0	0	0	0
86900	MISCELLANEOUS	136	0	0	0	0	0	0
SUBTOTAL *****		244	200	5	200	0	200	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	540	540	0
92400	REPLCMENT AUTO/TRUCKS	49,938	0	0	0	60,000	0	0
SUBTOTAL *****		49,938	0	0	0	60,540	540	0
TOTAL EXPENDITURES *****		438,877	452,817	422,988	445,462	59,258	456,147	1

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	195	150	250	250	0	250	66
3322	LAND DISTURBANCE PERMIT	1,853	1,250	1,650	1,650	0	1,650	32
SUBTOTAL *****		2,048	1,400	1,900	1,900	0	1,900	36
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	200	0	1,176	0	1,176	488
3569	OTHER FEES	2	0	0	0	0	0	0
SUBTOTAL *****		2	200	0	1,176	0	1,176	488
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	65	0	0	0	0	0	0
SUBTOTAL *****		65	0	0	0	0	0	0
TOTAL REVENUES *****		2,115	1,600	1,900	3,076	0	3,076	92

Resource Management

PERSONAL SERVICES							
10100	SALARIES & WAGES	48,718	72,424	61,888	74,397	0	74,397 2
10110	OVERTIME	573	520	420	535	0	535 2
10200	FICA	3,135	5,580	4,287	5,732	0	5,732 2
10300	HEALTH INSURANCE	5,142	8,005	6,994	8,730	0	8,730 9
10325	DISABILITY INSURANCE	136	275	215	282	0	282 2
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	684 0
10350	LIFE INSURANCE	49	72	61	72	0	72 0
10375	DENTAL INSURANCE	516	750	655	630	0	630 16-
10400	WORKERS COMP	1,750	2,422	2,107	1,759	0	1,759 27-
10500	401(A) MATCH PLAN	684	949	875	780	0	975 2
SUBTOTAL *****		60,703	90,997	77,502	92,917	0	93,796 3
MATERIALS & SUPPLIES							
22000	POSTAGE	36	200	274	680	0	680 240
22010	SHIPPING CHARGES	0	10	0	5	0	5 50-
22500	SUBSCRIPTIONS/PUBLICATIONS	61	50	39	443	0	443 786
23000	OFFICE SUPPLIES	476	250	154	560	0	560 124
23001	PRINTING	154	1,250	429	960	0	960 23-
23050	OTHER SUPPLIES	1,971	475	717	570	925	1,495 214
23850	MINOR EQUIP & TOOLS (<\$1000)	12	75	303	310	1,263	1,573 ,997
23855	FURNITURE/FIXTURE <\$1000	0	269	206	0	0	0 100-
SUBTOTAL *****		2,710	2,579	2,122	3,528	2,188	5,716 122
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	557	150	188	463	0	463 208
37210	TRAINING/SCHOOLS	967	1,230	992	1,265	0	1,265 2
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	670	527	500	0	500 25-
37230	MEALS & LODGING-TRAINING	0	275	408	880	0	880 220
37240	REGISTRATION/TUITION	0	0	0	475	0	475 0
SUBTOTAL *****		1,524	2,325	2,115	3,583	0	3,583 54
UTILITIES							
48000	TELEPHONES	359	350	300	348	0	348 0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	75	360	0	360 0
SUBTOTAL *****		359	350	375	708	0	708 102
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	432	835	294	1,092	0	1,092 30
59010	FUEL SURCHARGE - REIMB TO R&B	16	200	13	40	0	40 80-
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0 0
59100	VEHICLE REPAIRS/MAINTENANCE	0	938	78	380	0	380 59-
59105	TIRES	0	0	0	75	0	75 0
59110	MECHANICS CHARGE - REIMB R&B	0	130	52	100	0	100 23-
59200	LOCAL MILEAGE	0	0	80	100	0	100 0
SUBTOTAL *****		459	2,103	517	1,787	0	1,787 15-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	340	178	265	304	0	304 70
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	272	715	300	1,015 1
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	43	43 0
SUBTOTAL *****		340	1,178	537	1,019	343	1,362 16
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	457	415	699	775	120	895 115
71001	AUTO PHYSICAL DAMAGE INS	0	0	187	196	0	196 0
71002	AUTO LIABILITY INS	0	0	152	159	0	159 0
71004	PROPERTY INSURANCE	0	0	4	4	10	14 0
71100	OUTSIDE SERVICES	19,847	76,111	52,773	26,655	0	26,655 64-
71101	PROFESSIONAL SERVICES	0	2,000	0	500	0	500 75-
71501	PARKING	0	0	190	860	0	860 0
71700	EQUIPMENT RENTALS	0	100	50	150	0	150 50
SUBTOTAL *****		20,304	78,626	54,055	29,299	130	29,429 63-
OTHER							
83100	AWARDS	0	150	0	75	0	75 50-
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	392	395	0	395 0
84010	RECEPTION/MEETINGS	75	725	600	920	0	920 26
84300	ADVERTISING	0	75	0	75	0	75 0
86300	TESTING	0	200	0	0	3,730	3,730 ,765
86850	CONTINGENCY	0	0	0	0	35,000	35,000 0
SUBTOTAL *****		75	1,150	992	1,465	38,730	40,195 **

Resource Management

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	10,818	0
91301	COMPUTER HARDWARE	0	0	0	0	400	0
91302	COMPUTER SOFTWARE	0	0	0	0	800	0
91400	AUTO/TRUCKS	16,335	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	760	0	0	0	100-
SUBTOTAL *****		16,335	760	0	0	12,718	**
TOTAL EXPENDITURES *****		102,809	180,068	138,215	134,306	54,109	188,594
							5

2045 RM-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	10,437	10,200	7,462	7,800	0	7,800	23-
SUBTOTAL *****		10,437	10,200	7,462	7,800	0	7,800	24-
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	204,000	204,000	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,500	2,500	2,500	2,500	0	2,500	0
SUBTOTAL *****		2,500	206,500	206,500	2,500	0	2,500	99-
CHARGES FOR SERVICES								
3510	COPIES	182	0	179	5	0	5	0
3528	REIMB PERSONNEL/PROJECTS	269,386	163,000	75,000	0	0	0	100-
SUBTOTAL *****		269,568	163,000	75,179	5	0	5	100-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,385	12,500	11,050	0	5,538	0	100-
3836	SALE OF NON-CAPITAL ASSETS	32	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	20	0	0	0	0
3891	DIVIDENDS/REBATES	1,010	50	870	0	0	0	100-
SUBTOTAL *****		2,427	12,550	11,940	0	5,538	0	100-
TOTAL REVENUES *****		284,932	392,250	301,081	10,305	5,538	10,305	97-
PERSONAL SERVICES								
10100	SALARIES & WAGES	654,212	751,215	703,333	773,612	0	773,612	2
10110	OVERTIME	8,634	8,300	13,990	7,500	0	7,500	9-
10200	FICA	48,349	58,102	52,732	59,755	0	59,755	2
10300	HEALTH INSURANCE	61,489	104,580	100,942	76,416	0	76,416	26-
10325	DISABILITY INSURANCE	1,801	2,749	2,525	2,834	0	2,834	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	21,270	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	1,146	0
10350	LIFE INSURANCE	562	639	608	630	0	630	1-
10375	DENTAL INSURANCE	6,165	6,665	6,328	5,514	0	5,514	17-
10400	WORKERS COMP	25,768	30,344	27,928	22,353	0	22,353	26-
10500	401(A) MATCH PLAN	6,446	6,931	6,401	6,827	0	13,067	88
SUBTOTAL *****		813,426	969,525	914,787	955,441	0	984,097	2
MATERIALS & SUPPLIES								
22000	POSTAGE	296	1,200	883	900	0	900	25-
22010	SHIPPING CHARGES	0	25	0	15	320	335	,240
22500	SUBSCRIPTIONS/PUBLICATIONS	31	100	31	65	0	65	35-
23000	OFFICE SUPPLIES	710	1,600	337	800	0	800	50-
23001	PRINTING	1,739	2,561	1,257	2,046	0	2,046	20-
23050	OTHER SUPPLIES	3,128	3,410	1,700	2,625	850	3,475	1
23850	MINOR EQUIP & TOOLS (<\$1000)	630	3,475	3,614	5,950	5,855	10,280	195
23855	FURNITURE/FIXTURE <\$1000	0	0	300	0	900	0	0
SUBTOTAL *****		6,534	12,371	8,122	12,401	7,925	17,901	45
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,163	1,961	1,896	1,960	0	1,960	0
37210	TRAINING/SCHOOLS	527	1,250	830	1,540	0	1,540	23
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,731	3,360	1,991	3,215	0	3,215	4-
37230	MEALS & LODGING-TRAINING	5,007	15,282	5,846	10,892	0	10,892	28-
37240	REGISTRATION/TUITION	3,830	5,455	2,605	4,225	0	4,225	22-
SUBTOTAL *****		13,258	27,308	13,168	21,832	0	21,832	20-

Resource Management

UTILITIES								
48000	TELEPHONES	2,845	2,952	2,851	2,952	0	2,952	0
48002	DATA COMMUNICATIONS	3,246	2,123	1,434	0	0	0	100-
48050	CELLULAR/MOBILE DEVICE SERVICE	2,207	3,816	3,112	4,308	0	4,308	12
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	720	0	720	0
48200	ELECTRICITY	2,917	2,940	2,918	2,940	0	2,940	0
SUBTOTAL *****		11,215	11,831	10,315	10,920	0	10,920	8-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	11,201	14,400	8,275	12,900	0	12,900	10
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	13	0	30	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,509	3,803	2,080	3,540	0	3,540	6-
59105	TIRES	1,831	1,465	778	440	0	440	69-
59200	LOCAL MILEAGE	0	200	100	100	0	100	50-
SUBTOTAL *****		14,541	19,868	11,246	16,980	30	16,980	15-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,689	2,200	2,019	1,776	0	1,776	19-
60200	EQUIP REPAIRS/MAINTENANCE	0	500	0	250	0	250	50-
SUBTOTAL *****		2,689	2,700	2,019	2,026	0	2,026	25-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	16,014	16,584	15,903	18,317	0	18,317	10
71001	AUTO PHYSICAL DAMAGE INS	6,414	2,994	2,472	2,700	0	2,700	9-
71002	AUTO LIABILITY INS	1,464	3,934	3,030	3,300	0	3,300	16-
71004	PROPERTY INSURANCE	0	0	29	35	0	35	0
71100	OUTSIDE SERVICES	1,370,187	415,435	106,071	1,825	0	1,825	99-
71101	PROFESSIONAL SERVICES	8	1,005	5	0	0	0	100-
71102	ENGINEERING SERVICES	20,868	100,000	15,516	0	0	0	100-
71118	EASEMENT ACQUISITION COSTS	5,764	7,188	4,387	0	0	0	100-
71202	CONTRACTOR COSTS	0	350,000	250,000	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	37,782	36,727	36,727	44,251	0	44,251	20
71501	PARKING	7,168	7,900	7,596	8,600	0	8,600	8
71700	EQUIPMENT RENTALS	92	150	0	100	0	100	33-
SUBTOTAL *****		1,465,761	941,917	441,736	79,128	0	79,128	92-
OTHER								
83200	FEES & COMMISSIONS	109	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	29	100	27	75	0	75	25-
84300	ADVERTISING	74	200	100	150	0	150	25-
84400	PUBLIC NOTICES	73	165	23	100	0	100	39-
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86910	PY ENCUMBRANCES NOT USED	-130,836	0	-27,957	0	0	0	0
SUBTOTAL *****		-130,551	100,465	-27,807	100,325	0	100,325	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	4,500	4,500	0
91302	COMPUTER SOFTWARE	0	0	0	0	3,400	3,400	0
92300	REPLCMENT MACH & EQUIP	25,830	1,650	1,572	0	3,500	3,500	112
92301	REPLC COMPUTER HDWR	6,309	10,535	7,005	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	3,129	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	32,785	31,213	0	61,000	0	100-
SUBTOTAL *****		35,268	44,970	39,790	0	72,400	11,400	75-
TOTAL EXPENDITURES *****		2,232,141	2,130,955	1,413,376	1,199,053	80,355	1,244,609	42-

2046 RM -STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	
LICENSES AND PERMITS								
3320	PERMITS	105	150	250	250	0	250	66
3322	LAND DISTURBANCE PERMIT	998	1,250	1,650	1,650	0	1,650	32
SUBTOTAL *****		1,103	1,400	1,900	1,900	0	1,900	36
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	200	0	1,176	0	1,176	488
SUBTOTAL *****		0	200	0	1,176	0	1,176	488
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	35	0	0	0	0	0	0
SUBTOTAL *****		35	0	0	0	0	0	0
TOTAL REVENUES *****		1,138	1,600	1,900	3,076	0	3,076	92

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	26,188	72,424	61,875	74,397	0	74,397	2
10110	OVERTIME	313	280	420	535	0	535	91
10200	FICA	1,990	5,561	4,717	5,732	0	5,732	3
10300	HEALTH INSURANCE	2,961	9,794	8,782	8,730	0	8,730	10-
10325	DISABILITY INSURANCE	73	275	202	282	0	282	2
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	684	0
10350	LIFE INSURANCE	26	72	59	72	0	72	0
10375	DENTAL INSURANCE	297	750	655	630	0	630	16-
10400	WORKERS COMP	941	2,407	1,671	1,759	0	1,759	26-
10500	401(A) MATCH PLAN	366	871	825	780	0	975	11
SUBTOTAL *****		33,155	92,434	79,206	92,917	0	93,796	1
MATERIALS & SUPPLIES								
22000	POSTAGE	0	200	212	680	0	680	240
22010	SHIPPING CHARGES	0	10	0	5	0	5	50-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	50	39	443	0	443	786
23000	OFFICE SUPPLIES	0	0	154	560	0	560	0
23001	PRINTING	0	1,250	220	960	0	960	23-
23050	OTHER SUPPLIES	184	475	447	570	925	1,495	214
23850	MINOR EQUIP & TOOLS (<\$1000)	0	75	303	310	1,263	1,573	,997
23855	FURNITURE/FIXTURE <\$1000	0	269	206	0	0	0	100-
SUBTOTAL *****		184	2,329	1,581	3,528	2,188	5,716	145
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	188	463	0	463	208
37210	TRAINING/SCHOOLS	18	900	992	1,265	0	1,265	40
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	500	0	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	275	0	880	0	880	220
37240	REGISTRATION/TUITION	0	0	0	475	0	475	0
SUBTOTAL *****		18	1,825	1,180	3,583	0	3,583	96
UTILITIES								
48000	TELEPHONES	0	300	300	348	0	348	16
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	75	360	0	360	0
SUBTOTAL *****		0	300	375	708	0	708	136
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	233	835	294	1,092	0	1,092	30
59100	VEHICLE REPAIRS/MAINTENANCE	0	937	78	380	0	380	59-
59105	TIRES	0	0	0	75	0	75	0
59200	LOCAL MILEAGE	0	0	80	100	0	100	0
SUBTOTAL *****		233	1,772	452	1,647	0	1,647	7-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	50	177	265	304	0	304	71
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	272	715	300	1,015	1
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	43	43	0
SUBTOTAL *****		50	1,177	537	1,019	343	1,362	16
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	246	415	699	775	120	895	115
71001	AUTO PHYSICAL DAMAGE INS	0	0	187	196	0	196	0
71002	AUTO LIABILITY INS	0	0	152	159	0	159	0
71004	PROPERTY INSURANCE	0	0	4	4	10	14	0
71100	OUTSIDE SERVICES	0	1,590	7,584	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	1,700	0	500	0	500	70-
71501	PARKING	0	0	190	860	0	860	0
71700	EQUIPMENT RENTALS	0	100	50	150	0	150	50
SUBTOTAL *****		246	3,805	8,866	2,644	130	2,774	27-
OTHER								
83100	AWARDS	0	150	0	75	0	75	50-
83170	FEES-PERMIT/LICENS/INSP/CERTIF	60	784	392	395	0	395	49-
84010	RECEPTION/MEETINGS	0	725	235	920	0	920	26
84300	ADVERTISING	0	75	0	75	0	75	0
86300	TESTING	0	200	0	0	3,730	3,730	,765
SUBTOTAL *****		60	1,934	627	1,465	3,730	5,195	169
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	10,818	10,818	0
91301	COMPUTER HARDWARE	0	0	0	0	400	400	0
91302	COMPUTER SOFTWARE	0	0	0	0	1,500	800	0
91400	AUTO/TRUCKS	8,796	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	760	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	213	2,950	1,619	0	0	0	100-
SUBTOTAL *****		9,009	3,710	1,619	0	12,718	12,018	224
TOTAL EXPENDITURES *****		42,955	109,286	94,443	107,511	19,109	126,799	16

Resource Management

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	278,644	17,035	80,665	0	0	0	100-
	SUBTOTAL *****	278,644	17,035	80,665	0	0	0	100-
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	202	0	0	0	0	0	0
	SUBTOTAL *****	202	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	0	379	379	0	0	0	100-
	SUBTOTAL *****	0	379	379	0	0	0	100-
	TOTAL REVENUES *****	278,846	17,414	81,044	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	27,497	0	0	0	0	0	0
10110	OVERTIME	746	0	0	0	0	0	0
10200	FICA	2,096	0	0	0	0	0	0
10300	HEALTH INSURANCE	3,325	0	0	0	0	0	0
10325	DISABILITY INSURANCE	88	0	0	0	0	0	0
10350	LIFE INSURANCE	31	0	0	0	0	0	0
10375	DENTAL INSURANCE	333	0	0	0	0	0	0
10400	WORKERS COMP	1,735	0	0	0	0	0	0
10500	401(A) MATCH PLAN	400	0	0	0	0	0	0
	SUBTOTAL *****	36,251	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	132	235	66	0	0	0	100-
23001	PRINTING	682	425	188	0	0	0	100-
23050	OTHER SUPPLIES	2,470	7,025	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	45	0	0	0	0	0	0
	SUBTOTAL *****	3,329	7,685	254	0	0	0	100-
UTILITIES								
48000	TELEPHONES	220	0	0	0	0	0	0
	SUBTOTAL *****	220	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	94	0	0	0	0	0	0
	SUBTOTAL *****	94	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	187,052	8,150	6,805	0	0	0	100-
	SUBTOTAL *****	187,052	8,150	6,805	0	0	0	100-
OTHER								
84010	RECEPTION/MEETINGS	0	1,200	557	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	0	0	-1,951	0	0	0	0
	SUBTOTAL *****	0	1,200	-1,394	0	0	0	100-
	TOTAL EXPENDITURES *****	226,946	17,035	5,665	0	0	0	100-

Decimal values have been truncated.

Public Works: 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 public works 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.

Public Works: Maintenance Summary

Budget Summary

Fund	Dept	Department Name	2014	2015	2016	2016	2016	2016
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,316,481	\$ 8,252,073	\$ 3,401,058	\$ 3,832,228	\$ 974,950	\$ 8,208,236
204	2041	Pavement Preservation	3,287,482	4,269,934	-	4,926,000	-	4,926,000
204	2048	Insurance Claim Activity	30,589	1,770	-	30,000	-	30,000
Total			\$ 10,634,552	\$ 12,523,777	\$ 3,401,058	\$ 8,788,228	\$ 974,950	\$ 13,164,236

Personnel Summary

Position Title	2014	2015	2016	2015-2016
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Manager, Maintenance Operations	1.00	1.00	1.00	-
Asst Manager, Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.75	0.75	1.00	0.25
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 Coordinator	1.00	1.00	1.00	-
Account Specialist	1.00	0.50	-	(0.50)
Maintenance Worker I Pool	0.48	0.24	0.24	-
Maintenance Worker II Pool	-	0.24	0.24	-
Data Management Technician	1.00	1.00	1.00	-
Subtotal	<u>58.23</u>	<u>57.73</u>	<u>57.48</u>	<u>(0.25)</u>
Total FTEs	<u>58.23</u>	<u>57.73</u>	<u>57.48</u>	<u>(0.25)</u>
Overtime	\$ 65,500	\$ 65,000	\$ 80,000	\$ 15,000
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Department Numbers 2040, 2041, 2048

Mission

The Public Works 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.

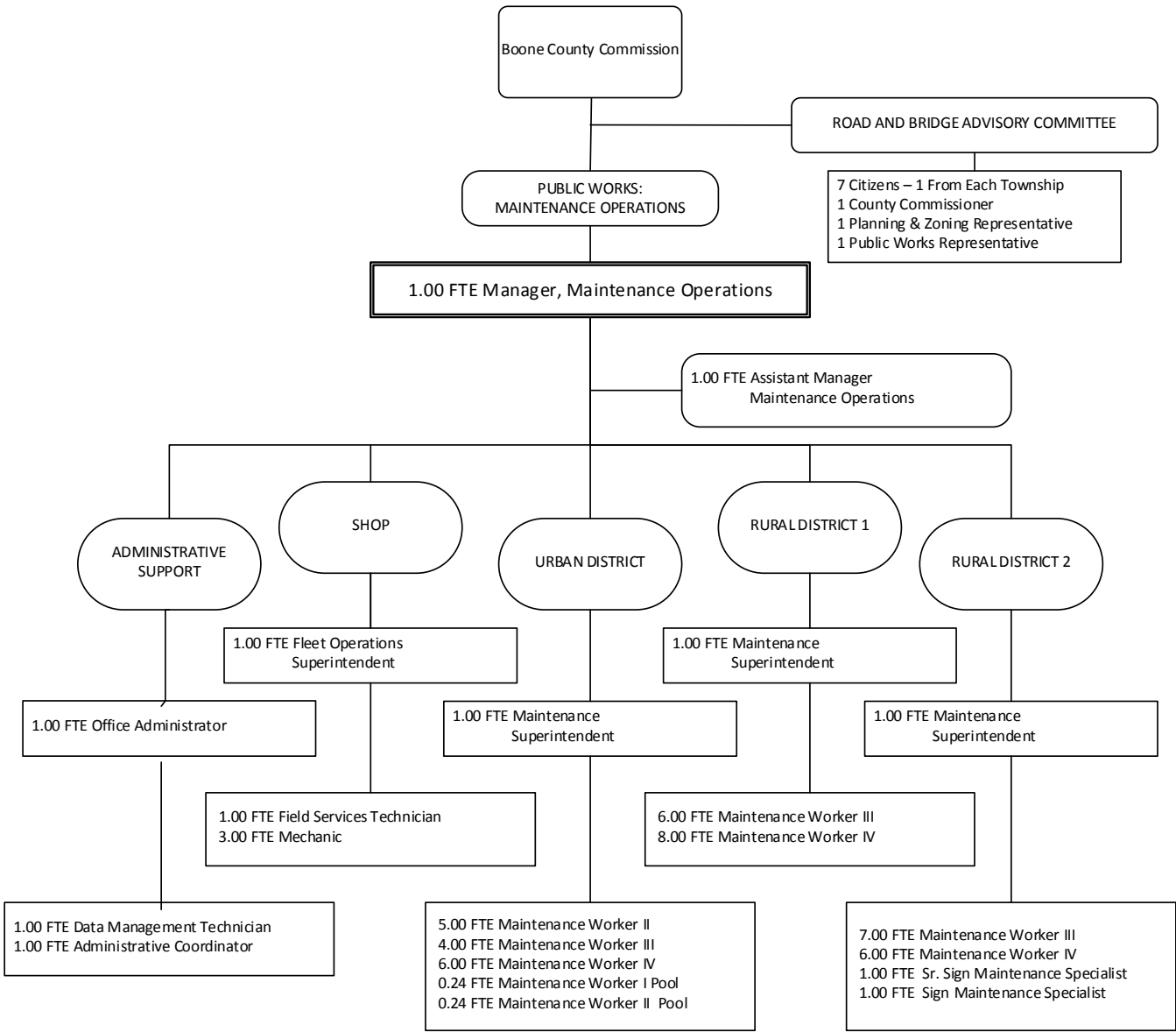
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2016 are \$13.1 M, consisting of \$8.2 M for Maintenance Operations (which includes \$0.9 M for new and replacement equipment) and \$4.9 M for Infrastructure Preservation and Rehabilitation.

