

2017 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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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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January 1, 2016

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, 2016.

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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BOONE COUNTY AUDITOR

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December 15, 2016

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 2017 Adopted 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 this 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's local economy with a downturn surpassing that of any previous episodes of economic slow-down and impacting the County's budget for several years. Boone County's local economy has improved the past several years; the fiscal year 2017 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, local insurance companies, the City of Columbia, Veterans United Home Loans, and MBS Textbook Exchange.

The County's unemployment rate of 3.4% compares favorably to the state and federal rates of 5.2% and 5.0%, respectively (published rates as of September 2016). With a population of approximately 175,000, Boone County is the eighth largest county in Missouri. Boone County's population has grown more than 15% over the past decade; this compares to 4.0% population growth for the state as a whole for the same time period.

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 72% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of equal concern, however, is the 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.

2017 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 2017 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Implement the results of the County's Salary Plan update – Phase III (final phase). Additionally, maintain competitive salaries through implementing a bi-annual adjustment to the salary range table 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. Provide routine replacement of equipment, vehicles, and technology; provide funding to replace the County's financial software (ERP- Enterprise Resource Planning software)
5. Provide 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 52% in the General Fund; 81% 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 approximately 72% of total revenue.

Budgetary Impact—The fiscal year 2017 budget assumes a conservative 1.0% growth in sales tax revenue combined. The budget also reflects controlled growth of expenditures and careful use of non-recurring 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 over the past several years due to favorable revenue and expenditure budget variances. Planned use of fund balance resources within the fiscal year 2017 budget includes approximately \$1.6 million for replacement software and implementation (ERP system), \$850,000 for an emergency appropriation, and additional amounts for cyclical equipment and vehicle replacement.

Within the Law Enforcement Services Fund, planned use of fund balance is associated with vehicle and other equipment replacements.

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). Additional resources accumulated during 2015 and 2016 as contract utilization fell below expected levels. These accumulated resources are available for appropriation which results in the annual budget exceeding annual revenue on a temporary basis.

Fund balance in the Law Enforcement Services Fund is projected to fall slightly below the minimum requirement, a temporary situation associated with higher-than-usual fixed asset replacements planned in fiscal year 2017. Fund balances in the County's other major funds at the end of fiscal year 2017 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 III (final phase), bi-annual Salary Range Table Adjustment, and Compression & Performance Pay

Increases: During 2014, the County launched a comprehensive entity-wide salary study. This multi-year project was 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, were incorporated into the fiscal year 2016 budget. The results of Phase III, which is reflected in the 2017 budget, includes all remaining positions (professional, technical, supervisory, and management) as well as law enforcement positions excluded from Phase I.

Budgetary Impact— The budgetary impact of the Salary Plan Phase III and other related personnel priorities described above is as follows:

- Budgetary increase resulting from Phase III reclassification of positions: \$179,000 all funds combined (\$115,000 General Fund portion).
- Budgetary increase resulting from the bi-annual Salary Range Table adjustment: \$117,000 all funds combined (\$76,000 General Fund portion).
- 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: \$280,000 all funds combined (\$160,000 General Fund portion).

The combined budgetary impact is approximately \$576,000 for all funds combined (\$351,000 General Fund portion), which represents a 2% increase to payroll.

Operating budgets for Boone County Joint Communications (911) and Boone County Emergency Management: Construction of the Emergency Communications Center (ECC) was substantially complete mid-year 2016. The Emergency Management Office relocated to the ECC in September 2016 and the operations of Boone County Joint Communications (BCJC) is expected to relocate in 2017 in conjunction with installation of the new technology systems. The County anticipates that the fiscal year 2018 annual operating budget will reflect the complete budgetary impact of expanded operations within the new facility. 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 network will commence after operations are relocated to the new facility; the results of this planning process will be incorporated into subsequent years' budgets.

The County anticipates further development of Emergency Management activities within the County, which should impact the 2018 annual budget and beyond.

Budgetary Impact— The fiscal year 2017 budget includes \$7.9 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 for a combined total of \$8.8 million. Revenues are expected to temporarily exceed routine operating costs, as was anticipated during the planning process for the ballot proposal. The County intends to accumulate resources to use for future planned capital and technology investment, thereby avoiding borrowing costs. Such capital needs occur on a cyclical or intermittent basis. As noted above, the County is beginning the planning process for the radio infrastructure network.

Routine replacement of equipment, vehicles, and technology: During the recent recession, annual appropriations for replacement equipment and technology were significantly reduced. As the local economy has improved the annual budget reflects a return to normal funding levels for routine equipment and technology needs.

A significant element of replacement software included in the fiscal year 2017 budget is the replacement of the County's internally developed software used for financial and budgetary activities. The County has utilized internally-developed software since the early 1990's but this business model is no longer sustainable nor does it meet the County's needs. The County contracted with an ERP consultant during 2016 to assist with this project.

Budgetary Impact— The fiscal year 2017 budget includes approximately \$4.7 million for investment in fixed assets. This includes \$1.9 million in the General Fund, \$900,000 in the Road and Bridge Fund, \$600,000 in the Law Enforcement Services Fund, \$1.1 million in the 911/Emergency Management Fund, and \$270,000 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 24% 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 expiring September 30, 2018. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$14 million in fiscal year 2017. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 58% or \$8.0 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 2017 budget includes total appropriations of \$18.8 million in the Road and Bridge Fund allocated as follows:

- \$ 3.1 million – Distributions to cities and the Centralia Special Road District
- \$15.3 million – Infrastructure maintenance, preservation, engineering, and inspection activities, including \$950,000 for new and replacement equipment

- \$ 0.4 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 elected County Auditor serves as Budget Officer.

The process and deadlines set forth by statute are intended to provide a means for independently 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 2016 and 2017 annual operating budgets (all funds combined) is shown below.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2016	2017	%	2016	2017	2016	2017
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 69,881,653	69,912,659	0%	\$ 6,127,191	6,515,140	\$ 698	1,128
Other Financing Sources (net)	120,425	28,364		-	-	-	-
Planned Use of Fund Balance (net)	6,274,366	8,058,384		1,662,641	259,564	3,405	2,392
Total Revenues & Other Sources	\$ 76,276,444	77,999,407	2%	\$ 7,789,832	6,774,704	\$ 4,103	3,520
Total Expenditures	\$ 76,276,444	77,999,407	2%	\$ 7,789,832	6,774,704	\$ 3,200	3,520

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 budgetary 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.



2017 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	\$ 3,537,400	1,517,000	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,317,000	14,800,000	3,575,000	6,750,000	10,698,000
Franchise Taxes	164,000	-	-	-	-
Licenses and Permits	539,650	10,000	-	-	-
Intergovernmental	1,916,482	1,244,300	-	-	121,938
Charges for Services	3,899,764	39,655	-	-	750
Fines and Forfeitures	13,000	-	-	-	-
Interest	100,106	78,805	19,000	158,000	65,500
Hospital Lease	1,847,150	-	-	-	-
Other	1,374,278	21,300	-	-	-
Total Revenues	27,708,830	17,711,060	3,594,000	6,908,000	10,886,188
Other Financing Sources					
Transfer In from other funds	18,630	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,014	1,852	22,298	-	-
Total Other Financing Sources	21,644	1,852	22,298	-	-
Planned Use of Fund Balance	3,756,679	1,096,559	405,433	2,980,860	-
TOTAL FINANCIAL SOURCES	\$ 31,487,153	18,809,471	4,021,731	9,888,860	10,886,188
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 18,191,528	4,572,461	2,724,335	226,162	4,300,690
Materials & Supplies	983,726	2,314,508	122,930	4,054	87,085
Dues Travel & Training	350,923	54,287	27,518	7,580	174,852
Utilities	522,622	125,574	62,921	3,562	202,500
Vehicle Expense	354,306	646,813	150	670	24,362
Equip & Bldg Maintenance	337,500	297,430	52,828	600	306,393
Contractual Services	2,874,286	9,112,136	334,825	9,274,247	1,143,913
Debt Service (Principal and Interest)	383,869	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	-
Other	4,607,620	482,889	71,142	351,985	621,245
Fixed Assets (New & Replacement)	1,970,773	953,373	600,082	5,000	1,220,156
Total Expenditures	31,427,153	18,809,471	4,021,731	9,888,860	8,081,196
Other Financing Uses					
Transfer Out to other funds	60,000	-	-	-	872,587
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	60,000	-	-	-	872,587
TOTAL FINANCIAL USES	\$ 31,487,153	18,809,471	4,021,731	9,888,860	8,953,783
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 14,961,628	12,704,016	2,476,752	9,890,233	10,148,674
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(3,756,679)	(1,096,559)	(405,433)	(2,980,860)	1,932,405
FUND BALANCE (GAAP), end of year	11,204,949	11,607,457	2,071,319	6,909,373	12,081,079
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(393,625)	(7,000,000)	(1,454,800)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 10,811,324	4,607,457	616,519	6,909,373	1,781,079
Net Fund Balance as a percent of expenditures	34.40%	24.50%	15.33%	69.87%	22.04%

* 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
-	5,054,400	-	-	5,054,400
128,021	128,021	-	-	128,021
-	50,140,000	-	-	50,140,000
-	164,000	-	-	164,000
50,000	599,650	-	-	599,650
354,174	3,636,894	-	-	3,636,894
1,964,810	5,904,979	6,463,124	-	12,368,103
-	13,000	-	-	13,000
75,536	496,947	44,985	1,128	543,060
525,500	2,372,650	-	-	2,372,650
6,540	1,402,118	7,031	-	1,409,149
3,104,581	69,912,659	6,515,140	1,128	76,428,927
979,597	998,227	-	-	998,227
-	-	-	-	-
1,200	28,364	-	-	28,364
980,797	1,026,591	-	-	1,026,591
1,751,258	9,990,789	259,564	2,392	10,252,745
5,836,636	80,930,039	6,774,704	3,520	87,708,263
1,347,665	31,362,841	1,009,213	-	32,372,054
135,132	3,647,435	124,166	-	3,771,601
137,858	753,018	4,540	-	757,558
12,208	929,387	395,697	-	1,325,084
10,615	1,036,916	24,967	-	1,061,883
20,022	1,014,773	263,771	-	1,278,544
1,803,300	24,542,707	4,647,968	3,300	29,193,975
1,131,444	1,515,313	-	-	1,515,313
12,000	1,152,000	16,100	-	1,168,100
1,016,852	7,151,733	169,097	220	7,321,050
143,900	4,893,284	119,185	-	5,012,469
5,770,996	77,999,407	6,774,704	3,520	84,777,631
65,640	998,227	-	-	998,227
-	-	-	-	-
65,640	998,227	-	-	998,227
5,836,636	78,997,634	6,774,704	3,520	85,775,858
9,079,667	59,260,970	3,919,921	103,189	63,284,080
-	-	-	-	-
-	-	-	-	-
(1,751,258) *	(8,058,384) *	(259,564)	(2,392)	(8,320,340) *
7,328,409	51,202,586	3,660,357	100,797	62,292,149
(903,940)	(20,052,365)	-	(37,671)	(20,090,036)
6,424,469	31,150,221	3,660,357	63,126	34,873,704

2017 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	\$ 6,440,649	\$ 567,155	\$ 273,396	\$ 103,144	\$ 21,065
Public Safety & Judicial - Courts	2,224,312	149,658	82,605	131,915	18,830
Public Safety & Judicial - Sheriff/Corrections	9,454,696	444,965	96,657	311,798	280,036
Public Safety & Judicial - Prosecuting Attorney	2,756,783	55,522	45,705	21,862	5,804
Public Safety & Judicial - 911 & Emergency	4,300,690	87,085	174,852	202,500	24,362
Public Safety & Judicial - Other	428,401	6,600	4,300	18,988	15,000
Environment, Protective Inspection & Infrastructure	5,487,648	2,330,501	65,253	133,962	668,619
Community Health & Public Services	269,662	4,849	10,250	5,122	3,200
Other	-	1,100	-	96	-
Total	\$ 31,362,841	\$ 3,647,435	\$ 753,018	\$ 929,387	\$ 1,036,916

* 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 and reflected in the departmental cost as "Facilities Internal Service Charge", included in Other.