The FY 2016 funding for Infrastructure Preservation and Rehabilitation activities reflects an increase over that of the prior year.

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	9,756	10,500	5,108	10,500	0	10,500	0
	SUBTOTAL *****	9,756	10,500	5,108	10,500	0	10,500	0
CHARGES FOR SERVICES								
3573	MECHANIC CHARGES	16,283	26,000	16,000	26,000	0	26,000	0
3585	FUEL SURCHARGE	10,656	12,000	10,750	12,000	0	12,000	0
	SUBTOTAL *****	26,939	38,000	26,750	38,000	0	38,000	0
MISCELLANEOUS								
3830	SALES	14,310	10,000	6,000	10,000	0	10,000	0
3835	SALE OF CAPITAL FIXED ASSET	174,083	212,750	16,550	0	191,250	191,250	10-
3836	SALE OF NON-CAPITAL ASSETS	4,593	0	2,800	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	259	0	170	0	0	0	0
3891	DIVIDENDS/REBATES	17,739	9,300	10,634	9,300	0	9,300	0
	SUBTOTAL *****	210,984	232,050	36,154	19,300	191,250	210,550	9-
	TOTAL REVENUES *****	247,679	280,550	68,012	67,800	191,250	259,050	8-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,284,763	2,439,784	2,368,465	2,506,706	0	2,506,706	2
10110	OVERTIME	95,752	65,000	70,000	80,000	0	80,000	23
10200	FICA	174,171	196,588	181,242	204,003	0	204,003	3
10300	HEALTH INSURANCE	281,763	451,841	441,132	331,740	0	331,740	26-
10325	DISABILITY INSURANCE	6,123	9,103	8,279	9,413	0	9,413	3
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	70,126	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	5,990	0
10350	LIFE INSURANCE	2,622	2,736	2,684	2,736	0	2,736	0
10375	DENTAL INSURANCE	28,752	28,500	27,999	23,940	0	23,940	16-
10400	WORKERS COMP	136,010	159,093	165,556	117,274	0	117,274	26-
10500	401(A) MATCH PLAN	24,457	29,640	24,612	29,640	0	29,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,604	4,235	3,709	0	0	4,890	15
10600	UNEMPLOYMENT BENEFITS	624	0	0	0	0	0	0
10800	UNIFORM ALLOWANCE	9,965	10,100	9,825	0	0	10,100	0
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	135	0	0	0	0	0	0
	SUBTOTAL *****	3,053,241	3,401,120	3,308,003	3,309,952	0	3,401,058	0
MATERIALS & SUPPLIES								
22000	POSTAGE	338	500	340	400	0	400	20-
22500	SUBSCRIPTIONS/PUBLICATIONS	212	236	236	236	0	236	0
23000	OFFICE SUPPLIES	993	1,500	1,000	1,200	0	1,200	20-
23001	PRINTING	85	400	250	400	0	400	0
23031	CUSTODIAL SUPPLIES	1,350	2,000	1,500	1,750	0	1,750	12-
23036	SAFETY SUPPLIES & EQUIPMENT	7,540	9,605	9,605	9,605	0	9,605	0
23037	SHOP SUPPLIES	3,154	2,500	3,075	2,750	0	2,750	10
23050	OTHER SUPPLIES	2,818	2,500	2,500	2,500	35	2,535	1
23300	UNIFORMS	2,204	2,340	2,100	2,250	0	2,250	3-
23850	MINOR EQUIP & TOOLS (<\$1000)	27,901	43,970	43,000	36,750	0	36,750	16-
23855	FURNITURE/FIXTURE <\$1000	0	500	500	2,000	0	2,000	300
26000	PAVEMENT REPAIRS MATERIAL	300,908	391,000	391,000	391,000	0	391,000	0
26200	ROCK	940,787	817,460	900,000	820,039	0	820,039	0
26201	ROCK-VENDOR HAULED	67,788	181,500	160,000	185,130	0	185,130	2
26300	MATERIAL & CHEMICAL SUPP.	114,989	67,000	67,000	67,000	0	67,000	0
26301	SRFACE STABILIZATION MTRL	0	52,000	50,000	54,074	0	54,074	3
26302	ROAD SALT	213,887	215,000	157,500	239,400	0	239,400	11
26400	ROAD OIL	366,628	254,000	257,265	189,500	0	189,500	25-
26420	CULVERTS	117,376	128,000	112,000	123,492	0	123,492	3-
26500	HIGHWAY SAFETY SIGNS	550	15,000	5,000	5,000	0	5,000	66-
26600	STRT/TRAFFIC/CONST SIGNS	13,387	35,000	15,000	15,000	0	15,000	57-
	SUBTOTAL *****	2,182,895	2,222,011	2,178,871	2,149,476	35	2,149,511	3-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,211	2,206	2,206	2,020	0	2,020	8-
37210	TRAINING/SCHOOLS	6,188	13,300	12,500	18,160	0	18,160	36
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,162	2,500	1,700	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	4,065	4,140	3,900	6,965	0	6,965	68
	SUBTOTAL *****	12,626	22,146	20,306	29,645	0	29,645	34

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

UTILITIES								
48000	TELEPHONES	3,014	3,610	3,460	4,488	0	4,488	24
48002	DATA COMMUNICATIONS	21,005	35,538	22,538	40,500	0	40,500	13
48050	CELLULAR/MOBILE DEVICE SERVICE	5,424	7,800	7,800	8,280	0	8,280	6
48100	NATURAL GAS	5,620	12,900	9,000	9,000	0	9,000	30-
48200	ELECTRICITY	32,065	39,210	28,500	32,820	0	32,820	16-
48300	WATER	2,119	3,010	2,700	6,850	0	6,850	127
48400	SOLID WASTE	3,561	3,880	3,800	5,120	0	5,120	31
48600	SEWER USE	427	450	450	450	0	450	0
48700	LP GAS	4,370	5,400	2,800	6,000	0	6,000	11
SUBTOTAL *****		77,605	111,798	81,048	113,508	0	113,508	2
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	572,998	675,535	425,000	472,977	0	472,977	29-
59025	VEHICLE TITLE/LICENSE/PLATES	174	66	82	26	0	26	60-
59050	ENGINE FLUIDS	34,557	36,460	35,000	35,750	0	35,750	1-
59100	VEHICLE REPAIRS/MAINTENANCE	2,334	12,000	2,000	12,000	0	12,000	0
59105	TIRES	112,345	100,000	110,000	110,000	0	110,000	10
59200	LOCAL MILEAGE	136	100	30	100	0	100	0
59300	PARKING	186	120	120	120	0	120	0
SUBTOTAL *****		722,730	824,281	572,232	630,973	0	630,973	23-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,584	5,228	5,228	2,690	0	2,690	48-
60100	BLDG REPAIRS/MAINTENANCE	29,243	35,000	16,000	35,000	0	35,000	0
60125	CUSTODIAL/JANITORIAL SERV	11,987	13,620	15,000	13,975	0	13,975	2
60150	PEST CONTROL	210	212	300	600	0	600	183
60200	EQUIP REPAIRS/MAINTENANCE	246,183	250,000	230,000	250,000	0	250,000	0
60400	GROUND MAINTENANCE	2,636	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		292,843	307,060	269,528	305,265	0	305,265	1-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	31,986	49,069	44,000	47,759	0	47,759	2-
71000	INSURANCE AND BONDS	500	500	500	515	0	515	3
71001	AUTO PHYSICAL DAMAGE INS	24,103	25,750	40,621	41,840	0	41,840	62
71002	AUTO LIABILITY INS	18,501	13,000	12,874	13,260	0	13,260	2
71004	PROPERTY INSURANCE	24,760	26,000	18,573	19,130	0	19,130	26-
71006	ERRORS & OMISSIONS INS	8,476	10,500	7,520	7,746	0	7,746	26-
71008	GENERAL LIABILITY INS	45,118	47,500	45,749	47,121	0	47,121	0
71100	OUTSIDE SERVICES	14,403	100,005	94,505	242,505	0	242,505	142
71101	PROFESSIONAL SERVICES	83	125	0	0	0	0	100-
71600	EQUIP LEASES & METER CHR	57	300	50	200	0	200	33-
71700	EQUIPMENT RENTALS	12,503	27,000	27,000	27,000	0	27,000	0
SUBTOTAL *****		180,490	299,749	291,392	447,076	0	447,076	49
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	309	300	200	300	0	300	0
83200	FEES & COMMISSIONS	12,142	0	1,000	700	0	700	0
84010	RECEPTION/MEETINGS	0	100	100	100	0	100	0
86300	TESTING	1,365	5,150	2,000	5,150	0	5,150	0
86800	EMERGENCY	0	150,000	0	150,000	0	150,000	0
86850	CONTINGENCY	0	13,000	0	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-6,053	0	0	0	0	0	0
SUBTOTAL *****		7,763	168,550	3,300	156,250	0	156,250	7-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	377,545	377,545	0	0	0	100-
91300	MACHINERY & EQUIPMENT	16,741	133,950	112,435	0	69,400	55,900	58-
91301	COMPUTER HARDWARE	2,973	1,160	1,442	0	4,150	4,150	257
91302	COMPUTER SOFTWARE	0	0	0	0	0	0	0
91700	GROUND IMPROVEMENT	0	80,000	0	80,000	0	80,000	0
91800	LAND	0	118,760	118,760	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	618,031	681,052	390,750	0	667,900	667,900	1-
92301	REPLC COMPUTER HDWR	5,711	22,550	4,000	5,000	3,000	8,000	64-
92302	REPLC COMPUTER SOFTWARE	0	11,000	9,050	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	142,830	655,500	513,411	0	159,000	159,000	75-
SUBTOTAL *****		786,286	2,081,517	1,527,393	85,000	903,450	974,950	53-
TOTAL EXPENDITURES *****		7,316,479	9,438,232	8,252,073	7,227,145	903,485	8,208,236	13-

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	38,223	50,000	22,788	20,000	0	20,000	60-
	SUBTOTAL *****	38,223	50,000	22,788	20,000	0	20,000	60-
	TOTAL REVENUES *****	38,223	50,000	22,788	20,000	0	20,000	60-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	809,066	1,245,787	1,234,039	560,000	0	560,000	55-
71101	PROFESSIONAL SERVICES	0	0	0	50,000	0	50,000	0
71102	ENGINEERING SERVICES	84,158	225,000	258,171	315,000	0	315,000	40
71118	EASEMENT ACQUISITION COSTS	0	25,000	25,000	61,000	0	61,000	144
71202	CONTRACTOR COSTS	2,394,259	2,920,000	2,752,724	3,840,000	100,000	3,940,000	34
	SUBTOTAL *****	3,287,483	4,415,787	4,269,934	4,826,000	100,000	4,926,000	12
	TOTAL EXPENDITURES *****	3,287,483	4,415,787	4,269,934	4,826,000	100,000	4,926,000	12

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	21,703	0	0	0	0	0	0
	SUBTOTAL *****	21,703	0	0	0	0	0	0
	TOTAL REVENUES *****	21,703	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	20,503	0	0	0	0	0	0
	SUBTOTAL *****	20,503	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	10,087	15,000	500	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	25,000	1,270	15,000	0	15,000	40-
	SUBTOTAL *****	10,087	40,000	1,770	30,000	0	30,000	25-
	TOTAL EXPENDITURES *****	30,590	40,000	1,770	30,000	0	30,000	25-

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	987,638	986,000	990,000	1,015,000	0	1,015,000	2
3002	PERSONAL PROPERTY CY	204,959	209,000	212,000	217,300	0	217,300	3
3003	RAILROAD AND UTILITY CY	19,390	19,000	20,000	20,000	0	20,000	5
3004	REPLACEMENT SURTAX/GEN CY	180,494	165,000	180,000	180,000	0	180,000	9
3011	REAL ESTATE PY	17,283	21,000	18,000	18,000	0	18,000	14-
3012	PERSONAL PROPERTY PY	25,032	23,000	25,000	25,000	0	25,000	8
3013	RAILROAD & UTILITY PY	340	0	100	0	0	0	0
SUBTOTAL *****		1,435,136	1,423,000	1,445,100	1,475,300	0	1,475,300	4
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	478,832	415,000	470,000	450,000	0	450,000	8
SUBTOTAL *****		478,832	415,000	470,000	450,000	0	450,000	8
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	1,646	1,800	1,800	1,800	0	1,800	0
3450	COUNTY AID ROAD TAX	1,207,067	1,188,000	1,200,000	1,200,000	0	1,200,000	1
3490	FISH & WILDLIFE PILT	1,756	39,000	3,547	0	0	0	100-
3491	NATL FOREST PILT	5,586	11,000	1,332	1,500	0	1,500	86-
3492	BUREAU OF LAND MGMT PILT	9,440	9,000	8,985	9,000	0	9,000	0
SUBTOTAL *****		1,225,495	1,248,800	1,215,664	1,212,300	0	1,212,300	3-
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	238	0	0	0	0	0	0
3551	COMMISSIONS-CSRSD	6,601	6,200	6,600	6,600	0	6,600	6
SUBTOTAL *****		6,839	6,200	6,600	6,600	0	6,600	6
INTEREST								
3710	INTEREST	422	400	400	400	0	400	0
3719	INT-FINANCIAL INST TAX	0	5	2	5	0	5	0
SUBTOTAL *****		422	405	402	405	0	405	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	12,113,770	0	0	0	0	0	0
SUBTOTAL *****		12,113,770	0	0	0	0	0	0
TOTAL REVENUES *****		15,260,494	3,093,405	3,137,766	3,144,605	0	3,144,605	2
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	10,000	0	0	0	0	100-
71104	ADMINISTRATIVE SERVICES	241,755	241,755	241,755	329,163	0	329,163	36
71305	CART/MV DISTRIBUTION TO RD DIS	83,799	80,150	83,500	82,500	0	82,500	2
71350	PROPTXDIST-STATUTORY(R&BFUND)	224,664	231,500	249,900	250,000	0	250,000	7
71405	SALESTXDIST-REPLC PROP TX RLCK	1,095,468	1,125,000	1,185,500	1,202,000	0	1,202,000	6
71451	SALESTXDIST - FORMULA	1,175,565	1,367,000	1,341,200	1,275,000	0	1,275,000	6-
71452	SALESTXDIST-APPLICATION	78,232	92,000	83,600	91,000	0	91,000	1-
71453	SALESTXDIST-ROAD DISTRICT	115,629	134,500	122,900	126,000	0	126,000	6-
71500	BUILDING USE/RENT CHARGE	50,000	50,000	50,000	50,000	0	50,000	0
SUBTOTAL *****		3,065,112	3,331,905	3,358,355	3,405,663	0	3,405,663	2
OTHER								
84200	OTHER CONTRACTS	100,000	500,000	500,000	0	0	0	100-
86850	CONTINGENCY	0	3,000	0	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	17,547	24,000	22,000	25,000	0	25,000	4
86910	PY ENCUMBRANCES NOT USED	-590,872	0	0	0	0	0	0
SUBTOTAL *****		-473,325	527,000	522,000	25,000	0	25,000	95-
TOTAL EXPENDITURES *****		2,591,787	3,858,905	3,880,355	3,430,663	0	3,430,663	11-

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	13,754,107	14,085,000	14,084,000	14,507,000	0	14,507,000	3
	SUBTOTAL *****	13,754,107	14,085,000	14,084,000	14,507,000	0	14,507,000	3
INTEREST								
3711	INT-OVERNIGHT	4,662	5,000	3,200	3,200	0	3,200	36-
3712	INT-LONG TERM INVEST	50,016	30,000	70,000	50,000	0	50,000	66
3798	INC/DEC IN FV OF INVESTMENTS	-4,824	0	0	0	0	0	0
	SUBTOTAL *****	49,854	35,000	73,200	53,200	0	53,200	52
	TOTAL REVENUES *****	13,803,961	14,120,000	14,157,200	14,560,200	0	14,560,200	3
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	12,113,770	0	0	0	0	0	0
	SUBTOTAL *****	12,113,770	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	12,113,770	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	2014	2015	2016	2016	2016	2016
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 118,268	\$ 111,227	\$ 16,944	\$ 57,486	\$ -	\$ 74,430
203	2030	Domestic Violence	29,221	26,908	-	27,150	-	27,150
213	2130	Community Health/Medical	30,849	909,738	39,384	1,070,000	-	1,109,384
216	2160	Community Children's Services	134,220	202,045	146,628	59,773	-	206,401
216	2161	CCS Funding Opportunities	4,718,455	2,200,000	-	9,350,000	-	9,350,000
Total			<u>5,031,013</u>	<u>3,449,918</u>	<u>202,956</u>	<u>10,564,409</u>	<u>-</u>	<u>10,767,365</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2014	2015	Full-time Equivalent Positions			2016 Total	
			Dept. 1420	Dept. 2130	Dept. 2160		
Director, Community Services	1.00	1.00	0.15	0.35	0.50	1.00	-
Administrative Assistant	1.00	1.00	0.10	0.23	0.67	1.00	-
Program Manager	1.00	1.00	-	-	1.00	1.00	-
Total FTEs	3.00	3.00	0.25	0.58	2.17	3.00	-

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 a 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 consists of 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 Administration (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 funded from the a permanent

Community Services

one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of 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.

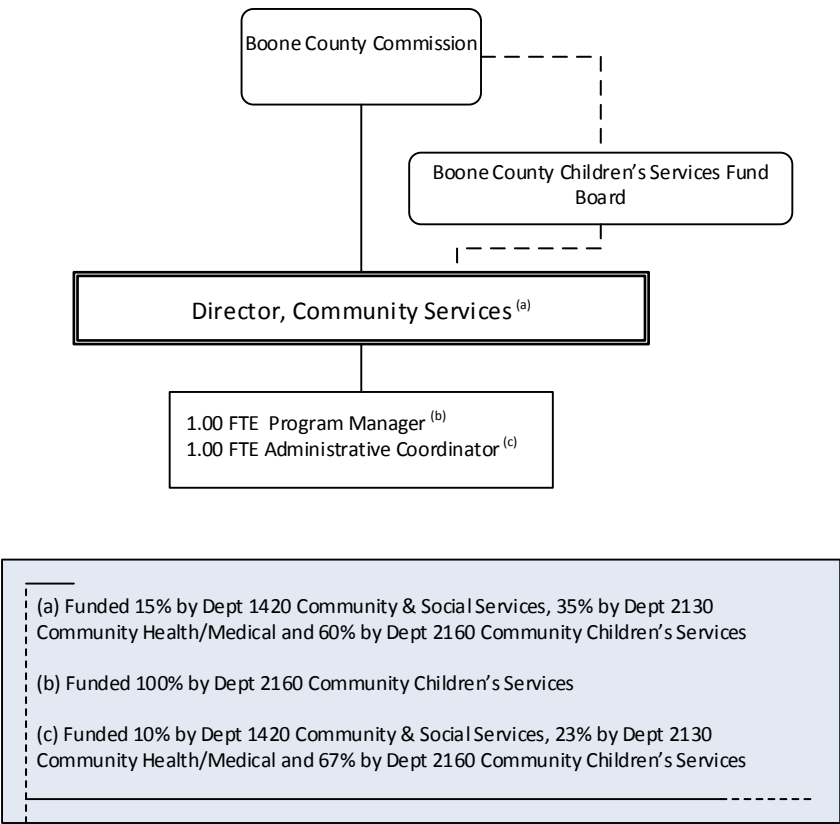
Budget Highlights

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 and 2016 budgets reflect appropriations for purchase of services contracts and well as pilot programs that provide innovative services.

The total amounts appropriated in 2015 and 2016 include accumulated tax revenues that have been received since the tax became effective April 1, 2013, but were not spent. This results in a larger appropriation amounts in 2015 and 2016 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

100 GENERAL FUND		%CHG						
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	11,187	13,870	13,360	14,089	0	14,089	1
10200	FICA	856	1,061	1,022	1,077	0	1,077	1
10300	HEALTH INSURANCE	987	1,334	1,334	1,455	0	1,455	9
10325	DISABILITY INSURANCE	27	52	52	53	0	53	1
10350	LIFE INSURANCE	8	12	12	12	0	12	0
10375	DENTAL INSURANCE	99	125	125	105	0	105	16-
10400	WORKERS COMP	0	33	49	23	0	23	30-
10500	401(A) MATCH PLAN	130	163	94	130	0	130	20
SUBTOTAL *****		13,294	16,650	16,048	16,944	0	16,944	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	66	60	66	0	66	0
23000	OFFICE SUPPLIES	346	495	400	500	0	500	1
23001	PRINTING	132	330	250	500	0	500	51
23850	MINOR EQUIP & TOOLS (<\$1000)	0	165	165	165	0	165	0
23855	FURNITURE/FIXTURE <\$1000	323	330	150	330	0	330	0
SUBTOTAL *****		801	1,386	1,025	1,561	0	1,561	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	174	271	250	271	0	271	0
37200	SEMINARS/CONFEREN/MEETING	0	300	150	500	0	500	66
37210	TRAINING/SCHOOLS	0	500	250	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	54	1,000	100	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	500	100	500	0	500	0
SUBTOTAL *****		228	2,571	850	2,771	0	2,771	8
UTILITIES								
48000	TELEPHONES	283	590	240	300	0	300	49-
48050	CELLULAR/MOBILE DEVICE SERVICE	99	120	120	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	130	168	0	168	0
48100	NATURAL GAS	68	387	250	250	0	250	35-
48200	ELECTRICITY	299	750	400	600	0	600	20-
48300	WATER	32	40	40	40	0	40	0
48400	SOLID WASTE	64	110	110	120	0	120	9
48500	STORM WATER UTILITY	4	10	10	10	0	10	0
48600	SEWER USE	44	60	60	60	0	60	0
SUBTOTAL *****		893	2,067	1,360	1,548	0	1,548	25-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	330	100	330	0	330	0
SUBTOTAL *****		0	330	100	330	0	330	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	155	165	165	350	0	350	112
SUBTOTAL *****		155	165	165	350	0	350	112
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	122	2,000	1,229	0	1,229	907
71101	PROFESSIONAL SERVICES	0	10,000	0	15,000	0	15,000	50
71500	BUILDING USE/RENT CHARGE	1,551	3,022	3,022	4,419	0	4,419	46
SUBTOTAL *****		1,551	13,144	5,022	20,648	0	20,648	57
OTHER								
84010	RECEPTION/MEETINGS	53	250	250	750	0	750	200
84200	OTHER CONTRACTS	98,871	68,917	68,917	29,498	0	29,498	57-
84300	ADVERTISING	26	0	30	30	0	30	0
SUBTOTAL *****		98,950	69,167	69,197	30,278	0	30,278	56-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	2,395	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	0	9,750	7,500	0	0	0	100-
SUBTOTAL *****		2,395	9,750	7,500	0	0	0	100-
TOTAL EXPENDITURES *****		118,267	115,230	101,267	74,430	0	74,430	35-

Community Services

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	11,450	10,500	11,000	10,500	0	10,500	0
3567	DOM VIOLENCE FEES-CIR CLK	15,123	18,000	17,000	18,000	0	18,000	0
SUBTOTAL *****		26,573	28,500	28,000	28,500	0	28,500	0
INTEREST								
3711	INT-OVERNIGHT	19	20	15	20	0	20	0
3712	INT-LONG TERM INVEST	198	150	150	150	0	150	0
3798	INC/DEC IN FV OF INVESTMENTS	2	0	0	0	0	0	0
SUBTOTAL *****		219	170	165	170	0	170	0
TOTAL REVENUES *****		26,792	28,670	28,165	28,670	0	28,670	0
OTHER								
86900	MISCELLANEOUS	29,221	26,909	26,908	27,150	0	27,150	0
SUBTOTAL *****		29,221	26,909	26,908	27,150	0	27,150	1
TOTAL EXPENDITURES *****		29,221	26,909	26,908	27,150	0	27,150	1

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1,394	1,400	1,025	1,025	0	1,025	26-
3712	INT-LONG TERM INVEST	14,894	13,600	19,500	19,500	0	19,500	43
3798	INC/DEC IN FV OF INVESTMENTS	-1,414	0	0	0	0	0	0
SUBTOTAL *****		14,874	15,000	20,525	20,525	0	20,525	37
MISCELLANEOUS								
3823	HOSPITAL LEASE	516,127	523,800	520,101	523,800	0	523,800	0
SUBTOTAL *****		516,127	523,800	520,101	523,800	0	523,800	0
TOTAL REVENUES *****		531,001	538,800	540,626	544,325	0	544,325	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	25,981	32,243	31,008	32,754	0	32,754	1
10200	FICA	1,960	2,466	2,392	2,505	0	2,505	1
10300	HEALTH INSURANCE	2,295	4,578	4,578	3,375	0	3,375	26-
10325	DISABILITY INSURANCE	62	122	111	124	0	124	1
10350	LIFE INSURANCE	19	27	27	27	0	27	0
10375	DENTAL INSURANCE	230	290	290	243	0	243	16-
10400	WORKERS COMP	0	77	113	55	0	55	28-
10500	401(A) MATCH PLAN	302	377	219	301	0	301	20-
SUBTOTAL *****		30,849	40,180	38,738	39,384	0	39,384	2-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	50,000	0	50,000	0
71101	PROFESSIONAL SERVICES	0	0	5,000	5,000	0	5,000	0
71106	CONTRACTED SERVICES	0	1,000,000	866,000	1,000,000	0	1,000,000	0
SUBTOTAL *****		0	1,000,000	871,000	1,055,000	0	1,055,000	6
OTHER								
86850	CONTINGENCY	0	0	0	15,000	0	15,000	0
SUBTOTAL *****		0	0	0	15,000	0	15,000	0
TOTAL EXPENDITURES *****		30,849	1,040,180	909,738	1,109,384	0	1,109,384	7

Community Services

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	6,438,172	6,550,000	6,593,000	6,790,000	0	6,790,000	3
	SUBTOTAL *****	6,438,172	6,550,000	6,593,000	6,790,000	0	6,790,000	4
INTEREST								
3711	INT-OVERNIGHT	3,404	2,800	3,500	3,000	0	3,000	7
3712	INT-LONG TERM INVEST	37,444	25,000	60,000	45,000	0	45,000	80
3798	INC/DEC IN FV OF INVESTMENTS	-7,163	0	0	0	0	0	0
	SUBTOTAL *****	33,685	27,800	63,500	48,000	0	48,000	73
	TOTAL REVENUES *****	6,471,857	6,577,800	6,656,500	6,838,000	0	6,838,000	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	82,331	118,540	115,218	121,864	0	121,864	2
10200	FICA	6,199	9,068	8,756	9,322	0	9,322	2
10300	HEALTH INSURANCE	7,455	17,128	17,128	12,629	0	12,629	26-
10325	DISABILITY INSURANCE	190	450	450	463	0	463	2
10350	LIFE INSURANCE	64	104	104	104	0	104	0
10375	DENTAL INSURANCE	748	1,085	1,085	911	0	911	16-
10400	WORKERS COMP	0	284	354	207	0	207	27-
10500	401(A) MATCH PLAN	993	1,411	988	1,128	0	1,128	20-
	SUBTOTAL *****	97,980	148,070	144,083	146,628	0	146,628	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	134	100	134	0	134	0
23000	OFFICE SUPPLIES	1,054	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	303	670	670	670	0	670	0
23050	OTHER SUPPLIES	56	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	335	300	335	0	335	0
23855	FURNITURE/FIXTURE <\$1000	656	670	670	670	0	670	0
	SUBTOTAL *****	2,069	2,809	2,740	2,809	0	2,809	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	271	410	410	410	0	410	0
37200	SEMINARS/CONFEREN/MEETING	298	590	590	590	0	590	0
37210	TRAINING/SCHOOLS	0	1,000	1,000	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	109	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	678	5,000	5,000	5,000	0	5,000	0
UTILITIES								
48000	TELEPHONES	574	1,210	600	720	0	720	40-
48050	CELLULAR/MOBILE DEVICE SERVICE	501	600	0	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	600	792	0	792	0
48100	NATURAL GAS	131	780	600	600	0	600	23-
48200	ELECTRICITY	577	1,520	800	1,000	0	1,000	34-
48300	WATER	63	80	80	80	0	80	0
48400	SOLID WASTE	124	220	220	220	0	220	0
48500	STORM WATER UTILITY	9	20	20	20	0	20	0
48600	SEWER USE	86	120	120	120	0	120	0
	SUBTOTAL *****	2,065	4,550	3,040	3,552	0	3,552	22-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	337	670	600	670	0	670	0
	SUBTOTAL *****	337	670	600	670	0	670	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	315	335	335	335	0	335	0
	SUBTOTAL *****	315	335	335	335	0	335	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	3,246	4,000	2,685	0	2,685	17-
71101	PROFESSIONAL SERVICES	20,000	20,000	20,000	20,000	0	20,000	0
71500	BUILDING USE/RENT CHARGE	3,159	6,132	6,132	8,972	0	8,972	46
	SUBTOTAL *****	23,159	29,378	30,132	31,657	0	31,657	8
OTHER								
84010	RECEPTION/MEETINGS	59	500	400	750	0	750	50
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
	SUBTOTAL *****	59	15,500	400	15,750	0	15,750	2

Community Services

FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	4,864	0	0	0	0	0
91100	FURNITURE AND FIXTURES	0	15,250	14,515	0	0	100-
91301	COMPUTER HARDWARE	1,928	1,273	1,200	0	0	100-
91302	COMPUTER SOFTWARE	768	0	0	0	0	0
SUBTOTAL *****		7,560	16,523	15,715	0	0	100-
TOTAL EXPENDITURES *****		134,222	222,835	202,045	206,401	0	206,401 7-

2161 CCS FUNDING OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	750,000	0	750,000	0	750,000	0
71106	CONTRACTED SERVICES	4,718,455	8,000,000	6,400,000	8,350,000	0	8,350,000	4
SUBTOTAL *****		4,718,455	8,750,000	6,400,000	9,100,000	0	9,100,000	4
OTHER								
86850	CONTINGENCY	0	250,000	0	250,000	0	250,000	0
SUBTOTAL *****		0	250,000	0	250,000	0	250,000	0
TOTAL EXPENDITURES *****		4,718,455	9,000,000	6,400,000	9,350,000	0	9,350,000	4

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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 2016 reflects a continuation of this plan.

There are no significant changes to this budget.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	400	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	40,456	42,500	42,135	42,500	0	42,500	0
	SUBTOTAL *****	40,856	42,700	42,335	42,700	0	42,700	0
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	2,654	4,000	4,000	3,500	0	3,500	12-
	SUBTOTAL *****	2,654	4,000	4,000	3,500	0	3,500	12-
	TOTAL REVENUES *****	43,510	46,700	46,335	46,200	0	46,200	1-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	18,786	17,250	17,250	17,250	0	17,250	0
	SUBTOTAL *****	18,786	17,250	17,250	17,250	0	17,250	0
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	917,829	1,061,432	955,300	1,094,751	0	1,094,751	3
	SUBTOTAL *****	929,829	1,073,432	967,300	1,106,751	0	1,106,751	3
	TOTAL EXPENDITURES *****	948,615	1,090,682	984,550	1,124,001	0	1,124,001	3

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.

There are no significant changes to this budget.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	375	500	250	500	0	500	0
	SUBTOTAL *****	375	500	250	500	0	500	0
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	10	50	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	8	50	50	50	0	50	0
3515	IMPOUNDMENT FEES	1,925	2,500	1,800	2,000	0	2,000	20-
3516	BOARDING FEES	3,285	3,500	3,500	3,000	0	3,000	14-
3528	REIMB PERSONNEL/PROJECTS	9,296	10,000	9,625	10,000	0	10,000	0
	SUBTOTAL *****	14,524	16,100	15,025	15,100	0	15,100	6-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	860	0	0	0	0	0	0
	SUBTOTAL *****	860	0	0	0	0	0	0
	TOTAL REVENUES *****	15,759	16,600	15,275	15,600	0	15,600	6-
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	450	1,500	1,100	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	718	700	550	700	0	700	0
	SUBTOTAL *****	1,179	2,200	1,650	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	198,820	218,637	218,637	235,117	0	235,117	7
	SUBTOTAL *****	198,820	218,637	218,637	235,117	0	235,117	8
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	19,313	0	0	0	0	0	0
	SUBTOTAL *****	19,313	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	219,312	220,837	220,287	237,317	0	237,317	7

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.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	36,525	30,000	48,000	35,000	0	35,000	16
	SUBTOTAL *****	36,525	30,000	48,000	35,000	0	35,000	17
	TOTAL REVENUES *****	36,525	30,000	48,000	35,000	0	35,000	17
OTHER								
86606	ON-SITE SEWAGE PROGRAM	69,865	99,546	99,546	104,012	0	104,012	4
	SUBTOTAL *****	69,865	99,546	99,546	104,012	0	104,012	4
	TOTAL EXPENDITURES *****	69,865	99,546	99,546	104,012	0	104,012	4

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 2016 appropriations reflect a reduction of 9%, or \$9,000, in funding to the University Extension Council. This is the fourth 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM FY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	1,000	1,000	1,650	1,000	0	1,000	0
	SUBTOTAL *****	1,000	1,000	1,650	1,000	0	1,000	0
	TOTAL REVENUES *****	1,000	1,000	1,650	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	1,000	4,000	3,500	4,000	0	4,000	0
86675	EXTENSION COUNCIL	102,000	93,000	93,000	84,000	0	84,000	9-
86689	BOONE CO HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	11,000	21,300	113
	SUBTOTAL *****	123,260	117,260	116,760	108,260	15,740	119,560	2
	TOTAL EXPENDITURES *****	123,260	117,260	116,760	108,260	15,740	119,560	2

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 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY 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.

There are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND

		2015		2016		2016	%CHG
		BUDGET +	2015	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	2014	REVISIONS	ESTIMATED	REQUEST	BUDGET	PY
		ACTUAL			REQUEST		BUD
MATERIALS & SUPPLIES							
23035	MAINTENANCE SUPPLIES	36	200	405	100	100	50-
23850	MINOR EQUIP & TOOLS (<\$1000)	25	300	437	300	300	0
26600	STRT/TRAFFIC/CONST SIGNS	0	1,000	300	300	300	70-
SUBTOTAL *****		61	1,500	1,142	700	700	53-
UTILITIES							
48200	ELECTRICITY	88	96	89	96	96	0
SUBTOTAL *****		88	96	89	96	96	0
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	500	1,534	500	500	0
60400	GROUNDS MAINTENANCE	20,795	26,060	22,440	26,060	26,060	0
SUBTOTAL *****		20,795	26,560	23,974	26,560	26,560	0
CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	28,653	17,460	17,460	25,486	25,486	45
SUBTOTAL *****		28,653	17,460	17,460	25,486	25,486	46
TOTAL EXPENDITURES *****		49,597	45,616	42,665	52,842	52,842	16

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, the budget does not include any appropriations to support operating activities at the facility. The budget includes \$7,000 associated with a remedial erosion control project. The Contingency appropriation represents the estimated residual assets in the fund.

Fairground and Capital Maintenance

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	54	0	30	0	0	0	0
3712	INT-LONG TERM INVEST	546	0	650	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-26	0	0	0	0	0	0
	SUBTOTAL *****	574	0	680	0	0	0	0
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	116,686	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	1,158	0	0	0	0	0	0
	SUBTOTAL *****	117,844	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	80,000	0	0	0	0	0	0
	SUBTOTAL *****	80,000	0	0	0	0	0	0
	TOTAL REVENUES *****	198,418	0	680	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	150	0	0	0	0	0	0
60100	BLDG REPAIRS/MAINTENANCE	17,322	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	4,491	0	0	0	0	0	0
	SUBTOTAL *****	21,963	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71004	PROPERTY INSURANCE	6,920	0	0	0	0	0	0
71100	OUTSIDE SERVICES	208,200	5,816	9,000	7,000	0	7,000	20
71101	PROFESSIONAL SERVICES	12,740	0	0	0	0	0	0
71112	REIMBURSEABLES	52,634	0	0	0	0	0	0
	SUBTOTAL *****	280,494	5,816	9,000	7,000	0	7,000	20
OTHER								
86850	CONTINGENCY	0	0	0	118,000	0	118,000	0
	SUBTOTAL *****	0	0	0	118,000	0	118,000	0
	TOTAL EXPENDITURES *****	302,457	5,816	9,000	125,000	0	125,000	**

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	5,556	500	3,000	0	0	0	100-
	SUBTOTAL *****	5,556	500	3,000	0	0	0	100-
INTEREST								
3711	INT-OVERNIGHT	4	0	5	0	0	0	0
3712	INT-LONG TERM INVEST	47	35	55	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-8	0	0	0	0	0	0
	SUBTOTAL *****	43	35	60	0	0	0	100-
	TOTAL REVENUES *****	5,599	535	3,060	0	0	0	100-

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, 3060, 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)
- 2015 Series Special Obligation Bonds – Emergency Communications Center (Dept. No. 3060)
- 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 A General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3900)
- 2011 Series B 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

Annual Budget

3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2015		2015	2016	2016	2016	%CHG
		2014	BUDGET +					
		ACTUAL	REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	10,314	9,194	9,387	7,818	0	7,818	14-
	SUBTOTAL *****	10,314	9,194	9,387	7,818	0	7,818	15-
INTEREST								
3710	INTEREST	0	0	0	0	0	0	0
3711	INT-OVERNIGHT	33	25	20	25	0	25	0
3712	INT-LONG TERM INVEST	381	255	275	275	0	275	7
3798	INC/DEC IN FV OF INVESTMENTS	-65	0	0	0	0	0	0
	SUBTOTAL *****	349	280	295	300	0	300	7
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 *****	110,663	109,474	109,682	108,118	0	108,118	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	80,000	80,000	80,000	85,000	0	85,000	6
84100	INTEREST EXPENSE	24,698	22,015	22,015	18,721	0	18,721	14-
	SUBTOTAL *****	104,698	102,015	102,015	103,721	0	103,721	2
	TOTAL EXPENDITURES *****	104,698	102,015	102,015	103,721	0	103,721	2

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2015		2015	2016	2016	2016	%CHG
		2014	BUDGET +					
		ACTUAL	REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	871,813	871,813	868,219	0	868,219	0
	SUBTOTAL *****	0	871,813	871,813	868,219	0	868,219	0
	TOTAL REVENUES *****	0	871,813	871,813	868,219	0	868,219	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	0	640,000	640,000	525,000	0	525,000	17-
84100	INTEREST EXPENSE	0	231,238	231,238	342,919	0	342,919	48
86900	MISCELLANEOUS	0	575	575	300	0	300	47-
	SUBTOTAL *****	0	871,813	871,813	868,219	0	868,219	0
	TOTAL EXPENDITURES *****	0	871,813	871,813	868,219	0	868,219	0

Debt Service Funds

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	21,139	21,879	21,879	0	0	0	100-
3059	NID PROP TAX PASS THRU-INTERST	1,497	531	531	0	0	0	100-
	SUBTOTAL *****	22,636	22,410	22,410	0	0	0	100-
INTEREST								
3710	INTEREST	4	0	3	0	0	0	0
3711	INT-OVERNIGHT	2	3	4	0	0	0	100-
3712	INT-LONG TERM INVEST	22	20	25	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	12	0	0	0	0	0	0
	SUBTOTAL *****	40	23	32	0	0	0	100-
	TOTAL REVENUES *****	22,676	22,433	22,442	0	0	0	100-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	20,000	21,000	21,000	21,000	0	21,000	0
84100	INTEREST EXPENSE	2,340	1,418	473	473	0	473	66-
86900	MISCELLANEOUS	750	750	750	750	0	750	0
	SUBTOTAL *****	23,090	23,168	22,223	22,223	0	22,223	4-
	TOTAL EXPENDITURES *****	23,090	23,168	22,223	22,223	0	22,223	4-

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	70,726	46,615	89,400	43,360	0	43,360	6-
3059	NID PROP TAX PASS THRU-INTERST	15,266	11,629	17,450	9,910	0	9,910	14-
	SUBTOTAL *****	85,992	58,244	106,850	53,270	0	53,270	9-
INTEREST								
3710	INTEREST	50	0	60	60	0	60	0
3711	INT-OVERNIGHT	85	90	65	70	0	70	22-
3712	INT-LONG TERM INVEST	894	800	800	800	0	800	0
3798	INC/DEC IN FV OF INVESTMENTS	-65	0	0	0	0	0	0
	SUBTOTAL *****	964	890	925	930	0	930	4
	TOTAL REVENUES *****	86,956	59,134	107,775	54,200	0	54,200	8-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	50,800	51,700	52,700	52,700	0	52,700	1
84100	INTEREST EXPENSE	16,130	15,146	15,146	14,144	0	14,144	6-
86900	MISCELLANEOUS	4,328	4,074	4,074	3,815	0	3,815	6-
	SUBTOTAL *****	71,258	70,920	71,920	70,659	0	70,659	0
	TOTAL EXPENDITURES *****	71,258	70,920	71,920	70,659	0	70,659	0

Debt Service Funds

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

		2014	2015	2015	2016	2016	2016	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	7,141	1,134	10,198	1,168	0	1,168	3
3059	NID PROP TAX PASS THRU-INTERST	12,018	8,288	14,716	7,656	0	7,656	7-
	SUBTOTAL *****	19,159	9,422	24,914	8,824	0	8,824	6-
INTEREST								
3710	INTEREST	2	0	0	0	0	0	0
3711	INT-OVERNIGHT	25	25	12	15	0	15	40-
3712	INT-LONG TERM INVEST	259	250	275	290	0	290	16
3798	INC/DEC IN FV OF INVESTMENTS	-27	0	0	0	0	0	0
	SUBTOTAL *****	259	275	287	305	0	305	11
	TOTAL REVENUES *****	19,418	9,697	25,201	9,129	0	9,129	6-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	9,950	9,910	9,910	9,870	0	9,870	0
	SUBTOTAL *****	10,950	10,910	10,910	10,870	0	10,870	0
	TOTAL EXPENDITURES *****	10,950	10,910	10,910	10,870	0	10,870	0

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

		2014	2015	2015	2016	2016	2016	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	46,645	5,772	5,508	3,792	0	3,792	34-
3059	NID PROP TAX PASS THRU-INTERST	14,773	3,556	2,827	2,150	0	2,150	39-
	SUBTOTAL *****	61,418	9,328	8,335	5,942	0	5,942	36-
	TOTAL REVENUES *****	61,418	9,328	8,335	5,942	0	5,942	36-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	6,900	7,100	7,100	7,300	0	7,300	2
84100	INTEREST EXPENSE	1,862	1,759	1,759	1,652	0	1,652	6-
86900	MISCELLANEOUS	1,743	1,710	1,709	1,675	0	1,675	2-
	SUBTOTAL *****	10,505	10,569	10,568	10,627	0	10,627	1
	TOTAL EXPENDITURES *****	10,505	10,569	10,568	10,627	0	10,627	1

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

		2014	2015	2015	2016	2016	2016	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	39,850	39,204	60,021	39,140	0	39,140	0
3059	NID PROP TAX PASS THRU-INTERST	13,455	8,933	13,330	7,171	0	7,171	19-
	SUBTOTAL *****	53,305	48,137	73,351	46,311	0	46,311	4-

Debt Service Funds

INTEREST							
3710 INTEREST	35	25	40	35	0	35	40
SUBTOTAL *****	35	25	40	35	0	35	40
TOTAL REVENUES *****	53,340	48,162	73,391	46,346	0	46,346	4-
OTHER							
84050 DEBT RETIREMENT-PRINCIPAL	40,000	45,000	45,000	45,000	0	45,000	0
84100 INTEREST EXPENSE	12,175	10,900	10,900	9,550	0	9,550	12-
SUBTOTAL *****	52,175	55,900	55,900	54,550	0	54,550	2-
TOTAL EXPENDITURES *****	52,175	55,900	55,900	54,550	0	54,550	2-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2015		2015	2016	2016	2016	%CHG
		2014	BUDGET +					
		ACTUAL	REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PROPERTY TAXES								
3058 NID PROP TAX PASS THRU-PRINCIP		42,156	2,806	2,753	1,061	0	1,061	62-
3059 NID PROP TAX PASS THRU-INTERST		19,007	2,940	1,933	1,078	0	1,078	63-
SUBTOTAL *****		61,163	5,746	4,686	2,139	0	2,139	63-
INTEREST								
3710 INTEREST		5	5	15	15	0	15	200
SUBTOTAL *****		5	5	15	15	0	15	200
TOTAL REVENUES *****		61,168	5,751	4,701	2,154	0	2,154	63-
OTHER								
84050 DEBT RETIREMENT-PRINCIPAL		2,000	2,000	2,000	2,000	0	2,000	0
84100 INTEREST EXPENSE		3,110	3,030	1,535	2,950	0	2,950	2-
SUBTOTAL *****		5,110	5,030	3,535	4,950	0	4,950	2-
TOTAL EXPENDITURES *****		5,110	5,030	3,535	4,950	0	4,950	2-

Decimal values have been truncated.



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 2015 budget included an amount for an additional employer-paid lump-sum premium; the additional premium was necessary to ensure fund solvency and stability while the County researched and implemented appropriate steps to secure the long-term fiscal stability of the health plan. Plan design changes and premium adjustments were implemented effective January 1, 2016. Effective with the 2016 budget, the County-paid portion of dependent premiums will be recorded separately from the County-paid employee premiums.

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,979,371	3,870,946	3,541,146	2,851,800	0	2,851,800	26-
3531	DEPENDENT INSURANCE PREMIUMS	453,986	477,141	524,540	599,981	0	599,981	25
3532	RETIREE/COBRA INSUR. PREMIUMS	32,934	0	26,502	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	484,089	0	484,089	0
3534	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	31,915	0	31,915	0
SUBTOTAL *****		2,466,291	4,348,087	4,092,188	3,967,785	0	3,967,785	9-
INTEREST								
3711	INT-OVERNIGHT	823	1,000	365	1,000	0	1,000	0
3712	INT-LONG TERM INVEST	8,586	9,000	7,000	9,000	0	9,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-34	0	0	0	0	0	0
SUBTOTAL *****		9,375	10,000	7,365	10,000	0	10,000	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	1,319	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	20,915	15,000	22,000	15,000	0	15,000	0
SUBTOTAL *****		22,234	15,000	22,000	15,000	0	15,000	0
TOTAL REVENUES *****		2,497,900	4,373,087	4,121,553	3,992,785	0	3,992,785	9-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,960,480	2,428,901	1,960,480	2,132,259	0	2,132,259	12-
71051	OTHER POST-EMPLOYMENT BENEFITS	92,200	64,100	92,200	92,200	0	92,200	43
71055	PRESCRIPTION DRUG CLAIMS	868,358	750,000	915,500	946,129	0	946,129	26
71060	EXCESS LOSS/COVERAGE POLICY	278,132	394,070	350,060	389,315	0	389,315	1-
71100	OUTSIDE SERVICES	7,724	15,000	9,650	15,000	0	15,000	0
71101	PROFESSIONAL SERVICES	29,400	34,400	34,400	34,400	0	34,400	0
71104	ADMINISTRATIVE SERVICES	182,932	226,638	201,400	198,509	0	198,509	12-
71117	PRESCRIP CARD ADMIN FEES	0	1,500	1,250	0	0	0	100-
SUBTOTAL *****		3,419,226	3,914,609	3,564,940	3,807,812	0	3,807,812	3-
OTHER								
83200	FEES & COMMISSIONS	1,390	52,500	27,105	52,500	0	52,500	0
SUBTOTAL *****		1,390	52,500	27,105	52,500	0	52,500	0
TOTAL EXPENDITURES *****		3,420,616	3,967,109	3,592,045	3,860,312	0	3,860,312	3-

Decimal values have been truncated.