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 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 assets is presented in the *Personnel and Fixed Asset 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
\$ 230,997	\$ 1,597,451	\$ 383,869	\$ 2,369,231	\$ 1,904,799	\$ 13,891,756	\$ 60,000	\$ 13,951,756
57,545	781,226	-	980,438	68,225	4,494,754	-	4,494,754
79,942	907,979	-	1,080,160	682,950	13,339,183	40,000	13,379,183
6,210	5,155	-	204,554	15,951	3,117,546	25,640	3,143,186
306,393	1,143,913	-	644,868	1,220,156	8,104,819	872,587	8,977,406
823	351,231	-	79,185	-	904,528	-	904,528
302,553	9,150,705	-	909,545	993,703	20,042,489	-	20,042,489
950	10,601,047	-	1,778,493	7,500	12,681,073	-	12,681,073
29,360	4,000	1,131,444	257,259	-	1,423,259	-	1,423,259
\$ 1,014,773	\$ 24,542,707	\$ 1,515,313	\$ 8,303,733	\$ 4,893,284	\$ 77,999,407	\$ 998,227	\$ 78,997,634

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 (or cost center) and the source of such funding.

2017 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	Enforcement Services Fund	Children's Services Fund	Management Fund	Major Funds	Governmental Funds
General Government Operations								
1110	Auditor	\$ 474,208	-	-	-	-	-	474,208
1115	Human Resources	339,067	-	-	-	-	-	339,067
1118	Purchasing	313,387	-	-	-	-	-	313,387
1121	County Commission	549,067	-	-	-	-	-	549,067
1122	County Association Dues	46,824	-	-	-	-	-	46,824
1123	Emergency & Contingency	865,000	-	-	-	-	-	865,000
1125	Centralia Office	11,402	-	-	-	-	-	11,402
1126	County Counselor Office	400,139	-	-	-	-	-	400,139
1131	County Clerk	261,518	-	-	-	-	-	261,518
1132	Election and Registration	579,172	-	-	-	-	103,720	682,892
2300	Election Services	-	-	-	-	-		
1133	Election Activities	257,750	-	-	-	-	-	257,750
1140	Treasurer	307,319	-	-	-	-	-	307,319
1150	Collector	588,678	-	-	-	-	236,665	825,343
2110	Collector Tax Maint Activity	-	-	-	-	-		
1160	Recorder	538,717	-	-	-	-	400,848	939,565
2800	Record Storage & Preservation	-	-	-	-	-		
1170	Information Technology	3,727,318	-	-	-	-	-	3,727,318
1175	GIS - Consortium	2,950	-	-	-	-	-	2,950
1176	GIS - County	219,184	-	-	-	-	-	219,184
1190	Non-Departmental	759,841	-	-	-	-	-	759,841
1191	Insurance & Safety	558,038	-	-	-	-	-	558,038
1192	Employee Benefits	74,940	-	-	-	-	-	74,940
1194	Mail Services	434,644	-	-	-	-	-	434,644
1195	Insurance Claim Activity	50,000	-	-	-	-	-	50,000
1196	Records Management Services	29,438	-	-	-	-	-	29,438
2010	Assessment	-	-	-	-	-	1,761,922	1,761,922
Sub-Total		11,388,601	-	-	-	-	2,503,155	13,891,756
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,783,372	-	-	-	-	-	1,783,372
1221	Circuit Clerk	540,192	-	-	-	-	-	540,192
1230	Jury Services & Court Costs	232,000	-	-	-	-	-	232,000
1241	Juvenile Office	450,777	-	-	-	-	-	450,777
1242	Juvenile Justice Center	384,979	-	-	-	-	-	384,979
1243	Juvenile Justice Grants	174,640	-	-	-	-	-	174,640
2820	Family Service & Justice	-	-	-	-	-	93,300	93,300
2830	Circuit Drug Court	-	-	-	-	-	174,590	174,590
2831	Veterans Court	-	-	-	-	-	160,044	160,044
2850	Administration of Justice	-	-	-	-	-	55,775	55,775
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	22,000	22,000
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	420,985	-	-	-	420,985
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,565,960	-	423,085	-	-	505,709	4,494,754
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	4,964,874	-	-	-	-	-	4,964,874
1253	Internet Crimes Task Force	61,702	-	-	-	-	-	61,702
1255	Corrections	4,862,002	-	-	-	-	-	4,862,002
2510	Sheriff Training	-	-	-	-	-	28,200	28,200
2521	Community Traffic Safety	-	-	-	-	-	13,385	13,385
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	715	715
2540	Sheriff Civil Charges	-	-	-	-	-	7,302	7,302
2550	Sheriff Revolving Fund	-	-	-	-	-	163,220	163,220
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	37,831	37,831
2570	Sheriff K9 Operations	-	-	-	-	-	4,875	4,875
2901	Sheriff-Law Enf Sls Tax	-	-	2,160,034	-	-	-	2,160,034
2902	Corrections - Law Enf Sls Tax	-	-	839,043	-	-	-	839,043
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 9,888,578	-	3,194,077	-	-	256,528	13,339,183

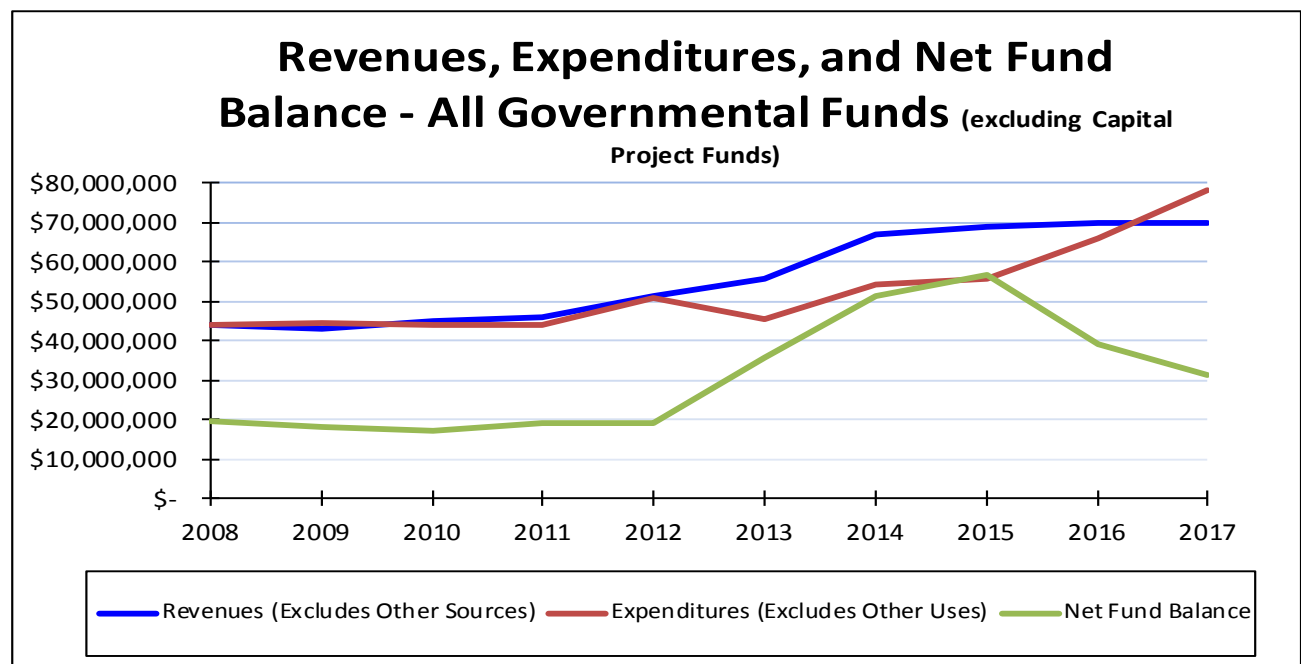
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		Major Funds					Non-Major Funds	Total Governmental Funds
Function		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
Dept. #	Department/Cost Center Name							
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,066,971	-	-	-	-	-	2,066,971
1262	Victim Witness	360,562	-	-	-	-	-	360,562
1263	IV-D	244,099	-	-	-	-	-	244,099
1264	PA Retirement	10,336	-	-	-	-	-	10,336
2600	PA Training	-	-	-	-	-	3,163	3,163
2610	PA Tax Collections	-	-	-	-	-	71,928	71,928
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,497	1,497
2651	Bad Check Collections	-	-	-	-	-	505	505
2903	PA - Law Enf Sales Tax	-	-	335,410	-	-	-	335,410
	Sub-Total	2,681,968	-	335,410	-	-	100,168	3,117,546
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC_CERF Grant	-	-	-	-	-	23,623	23,623
2700	911/EM Sales Tax Revenue	-	-	-	-	434,324	-	434,324
2701	E911/Joint Communications	-	-	-	-	4,104,962	-	4,104,962
2702	Emergency Management Operations	-	-	-	-	719,257	-	719,257
2703	Information Technology-911/EM	-	-	-	-	1,046,502	-	1,046,502
2704	Joint Communication Radio Network	-	-	-	-	1,567,012	-	1,567,012
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	209,139	-	209,139
	Sub-Total	-	-	-	-	8,081,196	23,623	8,104,819
Public Safety & Judicial - Other								
1200	Public Administrator	476,582	-	-	-	-	-	476,582
1280	Medical Examiner	322,110	-	-	-	-	-	322,110
1285	District Defender	36,677	-	-	-	-	-	36,677
2900	Law Enf Sales Tax Revenue	-	-	27,500	-	-	-	27,500
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	41,659	-	-	-	41,659
	Sub-Total	835,369	-	69,159	-	-	-	904,528
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	129,078	-	-	-	-	-	129,078
1370	BC Reg Sewer Dist Mgmt Service	4,709	-	-	-	-	-	4,709
1710	Planning and Zoning	406,599	-	-	-	-	-	406,599
1720	Building Codes	494,271	-	-	-	-	-	494,271
1725	Stormwater Administration	192,111	-	-	-	-	-	192,111
2040	Public Works-R&B Maintenance	-	8,354,890	-	-	-	-	8,354,890
2041	Pavement Preservation	-	5,432,000	-	-	-	-	5,432,000
2045	Public Works-Design & Construction	-	1,337,556	-	-	-	-	1,337,556
2046	Stormwater Administration	-	131,075	-	-	-	-	131,075
2048	PW - Insurance Claim Activity	-	30,000	-	-	-	-	30,000
2049	PW - Administration	-	3,523,950	-	-	-	-	3,523,950
	Sub-Total	1,233,018	18,809,471	-	-	-	-	20,042,489
Community Health & Public Services								
1410	Community Health	1,157,766	-	-	-	-	-	1,157,766
1420	Social Services	44,302	-	-	-	-	-	44,302
1430	Community Services	118,260	-	-	-	-	-	118,260
1730	Animal Control	240,055	-	-	-	-	-	240,055
1740	On-Site Waste Water	104,968	-	-	-	-	-	104,968
2030	Domestic Violence	-	-	-	-	-	27,696	27,696
2130	Crmtly Health/Med (Hospital Lease)	-	-	-	-	-	1,099,166	1,099,166
2160	Community Children Services Administration	-	-	-	388,860	-	-	388,860
2161	Children's Services Funding Opportunities	-	-	-	9,500,000	-	-	9,500,000
	Sub-Total	1,665,351	-	-	9,888,860	-	1,126,862	12,681,073
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
1610	Parks & Recreation	115,308	-	-	-	-	-	115,308
2120	Fairground maintenance Fund	-	-	-	-	-	118,000	118,000
3050	2010 Series Spec Oblg Bond - Txbi	-	-	-	-	-	99,816	99,816
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	872,587	872,587
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	70,375	70,375
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,830	10,830
3890	2010A Series GO Bond -Swr NDR NID	-	-	-	-	-	10,580	10,580
3900	2011A GO Bonds - Road NID	-	-	-	-	-	53,200	53,200
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	4,870	4,870
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	14,693
	Sub-Total	\$ 168,308	-	-	-	-	1,254,951	1,423,259
Total Expenditures		31,427,153	18,809,471	4,021,731	9,888,860	8,081,196	5,770,996	77,999,407
Other Financing Uses		60,000	-	-	-	872,587	65,640	998,227

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 2013-2015:** 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 2017 revenue projection, taken as a whole for all governmental funds, is relatively flat compared to the fiscal year 2016 budget. A three-year comparison of revenues by source for all governmental funds is presented below; the *Appendix* section of this document provides a ten-year history of revenue trends. The following section describes the major sources of revenue for the County’s combined governmental funds and 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	2015 (Actual)	2016 (Budget)	2016 (Estimated)	2017 (Budget)	% Change 17 Budget over 16 Budget	% of Total for 2017
Property Taxes	\$ 4,833,291	4,909,700	4,933,650	5,054,400	3%	7.2%
Assessments	240,172	116,486	143,430	128,021	10%	0.2%
Sales Taxes	49,173,652	50,710,000	49,662,170	50,140,000	-1%	71.7%
Franchise Taxes	159,406	159,200	164,000	164,000	3%	0.2%
Licenses and Permits	736,405	643,902	770,910	599,650	-7%	0.9%
Intergovernmental	3,914,051	3,768,602	3,818,906	3,636,894	-3%	5.2%
Charges for Services	6,146,723	6,311,101	6,581,909	5,904,979	-6%	8.4%
Fines and Forfeitures	13,917	11,000	13,000	13,000	18%	0.0%
Interest	251,064	260,302	558,737	496,947	91%	0.7%
Hospital Lease	2,344,924	2,357,800	2,360,840	2,372,650	1%	3.4%
Other*	1,261,653	633,560	800,765	1,402,118	121%	2.0%
Total Revenues	\$ 69,075,258	69,881,653	69,808,317	69,912,659	0%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.2% of total revenue)

Property tax comprises a relatively small portion of the County’s overall operating revenues as a result of statutory and voluntary property tax roll-backs described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential, commercial, and agricultural property is assessed at 19 percent, 32 percent, and 12 percent, respectively, of true value.