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

Effective with the 2016 budget, the County-paid portion of dependent premiums will be recorded separately from the County-paid employee premiums. There are no other significant changes to this budget.

Annual Budget

6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	200,929	245,235	217,110	205,800	0	205,800	16-
3531	DEPENDENT INSURANCE PREMIUMS	62,707	59,794	63,260	63,474	0	63,474	6
3532	RETIREE/COBRA INSUR. PREMIUMS	3,343	0	2,705	0	0	0	0
3534	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	32,181	0	32,181	0
SUBTOTAL *****		266,979	305,029	283,075	301,455	0	301,455	1-
INTEREST								
3711	INT-OVERNIGHT	52	50	45	40	0	40	20-
3712	INT-LONG TERM INVEST	565	550	635	460	0	460	16-
3798	INC/DEC IN FV OF INVESTMENTS	-75	0	0	0	0	0	0
SUBTOTAL *****		542	600	680	500	0	500	17-
TOTAL REVENUES *****		267,521	305,629	283,755	301,955	0	301,955	1-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	216,808	218,000	256,400	282,043	0	282,043	29
71104	ADMINISTRATIVE SERVICES	15,078	19,900	17,675	23,520	0	23,520	18
SUBTOTAL *****		231,886	237,900	274,075	305,563	0	305,563	28
TOTAL EXPENDITURES *****		231,886	237,900	274,075	305,563	0	305,563	28

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	-2,042	0	0	0	0	0	0
3711	INT-OVERNIGHT	455	455	285	250	0	250	45-
3712	INT-LONG TERM INVEST	4,873	4,350	5,375	4,350	0	4,350	0
3798	INC/DEC IN FV OF INVESTMENTS	690	0	0	0	0	0	0
SUBTOTAL *****		3,976	4,805	5,660	4,600	0	4,600	4-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	115	0	0	0	0
SUBTOTAL *****		0	0	115	0	0	0	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	115,212	0	0	0	0	0	0
SUBTOTAL *****		115,212	0	0	0	0	0	0
TOTAL REVENUES *****		119,188	4,805	5,775	4,600	0	4,600	4-

Self-Insured Workers' Comp

CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	14,876	100,000	55,000	100,000	0	100,000	0
71055	PRESCRIPTION DRUG CLAIMS	12,681	20,000	53,000	20,000	0	20,000	0
71056	CLAIMS EXPENSE - LEGAL	0	7,500	1,000	7,500	0	7,500	0
71057	CLAIMS EXPENSE - INDEMNITY	47,205	125,000	67,000	325,000	0	325,000	160
71058	CLAIMS EXPENSE - OTHER	20,697	40,000	30,000	40,000	0	40,000	0
71061	WC - SECOND INJURY FUND TAX	3,409	3,500	0	3,500	0	3,500	0
71070	INCREASE/DECREASE IN RESERVES	-160,902	0	292,000	0	0	0	0
71104	ADMINISTRATIVE SERVICES	13,696	25,000	8,600	25,000	0	25,000	0
SUBTOTAL *****		-48,338	321,000	506,600	521,000	0	521,000	62
TOTAL EXPENDITURES *****		-48,338	321,000	506,600	521,000	0	521,000	62

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-insure Workers' Compensation risk and it accounted for the County's worker's compensation loss control activities during the period of self-insurance. 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.

Residual assets of the Self-insured Worker's Compensation Loss Control Fund were transferred to the Self-insured Worker's Compensation Fund in 2014.

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	13	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	114	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	986	0	0	0	0	0	0
	SUBTOTAL *****	1,113	0	0	0	0	0	0
	TOTAL REVENUES *****	1,113	0	0	0	0	0	0
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	115,212	0	0	0	0	0	0
	SUBTOTAL *****	115,212	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	115,212	0	0	0	0	0	0

Decimal values have been truncated.

Facilities and Grounds Services Combined Budget Summary

Description of Funding Sources

Building maintenance, parking lot maintenance, and custodial services are provided through a centralized department, Facilities Maintenance. The County Commission provides direct oversight to the Manager of Facilities Maintenance, who is responsible for the day-to-day operations. 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.

Public Works 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	2014 Actual	2015 Estimated	2016 Class 1 Personal Services	2016 Classes 2-8 Other Services and Charges	2016 Class 9 Capital Outlay	2016 Total
Facilities Maintenance, Housekeeping & Parking								
610	6100	Facilities Maintenance	\$ 614,511	\$ 624,406	\$ 389,616	\$ 234,502	\$ 31,000	\$ 655,118
610	6101	Housekeeping	265,485	301,561	268,203	42,687	3,600	314,490
610	6102	Parking	44,443	85,180	-	59,308	-	59,308
610	6103	Facilities Security	-	-	50,092	8,261	1,825	60,178
610	6104	Grounds Maintenance	-	-	74,469	31,864	11,500	117,833
Subtotal			<u>924,439</u>	<u>1,011,147</u>	<u>782,380</u>	<u>376,622</u>	<u>47,925</u>	<u>1,206,927</u>
ECC - Facilities Maintenance, Housekeeping/Grounds								
270	2705	Facilities Maintenance, Housekeeping/Grounds	-	-	78,341	57,420	36,047	171,808
Subtotal			<u>-</u>	<u>-</u>	<u>78,341</u>	<u>57,420</u>	<u>36,047</u>	<u>171,808</u>
Total			<u>\$ 924,439</u>	<u>\$ 1,011,147</u>	<u>\$ 860,721</u>	<u>\$ 434,042</u>	<u>\$ 83,972</u>	<u>\$ 1,378,735</u>

Facility and Grounds Services Summary

Personnel Summary

Position Title			Departmental Funding Source					2016 Total	Change
	2014	2015	Full-time Equivalent Positions						
			Dept. 2705	Dept. 6100	Dept. 6101	Dept. 6103	Dept. 6104		
Facilities Maintenance & Housekeeping									
Manager	1.00	1.00	-	1.00	-	-	-	1.00	-
Senior Maintenance Technician	3.00	3.00	-	3.00	-	-	-	3.00	-
Maintenance Technician	2.00	2.00	-	1.00	-	-	1.00	2.00	-
Security Technician	-	-	-	-	-	1.00	-	1.00	1.00
Grounds Technician	-	-	-	-	-	-	1.00	1.00	1.00
Lead Custodian	1.00	1.00	-	-	1.00	-	-	1.00	-
Custodian	6.00	6.00	-	-	6.00	-	-	6.00	-
Service Coordinator I	1.00	1.00	-	1.00	-	-	-	1.00	-
Administrative Assistant	-	1.00	-	1.00	-	-	-	1.00	-
Subtotal	14.00	15.00	-	7.00	7.00	1.00	2.00	17.00	2.00
ECC - Facilities Maintenance, Housekeeping/Grounds									
Senior Technician	-	-	1.00	-	-	-	-	1.00	1.00
Custodian	-	-	1.00	-	-	-	-	1.00	1.00
Subtotal	-	-	2.00	-	-	-	-	2.00	2.00
Total FTEs	14.00	15.00	2.00	7.00	7.00	1.00	2.00	19.00	4.00
Overtime	\$ 6,000	\$ 6,000	\$ 200	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ 4,200	\$ (1,800)

Facilities and Grounds Maintenance

Department Numbers 2705, 6100, 6101, 6102, 6103, 6104

Mission

The Facilities Maintenance Department provides building and grounds maintenance, housekeeping, and parking lot maintenance services for all county-owned facilities other than Public Works, Sheriff/Jail, and the Juvenile Justice Center. Services for these three facilities are administered by each respective administrative authority and the annual operating costs are accounted for within each respective budget.

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.
- Provide routine grounds maintenance services
- Provide maintenance for the various building security systems

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

Effective with the 2016 budget, two new cost centers have been established: Building Security (#6103) and Grounds Maintenance activities (#6104).

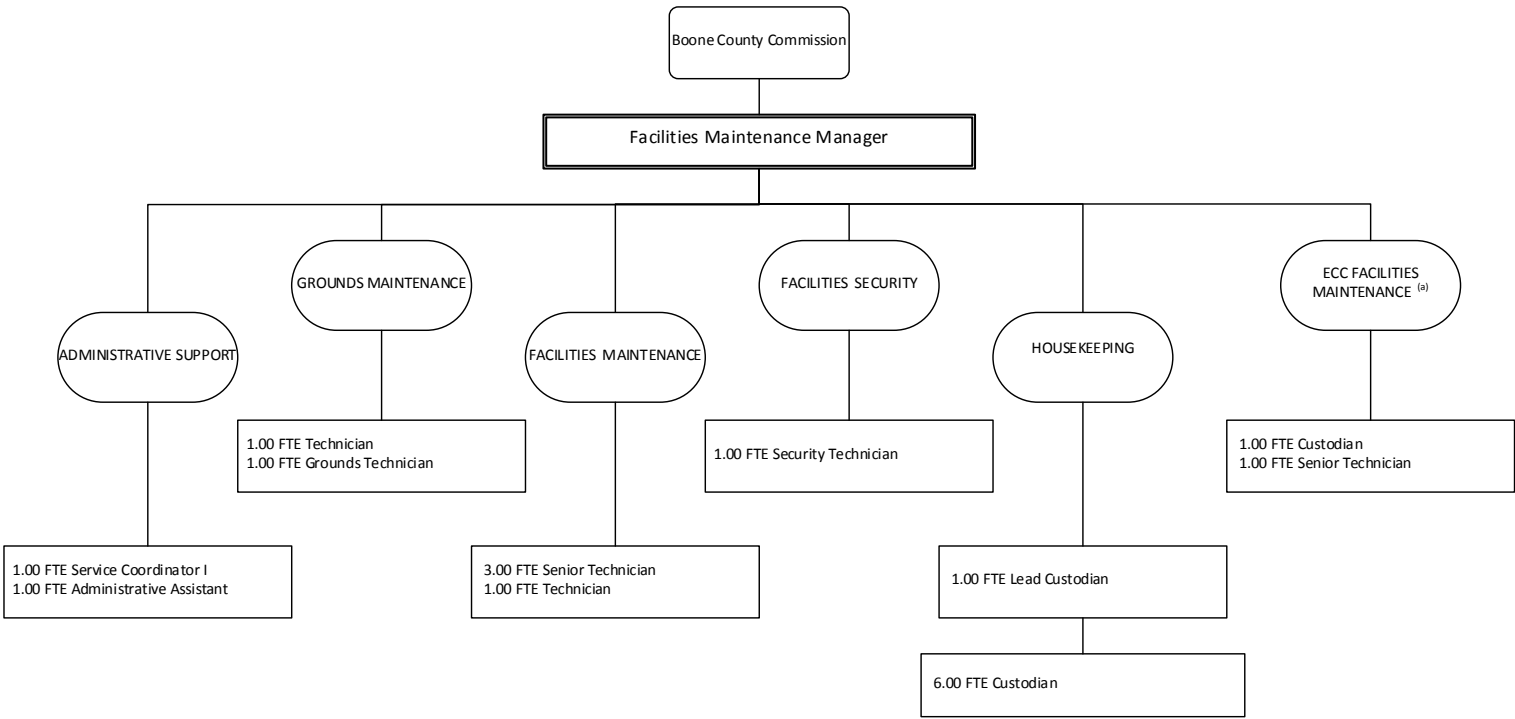
A county-wide building security upgrade project is funded from the Capital Repair and Replacement Fund (#6200, originally budgeted in fiscal year 2015 and re-budgeted in 2016). Facilities Maintenance will be responsible for the maintenance of this system and an additional FTE position is included in the 2016 budget to provide the necessary resources.

Costs associated with grounds maintenance activities have been removed from cost center #6100 (Facilities Maintenance) and included in the new cost center, #6104- Grounds Maintenance. An additional FTE position and equipment is included in the 2016 budget to support these activities.

There are no other significant changes to the budget.

Facilities and Grounds Maintenance

Organizational Chart



(a) Personnel in this division are funded 100% from 911/Emergency Management Fund (Dept 2705)

Facilities and Grounds Maintenance

Annual Budget

2705 FAC MAINT/HSKING/GROUNDS-ECC

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	58,240	0	58,240	0
10110	OVERTIME	0	0	0	200	0	200	0
10120	HOLIDAY WORKED	0	0	0	100	0	100	0
10200	FICA	0	0	0	4,478	0	4,478	0
10300	HEALTH INSURANCE	0	0	0	11,640	0	11,640	0
10325	DISABILITY INSURANCE	0	0	0	221	0	221	0
10350	LIFE INSURANCE	0	0	0	96	0	96	0
10375	DENTAL INSURANCE	0	0	0	840	0	840	0
10400	WORKERS COMP	0	0	0	1,486	0	1,486	0
10500	401(A) MATCH PLAN	0	0	0	1,040	0	1,040	0
SUBTOTAL *****		0	0	0	78,341	0	78,341	0
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	0	0	0	1,300	0	1,300	0
23035	MAINTENANCE SUPPLIES	0	0	0	800	0	800	0
23038	GROUNDS MAINTENANCE SUPPLIES	0	0	0	2,000	0	2,000	0
23050	OTHER SUPPLIES	0	0	0	500	0	500	0
23300	UNIFORMS	0	0	0	180	0	180	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	1,550	0	1,550	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	400	0	400	0
26300	MATERIAL & CHEMICAL SUPP.	0	0	0	2,000	0	2,000	0
26600	STRT/TRAFFIC/CONST SIGNS	0	0	0	1,700	0	1,700	0
SUBTOTAL *****		0	0	0	10,430	0	10,430	0
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	1,080	0	1,080	0
48100	NATURAL GAS	0	0	0	4,500	0	4,500	0
48200	ELECTRICITY	0	0	0	27,750	0	27,750	0
48300	WATER	0	0	0	294	0	294	0
48400	SOLID WASTE	0	0	0	1,776	0	1,776	0
48500	STORM WATER UTILITY	0	0	0	72	0	72	0
48600	SEWER USE	0	0	0	438	0	438	0
SUBTOTAL *****		0	0	0	35,910	0	35,910	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	2,700	0	2,700	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	50	0	50	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	500	0	500	0
59200	LOCAL MILEAGE	0	0	0	240	0	240	0
SUBTOTAL *****		0	0	0	3,490	0	3,490	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	500	0	500	0
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	3,000	0	3,000	0
60125	CUSTODIAL/JANITORIAL SERV	0	0	0	500	0	500	0
60150	PEST CONTROL	0	0	0	130	0	130	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	0	0	0	500	0	500	0
SUBTOTAL *****		0	0	0	6,430	0	6,430	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	1,100	0	1,100	0
71600	EQUIP LEASES & METER CHRG	0	0	0	60	0	60	0
SUBTOTAL *****		0	0	0	1,160	0	1,160	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	1,825	2,000	3,825	0
91302	COMPUTER SOFTWARE	0	0	0	611	611	1,222	0
91400	AUTO/TRUCKS	0	0	0	0	31,000	31,000	0
SUBTOTAL *****		0	0	0	2,436	33,611	36,047	0
TOTAL EXPENDITURES *****		0	0	0	138,197	33,611	171,808	0

Facilities and Grounds Maintenance

6100 FACILITIES MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	447,699	447,699	447,699	653,500	0	653,500	45
	SUBTOTAL *****	447,699	447,699	447,699	653,500	0	653,500	46
INTEREST								
3711	INT-OVERNIGHT	380	420	210	250	0	250	40-
3712	INT-LONG TERM INVEST	4,011	3,980	3,920	3,980	0	3,980	0
3798	INC/DEC IN FV OF INVESTMENTS	-352	0	0	0	0	0	0
	SUBTOTAL *****	4,039	4,400	4,130	4,230	0	4,230	4-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	2,481	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	1,750	0	0	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	418	0	0	0	0	0	0
3880	CONTRIBUTIONS	95	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	285	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	365	0	0	0	0
	SUBTOTAL *****	5,029	0	365	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	2,896	0	0	0	0	0	0
	SUBTOTAL *****	2,896	0	0	0	0	0	0
	TOTAL REVENUES *****	459,663	452,099	452,194	657,730	0	657,730	45
PERSONAL SERVICES								
10100	SALARIES & WAGES	268,546	307,065	301,812	303,847	44,034	303,847	1-
10110	OVERTIME	2,627	5,000	3,000	3,000	0	3,000	40-
10120	HOLIDAY WORKED	116	100	500	200	0	200	100
10200	FICA	20,243	23,881	22,879	23,489	3,369	23,489	1-
10300	HEALTH INSURANCE	33,662	58,813	56,259	40,740	5,820	40,740	30-
10325	DISABILITY INSURANCE	726	1,167	1,091	1,154	167	1,154	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	5,582	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	335	0
10350	LIFE INSURANCE	304	352	340	336	48	336	4-
10375	DENTAL INSURANCE	3,375	3,667	3,613	2,940	420	2,940	19-
10400	WORKERS COMP	7,798	9,507	6,763	6,107	1,118	6,107	35-
10500	401(A) MATCH PLAN	2,780	3,840	3,335	3,640	650	3,640	5-
10800	UNIFORM ALLOWANCE	500	500	500	0	100	500	0
	SUBTOTAL *****	340,677	413,892	400,092	385,453	55,726	391,870	5-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	681	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	11,882	15,113	15,000	12,300	7,600	19,900	31
23038	GROUNDS MAINTENANCE SUPPLIES	0	8,900	8,900	0	0	0	100-
23050	OTHER SUPPLIES	4,509	5,000	5,586	8,000	611	10,970	119
23300	UNIFORMS	863	750	700	670	100	670	10-
23850	MINOR EQUIP & TOOLS (<\$1000)	8,902	7,870	6,400	7,720	50	7,720	1-
23855	FURNITURE/FIXTURE <\$1000	0	1,470	500	500	400	500	65-
23860	VEHICLE EQUIPMENT <\$1000	0	1,000	1,000	900	900	1,800	80
26600	STRT/TRAFFIC/CONST SIGNS	0	1,800	1,300	400	0	400	77-
	SUBTOTAL *****	26,837	42,403	39,886	30,990	9,661	42,460	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	40	160	40	40	0	40	75-
37210	TRAINING/SCHOOLS	614	1,500	800	2,000	500	2,000	33
	SUBTOTAL *****	654	1,660	840	2,040	500	2,040	23
UTILITIES								
48000	TELEPHONES	3,381	3,764	3,480	3,480	850	3,480	7-
48050	CELLULAR/MOBILE DEVICE SERVICE	3,020	3,660	3,660	6,000	1,200	6,000	63
48100	NATURAL GAS	5,369	3,900	3,000	5,520	0	5,520	41
48300	WATER	298	210	200	360	0	360	71
	SUBTOTAL *****	12,068	11,534	10,340	15,360	2,050	15,360	33

Facilities and Grounds Maintenance

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,133	10,480	10,000	10,480	1,200	10,480	0
59010	FUEL SURCHARGE - REIMB TO R&B	284	252	252	252	50	252	0
59025	VEHICLE TITLE/LICENSE/PLATES	33	0	0	0	22	11	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,399	3,000	1,950	2,000	500	2,000	33-
59105	TIRES	1,027	500	100	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	881	2,100	500	2,100	0	2,100	0
59300	PARKING	0	0	30	0	0	0	0
SUBTOTAL *****		14,757	16,332	12,832	15,332	1,772	15,343	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	9,998	12,018	14,358	16,398	0	16,398	36
60100	BLDG REPAIRS/MAINTENANCE	14,322	21,650	10,000	12,800	0	12,800	40-
60200	EQUIP REPAIRS/MAINTENANCE	66,648	72,800	72,800	67,300	2,600	69,900	3-
60400	GROUNDS MAINTENANCE	19,766	14,330	3,775	0	0	0	100-
SUBTOTAL *****		110,734	120,798	100,933	96,498	2,600	99,098	18-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,696	3,406	3,406	4,407	0	4,407	29
71001	AUTO PHYSICAL DAMAGE INS	0	5,000	5,000	5,250	0	5,250	5
71002	AUTO LIABILITY INS	0	3,000	3,000	3,150	0	3,150	5
71004	PROPERTY INSURANCE	0	2,000	2,000	2,000	0	2,000	0
71006	ERRORS & OMISSIONS INS	0	0	588	600	0	600	0
71008	GENERAL LIABILITY INS	0	0	3,576	3,750	0	3,750	0
71100	OUTSIDE SERVICES	6,040	17,545	17,000	15,321	0	15,321	12-
71101	PROFESSIONAL SERVICES	4,605	15,000	15,000	10,000	0	10,000	33-
71500	BUILDING USE/RENT CHARGE	3,004	4,985	4,985	4,965	0	4,965	0
71526	DISPOSAL SERVICES	0	500	0	500	0	500	0
71600	EQUIP LEASES & METER CHR	207	228	228	228	0	228	0
71700	EQUIPMENT RENTALS	1,664	1,800	2,490	3,000	0	4,750	163
SUBTOTAL *****		18,216	53,464	57,273	53,171	0	54,921	3
OTHER								
83200	FEES & COMMISSIONS	29	0	0	0	0	0	0
86800	EMERGENCY	0	10,000	0	10,000	0	10,000	0
86850	CONTINGENCY	0	23,446	0	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-9,944	0	0	0	0	0	0
SUBTOTAL *****		-9,915	33,446	0	10,000	0	10,000	70-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	42,503	7,925	0	0	0	0	100-
91301	COMPUTER HARDWARE	0	1,600	1,600	0	2,000	0	100-
91302	COMPUTER SOFTWARE	0	610	610	0	0	0	100-
91400	AUTO/TRUCKS	27,587	0	0	0	31,000	0	0
92301	REPLC COMPUTER HDWR	3,007	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	27,390	0	0	0	31,000	31,000	0
SUBTOTAL *****		100,487	10,135	2,210	0	64,000	31,000	206
TOTAL EXPENDITURES *****		614,515	703,664	624,406	608,844	136,309	662,092	6-

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM PY
ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	297,690	297,690	297,690	306,518	0	306,518	2
	SUBTOTAL *****	297,690	297,690	297,690	306,518	0	306,518	3
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	0	0	360	0	0	0	0
	SUBTOTAL *****	0	0	360	0	0	0	0
TOTAL REVENUES *****		297,690	297,690	298,050	306,518	0	306,518	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	169,148	180,233	180,896	187,441	0	187,441	4
10110	OVERTIME	126	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	7,898	9,464	9,464	9,500	0	9,500	0
10120	HOLIDAY WORKED	87	100	100	100	0	100	0
10200	FICA	13,304	14,595	13,916	15,150	0	15,150	3
10300	HEALTH INSURANCE	34,493	55,255	55,255	40,740	0	40,740	26-
10325	DISABILITY INSURANCE	467	684	634	712	0	712	4
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	1,367	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	247	0
10350	LIFE INSURANCE	319	336	336	336	0	336	0
10375	DENTAL INSURANCE	3,459	3,500	3,500	2,940	0	2,940	16-
10400	WORKERS COMP	6,722	6,811	4,575	5,030	0	5,030	26-
10500	401(A) MATCH PLAN	1,790	3,640	2,000	3,640	0	3,640	0
	SUBTOTAL *****	237,813	275,618	271,676	266,589	0	268,203	3

Facilities and Grounds Maintenance

MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	16,242	19,414	18,800	21,600	0	21,600 11
23300	UNIFORMS	469	560	523	560	0	560 0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,556	1,000	1,565	4,700	0	4,700 370
SUBTOTAL *****		20,267	20,974	20,888	26,860	0	26,860 28
VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	25	10	312	0	312 ,148
SUBTOTAL *****		0	25	10	312	0	312 **
EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	1,497	12,186	0	10,710	0	10,710 12-
60150	PEST CONTROL	1,776	2,318	6,427	2,318	0	2,318 0
60200	EQUIP REPAIRS/MAINTENANCE	44	400	221	200	0	200 50-
SUBTOTAL *****		3,317	14,904	6,648	13,228	0	13,228 11-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	55	66	67	0	67 21
71600	EQUIP LEASES & METER CHRG	59	60	60	120	0	120 100
SUBTOTAL *****		59	115	126	187	0	187 63
OTHER							
83200	FEES & COMMISSIONS	5	0	27	0	0	0 0
86800	EMERGENCY	0	2,100	0	2,100	0	2,100 0
SUBTOTAL *****		5	2,100	27	2,100	0	2,100 0
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	2,186	2,186	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	4,024	0	0	0	3,600	3,600 0
SUBTOTAL *****		4,024	2,186	2,186	0	3,600	3,600 65
TOTAL EXPENDITURES *****		265,485	315,922	301,561	309,276	3,600	314,490 0

6102 PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	59,946	62,294	62,159	62,294	0	62,294	0
3569	OTHER FEES	20	0	40	0	0	0	0
SUBTOTAL *****		59,966	62,294	62,199	62,294	0	62,294	0
TOTAL REVENUES *****		59,966	62,294	62,199	62,294	0	62,294	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	250	100	100	0	100	60-
23035	MAINTENANCE SUPPLIES	444	1,000	605	500	0	500	50-
23050	OTHER SUPPLIES	95	6,800	6,800	500	0	500	92-
26300	MATERIAL & CHEMICAL SUPP.	5,791	5,500	5,000	0	0	0	100-
26600	STRT/TRAFFIC/CONST SIGNS	27	500	465	500	0	500	0
SUBTOTAL *****		6,357	14,050	12,970	1,600	0	1,600	89-
UTILITIES								
48200	ELECTRICITY	1,309	1,404	1,400	1,476	0	1,476	5
SUBTOTAL *****		1,309	1,404	1,400	1,476	0	1,476	5
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	25	200	0	200	0	200	0
60400	GROUNDS MAINTENANCE	5,113	34,500	34,500	16,000	0	16,000	53-
SUBTOTAL *****		5,138	34,700	34,500	16,200	0	16,200	53-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	24,874	25,640	25,640	29,832	0	29,832	16
71700	EQUIPMENT RENTALS	128	1,600	1,670	1,200	0	1,200	25-
SUBTOTAL *****		25,002	27,240	27,310	31,032	0	31,032	14
OTHER								
86900	MISCELLANEOUS	6,639	9,000	9,000	9,000	0	9,000	0
SUBTOTAL *****		6,639	9,000	9,000	9,000	0	9,000	0
TOTAL EXPENDITURES *****		44,445	86,394	85,180	59,308	0	59,308	31-

Facilities and Grounds Maintenance

6103 FACILITITES SECURITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	0	42,973	42,973	0
10200	FICA	0	0	0	0	3,287	3,287	0
10300	HEALTH INSURANCE	0	0	0	0	5,820	5,820	0
10325	DISABILITY INSURANCE	0	0	0	0	163	163	0
10350	LIFE INSURANCE	0	0	0	0	48	48	0
10375	DENTAL INSURANCE	0	0	0	0	420	420	0
10400	WORKERS COMP	0	0	0	0	1,092	1,092	0
10500	401(A) MATCH PLAN	0	0	0	0	650	650	0
10800	UNIFORM ALLOWANCE	0	0	0	0	100	100	0
SUBTOTAL *****		0	0	0	0	54,553	54,553	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	250	0	250	0
23050	OTHER SUPPLIES	0	0	0	0	611	611	0
23300	UNIFORMS	0	0	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	1,550	0	1,550	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	450	450	0
SUBTOTAL *****		0	0	0	1,900	1,061	2,961	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	0	0	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	250	0	250	0
SUBTOTAL *****		0	0	0	1,250	0	1,250	0
UTILITIES								
48000	TELEPHONES	0	0	0	360	850	1,210	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	1,140	0	1,140	0
SUBTOTAL *****		0	0	0	1,500	850	2,350	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	1,000	0	1,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	200	0	200	0
SUBTOTAL *****		0	0	0	1,200	0	1,200	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	500	0	500	0
SUBTOTAL *****		0	0	0	500	0	500	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,825	1,825	0
SUBTOTAL *****		0	0	0	0	1,825	1,825	0
TOTAL EXPENDITURES *****		0	0	0	6,350	58,289	64,639	0

6104 GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	31,179	22,090	54,829	0
10200	FICA	0	0	0	2,385	1,690	4,194	0
10300	HEALTH INSURANCE	0	0	0	5,820	5,820	11,640	0
10325	DISABILITY INSURANCE	0	0	0	118	84	208	0
10350	LIFE INSURANCE	0	0	0	48	48	96	0
10375	DENTAL INSURANCE	0	0	0	420	420	840	0
10400	WORKERS COMP	0	0	0	791	561	1,392	0
10500	401(A) MATCH PLAN	0	0	0	520	650	1,170	0
10800	UNIFORM ALLOWANCE	0	0	0	0	100	100	0
SUBTOTAL *****		0	0	0	41,281	31,463	74,469	0
MATERIALS & SUPPLIES								
23038	GROUNDS MAINTENANCE SUPPLIES	0	0	0	12,000	0	12,000	0
23300	UNIFORMS	0	0	0	80	100	180	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	1,990	50	2,040	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	1,000	0	1,000	0
26300	MATERIAL & CHEMICAL SUPP.	0	0	0	5,500	0	5,500	0
26600	STRT/TRAFFIC/CONST SIGNS	0	0	0	200	0	200	0
SUBTOTAL *****		0	0	0	20,770	150	20,920	0

Facilities and Grounds Maintenance

UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	1,200	720	1,920	0
	SUBTOTAL *****	0	0	0	1,200	720	1,920	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	2,150	0	2,150	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	74	0	74	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	2,200	0	2,200	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	4,924	0	4,924	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	900	0	900	0
	SUBTOTAL *****	0	0	0	900	0	900	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	2,200	0	2,200	0
71700	EQUIPMENT RENTALS	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	3,200	0	3,200	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	11,500	11,500	0
	SUBTOTAL *****	0	0	0	0	11,500	11,500	0
	TOTAL EXPENDITURES *****	0	0	0	72,275	43,833	117,833	0

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 2016 budget includes funding for several facility-related projects including a boiler pipe replacement project for the jail, replacement exterior doors for the Government Center, and a facility security system upgrade (re-budgeted from fiscal year 2015 with revised estimates). The amount for the security system project is shown in the Contingency account below; the amounts will be assigned to the correct account code at a later date.

Capital Repairs and Replacement

Capital Repairs and Replacements Fund – Public Works (Fund 624; Dept. #6240): The 2016 budget includes funding for the applicable portion of the facility security system upgrade project.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	248,474	248,697	248,697	248,697	0	248,697	0
	SUBTOTAL *****	248,474	248,697	248,697	248,697	0	248,697	0
INTEREST								
3711	INT-OVERNIGHT	580	590	425	590	0	590	0
3712	INT-LONG TERM INVEST	6,206	5,655	8,025	8,000	0	8,000	41
3798	INC/DEC IN FV OF INVESTMENTS	-684	0	0	0	0	0	0
	SUBTOTAL *****	6,102	6,245	8,450	8,590	0	8,590	38
	TOTAL REVENUES *****	254,576	254,942	257,147	257,287	0	257,287	1
EQUIP & BLDG MAINTENANCE								
60110	MAJOR BLDG REPAIRS/REPL	0	197,000	75,000	0	80,000	80,000	59-
	SUBTOTAL *****	0	197,000	75,000	0	80,000	80,000	59-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	15,960	0	0	0	0	0	0
71102	ENGINEERING SERVICES	0	10,000	6,210	0	0	0	100-
	SUBTOTAL *****	15,960	10,000	6,210	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	542,100	0	0	0	1,199,800	121
	SUBTOTAL *****	0	542,100	0	0	0	1,199,800	121
	TOTAL EXPENDITURES *****	15,960	749,100	81,210	0	80,000	1,279,800	71

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	34	30	22	25	0	25	16-
3712	INT-LONG TERM INVEST	361	335	410	400	0	400	19
3798	INC/DEC IN FV OF INVESTMENTS	-34	0	0	0	0	0	0
	SUBTOTAL *****	361	365	432	425	0	425	16
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 *****	7,392	7,396	7,463	7,456	0	7,456	1
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	0	0	600	0	600	0
	SUBTOTAL *****	0	0	0	600	0	600	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	0	12,543	12,800	6,881	0	6,881	45-
	SUBTOTAL *****	0	12,543	12,800	6,981	0	6,981	44-
	TOTAL EXPENDITURES *****	0	12,543	12,800	7,581	0	7,581	40-

Capital Repairs and Replacement

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	15	15	10	10	0	10	33-
3712 INT-LONG TERM INVEST	164	155	180	180	0	180	16
3798 INC/DEC IN FV OF INVESTMENTS	-14	0	0	0	0	0	0
SUBTOTAL *****	165	170	190	190	0	190	12
TOTAL REVENUES *****	165	170	190	190	0	190	12

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY 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	130	130	80	130	0	130	0
3712 INT-LONG TERM INVEST	1,377	1,300	1,530	1,300	0	1,300	0
3798 INC/DEC IN FV OF INVESTMENTS	-123	0	0	0	0	0	0
SUBTOTAL *****	1,384	1,430	1,610	1,430	0	1,430	0
TOTAL REVENUES *****	51,384	51,430	51,610	51,430	0	51,430	0
OTHER							
86850 CONTINGENCY	0	0	0	0	0	70,300	0
SUBTOTAL *****	0	0	0	0	0	70,300	0
FIXED ASSET ADDITIONS							
92200 REPLACEMENT BLDGS & IMPRV	0	25,000	0	0	0	0	100-
SUBTOTAL *****	0	25,000	0	0	0	0	100-
TOTAL EXPENDITURES *****	0	25,000	0	0	0	70,300	181

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	119,765	111,242	111,242	130,695	0	130,695	17
	SUBTOTAL *****	119,765	111,242	111,242	130,695	0	130,695	17
INTEREST								
3711	INT-OVERNIGHT	110	110	75	80	0	80	27-
3712	INT-LONG TERM INVEST	1,170	1,090	1,450	1,000	0	1,000	8-
3798	INC/DEC IN FV OF INVESTMENTS	-123	0	0	0	0	0	0
	SUBTOTAL *****	1,157	1,200	1,525	1,080	0	1,080	10-
	TOTAL REVENUES *****	120,922	112,442	112,767	131,775	0	131,775	17
UTILITIES								
48100	NATURAL GAS	17,823	21,025	17,700	19,420	0	19,420	7-
48200	ELECTRICITY	86,858	90,900	93,620	103,000	0	103,000	13
48300	WATER	1,157	1,175	1,280	1,400	0	1,400	19
48400	SOLID WASTE	3,639	3,625	4,100	4,900	0	4,900	35
48500	STORM WATER UTILITY	137	140	140	175	0	175	25
48600	SEWER USE	1,747	1,925	1,800	1,800	0	1,800	6-
	SUBTOTAL *****	111,361	118,790	118,640	130,695	0	130,695	10
	TOTAL EXPENDITURES *****	111,361	118,790	118,640	130,695	0	130,695	10

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	266,745	242,525	242,525	243,625	0	243,625	0
	SUBTOTAL *****	266,745	242,525	242,525	243,625	0	243,625	0
	TOTAL REVENUES *****	266,745	242,525	242,525	243,625	0	243,625	0

Building Utilities

UTILITIES							
48100	NATURAL GAS	66,393	75,900	55,100	61,000	0	19-
48200	ELECTRICITY	158,180	168,050	156,300	164,100	0	2-
48300	WATER	6,924	8,000	6,100	6,700	0	16-
48400	SOLID WASTE	5,492	5,500	6,200	7,000	0	27
48500	STORM WATER UTILITY	366	400	375	475	0	18
48600	SEWER USE	4,187	4,350	4,350	4,350	0	0
SUBTOTAL *****		241,542	262,200	228,425	243,625	0	7-
TOTAL EXPENDITURES *****		241,542	262,200	228,425	243,625	0	7-

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	18,650	21,315	21,315	18,875	0	18,875	11-
SUBTOTAL *****		18,650	21,315	21,315	18,875	0	18,875	11-
TOTAL REVENUES *****		18,650	21,315	21,315	18,875	0	18,875	11-
UTILITIES								
48100	NATURAL GAS	4,057	6,200	3,900	4,300	0	4,300	30-
48200	ELECTRICITY	12,067	12,850	11,700	12,800	0	12,800	0
48300	WATER	302	350	300	330	0	330	5-
48400	SOLID WASTE	682	680	770	875	0	875	28
48500	STORM WATER UTILITY	217	250	220	270	0	270	8
48600	SEWER USE	261	300	300	300	0	300	0
SUBTOTAL *****		17,586	20,630	17,190	18,875	0	18,875	9-
TOTAL EXPENDITURES *****		17,586	20,630	17,190	18,875	0	18,875	9-

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

621 BUILDING UTILITIES								%CHG FROM PY BUD
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET + REVISIONS</u>	<u>2015 ESTIMATED</u>	<u>2016 CORE REQUEST</u>	<u>2016 SUPPLEMENTAL REQUEST</u>	<u>2016 ADOPTED BUDGET</u>	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	10,910	15,025	15,025	12,330	0	12,330	17-
	SUBTOTAL *****	10,910	15,025	15,025	12,330	0	12,330	18-
	TOTAL REVENUES *****	10,910	15,025	15,025	12,330	0	12,330	18-
UTILITIES								
48100	NATURAL GAS	1,463	1,780	1,350	1,500	0	1,500	15-
48200	ELECTRICITY	9,932	11,100	9,325	10,300	0	10,300	7-
48300	WATER	194	210	225	250	0	250	19
48500	STORM WATER UTILITY	57	60	60	75	0	75	25
48600	SEWER USE	159	165	205	205	0	205	24
	SUBTOTAL *****	11,805	13,315	11,165	12,330	0	12,330	7-
	TOTAL EXPENDITURES *****	11,805	13,315	11,165	12,330	0	12,330	7-

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	17	20	12	15	0	15	25-
3712	INT-LONG TERM INVEST	177	160	165	170	0	170	6
3798	INC/DEC IN FV OF INVESTMENTS	-15	0	0	0	0	0	0
	SUBTOTAL *****	179	180	177	185	0	185	3
	TOTAL REVENUES *****	179	180	177	185	0	185	3
OTHER								
83150	SCHOLARSHIPS	87	121	120	160	0	160	32
	SUBTOTAL *****	87	121	120	160	0	160	32
	TOTAL EXPENDITURES *****	87	121	120	160	0	160	32

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; 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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	4	4	3	3	0	3	25-
3712	INT-LONG TERM INVEST	38	36	40	40	0	40	11
3798	INC/DEC IN FV OF INVESTMENTS	-3	0	0	0	0	0	0
	SUBTOTAL *****	39	40	43	43	0	43	8
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	200	100	0	100	0
	SUBTOTAL *****	0	0	200	100	0	100	0
	TOTAL REVENUES *****	39	40	243	143	0	143	258
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	720	945	945	945	0	945	0
	SUBTOTAL *****	720	945	945	945	0	945	0
	TOTAL EXPENDITURES *****	720	945	945	945	0	945	0

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	2014 ACTUAL	2015 BUDGET + REVISIONS	2015 ESTIMATED	2016 CORE REQUEST	2016 SUPPLEMENTAL REQUEST	2016 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	37	40	30	40	0	40	0
3712	INT-LONG TERM INVEST	395	380	420	430	0	430	13
3798	INC/DEC IN FV OF INVESTMENTS	-33	0	0	0	0	0	0
SUBTOTAL *****		399	420	450	470	0	470	12
TOTAL REVENUES *****		399	420	450	470	0	470	12
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	2,413	3,000	3,000	3,200	0	3,200	6
SUBTOTAL *****		2,413	3,000	3,000	3,200	0	3,200	7
TOTAL EXPENDITURES *****		2,413	3,000	3,000	3,200	0	3,200	7

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

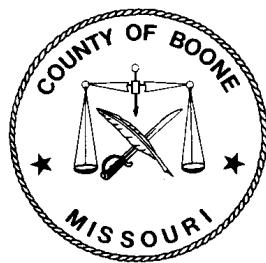
Capital Improvement Planning Process

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 Project Budget		Appropriation Status	Project Status 11/15/2015
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility:	\$ 13,304,000	Approved 2014	Bonds issued January 2015; facility construction contract awarded February 2015; Radio & Technology contracts to be awarded 2015-2016. Expected occupancy: mid-year 2016.
		Radio/Technology:	8,650,000	Approved 2014	
		Total	\$ <u>21,954,000</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 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.

Project Funding Source(s)			Estimated Annual Operating Impact			
Bond Proceeds (Facility Design, Construction and Project Management)	Transfers from 911/EM Sales Tax Fund (Radio and Technology) *	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities and other facility-related costs; debt service on bonds; equipment and technology replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2015-2016; fully built-out budgets by 2017-2018
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000			

* Amount transferred was determined prior to final approval of Radio/Technology budget. Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology needs.

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 for County statutory operations.	No appropriations have been approved by the Commission for the upcoming budget year.	\$ 400,000
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 was closed-out in 2015 with residual assets transferred to the General Capital Fund.	\$ -
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 was closed-out in 2015 with residual assets transferred to the General Fund.	\$ -
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 in 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	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,709	1	9.25%	7,642	1	9.23%
University Hospital & Clinics	4,296	2	4.56%	3,551	2	4.29%
Columbia Public Schools	2,326	3	2.47%	2,030	3	2.45%
Boone Hospital Center	2,000	4	2.12%	1,334	4	1.61%
Harry S. Truman Veterans Hospital	1,374	5	1.46%	924	10	1.12%
City of Columbia	1,329	6	1.41%	1,187	5	1.43%
State Farm Insurance Companies	1,200	7	1.27%	1,079	6	1.30%
Veterans United Home Loans	1,031	8	1.09%	-	-	-
Shelter Insurance Companies	1,029	9	1.09%	1,019	7	1.23%
MBS Textbook Exchange	1,100	10	1.17%	935	9	1.13%
U S Government (excludes VA Hospital)	-		-	1,002	8	1.21%
Total employment for principal employers	<u>24,394</u>		<u>25.91%</u>	<u>20,703</u>		<u>25.02%</u>
Total county employment	<u>94,156</u>			<u>82,751</u>		

* Data unavailable at time of publication

Sources:

Employer and Employees - Regional Economic Development, Inc., Factbook. 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)			
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	5,995,715	0.14%	163,165	4.34%	36,269	5,918,856	6.4%	9.6%	9.6%
2011	6,010,688	0.25%	165,847	1.64%	38,369	6,363,383	5.8%	8.6%	9.0%
2012	6,021,988	0.19%	168,530	1.62%	40,395	6,807,769	4.6%	6.9%	7.6%
2013	6,044,171	0.37%	170,773	1.33%	41,028	7,006,474	4.5%	6.5%	6.5%
2014	6,063,589	0.32%	172,717	1.14%	*	*	4.1%	6.1%	6.2%
2015	6,063,589	0.00%	172,717	0.00%	*	*	2.8%	4.7%	5.0%

(as of November, 2015)

* 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
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
2015	2,116,004,904	9,996,610,402	474,529,536	1,446,661,683

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2015	36,281,645	113,380,141	2,626,816,085	11,556,652,225

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	0.0500	0.0500	0.0500	0.0500
Group Homes	0.1114	0.1114	0.1114	0.1127	0.1127	0.1130	0.1146	0.1146	0.1146	0.1146
Total Boone County	<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>	<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	4.6706	4.7089	4.7292	4.7717	4.8492	4.8812	5.4019	5.4239	5.4868	5.4656
Southern Boone County R-I Schools	4.5158	4.5176	4.5175	4.5462	4.5460	4.9660	4.9860	4.9920	5.0263	5.0300
Hallsville R-IV Schools	3.9032	3.9032	3.9188	3.9929	4.2473	4.2411	4.2371	4.2922	4.2718	4.2991
Sturgeon R-V Schools	4.6838	4.6870	4.7661	4.7245	4.7324	4.9260	5.0664	5.0812	5.0932	5.1190
Centralia R-VI Schools	3.5094	4.0595	4.2095	4.3595	4.3595	4.3595	4.3595	4.3595	4.3595	4.3282
Harrisburg R-VIII Schools	4.3572	4.3708	4.4097	4.5004	4.5600	4.5533	4.4886	4.5137	4.5417	4.5611
New Franklin R-I Schools	3.8700	3.8582	3.8922	3.8907	3.9620	3.9620	3.9620	4.0206	4.0138	4.1111
Fayette R-III Schools	4.1401	4.1401	4.1401	4.2385	4.2241	4.2095	4.2299	4.2514	4.2528	4.2528
North Callaway R-I Schools	3.6100	3.6100	3.6100	3.6301	3.7523	3.7904	3.8123	3.8351	3.8336	3.7925
City of Ashland	0.3028	0.3057	0.2966	0.3302	0.3202	0.2612	0.2612	0.2635	0.2635	0.2641
City of Centralia	0.9288	0.9288	0.9288	0.9499	0.9590	0.9590	0.9590	0.9620	0.9662	0.9697
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	0.8689	0.8689	0.8689	0.8691	0.8509	0.8636	0.8500
City of Sturgeon	0.4900	0.5500	0.5500	0.5500	0.5500	0.5414	0.5437	0.5493	0.5547	0.5547
Town of Harrisburg	0.3259	0.3259	0.3259	0.3345	0.3345	0.3424	0.3424	0.3479	0.3483	0.3562
Village of Hartsburg	0.4292	0.5207	0.5156	0.5141	0.5141	0.5141	0.5179	0.5765	0.5798	0.5798
Town of Huntsdale	-	-	0.5000	-	-	-	-	-	-	-
City of Rocheport	0.2554	0.2571	-	0.2588	0.2589	0.2586	0.2557	0.2674	0.2710	0.2744
Special Business District	0.4834	0.4762	0.4778	0.4759	0.4788	-	-	-	-	-
Boone County Fire Protection District	0.7016	0.7735	0.7394	0.6293	0.6299	0.6299	0.6229	0.6010	0.8793	0.8842
Southern Boone County Fire District	0.4329	0.4075	0.4124	0.4318	0.4291	0.3567	0.5068	0.4149	0.3904	0.3607
Boone County Library District	0.2986	0.2986	0.2986	0.2986	0.2986	0.3001	0.3036	0.3036	0.3091	0.3091
Centralia Library District	0.3736	0.3708	0.3678	0.3745	0.3782	0.3782	0.3782	0.3785	0.6285	0.6285
Columbia Regional Library District	0.5270	0.5271	0.5221	0.5221	0.5221	0.5221	0.5271	0.5382	0.5382	0.5224
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category		2005	2006	2007	2008
General merchandise retail stores	\$	380,847,908	409,784,463	437,041,100	453,469,833
Eating and drinking establishments		234,119,630	245,901,932	250,882,383	256,965,731
Food stores		186,041,430	192,953,568	188,354,313	187,526,069
Miscellaneous retail		205,788,793	211,149,353	208,049,295	170,236,933
Building material; hardware, garden supply		119,695,044	125,371,642	103,195,966	91,171,823
Furniture, home furnishings and equipment		159,096,419	161,784,753	153,295,254	151,389,186
Automotive dealers and gasoline services		49,463,645	55,331,141	59,237,012	64,248,234
Electric, gas, and sanitary		155,552,041	168,540,873	184,998,226	97,425,630
Wholesale trade- durable goods		82,297,426	104,208,957	87,873,156	64,732,353
Apparel and accessories		51,727,564	53,908,741	56,415,889	59,212,790
Wholesale trade- nondurable goods		60,065,524	63,482,358	62,984,255	52,951,149
Communication		79,791,721	87,217,700	86,462,973	90,983,902
All other		320,656,841	334,280,260	328,491,340	467,263,397
Total	\$	2,085,143,986	2,213,915,741	2,207,281,162	2,207,577,030
Annual percentage change		7.7%	6.2%	-0.3%	0.0%
County direct sales tax rate		1.125%	1.325%	1.325%	1.325%