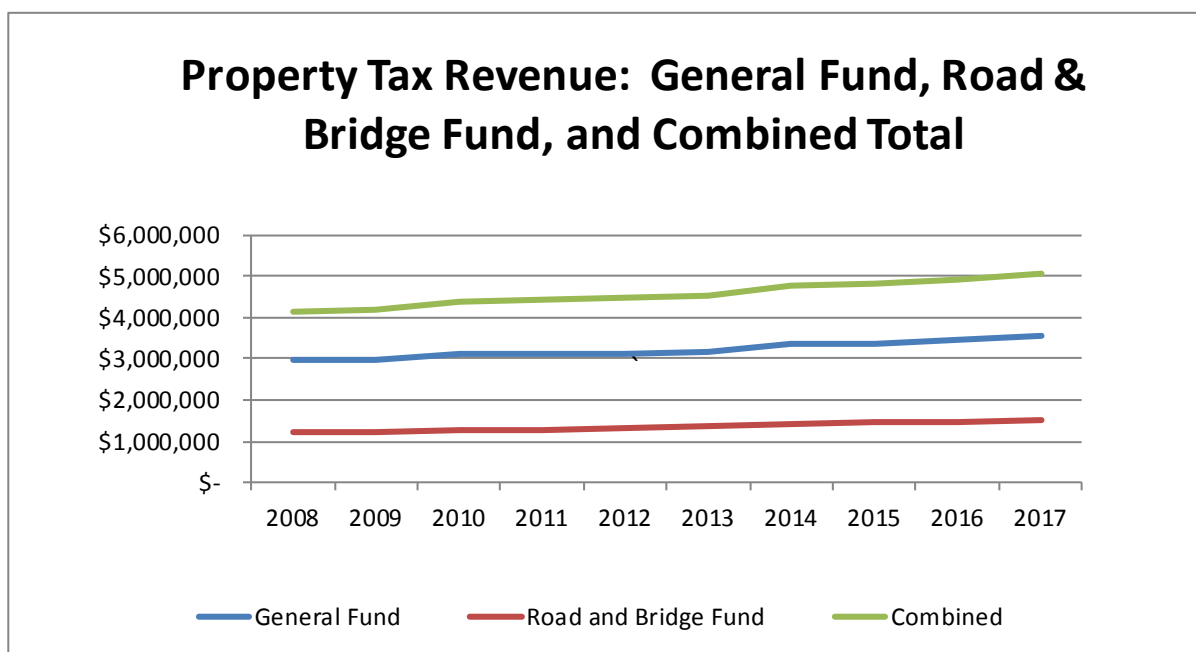
Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$2.6 billion. The fiscal year 2017 Budget assumes 3% growth in assessed valuation for real estate property and 2.0% 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 2017 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 and modest growth of this revenue source over the last 10 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*.]

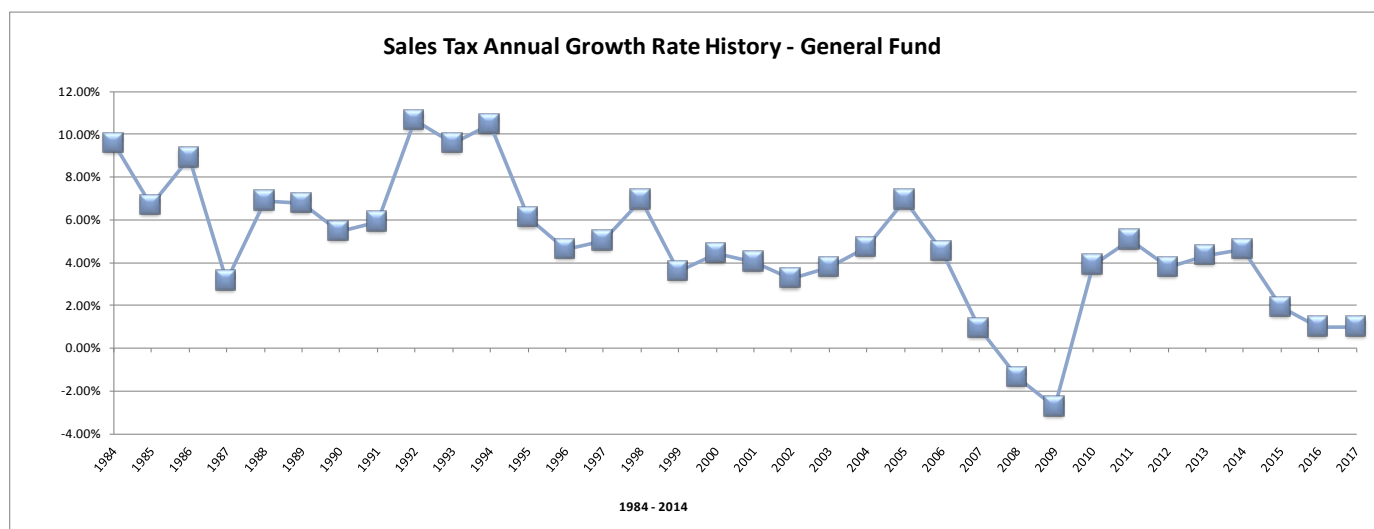
Assessments (0.2% of total revenue)

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 (71.7% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for

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



Annual growth rates 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 2016 budget was prepared using a 3% growth rate; this has been reduced to 1.0% and the fiscal year 2017 budget assumes 1.0% growth as well, to reflect current economic trends.

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 \$14.3 million in 2017, which represents approximately 52% 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 \$14.3 million in 2017, which represents approximately 81% 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 \$500,000 in 2017. This revenue source declined significantly in 2008 and has increased modestly since and is approximately equal to 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 2017, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental

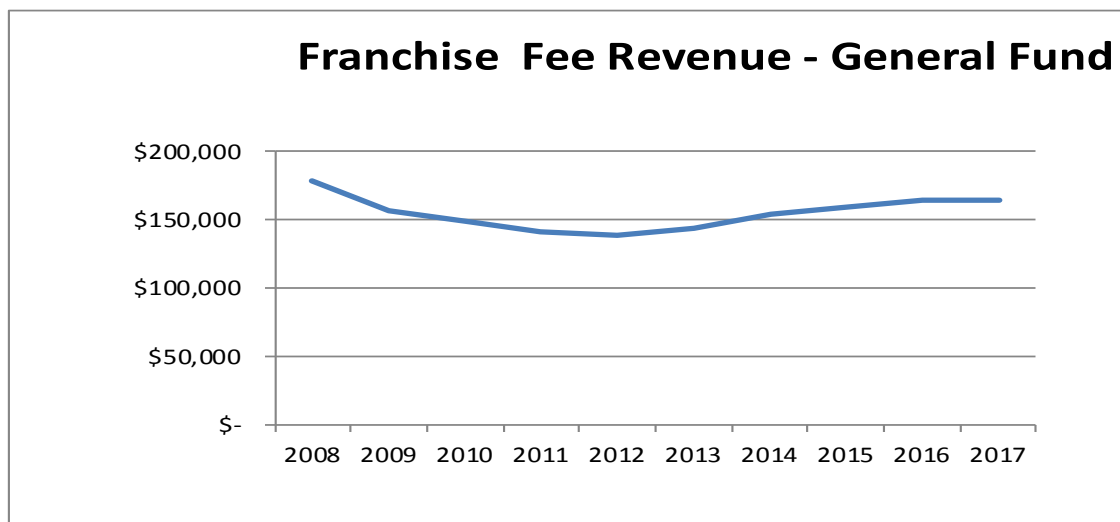
funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

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 2017. 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.)

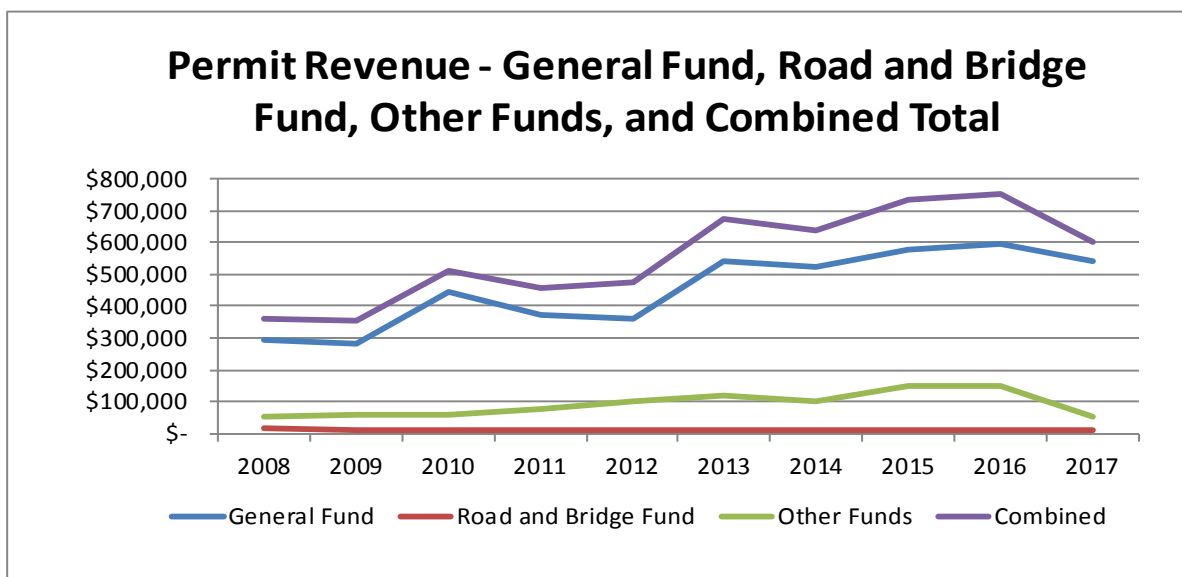
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.7 million in fiscal year 2017.

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 and reviews the fee structure in conjunction with the annual budget process. The 2017 budget reflects a small increase to the food handling permit fees, bringing the expected cost recovery rate to approximately 46%.

Conceal-and-carry weapons 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. Legislative changes enacted mid-year 2016 eliminated the permitting requirement for concealed weapons, which will significantly impact this revenue. Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

The net decrease in projected revenue for fiscal year 2017 is attributable to the legislative change pertaining to concealed weapons permit fees.

Intergovernmental Revenues (5.2% of total revenue)

The County receives substantial revenues from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues. Overall, this revenue category reflects an 2% reduction from the prior year; this decline is primarily associated with grants that are subject to renewal during the County's fiscal year.

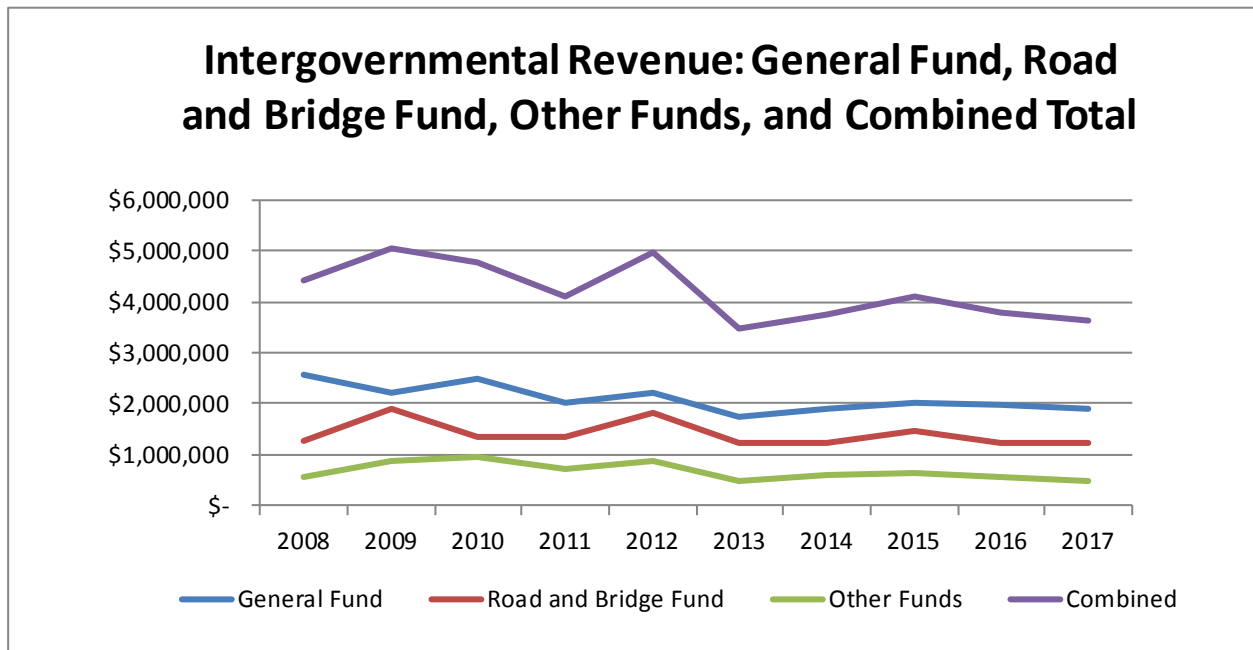
The County's primary intergovernmental revenue sources in fiscal year 2017 include the following:

- Within the General Fund—
 - Prisoner per diem reimbursement, \$700,000 and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement, \$246,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$95,500
 - Various law enforcement and judicial grants, \$314,000
- 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 2017 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:

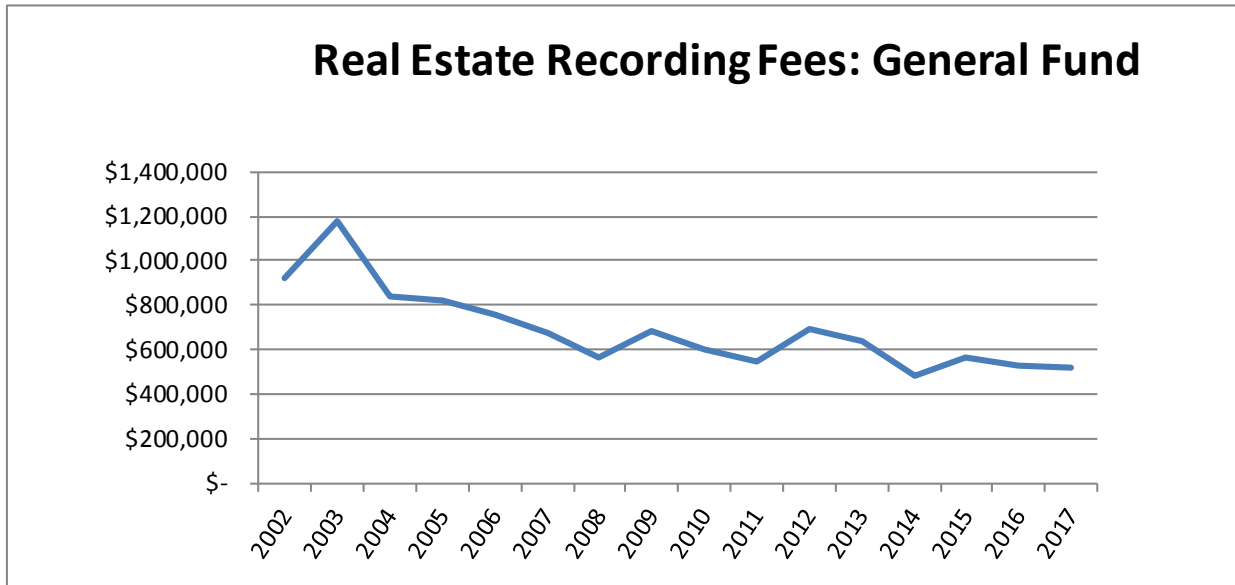
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project
- 2015- federal transportation funds received for Rustic Road Bridge project



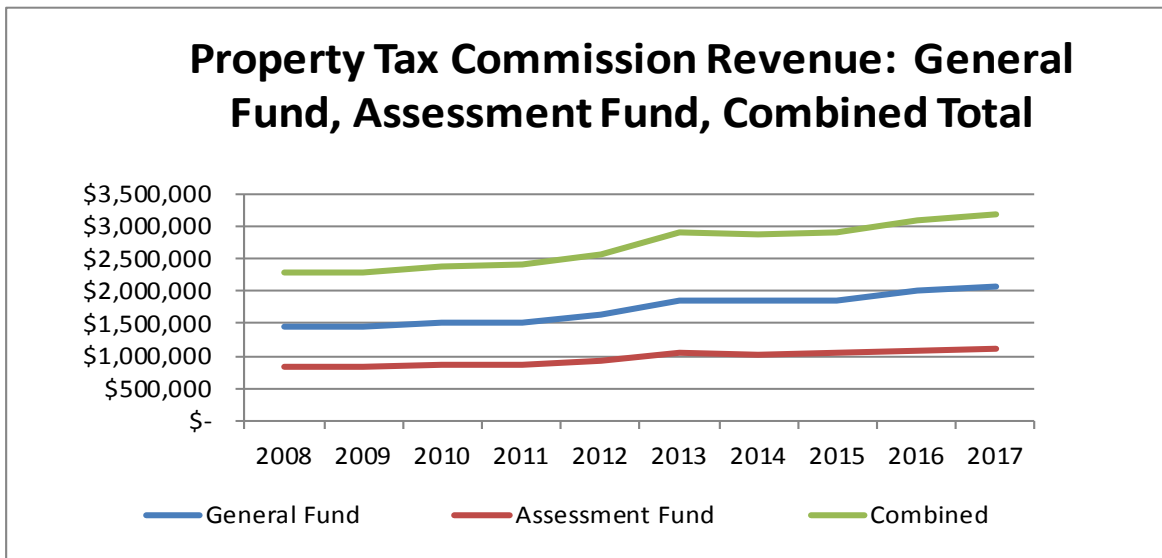
Charges for Services (8.4% of total revenue)

The decline in this category is due to reclassifying inter-fund reimbursements into a new account, *Interfund Services Used*, which is accounted for within the “Other” category. After taking this change into account, Charges for Services revenues for fiscal year 2017 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 2017 is approximately \$520,000 (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.

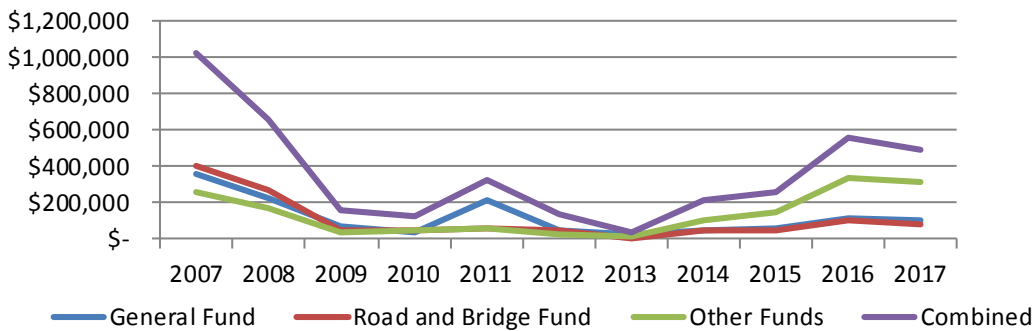


Fines and Forfeitures, Interest, and Other Revenues (2.7% of total revenue)

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 2017, the County expects to earn approximately \$497,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.

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



Hospital Lease Revenue (3.4% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved an agreement 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.

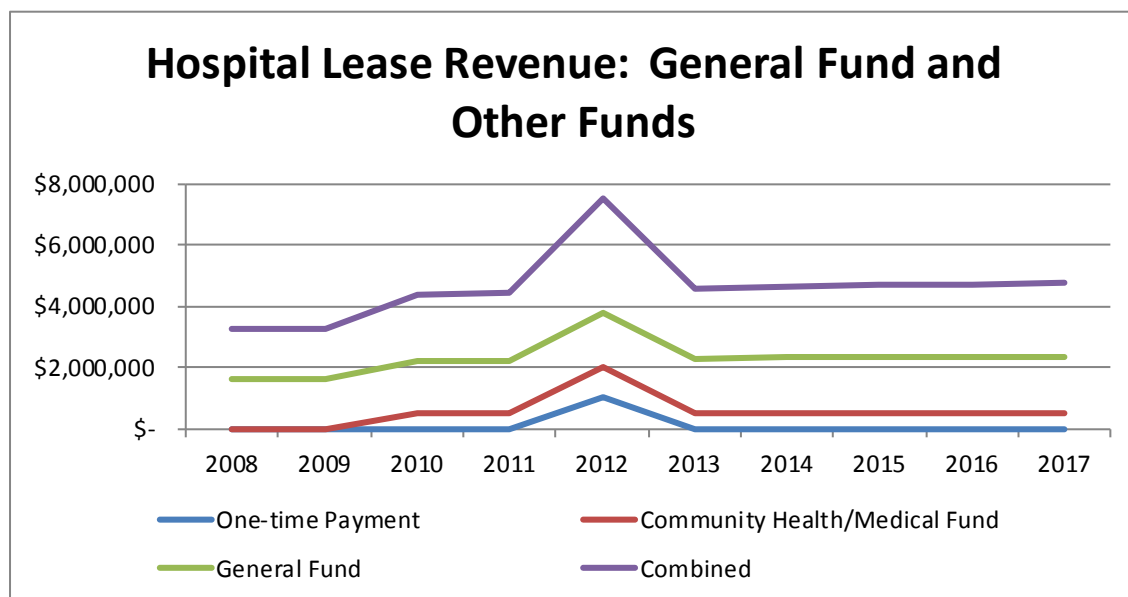
The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2017, the combined lease revenue is estimated at \$2.37 million. These lease payments are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The two lease payment components are described below.

The first component consists of 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 2017 estimated lease revenue is \$1.85 million, which assumes 0.5% CPI growth over the prior year. This revenue is unrestricted as to use and is accounted for within the General Fund.

The second component began in fiscal year 2010: it is an additional annual lease payment restricted to community and health needs. This lease component is also subject to an annual CPI adjustment for years 2013 and beyond (2013 base year amount of \$500,000). The fiscal year 2017 Budget includes estimated lease revenue of \$525,500, which assumes 0.5% CPI growth over the prior year. 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 6.7% 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 2017 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$77.9 million, which represents a 2% increase over the prior year's budget (as amended) of \$76.2 million. The budgetary increase is primarily attributable to funding for fixed asset replacements (vehicles, equipment, hardware, and software).

A multi-year comparison of expenditures by functional category is presented on the following page.

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

Expenditures by Function	2015 (Actual)	2016 (Budget)	2016 (Estimated)	2017 (Budget)	17 Budget over 16 Budget	Total for 2017
General Government Operations*	\$ 9,197,803	12,721,521	10,412,196	11,603,088	-9%	14.9%
Public Safety & Judicial	21,950,396	28,254,803	24,278,239	27,973,548	-1%	35.9%
Environment, Protective Inspection & Infrastructure	16,560,963	18,056,915	15,870,600	19,048,786	5%	24.4%
Community Health & Public Services	3,081,699	12,350,835	11,238,441	12,673,573	3%	16.2%
Fixed Assets (New and Replacement)	3,096,129	3,086,539	2,563,078	4,893,284	59%	6.3%
Debt Service	1,515,325	1,524,192	1,524,192	1,515,313	-1%	1.9%
Other	106,958	281,639	150,294	291,815	4%	0.4%
Total Expenditures	\$ 55,509,273	76,276,444	66,037,040	77,999,407	2%	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 fiscal year 2017 expenditures shown in the table above exceed total revenue shown in the table presented earlier. Such a situation occurs whenever revenue earned in one fiscal year accumulates within a fund and is spent in a subsequent fiscal year (i.e., a timing difference). For example, sales tax revenues dedicated to community children's services have accumulated within the restricted special revenue fund since 2013 and are appropriated for procurement of services in fiscal year 2017, thereby resulting in total appropriations exceeding the expected revenues for the year. In addition, planned use of fund balance within the General Fund includes funding for equipment replacement, software 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 2016 is projected at 87% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund— fiscal year 2016 projected actual spending is ~91% of budget (significant budget variance due to the high number of vacant positions, unspent emergency appropriations, and favorable variances for County election costs)
- Road and Bridge Fund— fiscal year 2016 projected actual spending is 87% of budget (significant variance due to budget savings in materials, utilities, fuel, equipment acquisition, infrastructure preservation and rehab programs, re-budgeting a bridge project in 2017, and unspent emergency appropriations)
- Law Enforcement Services Fund— fiscal year 2016 projected actual spending is 94% of budget (budget variances are due to personnel vacancies and savings on fixed asset purchases during the year)
- Community Children's Services Fund— fiscal year 2016 projected actual spending is 95% of budget; the unspent amounts have been included in the budget amounts for fiscal year 2017.