Statistical and Demographic Information cont'd

2009	2010	2011	2012	2013	2014
451,426,016	439,263,570	438,648,110	445,646,258	443,183,231	438,462,272
259,611,462	268,448,113	280,233,484	296,066,467	306,913,524	317,134,888
187,969,216	213,852,221	238,480,728	255,039,275	268,169,951	284,686,881
164,707,520	169,324,578	172,913,219	186,910,672	193,287,466	194,469,393
104,943,336	103,631,054	108,986,156	109,475,686	136,531,907	137,864,736
92,408,834	95,754,923	103,023,193	100,502,588	104,363,044	105,980,465
90,459,039	90,628,102	97,938,321	97,632,235	89,585,837	143,737,565
95,986,937	96,927,892	98,332,103	94,196,671	101,872,872	107,778,004
60,870,568	56,086,290	69,268,607	82,533,989	75,334,761	88,199,320
60,256,938	64,266,113	70,867,115	75,594,864	75,318,848	77,907,757
53,857,991	60,184,732	60,581,495	66,839,533	60,716,366	63,491,663
95,461,110	95,061,411	82,199,389	62,626,492	62,046,135	70,701,662
434,656,997	444,768,714	476,989,264	529,569,655	579,894,012	586,487,854
2,152,615,964	2,198,197,713	2,298,461,184	2,402,634,385	2,497,217,954	2,616,902,461
-2.5%	2.1%	4.6%	4.5%	3.9%	4.8%
1.325%	1.125%	1.125%	1.125%	1.750%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2016

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%	
Rocheport	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

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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, 2025
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2022
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) - Various 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%

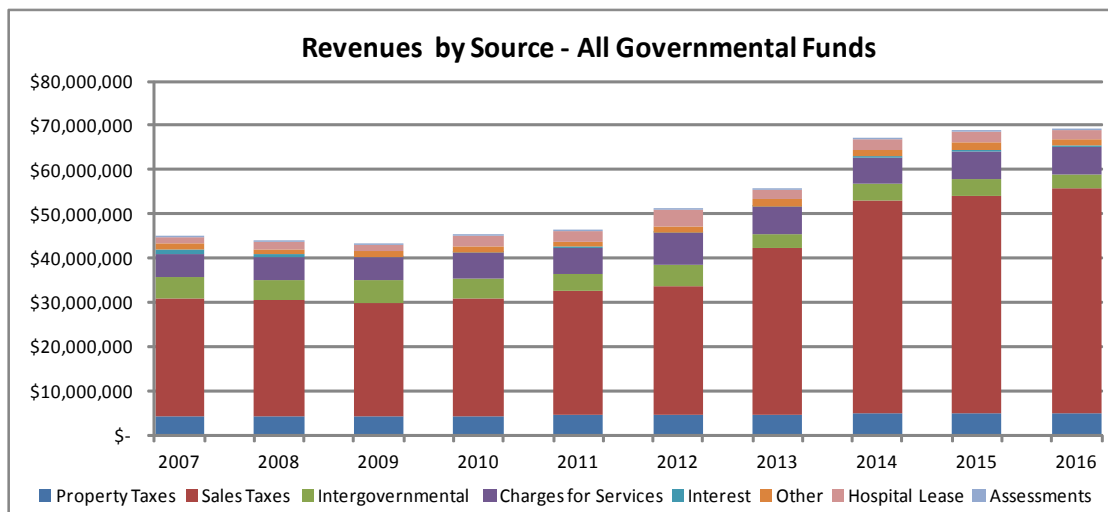
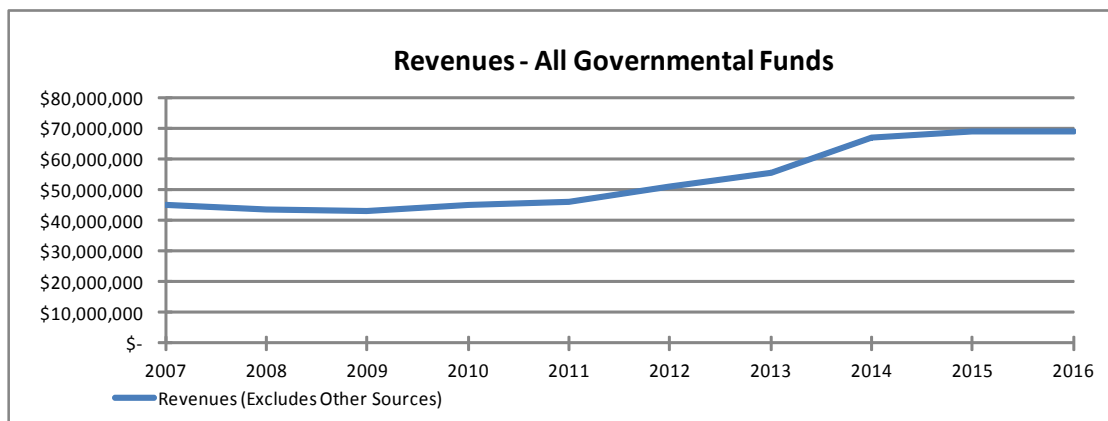
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Taxes	\$ 4,032,706	\$ 4,160,203	\$ 4,212,637	\$ 4,190,527	\$ 4,424,910
Assessments	148,743	105,288	102,598	178,186	169,336
Sales Taxes	26,837,008	26,371,448	25,653,471	26,656,012	27,977,495
Intergovernmental	4,884,000	4,397,128	5,032,989	4,646,871	4,067,123
Charges for Services	5,195,800	5,147,827	5,202,384	5,751,015	5,740,553
Interest	1,021,244	659,532	101,113	123,659	327,471
Hospital Lease	1,566,918	1,630,692	1,632,323	2,178,028	2,203,198
Other	1,244,610	1,304,621	1,256,446	1,374,332	1,264,287
Total	\$ 44,931,029	\$ 43,776,739	\$ 43,193,961	\$ 45,098,630	\$ 46,174,373

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Taxes	\$ 4,471,097	\$ 4,538,698	\$ 4,774,469	\$ 4,814,734	\$ 4,909,700
Assessments	308,739	232,494	303,673	240,546	116,486
Sales Taxes	29,054,019	37,541,613	48,137,970	49,269,000	50,710,000
Intergovernmental	4,945,333	3,458,898	3,762,947	3,727,066	3,232,595
Charges for Services	7,157,934	5,996,720	6,020,120	6,118,755	6,226,258
Interest	131,294	38,189	210,153	323,996	260,302
Hospital Lease	3,754,294	2,293,068	2,327,004	2,344,923	2,357,800
Other	1,271,332	1,634,893	1,620,343	2,049,849	1,362,576
Total	\$ 51,094,042	\$ 55,734,573	\$ 67,156,679	\$ 68,888,869	\$ 69,175,717

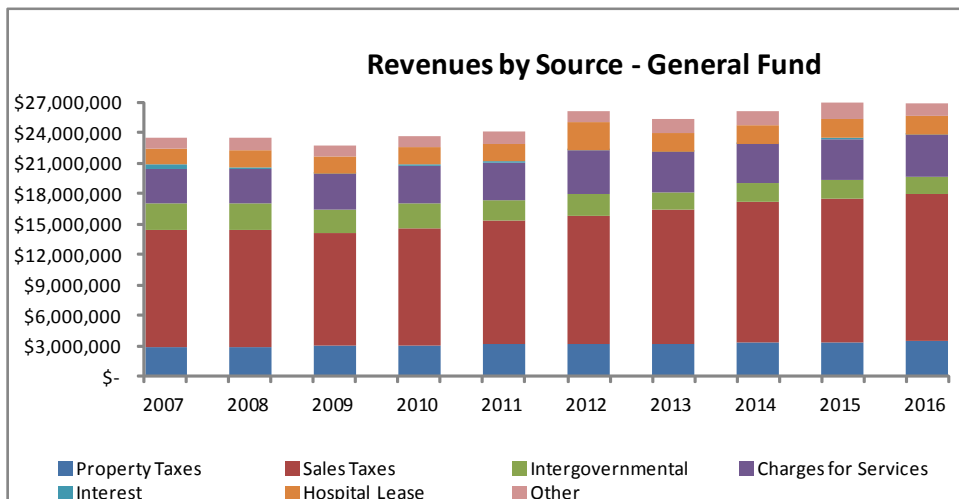
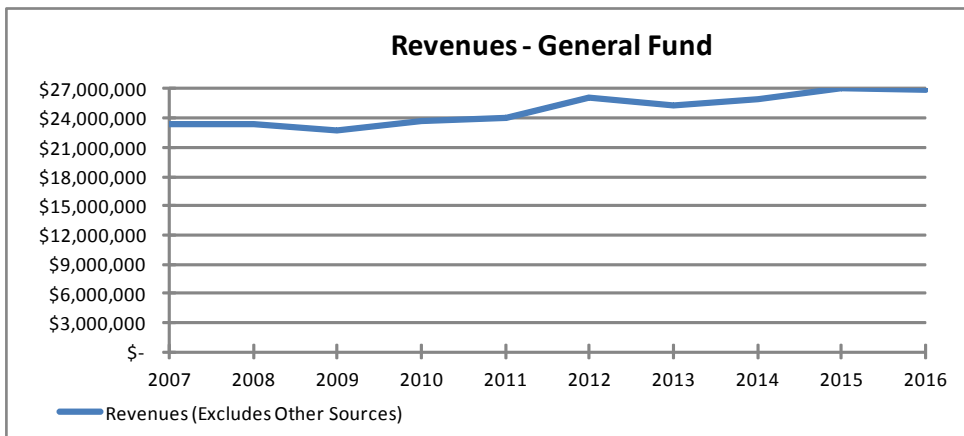


Revenues by Source cont'd

General Fund (Major Fund)

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 2,855,380	\$ 2,951,281	\$ 2,980,220	\$ 2,967,101	\$ 3,131,488
Sales Taxes	11,618,935	11,460,782	11,144,410	11,579,077	12,162,398
Intergovernmental	2,480,835	2,560,964	2,227,679	2,484,261	2,030,178
Charges for Services	3,503,498	3,429,987	3,593,653	3,741,819	3,685,306
Interest	359,296	224,012	16,696	31,913	213,118
Hospital Lease	1,566,918	1,630,692	1,632,323	1,678,028	1,703,198
Other	1,070,906	1,147,380	1,103,313	1,207,515	1,121,443
Total	\$ 23,455,768	\$ 23,405,098	\$ 22,698,294	\$ 23,689,714	\$ 24,047,129

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 3,132,275	\$ 3,177,727	\$ 3,339,334	\$ 3,369,634	\$ 3,434,400
Sales Taxes	12,619,573	13,165,037	13,770,424	14,101,000	14,524,000
Intergovernmental	2,214,652	1,745,996	1,899,352	1,866,141	1,663,899
Charges for Services	4,280,400	4,059,082	3,877,499	4,031,606	4,117,198
Interest	53,324	21,037	52,185	69,096	57,896
Hospital Lease	2,754,294	1,784,468	1,810,877	1,824,822	1,834,000
Other	1,072,995	1,375,622	1,265,448	1,820,096	1,209,704
Total	\$ 26,127,513	\$ 25,328,969	\$ 26,015,119	\$ 27,082,395	\$ 26,841,097

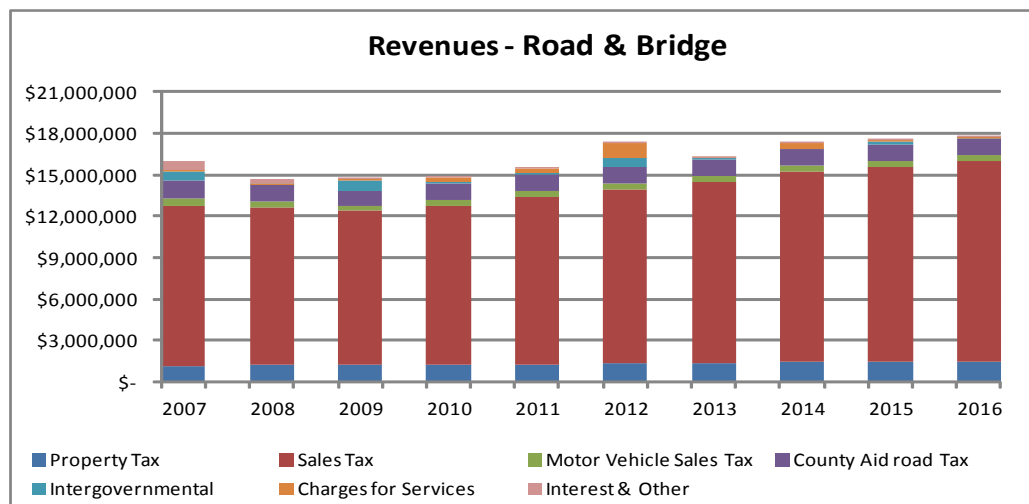
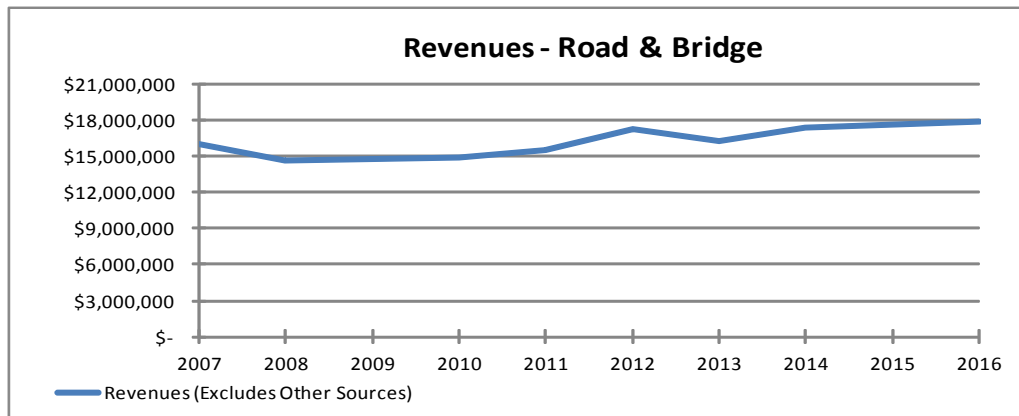


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Tax	\$ 1,177,326	\$ 1,208,922	\$ 1,232,417	\$ 1,223,426	\$ 1,293,422
Sales Tax	11,602,457	11,444,392	11,134,451	11,568,348	12,148,480
Motor Vehicle Sales Tax	497,636	371,592	344,213	363,759	375,538
County Aid road Tax	1,305,242	1,196,444	1,158,628	1,197,202	1,161,133
Intergovernmental	672,614	73,342	758,099	138,952	173,793
Charges for Services	121,490	45,407	60,144	316,859	284,230
Interest & Other	599,313	335,556	67,536	60,917	83,348
Total	\$ 15,976,078	\$ 14,675,655	\$ 14,755,488	\$ 14,869,463	\$ 15,519,944

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Tax	\$ 1,338,822	\$ 1,360,971	\$ 1,435,135	1,445,100	\$ 1,475,300
Sales Tax	12,605,385	13,149,084	13,754,107	14,084,000	14,507,000
Motor Vehicle Sales Tax	413,881	428,153	478,831	470,000	450,000
County Aid road Tax	1,165,665	1,161,598	1,161,598	1,188,000	1,188,000
Intergovernmental	668,990	71,398	76,153	239,272	37,300
Charges for Services	1,054,408	78,538	341,568	131,317	65,781
Interest & Other	16,583	20,117	99,792	103,458	82,605
Total	\$ 17,263,734	\$ 16,269,859	\$ 17,347,184	\$ 17,661,147	\$ 17,805,986

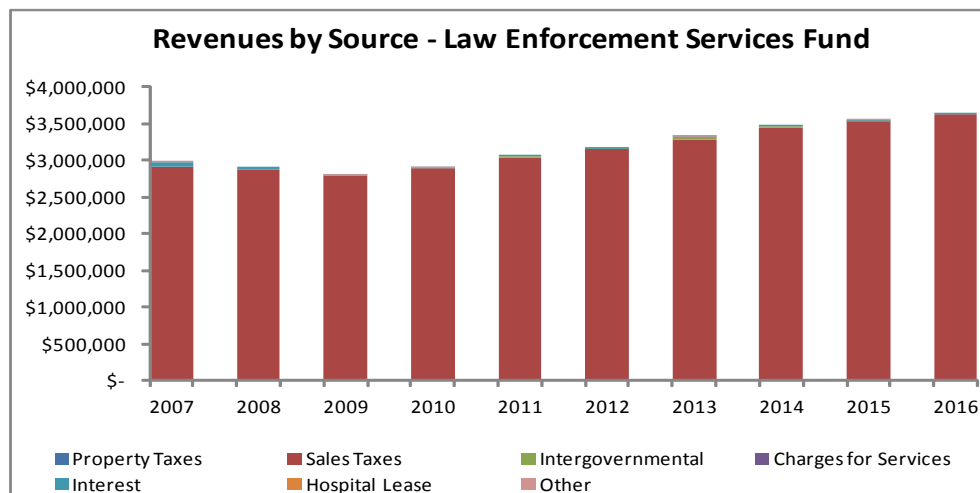
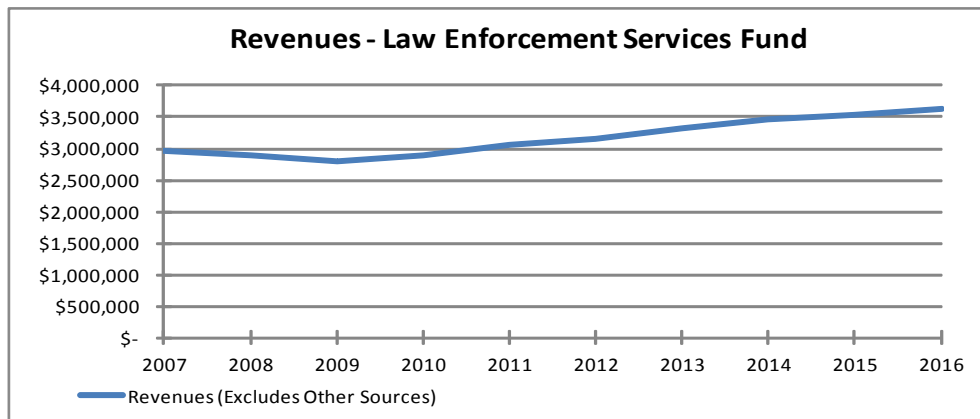


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,899,191	2,860,622	2,782,843	2,892,065	3,035,421
Intergovernmental	-	-	-	-	8,110
Charges for Services	-	-	-	-	-
Interest	64,279	38,536	6,467	5,758	8,033
Hospital Lease	-	-	-	-	-
Other	1,280	-	3,281	215	-
Total	\$ 2,964,750	\$ 2,899,158	\$ 2,792,591	\$ 2,898,038	\$ 3,051,564

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,151,723	3,285,946	3,438,362	3,521,000	3,627,000
Intergovernmental	8,007	26,495	12,517	6,061	-
Charges for Services	-	-	0	-	-
Interest	6,310	805	10,522	14,800	14,800
Hospital Lease	-	-	0	-	-
Other	-	624	0	10	-
Total	\$ 3,166,040	\$ 3,313,870	\$ 3,461,401	\$ 3,541,871	\$ 3,641,800

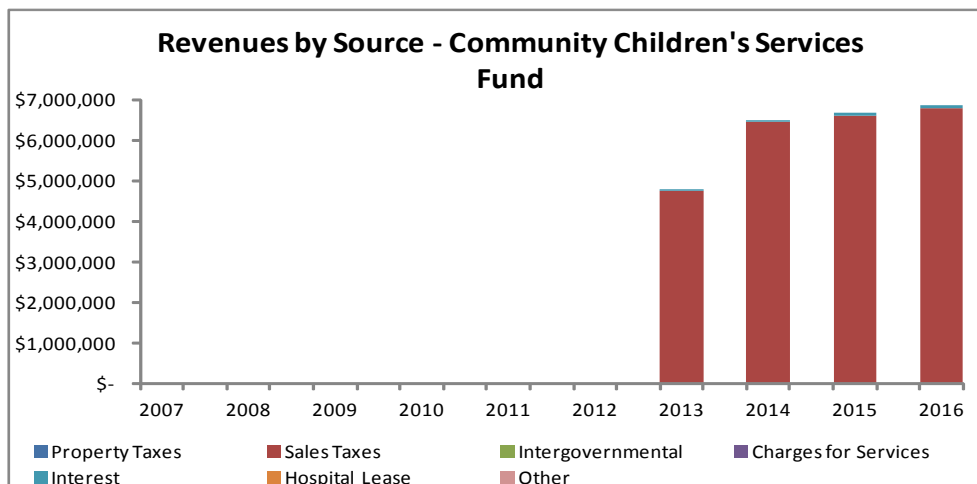
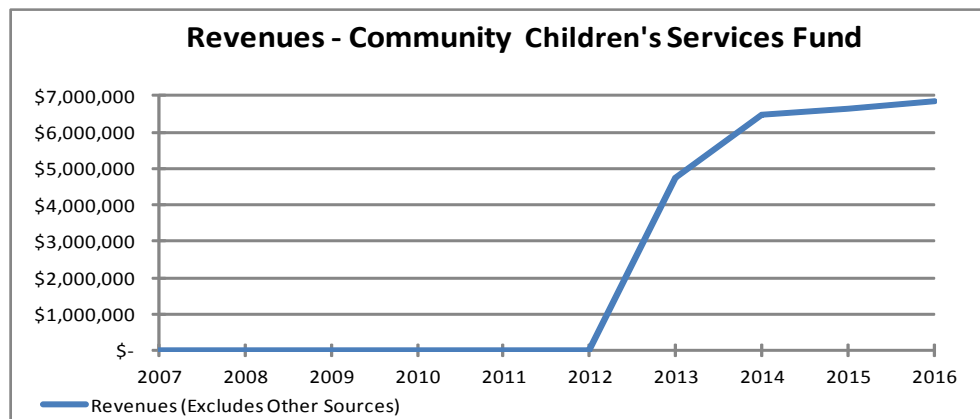


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	4,741,873	6,438,173	6,593,000	6,790,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	5,231	33,684	63,500	48,000
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ 4,747,104	\$ 6,471,857	\$ 6,656,500	\$ 6,838,000