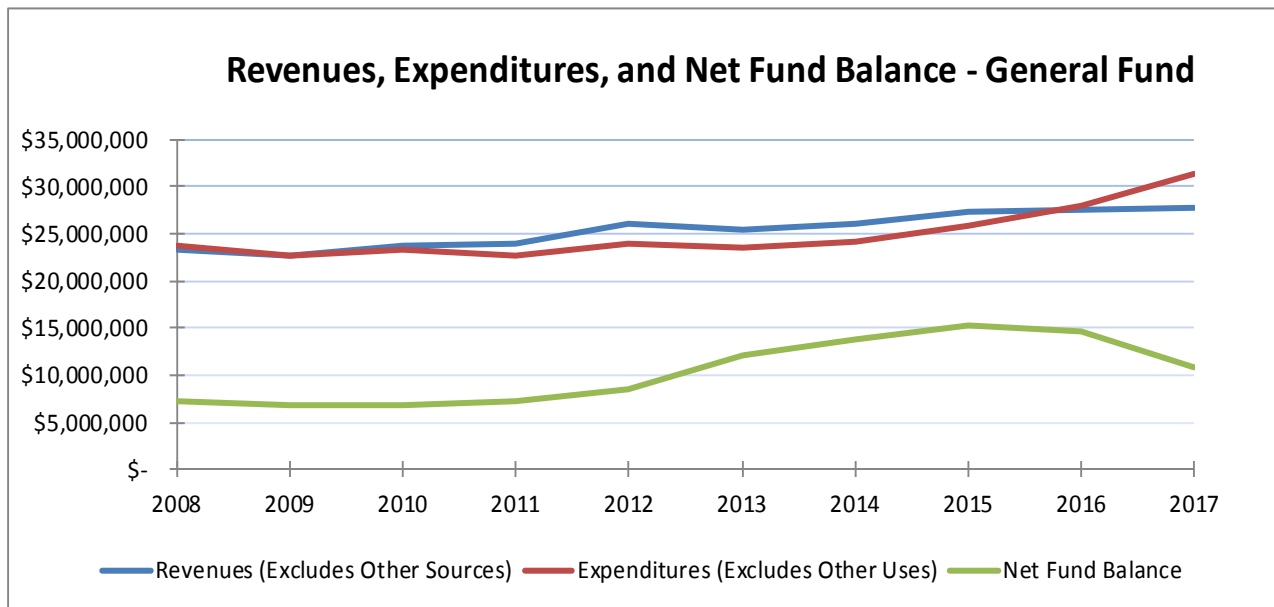
- 911/Emergency Management Fund— fiscal year 2016 projected actual spending is 64% of budget primarily due to budgeted positions that will not be filled until operations are relocated to the new Emergency Communications Center (ECC).
- All nonmajor special revenue funds— fiscal year 2016 projected actual spending is 67% 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 2016 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. In addition, 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 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 2017 budget as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2017. In addition, the fund balances for the major funds (except for the Law Enforcement Services Fund as previously described) 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 (14.9% of total expenditures)

The 2016 budget included significant appropriations for election costs which are not required in 2017. As a result, this category reflects a budgetary decrease.

Public Safety and Judicial (35.9% of total expenditures)

The fiscal year 2016 budget was revised during the year to establish appropriations for a new records management system (sheriff) and jail management system. Funding was provided from several sources including the General Fund, the Law Enforcement Sales Tax Fund, the Inmate and Prisoner Security Fund, and the Sheriff Revolving Fund. The fiscal year 2017 budget does not include a similar project and this accounts for the reduction in spending in this functional area.

Environment, Protective Inspection, and Infrastructure (24.4% 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 2017 budget reflects little change as compared to the fiscal year 2016 budget.

Community Health and Public Services (16.2% 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. Portions of the accumulated resources were budgeted in fiscal year 2016 and again in 2017; therefore, the overall budget amounts for these two years are higher than will be expected in subsequent years. At such time that the accumulated resources have been utilized, the annual operating budget should be consistent with annual operating revenues, which total approximately \$7.0 million.

Fixed Assets (New and Replacement) (6.3% 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 Fixed Asset Expenditure Summaries* tab section.]

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

- **\$1.97 million General Fund:** new and replacement vehicles, equipment, computer hardware, and computer software. The significant increase over the prior year is the result of funding for replacement ERP software.
- **\$950,000 Road and Bridge Fund:** approximately \$150,000 is associated with new equipment; the remaining \$750,000 is associated with routine replacement of machinery and equipment, computer hardware, dump trucks, and other vehicles.
- **\$600,000 Law Enforcement Services Fund:** replacement sheriff vehicles and law enforcement equipment
- **\$1.2 million 911/Emergency Management Fund:** the majority of this cost is associated with radio network equipment at various tower sites throughout the County
- **\$144,000 various nonmajor funds:** new and replacement office equipment, replacement vehicles, and replacement computer hardware and software.

Debt Service (1.9% 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 \$159,000 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 (0.4% 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. The increase for fiscal year 2017 is due to increased costs associated with maintenance of the County-owned portion of the MKT trail.

Changes in Personnel Staffing Levels

The changes in employee staffing levels reflect a **net decrease of 14.36 FTE** and are summarized below.

Governmental Funds:

General Government Operations: -3.27 FTE net change

- **County Clerk – Elections and Voter Registration Office:** decrease Elections Office Specialist Pool by 6,800 hours (General Fund). This is a result of election cycle activity. **Temporary decrease, -3.27 FTE.**

Public Safety and Judicial – Circuit Court: -1.48 FTE

- **Circuit Court and Juvenile Justice Grants:** reduce part-time non-benefitted Juvenile Office program assistant hours (-0.40 FTE) and part-time non-benefitted veterans court mentor coordinator hours (-0.08 FTE). In addition, reduce hours for two Deputy Juvenile Officers (-1.00 FTE) to reflect the current level of approved grant funding which covers only a portion of the County's budget year (General Fund). **Decrease, -1.48 FTE.**

Public Safety and Judicial – Sheriff/Corrections: -11.83 FTE

- **Corrections medical and food service programs contracted out:** during fiscal year 2016, the County approved contracts for inmate medical care and inmate food service, which resulted in the elimination of 9.83 full-time equivalent positions (General Fund). **Permanent decrease, -9.83 FTE.**
- **Re-consolidation of facilities maintenance and custodial services within the internal service fund:** effective January 1, 2017, administrative and budgetary control of 2.0 FTEs (a Senior Facilities Maintenance Technician and a Custodian) will be transferred from the Sheriff to the Director of Facilities Maintenance in conjunction with a re-consolidation of facilities and grounds services. This represents a return to the consolidated business model used prior to 2012 (General Fund). **Permanent decrease, -2.00 FTE.**

Public Safety and Judicial – 911 and Emergency Management: +0.22 FTE

- **911 & Emergency Management- Radio Infrastructure:** increase part-time maintenance technician from .48 FTE to .70 FTE (911 Sales Tax Fund). **Permanent increase, +0.22 FTE, non-benefitted.**

Internal Service Funds:

Facilities Maintenance: +2.00 FTE

- **Facilities Maintenance- Building Maintenance and Custodial services:**
Administrative and budgetary control of 2.0 FTEs (Senior Facilities Maintenance Technician and a Custodian) are transferring from the Sheriff to the Director of Facilities Maintenance in conjunction with a re-consolidation of facilities and grounds services for the Sheriff and Correctional facility. **Permanent increase, +2.00 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 within each 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 future purposes and these amounts need to be excluded for purposes of setting the current year's 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 2017 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 (except Law Enforcement Services Fund) are projected to meet or exceed the minimum fund balance requirement. The Law Enforcement Services Fund is projected to temporarily fall below the minimum due to higher-than-normal fixed asset replacements.

Projected Net Fund Balances at December 31, 2017

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 11,204,949	11,607,457	2,071,319	6,909,373	12,081,079	7,328,409	51,202,586
Less: Fund Balance Unavailable for Appropriation	(393,625)	(7,000,000)	(1,454,800)	-	(10,300,000)	(903,940)	(20,052,365)
Projected Net Fund Balance	\$ 10,811,324	4,607,457	616,519	6,909,373	1,781,079	6,424,469	31,150,221
As a percent of expenditures	34%	24%	15%	70%	22%		
# of months expenditures	4.1	2.9	1.8	8.4	2.6		

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 future purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. In addition, a portion of the resources within the Road and Bridge Fund have been set-aside to provide funding for one or more large-scope infrastructure projects that would entail a collaborative funding arrangement. Resources within the 911/Emergency Management Fund have been set-aside for repairs and improvements for 911 radio network infrastructure. 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.

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, 2017

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	11,204,949	11,607,457	2,071,319	6,909,373	12,081,079	7,328,409	51,202,586
Projected Fund Balance 1/1	\$ 14,961,628	12,704,016	2,476,752	9,890,233	10,148,674	9,079,667	59,260,970
Projected Change in Fund Balance	\$ (3,756,679)	(1,096,559)	(405,433)	(2,980,860)	1,932,405	(1,751,258)	(8,058,384)
Percentage Change	-25%	-9%	-16%	-30%	19%	-19%	-14%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation as well as the planned use of fund balance for non-recurring projects. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2017. 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 the fund balance in the Road and Bridge Fund is primarily due to flat revenue growth and using accumulated fund balance resources for cyclical fixed asset replacements.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to increased personnel costs and higher-than-usual fixed asset replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2017 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, 2017 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2017 Budget amount to \$1.5 million or 1.9% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no

tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$384,000 - 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;
- \$872,000 - 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;
- \$159,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$100,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff's Annex and Election Warehouse 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, 2017 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 2016 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 2017 Proposed Budget

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)				
Pest Control	\$ 120	1125 60150	\$ -	Cover increased cost for Centralia Clinic
Computer Hardware	1,150	1170 91301	-	Re-budget of pc & montiors for Inmate Accounts at Sheriff Dept
Salary & Benefits	(4,377)	1420 1XXXX	-	Salary adjustment for Community Services Director
Boone County Historical Society	19,000	1430 86689	-	Preservation of County's earliest hand-written records
Total Changes to General Fund	\$ 15,893		\$ -	

Assessment (Fund #201)

Contingency	\$ 80,000	2010 86850	\$ -	Funding to reimburse for GIS Services provided by General Fund
Total Changes to Assessment Fund	\$ 80,000		\$ -	

Road and Bridge (Fund #204)

Public Works				
Furniture & Fixtures < \$1,000	\$ 520	2040 23855	\$ -	Office chair for Hallsville site
Office Furniture	3,200	2040 91100	-	Office furniture for Hallsville site
Replacement Computer Software	30,911	2040 92302	-	Add'l funds for infrastructure software upgrade
Subtotal	\$ 34,631		\$ -	
Resource Management -- Infrastructure Preservation/Rehab				
Contractor Costs	\$ 325,000	2041 71202	\$ -	Re-budget Remie & Marshall Bridge Projects
Contractor Costs	150,000	2041 71202	-	Additional Funding for Remie & Marshall Bridge Projects
Contractor Costs	400,000	2041 71202	-	Re-budget Hill Creek Bridge Project
Subtotal	\$ 875,000		\$ -	
Resource Management -- Design & Construction				
State Reimb-Grant/Program/Other	\$ -	2045 3451	\$ (2,500)	Remonumentation program will not be funded by the State of Missouri in 2017
Subtotal	\$ -		\$ (2,500)	
Total Changes to Road & Bridge Fund	\$ 909,631		\$ (2,500)	

Community Health/Medical-Hospital Lease (Fund #213)

Salary & Benefits	\$ 475	2130 1XXXX	\$ -	Salary adjustment for Community Services Director
Total Changes to Community Health/Medical-Hospital Lease Fund	\$ 475		\$ -	

Community Children's Services (Fund #216)

Salary & Benefits	\$ 7,070	2160 1XXXX	\$ -	Salary adjustment for Community Services Director
Total Changes to Community Children's Services Fund	\$ 7,070		\$ -	

Continued on next page

Schedule of Commission Changes to the 2017 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
Sheriff Revolving (Fund #255)				
Professional Services	\$ 50,000	2550 71101	\$ -	Added contingency amount for RMS/JMS Project
Total Changes to Sheriff Revolving Fund	\$ 50,000		\$ -	

Inmate Prisoner Detainee Security (Fund #256)

Professional Services	\$ 20,000	2560 71101	\$ -	Added contingency amount for RMS/JMS Project
Total Changes to Inmate Prisoner Detainee Fund	\$ 20,000		\$ -	

911/Emergency Management Sales Tax (Fund #270)

Joint Communications Operations				
Equipment Service Contract	\$ 2,795	2701 60050	\$ -	Uninterruptable power supply maintenance
Subtotal	2,795		-	
Emergency Management Operations				
Minor Equipment & Tools (<\$1,000)	\$ 950	2702 23860	\$ -	Fuel tank pump & tool box for vehicle
Replacement Machinery & Equipment	60,000	2702 92300		Replace 2 obsolete sirens with new models
Subtotal	\$ 60,950		\$ -	
Information Technology-BCJC/EM				
Computer Software	\$ 5,000	2703 86850	\$ -	Inventory software
Subtotal	\$ 5,000		\$ -	
Joint Communications Radio Network				
Vehicle Title/License/Plates	\$ 50	2704 59025	\$ -	Titling costs for Chevrolet Tahoe
Buildings & Improvements	11,000	2704 91200	-	ROC Site Fencing - Rebudget from 2016
Auto/Trucks	42,000	2704 91400	-	Purchase Chevrolet Tahoe for new Radio Tech positions
Replacement Machinery & Equipment	7,000	2704 92300	-	ROC Marking/Lighting - Rebudget from 2016
Subtotal	\$ 60,050		\$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ 128,795		\$ -	

Facilities & Grounds (Fund #610)

Facilities Maintenance				
Building Repairs/Maintenance	\$ 4,000	6100 60100	\$ -	Re-budget wiring for commissary kiosks
Subtotal	4,000		-	
Parking				
Grounds Maintenance	\$ 8,840	6102 60400	\$ -	Re-budget concrete repair for Sheriff parking lot
Subtotal	\$ 8,840		\$ -	
Total Changes to Facilities and Grounds Fund	\$ 12,840		\$ -	

Continued on next page

Schedule of Commission Changes to the 2017 Proposed Budget cont'd

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 15,893	\$ -
Assessment (201)	80,000	-
Road and Bridge (Fund #204)	909,631	(2,500)
Community Health/Medical-Hospital Lease (Fund #213)	475	-
Community Children's Services (Fund #216)	7,070	-
Sheriff Revolving (Fund #255)	50,000	-
Inmate Prisoner Secuty Fund (Fund 256)	20,000	-
911/Emergency Management Sales Tax (Fund #270)	128,795	-
Facilities & Grounds (Fund #610)	12,840	-
Total	<u>\$ 1,224,704</u>	<u>\$ (2,500)</u>

CERTIFIED COPY OF ORDER

STATE OF MISSOURI



ea.

December Session of the October Adjourned

Term. 20 16

County of Boone

In the County Commission of said county, on the

15th

day of

December

20

16

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

Now on this day, the County Commission of Boone County adopts the Boone County operating budget for fiscal year 2017. 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 2017 Proposed Budget*** and with final wage and benefit appropriations for each department calculated using actual salaries in effect as of December 6, 2016 along with all approved range re-classifications having an effective date of January 1, 2017.

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 2017 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 2016 grant funds (which may be carried forward into fiscal year 2017 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 15th day of December, 2016.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

County of Boone

} ea.

Term. 20

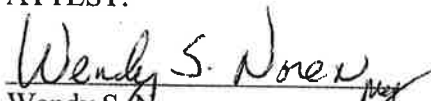
In the County Commission of said county, on the

day of

20

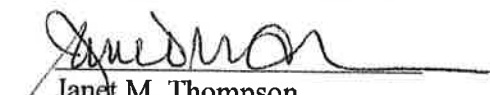
the following, among other proceedings, were had, viz:

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.

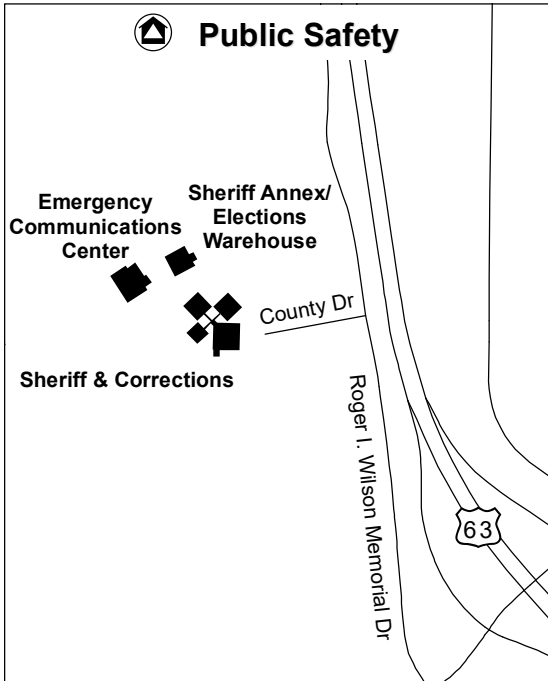
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

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
Jeff Harris, 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		
Daniel K. Atwill, Presiding Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4306
Fred J. Parry, 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.....	Emergency Communication Center	573-544-7900
Facilities Maintenance & Custodial Services		
Doug Coley, Director.....	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.....	573-874-7400
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		
Sonja Boone.....	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		
Greg Edington, Director.....	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

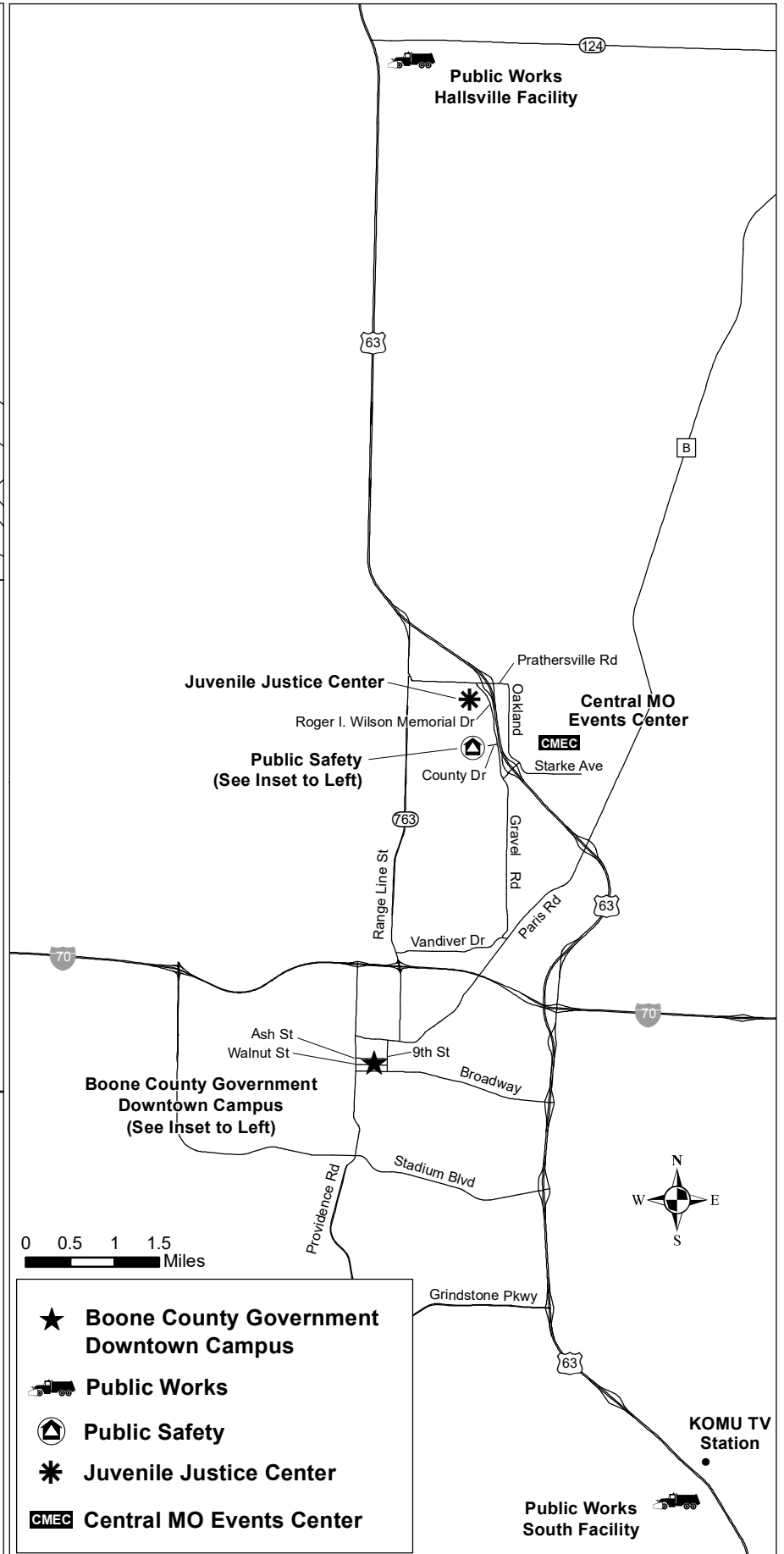


★ Boone County Government Downtown Campus



- Courthouse**
- Roger B. Wilson Government Center**
- Historic Columns**
- Boone County Annex**
- Community Services & Family Support Enforcement**
- Johnson Building**
- Alternative Sentencing Center**
- Courthouse Plaza**

Boone County GIS Department

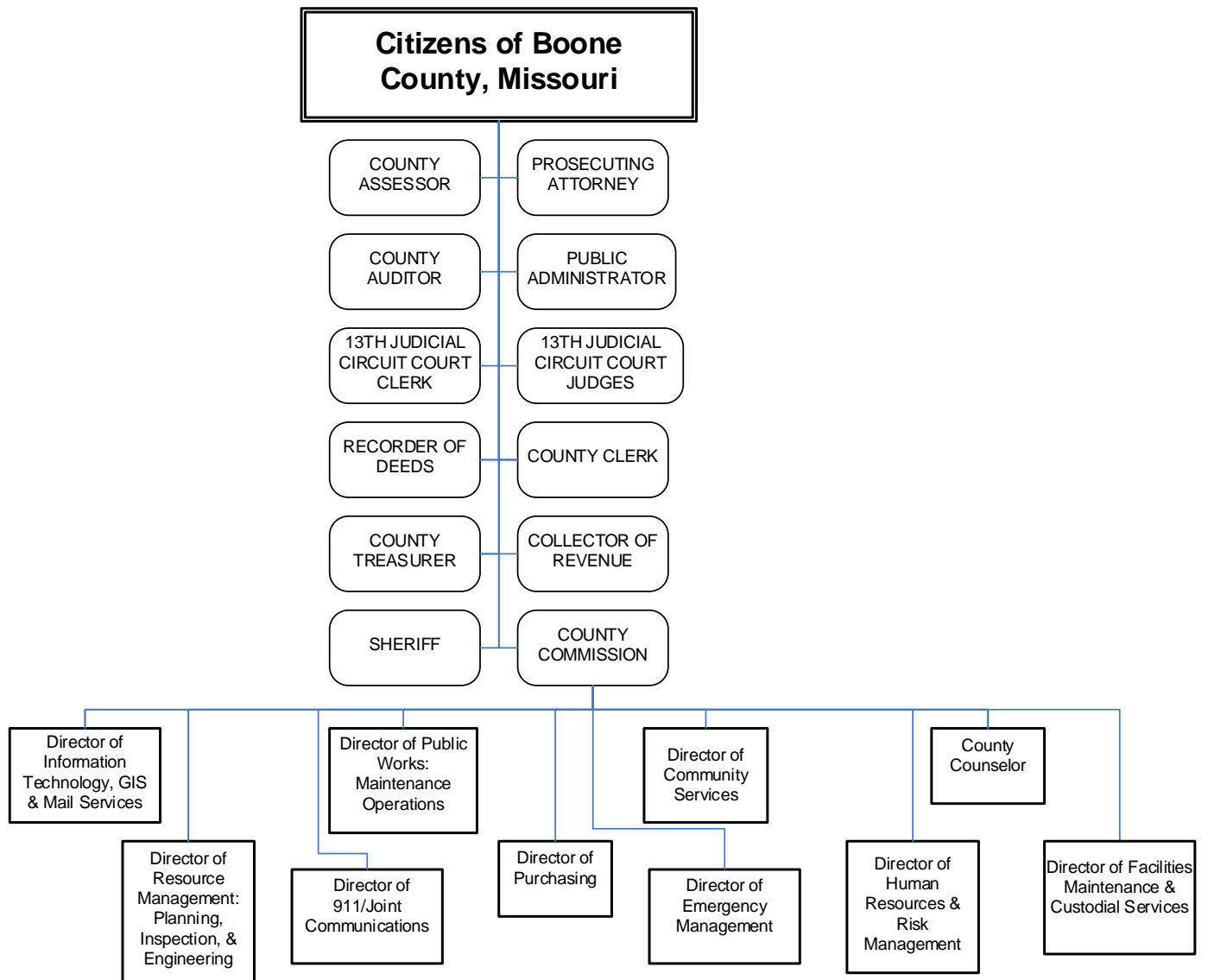


- ★ **Boone County Government Downtown Campus**
- Public Works**
- Public Safety**
- ✱ **Juvenile Justice Center**
- CMEC **Central MO Events Center**

Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Emergency Communication Center	2145 East County Drive
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 Events Center-Home of the Boone County Fair	5212 N. Oakland Gravel Road
Public Works – Hallsville Facility	780 East Highway 124
Public Works – South Facility	5551 Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	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>

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

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>
393	2016 Series 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 \$223,700 bonds issued in 2016 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 2017 Budget total \$1,515,312 which represents approximately 1.9% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$383,869; 1.22% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$1,131,443, consisting of \$972,402 related to taxable special obligation bonds associated with land and building acquisition and \$159,041 related to NID general obligation bonds.

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

General Obligation Bonds:

\$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%.	245,000
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Sub-total: General Obligation Debt – Road NIDs	\$ 245,000
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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%.	710,300
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\$204,000 Series 2010A 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%	198,000
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\$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%	107,936
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Summary of Long Term Debt cont'd

\$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%. 61,000

\$223,700 Series 2016 general obligation neighborhood sewer improvement bonds due in annual installments of \$8,540 to \$14,300 through 2036: interest at 2.75% 223,700

Sub-total: General Obligation Debt – Sewer NIDs 1,300,936

Total: All General Obligation Debt \$ **1,545,936**

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. 365,000

\$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. 810,000

\$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. 12,155,000

Total: All Special Obligation Debt \$ **13,330,000**

Total Combined Debt: \$ **14,875,936**

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	\$ 245,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,300,936

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			
2017	1,000,000.00	355,953.16	117,639.02	41,716.69	1,117,639.02	397,669.85	1,515,308.87
2018	1,075,000.00	335,427.16	118,973.84	38,748.69	1,193,973.84	374,175.85	1,568,149.69
2019	655,000.00	316,815.21	126,315.12	35,533.77	781,315.12	352,348.98	1,133,664.10
2020	665,000.00	301,150.91	128,663.04	32,039.03	793,663.04	333,189.94	1,126,852.98
2021	585,000.00	287,418.76	136,117.77	28,241.06	721,117.77	315,659.82	1,036,777.59
2022-2026	3,175,000.00	1,175,718.80	441,061.90	107,116.89	3,616,061.90	1,282,835.69	4,898,897.59
2027-2031	3,685,000.00	661,668.80	409,403.17	44,672.16	4,094,403.17	706,340.96	4,800,744.13
2032-2036	2,490,000.00	116,221.90	67,762.30	5,691.45	2,557,762.30	121,913.35	2,679,675.65
Total	\$ 13,330,000.00	3,550,374.70	1,545,936.16	333,759.71	14,875,936.16	3,884,134.41	18,760,070.57

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 \$269,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,694,000,000
Constitutional Debt Limit (10%):	\$ 269,400,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,545,936
Debt outstanding at January 1 as a percentage of debt limit:	0.6%

Financial Summaries—

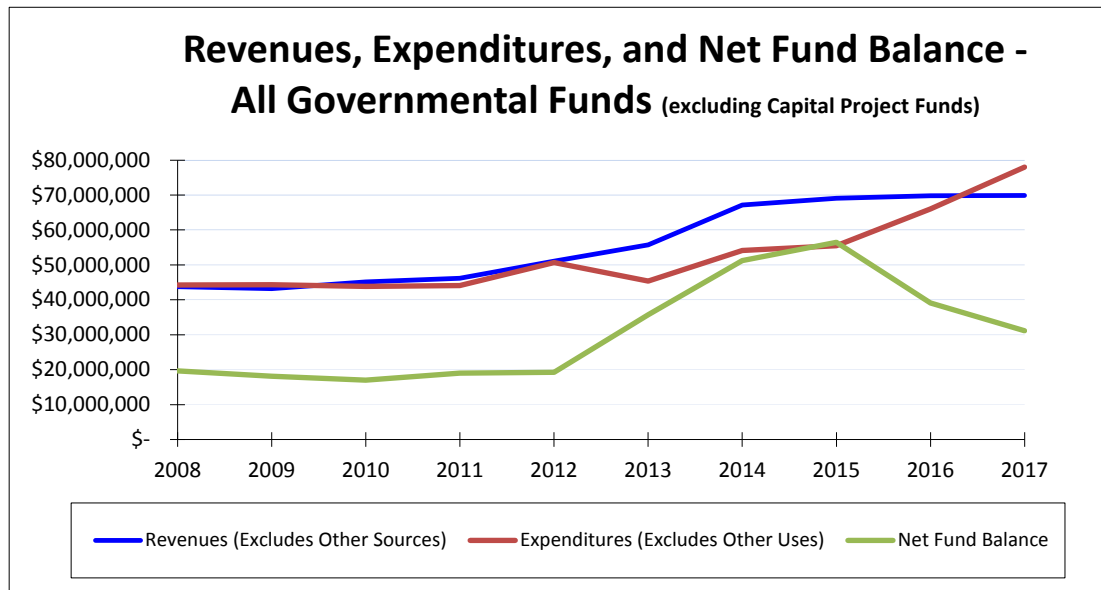
This section contains the following information:

- 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)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Revenues (Excludes Other Sources)	\$43,776,739	\$43,193,961	\$45,098,630	\$46,174,373	\$51,094,042
Expenditures (Excludes Other Uses)	\$44,240,190	\$44,290,352	\$43,880,268	\$44,095,275	\$50,690,252
Net Fund Balance	\$19,676,866	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845
	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Revenues (Excludes Other Sources)	\$55,734,573	\$67,156,679	\$69,075,258	\$69,808,317	\$69,912,659
Expenditures (Excludes Other Uses)	\$45,345,945	\$54,096,677	\$55,509,273	\$66,037,040	\$77,999,407
Net Fund Balance	\$35,729,110	\$51,202,647	\$56,465,866	\$39,090,040	\$31,150,221



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:

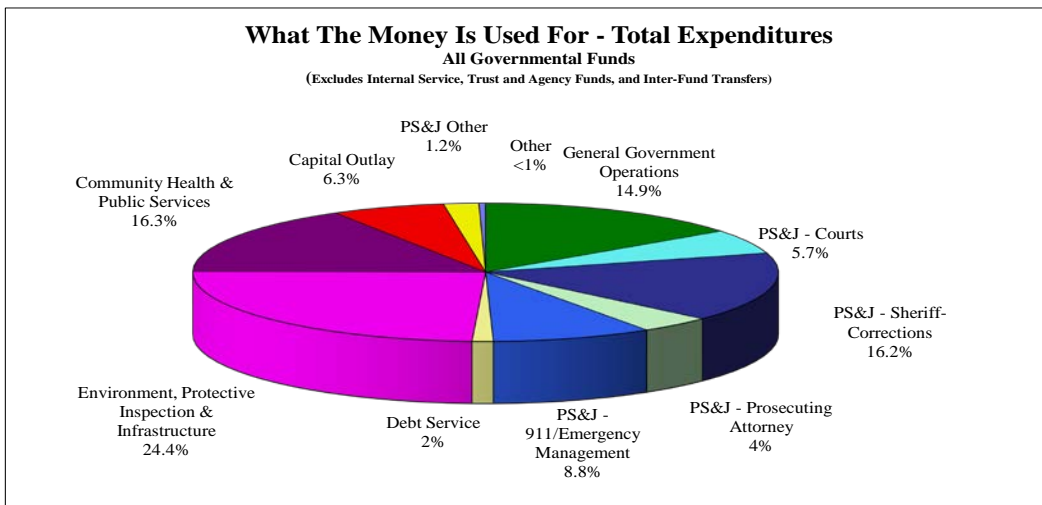
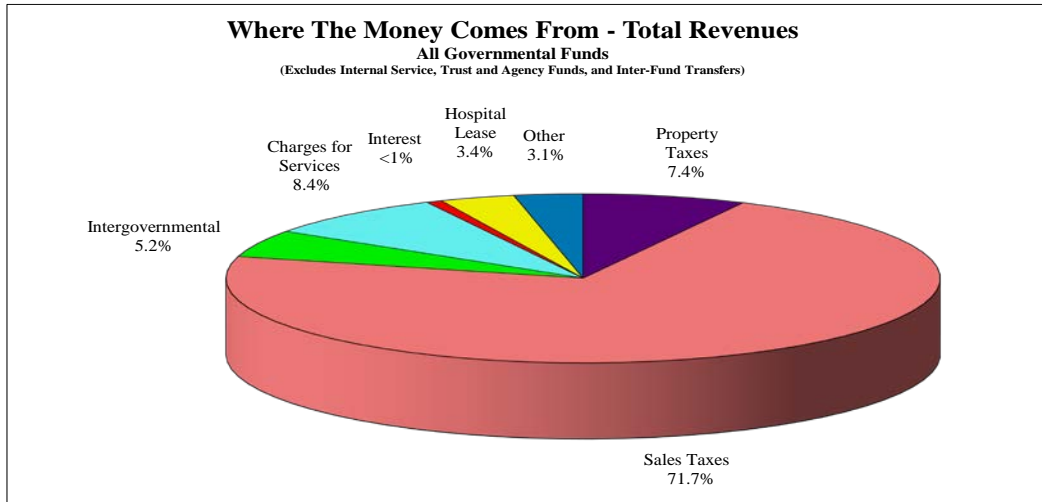
- **Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund**
- **Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management**
- **Favorable revenue variances (2013 and 2014)**
- **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

2017 Budget – All Governmental Funds

(Excluding Capital Project Funds)

2017 Budget All Governmental Funds



Where The Money Comes From

Property Taxes	\$	5,182,421
Sales Taxes		50,140,000
Intergovernmental		3,636,894
Charges for Services		5,904,979
Interest		496,947
Hospital Lease		2,372,650
Other		2,178,768
Total Revenues	\$	69,912,659
Other Financing Sources		1,026,591
Fund Balance Used for Operations		9,990,789
Total Financing Sources	\$	80,930,039