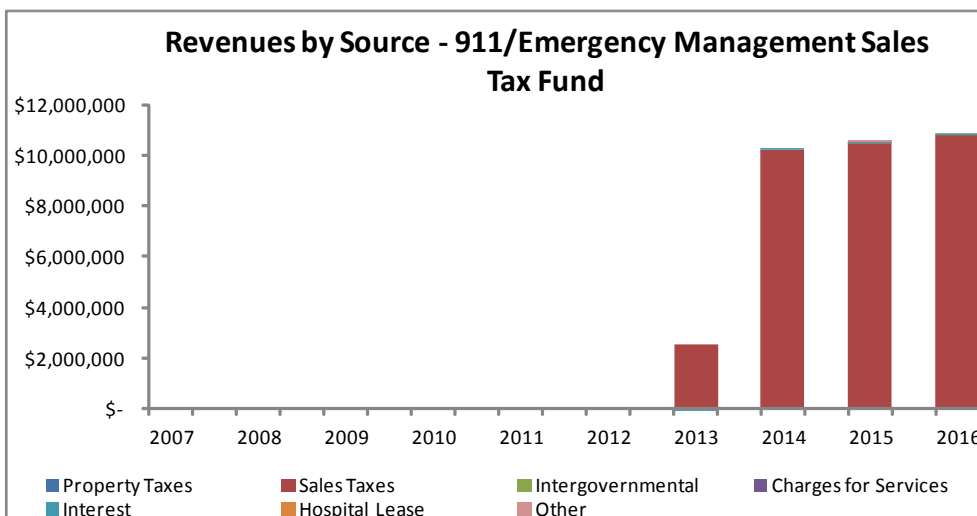
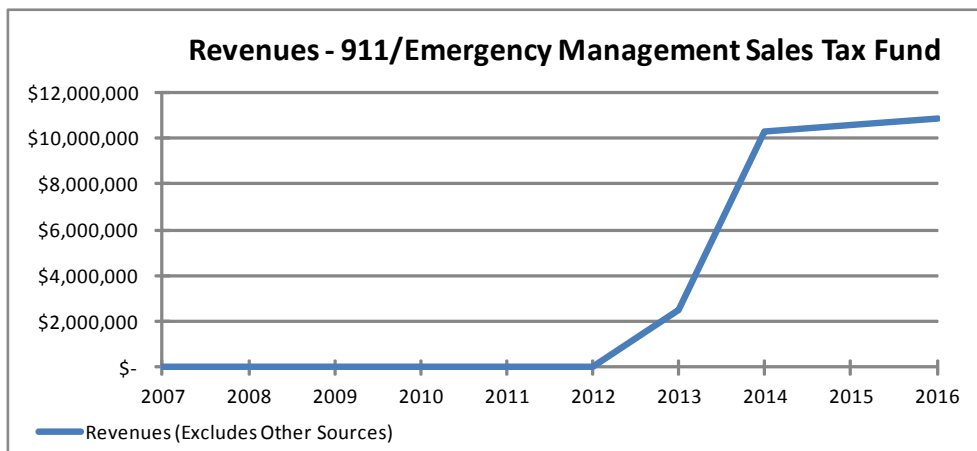


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	2,529,281	10,251,257	10,497,000	10,812,000
Intergovernmental	-	-	-	1,500	1,969
Charges for Services	-	-	-	-	-
Interest	-	(401)	22,079	52,800	42,800
Hospital Lease	-	-	-	-	-
Other	-	-	-	1,490	-
Total	\$ -	\$ 2,528,880	\$ 10,273,336	\$ 10,552,790	\$ 10,856,769

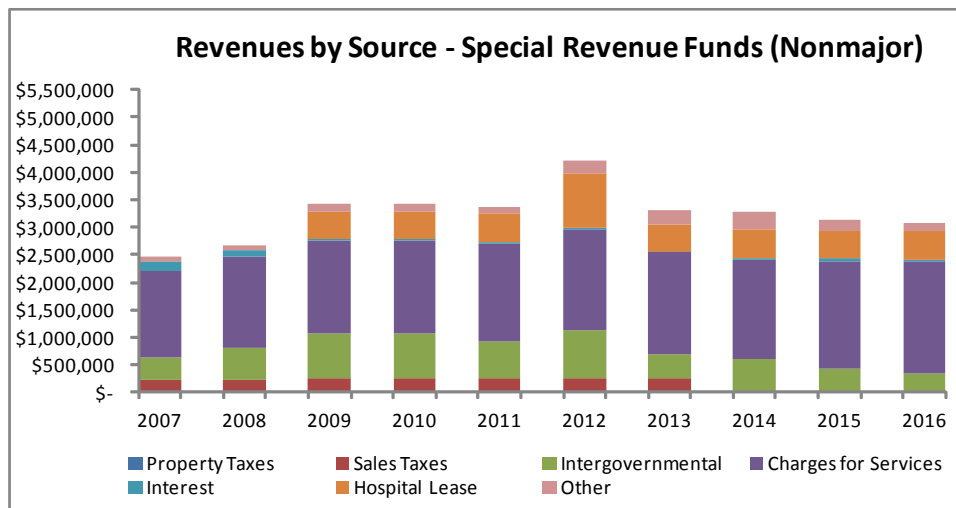
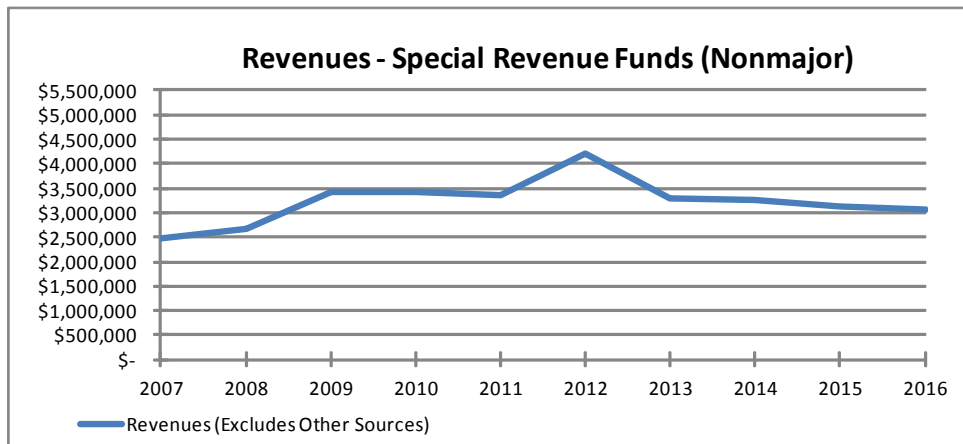


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	218,789	234,060	252,763	252,763	255,658
Intergovernmental	424,029	566,378	818,519	818,519	679,399
Charges for Services	1,570,812	1,672,433	1,692,337	1,692,337	1,771,017
Interest	170,409	116,048	25,919	25,919	31,554
Hospital Lease	-	-	500,000	500,000	500,000
Other	80,310	81,052	123,164	123,164	128,402
Total	\$ 2,464,349	\$ 2,669,971	\$ 3,412,702	\$ 3,412,702	\$ 3,366,030

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	263,457	242,239	6,816	3,000	-
Intergovernmental	874,603	441,321	603,013	416,705	333,609
Charges for Services	1,823,126	1,859,100	1,801,053	1,955,832	2,043,279
Interest	27,255	4,352	39,758	48,604	41,616
Hospital Lease	1,000,000	508,600	516,127	520,101	523,800
Other	228,819	245,171	305,378	198,397	123,872
Total	\$ 4,217,260	\$ 3,300,783	\$ 3,272,145	\$ 3,142,639	\$ 3,066,176

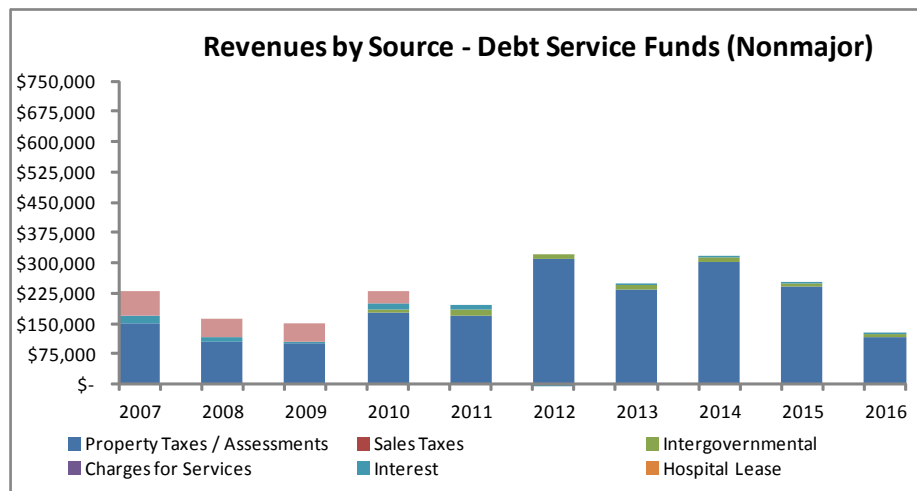
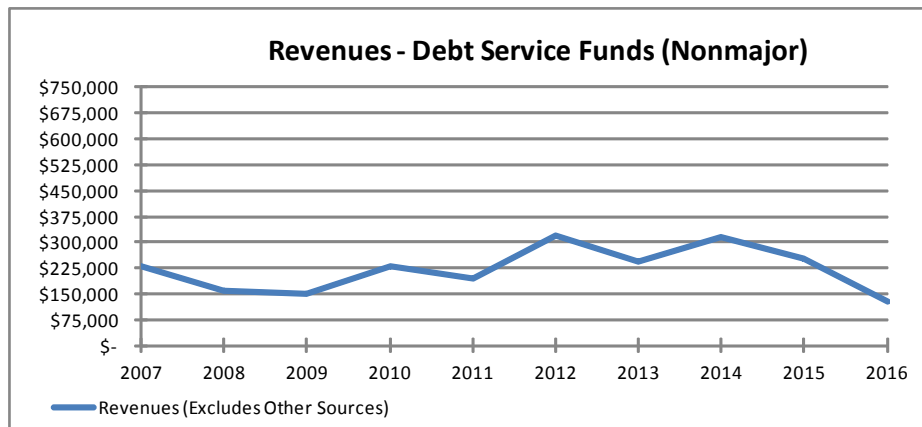


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Property Taxes / Assessments	\$ 148,743	\$ 105,288	\$ 102,598	\$ 178,186	\$ 169,336
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	7,937	14,510
Charges for Services	-	-	-	-	-
Interest	20,415	9,241	605	11,670	12,799
Hospital Lease	-	-	-	-	-
Other	59,814	46,380	46,380	30,920	-
Total	\$ 228,972	\$ 160,909	\$ 149,583	\$ 228,713	\$ 196,645

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Property Taxes / Assessments	\$ 308,739	\$ 232,494	\$ 303,673	\$ 240,546	\$ 116,486
Sales Taxes	-	-	-	-	-
Intergovernmental	13,416	12,090	10,314	9,387	7,818
Charges for Services	-	-	-	-	-
Interest	(2,660)	524	1,650	1,594	1,585
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 319,495	\$ 245,108	\$ 315,637	\$ 251,527	\$ 125,889

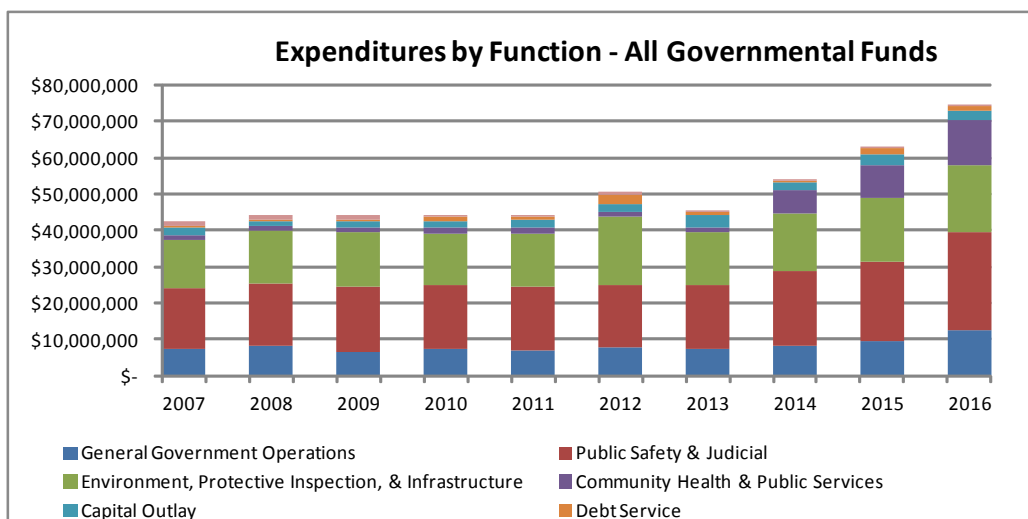
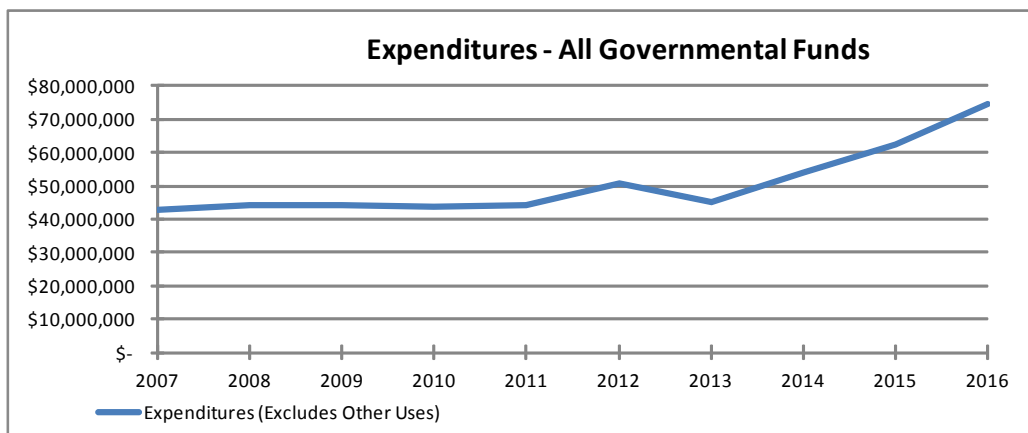


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
General Government Operations	\$ 7,210,454	\$ 8,218,749	\$ 6,586,550	\$ 7,462,293	\$ 6,951,734
Public Safety & Judicial	16,757,051	17,334,021	17,856,751	17,509,665	17,696,783
Environment, Protective Inspection, & Infrastructure	13,313,154	14,559,888	15,151,300	14,238,149	14,561,537
Community Health & Public Services	1,183,491	1,238,888	1,167,434	1,422,917	1,375,818
Capital Outlay	2,149,663	1,028,043	1,632,700	1,706,602	2,243,279
Debt Service	701,609	739,757	727,790	1,430,156	996,486
Other	1,274,010	1,120,844	1,167,827	110,486	269,638
Total	\$ 42,589,432	\$ 44,240,190	\$ 44,290,352	\$ 43,880,268	\$ 44,095,275

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
General Government Operations	\$ 7,688,936	\$ 7,374,106	\$ 8,180,935	\$ 9,357,099	\$ 12,378,332
Public Safety & Judicial	17,233,333	17,414,437	20,617,433	22,118,078	27,331,190
Environment, Protective Inspection, & Infrastructure	18,723,259	14,742,116	15,798,896	17,364,007	18,099,204
Community Health & Public Services	1,447,056	1,402,096	6,365,857	9,037,886	12,352,255
Capital Outlay	2,179,936	3,362,106	2,071,604	3,032,343	2,620,427
Debt Service	2,544,502	656,041	650,076	1,513,889	1,524,192
Other	873,230	395,043	411,876	111,773	237,382
Total	\$ 50,690,252	\$ 45,345,945	\$ 54,096,677	\$ 62,535,075	\$ 74,542,982

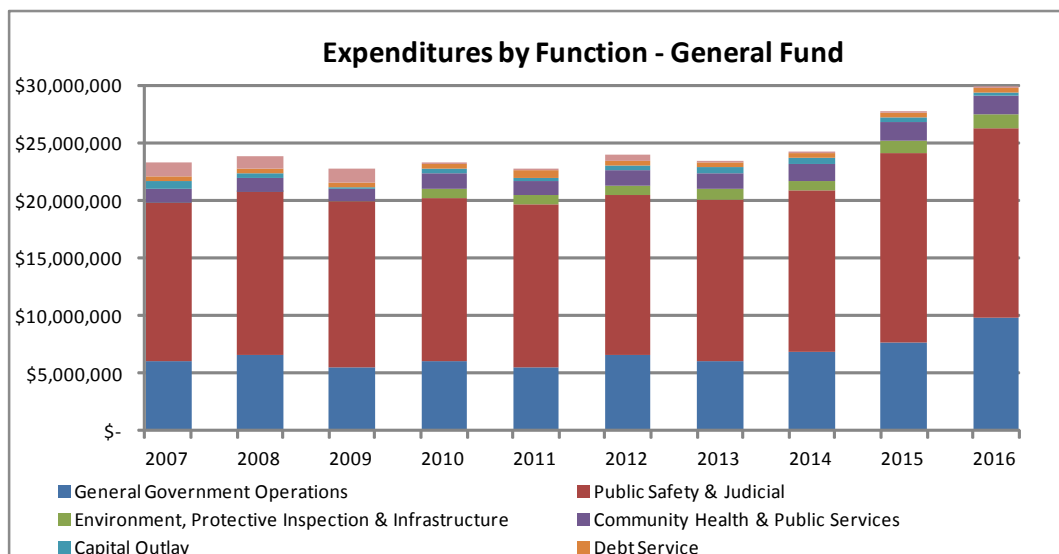
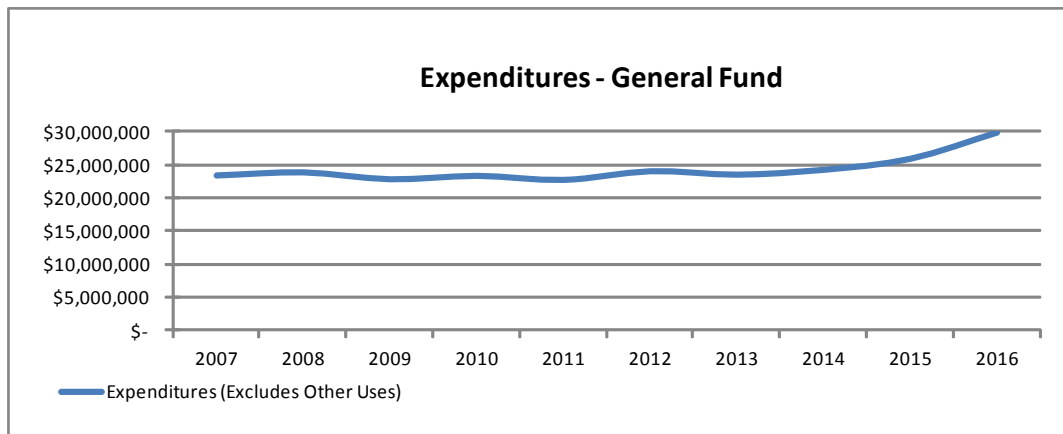


Expenditures by Function cont'd

Budget Basis-General Fund (Major Fund)

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 6,056,191	\$ 6,561,212	\$ 5,549,947	\$ 6,107,750	\$ 5,553,216
Public Safety & Judicial	13,774,836	14,190,682	14,322,495	14,072,321	14,083,478
Environment, Protective Inspection & Infrastructure	33,024	46,218	52,175	795,860	776,560
Community Health & Public Services	1,150,435	1,195,151	1,134,723	1,386,199	1,336,993
Capital Outlay	648,014	305,958	134,187	417,897	249,732
Debt Service	414,465	413,215	416,090	408,115	566,865
Other	1,274,010	1,120,844	1,167,827	110,486	102,576
Total	\$ 23,350,975	\$ 23,833,280	\$ 22,777,444	\$ 23,298,628	\$ 22,669,420

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 6,536,609	\$ 6,062,491	\$ 6,900,695	\$ 7,648,475	\$ 9,897,442
Public Safety & Judicial	13,878,989	14,065,068	13,935,300	14,674,029	16,407,399
Environment, Protective Inspection & Infrastructure	824,069	834,661	901,069	1,015,193	1,131,265
Community Health & Public Services	1,429,634	1,364,169	1,457,612	1,514,910	1,659,320
Capital Outlay	356,434	639,904	547,250	585,756	328,083
Debt Service	379,947	386,111	379,113	372,113	384,913
Other	612,955	127,838	102,597	95,665	105,842
Total	\$ 24,018,637	\$ 23,480,242	\$ 24,223,636	\$ 25,906,141	\$ 29,914,264

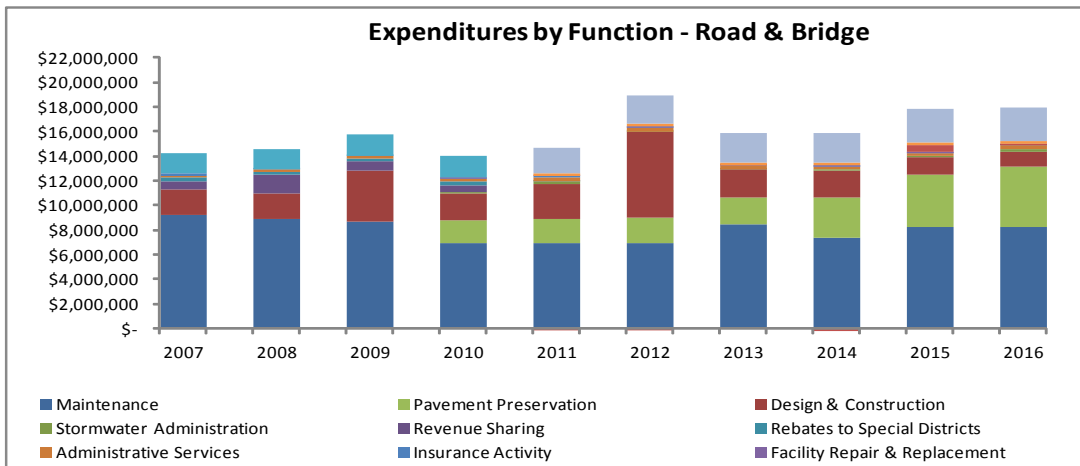
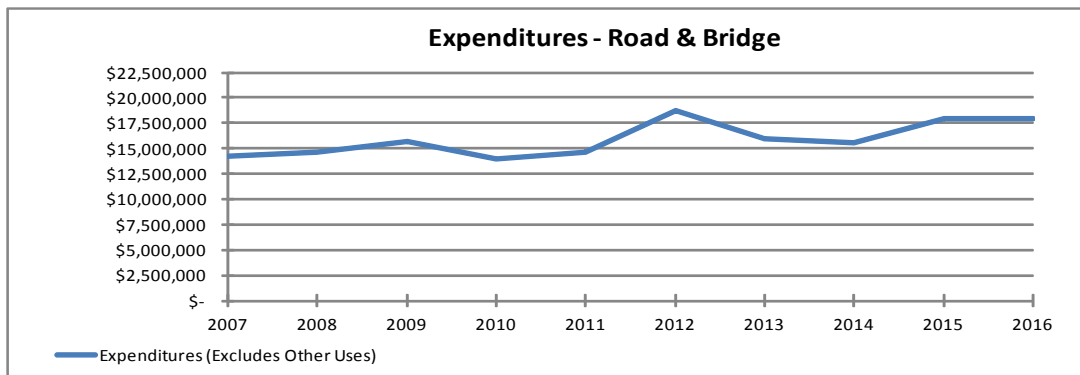


Expenditures by Function cont'd

Budget Basis- Road & Bridge Fund (Major Fund)

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 9,233,269	\$ 8,895,520	\$ 8,703,697	\$ 6,929,618	\$ 6,976,416
Pavement Preservation	-	-	-	1,824,051	1,943,146
Design & Construction	2,027,567	2,080,801	4,133,012	2,216,907	2,853,850
Stormwater Administration	-	-	-	141,808	129,239
Replacement Revenue	1,600,764	1,702,839	1,763,894	1,772,552	-
Revenue Sharing	720,331	1,485,202	702,064	550,000	-
Rebates to Special Districts	265,738	270,294	269,455	268,124	62,475
Administrative Services	154,982	150,000	150,000	250,000	350,000
Insurance Activity	179,352	2,499	24,278	18,960	8,228
Facility Repair & Replacement	-	-	-	50,000	50,000
Property Tax Distribution	-	-	-	-	203,302
Sales Tax Distribution	-	-	-	-	2,118,578
CART/MV Distribution to Road District	-	-	-	-	39,366
Other	-	-	-	-	(62,829)
Total	\$ 14,182,003	\$ 14,587,155	\$ 15,746,400	\$ 14,022,020	\$ 14,671,771

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Estimated	Budget
Maintenance	\$ 6,897,453	\$ 8,423,002	\$ 7,316,481	\$ 8,252,073	\$ 8,208,236
Pavement Preservation	2,118,274	2,225,936	3,287,483	4,269,934	4,926,000
Design & Construction	6,959,901	2,280,728	2,232,145	1,413,376	1,244,609
Stormwater Administration	39,768	32,078	42,957	94,443	126,799
Replacement Revenue	-	-	-	-	-
Revenue Sharing	-	-	-	-	-
Rebates to Special Districts	-	-	-	-	-
Administrative Services	309,500	241,755	241,755	241,755	329,163
Insurance Activity	8,821	12,904	30,590	1,770	30,000
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	206,055	218,667	224,663	249,900	250,000
Sales Tax Distribution	2,279,397	2,354,854	2,464,895	2,733,200	2,694,000
CART/MV Distribution to Road District	78,613	79,381	83,799	83,500	82,500
Other	(192,615)	4,247	(473,324)	522,000	25,000
Total	\$ 18,755,167	\$ 15,923,552	\$ 15,501,444	\$ 17,911,951	\$ 17,966,307

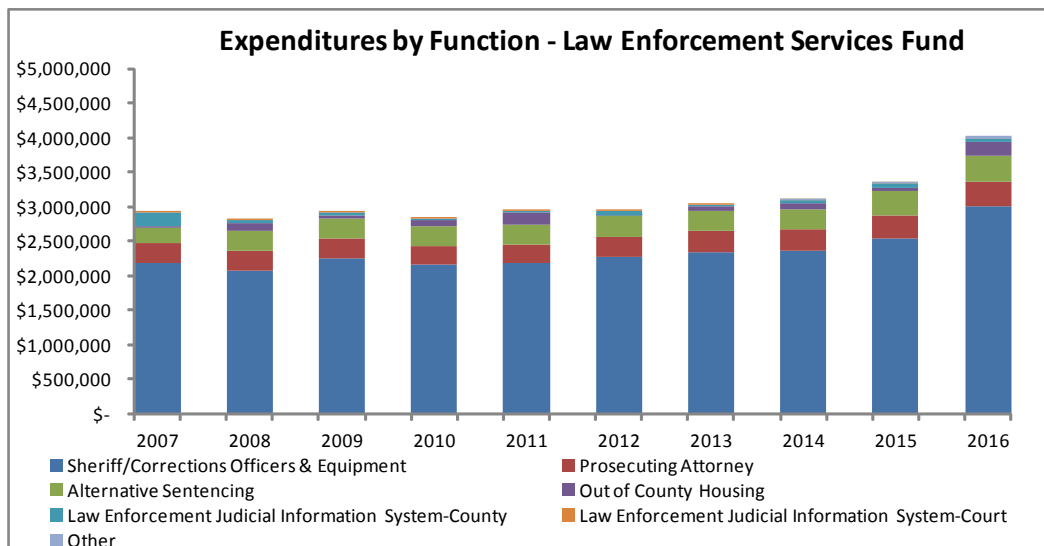
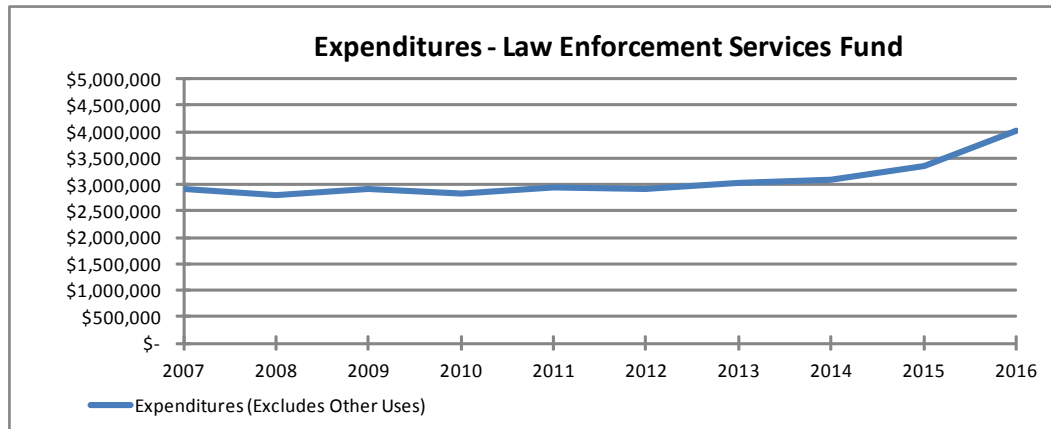


Expenditures by Function cont'd

Budget Basis- Law Enforcement Services Fund (Major Fund)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,188,861	\$ 2,072,402	\$ 2,247,145	\$ 2,150,531	\$ 2,175,422
Prosecuting Attorney	274,657	280,478	280,918	273,568	268,439
Alternative Sentencing	235,804	289,263	289,636	298,952	292,340
Out of County Housing	23,373	112,056	50,763	71,681	173,073
Law Enforcement Judicial Information System-County	190,019	44,425	39,978	31,622	28,633
Law Enforcement Judicial Information System-Court	2,175	12,284	2,100	2,100	2,100
Other	-	-	-	-	-
Total	\$ 2,914,889	\$ 2,810,908	\$ 2,910,540	\$ 2,828,454	\$ 2,940,007

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,273,862	\$ 2,339,052	\$ 2,368,703	\$ 2,543,508	\$ 3,009,691
Prosecuting Attorney	292,676	303,219	305,537	336,184	340,565
Alternative Sentencing	292,414	300,852	287,816	350,160	391,992
Out of County Housing	9,782	50,894	84,525	41,603	195,000
Law Enforcement Judicial Information System-County	57,314	38,742	38,033	60,162	50,613
Law Enforcement Judicial Information System-Court	2,100	3,355	2,100	2,100	2,100
Other	-	-	4,390	4,900	32,000
Total	\$ 2,928,148	\$ 3,036,114	\$ 3,091,104	\$ 3,338,617	\$ 4,021,961

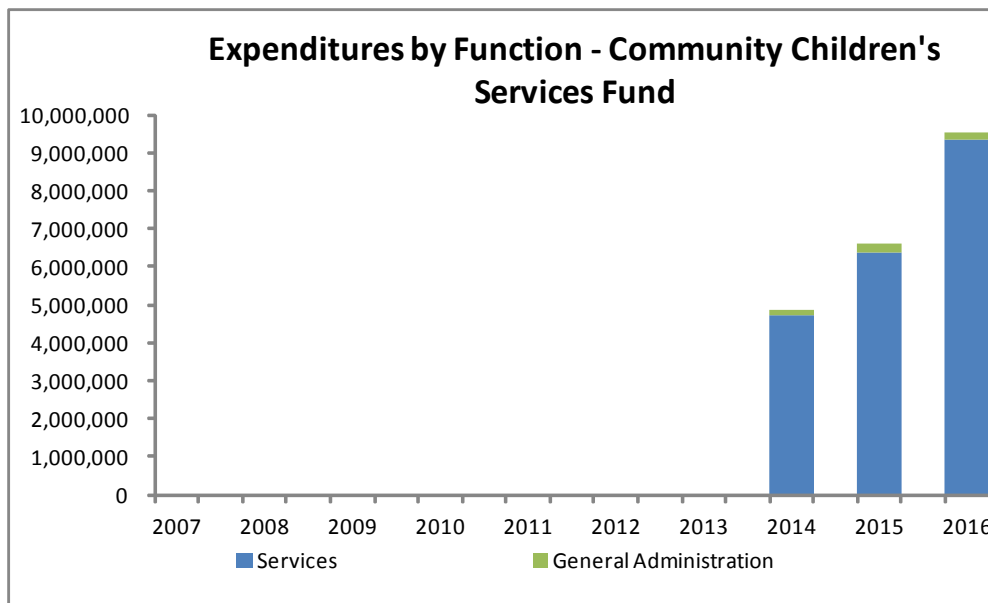
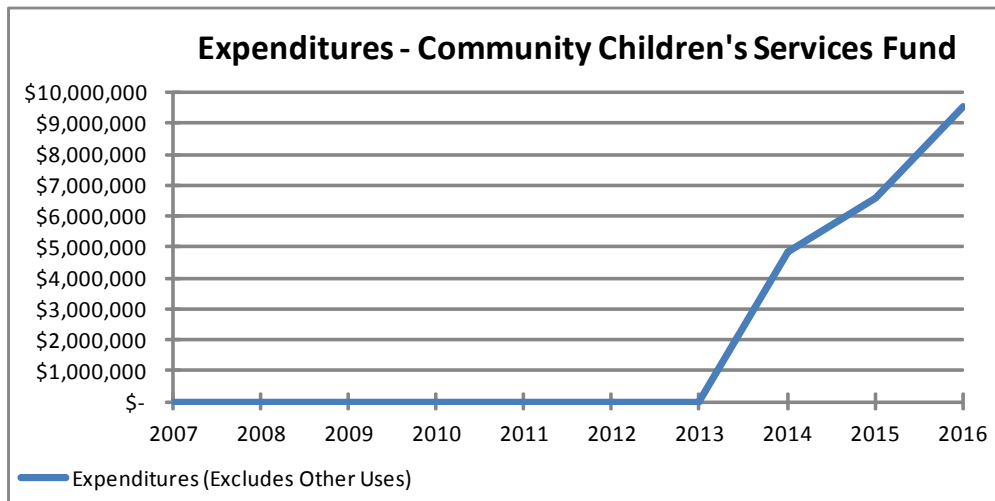


Expenditures by Function cont'd

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

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Services	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
General Administration	\$ -	\$ 415	\$ 134,221	\$ 202,045	\$ 206,401
Services	-	-	4,718,455	6,400,000	9,350,000
Total	\$ -	\$ 415	\$ 4,852,676	\$ 6,602,045	\$ 9,556,401

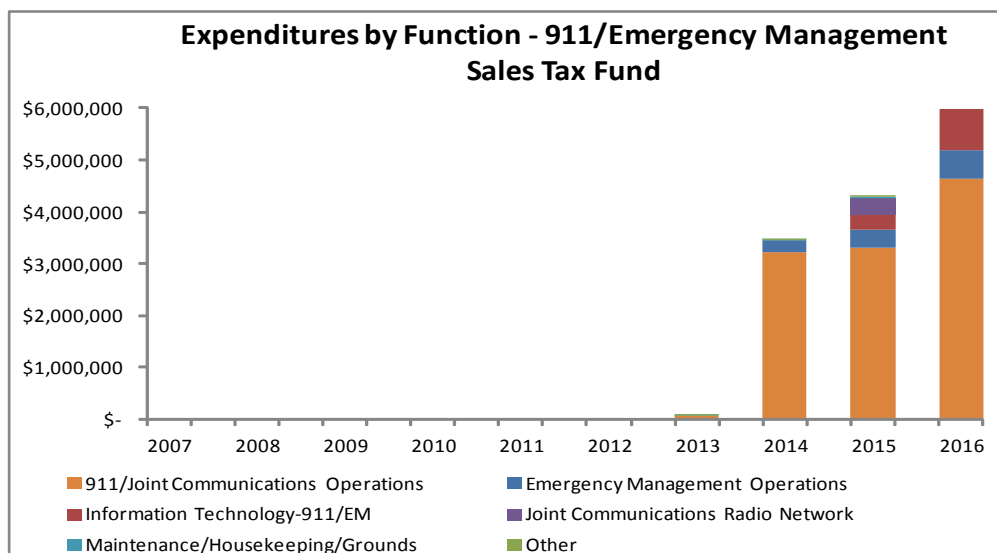
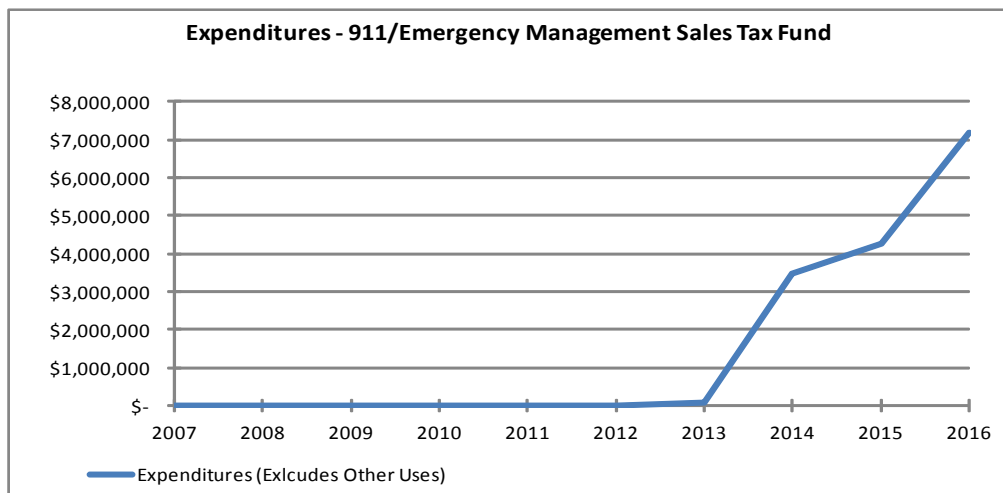


Expenditures by Function cont'd

Budget Basis-911/Emergency Management Fund (Major Fund)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Operations	-	-	-	-	-
Information Technology-911/EM	-	-	-	-	-
Joint Communications Radio Network	-	-	-	-	-
Maintenance/Housekeeping/Grounds	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
911/Joint Communications Operations	\$ -	\$ 77,263	\$ 3,232,539	\$ 3,292,068	\$ 4,641,960
Emergency Management Operations	-	-	219,394	358,860	544,773
Information Technology-911/EM	-	-	-	288,907	882,508
Joint Communications Radio Network	-	-	-	322,713	817,485
Maintenance/Housekeeping/Grounds	-	-	-	-	171,808
Other	-	448	13,161	20,139	121,500
Total	\$ -	\$ 77,711	\$ 3,465,094	\$ 4,282,687	\$ 7,180,034

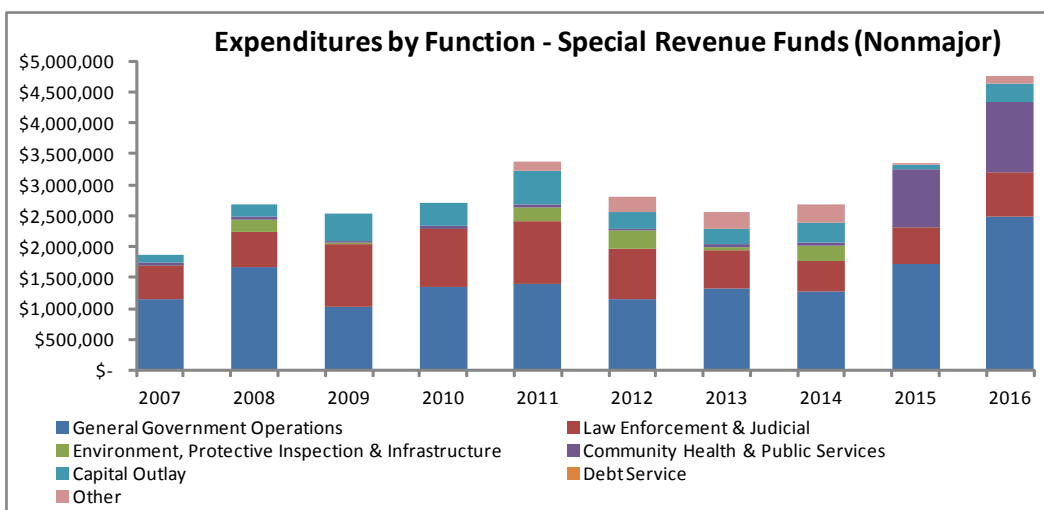
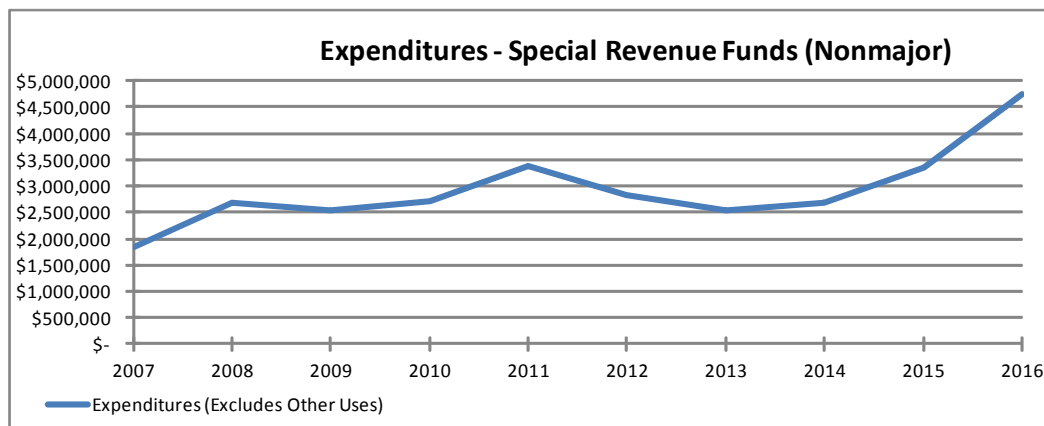


Expenditures by Function cont'd

Budget Basis-Special Revenue Funds (Nonmajor Funds)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
General Government Operations	\$ 1,154,263	\$ 1,657,537	\$ 1,036,603	\$ 1,354,543	\$ 1,398,518
Public Safety & Judicial	545,326	578,529	992,039	926,714	1,011,773
Environment, Protective Inspection & Infrastructure	2,398	209,594	27,884	10,064	223,480
Community Health & Public Services	33,056	43,737	32,711	36,718	38,825
Capital Outlay	119,378	192,908	455,031	381,086	544,798
Debt Service	-	-	-	-	-
Other	-	-	-	-	167,062
Total	\$ 1,854,421	\$ 2,682,305	\$ 2,544,268	\$ 2,709,125	\$ 3,384,456

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
General Government Operations	\$ 1,152,327	\$ 1,311,615	\$ 1,280,240	\$ 1,708,624	\$ 2,480,890
Public Safety & Judicial	824,685	617,354	497,851	600,901	722,942
Environment, Protective Inspection & Infrastructure	283,260	70,531	226,947	5,665	-
Community Health & Public Services	17,422	37,927	63,129	936,646	1,136,534
Capital Outlay	285,776	253,348	314,314	83,914	292,830
Debt Service	-	-	-	-	-
Other	252,270	260,500	302,457	9,000	125,000
Total	\$ 2,815,740	\$ 2,551,275	\$ 2,684,938	\$ 3,344,750	\$ 4,758,196

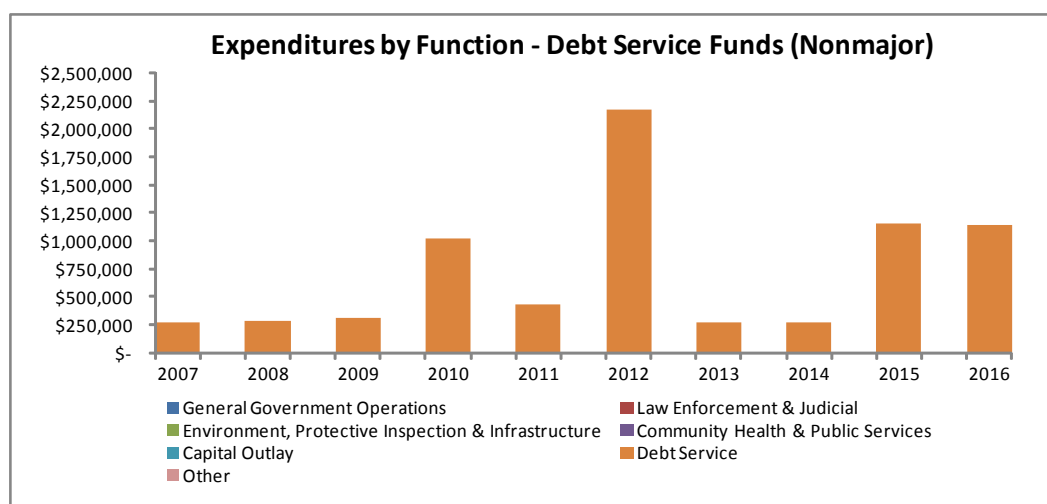
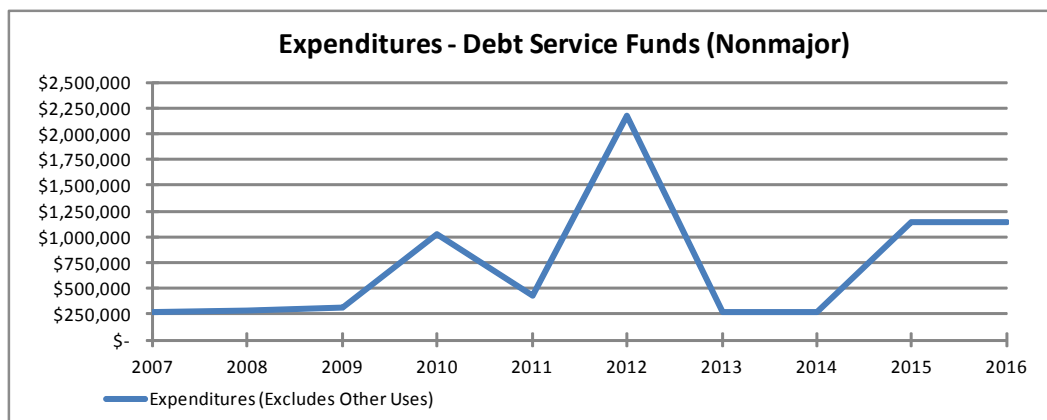


Expenditures by Function cont'd

Budget Basis- Debt Service Funds (Nonmajor Funds)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	277,973	287,144	311,700	1,022,041	429,621
Other	-	-	-	-	-
Total	\$ 277,973	\$ 287,144	\$ 311,700	\$ 1,022,041	\$ 429,621

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	2,172,560	276,635	277,785	1,148,884	1,145,819
Other	-	-	-	-	-
Total	\$ 2,172,560	\$ 276,635	\$ 277,785	\$ 1,148,884	\$ 1,145,819



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.

ECC (Emergency Communications Center)—the facility (constructed in 2015-2016) which houses two County departments: Boone County Joint Communications and Emergency Management.

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, an capital investment. Fiscal policy provides and 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).

Glossary cont'd

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.

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

Glossary cont'd

Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

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.

Glossary cont'd

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

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

Net Fund Balance- The portion of any given fund's fund balance that is available for general appropriation.

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,

Glossary cont'd

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.

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.

Glossary cont'd

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.

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.

Glossary cont'd

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.