What The Money Is Used For

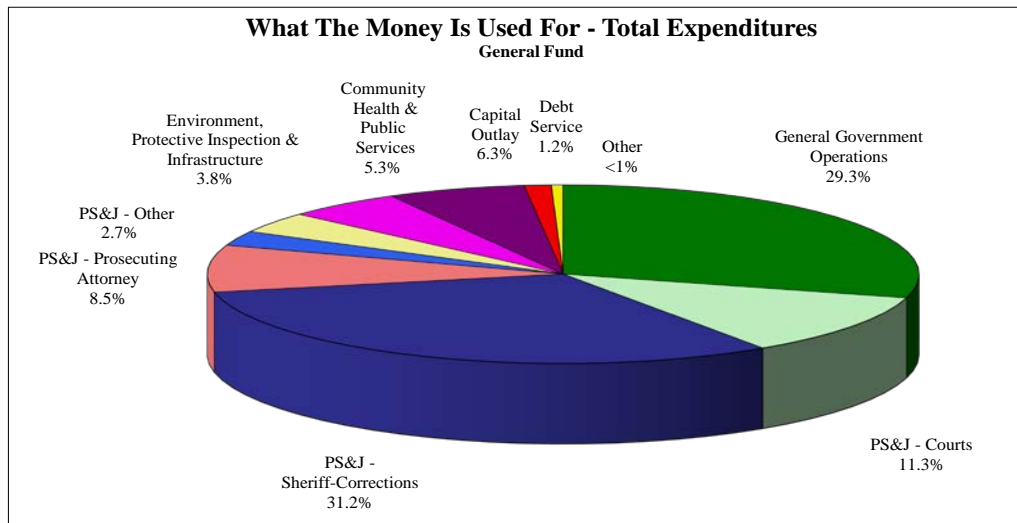
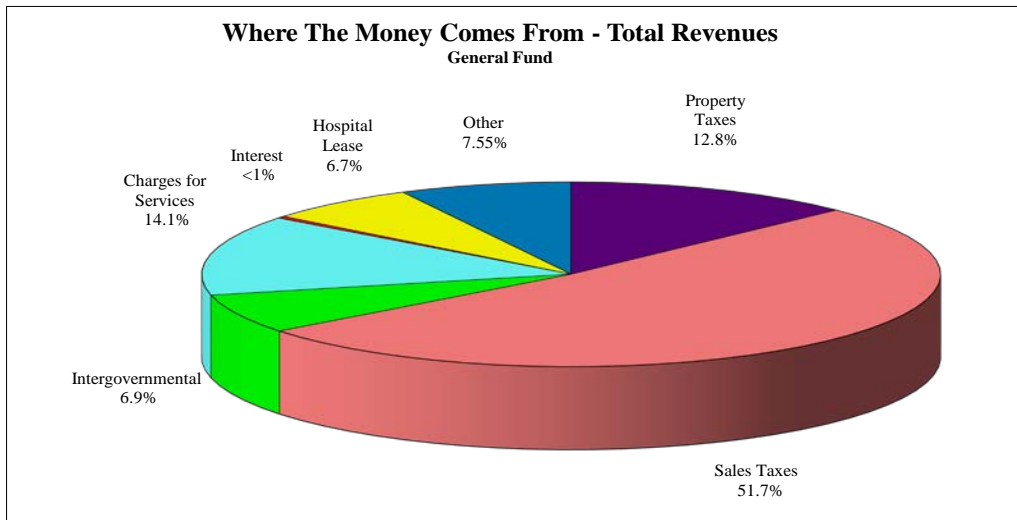
General Government Operations	\$	11,603,088	**
PS&J - Courts		4,426,529	
PS&J - Sheriff-Corrections		12,656,233	
PS&J - Prosecuting Attorney		3,101,595	
PS&J - 911/Emergency Management		6,884,663	
PS&J - Other		904,528	***
Environment, Protective Inspection & Infrastructure		19,048,786	
Community Health & Public Services		12,673,573	
Capital Outlay		4,893,284	
Debt Service		1,515,313	
Other		291,815	
Total Expenditures	\$	77,999,407	
Total Other Financing Uses		998,227	
Total Financial Uses	\$	78,997,634	

** 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

2017 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,537,400
Sales Taxes	14,317,000
Intergovernmental	1,916,482
Charges for Services	3,899,764
Interest	100,106
Hospital Lease	1,847,150
Other	2,090,928
Total Revenues	\$ 27,708,830
Other Financing Sources	21,644
Fund Balance Used for Operations	3,756,679
Total Financing Sources	\$ 31,487,153

What The Money Is Used for

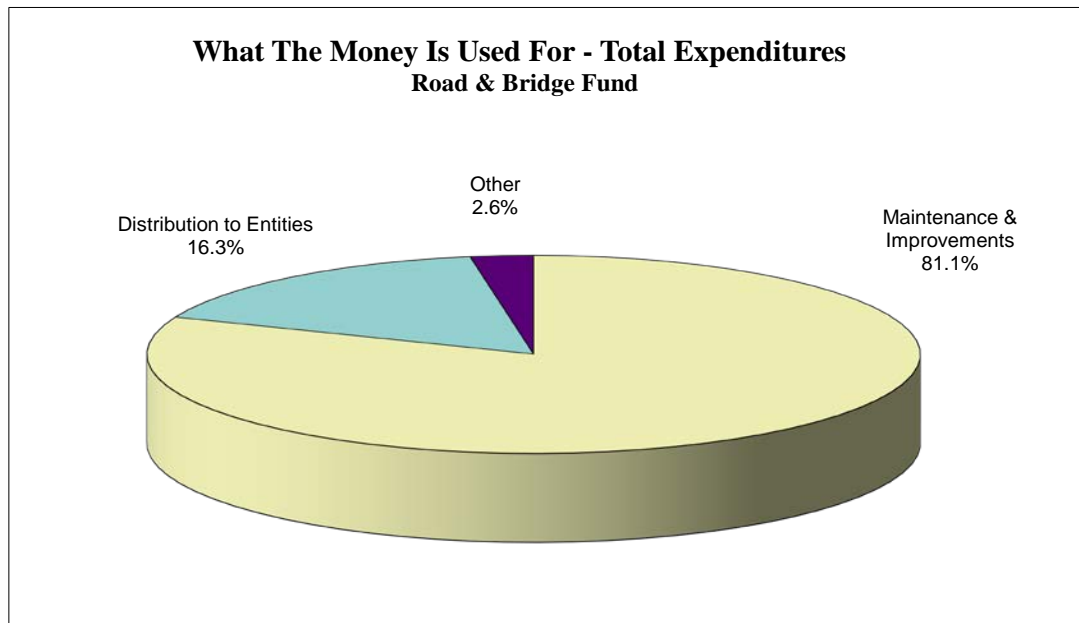
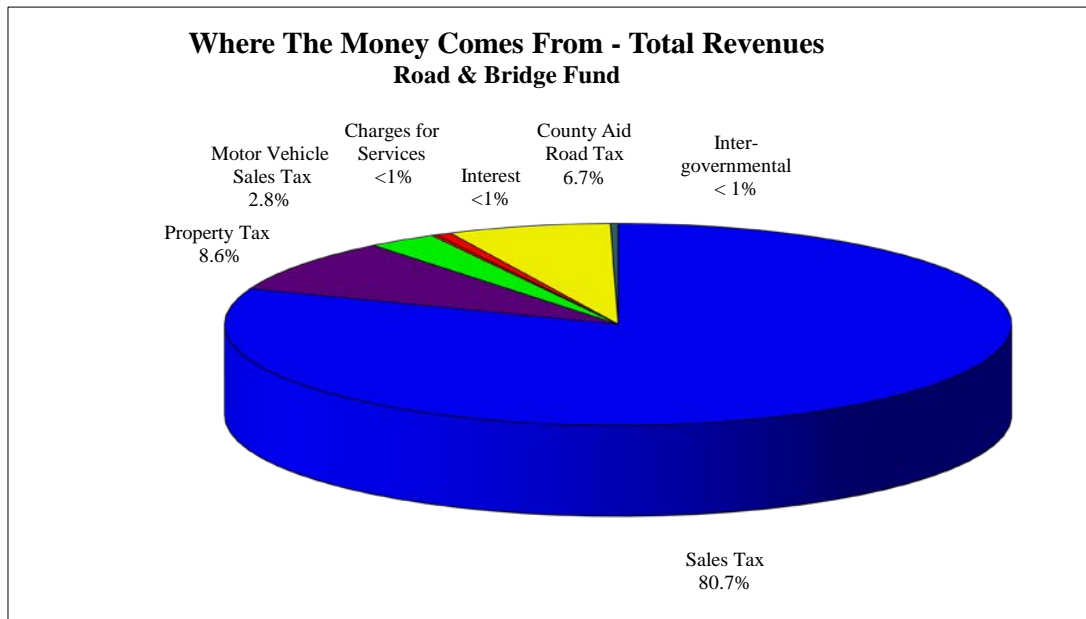
General Government Operations	\$ 9,210,333 **
PS&J - Courts	3,532,235
PS&J - Sheriff/Corrections	9,804,710
PS&J - Prosecuting Attorney	2,666,017
PS&J - Other	835,369 ***
Environment, Protective Inspection & Infrastructure	1,192,688
Community Health & Public Services	1,662,851
Capital Outlay	1,970,773
Debt Service	383,869
Other	168,308
Total Expenditures	31,427,153
Total Other Financing Uses	60,000
Total Financial Uses	\$ 31,487,153

** 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

2017 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

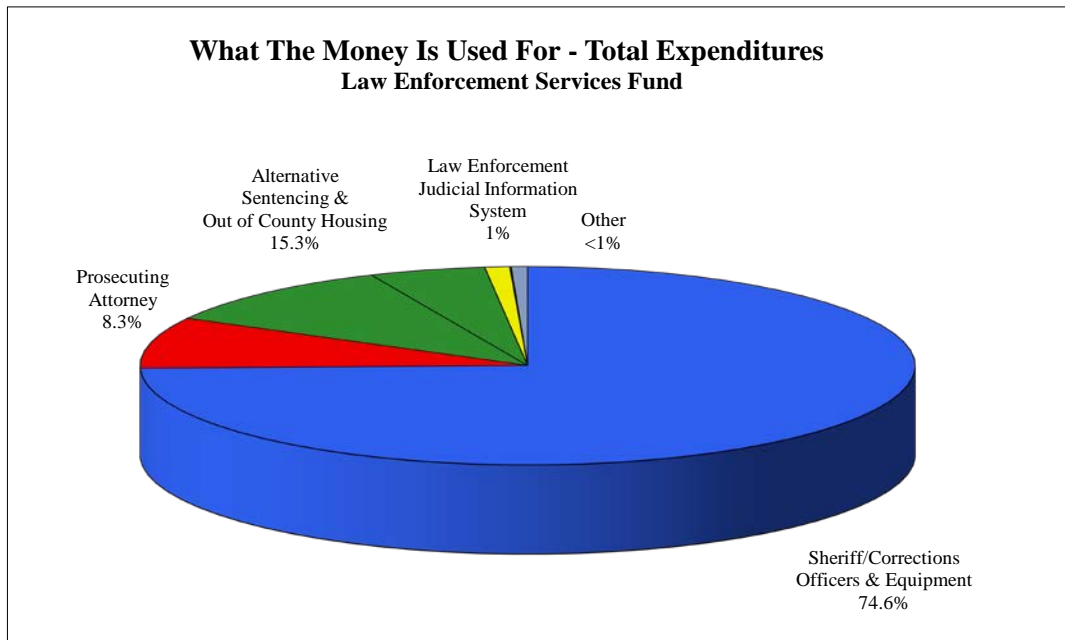
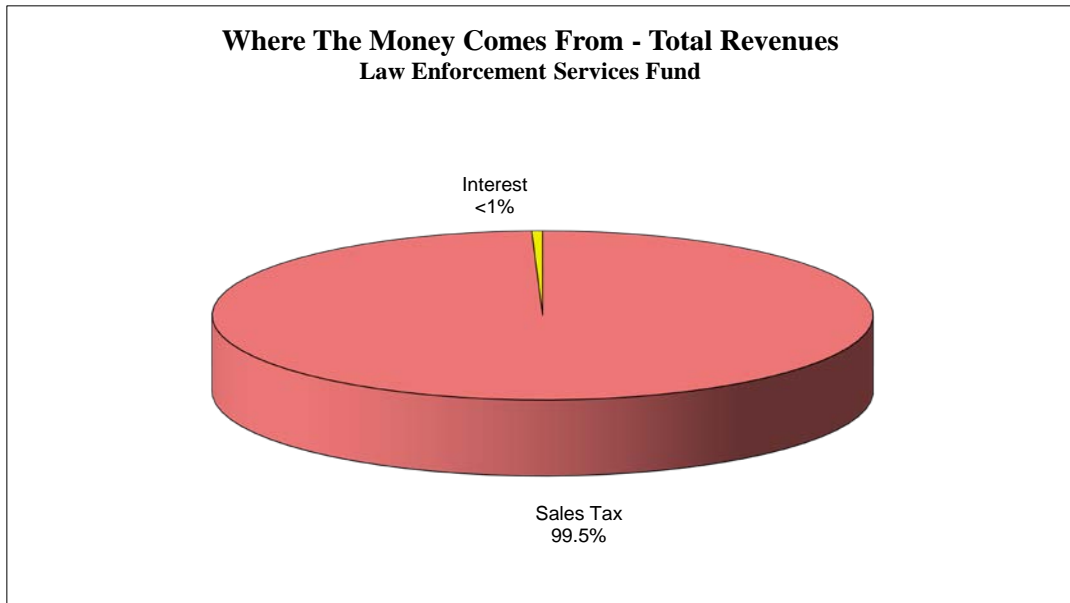
Sales Tax	\$	14,300,000
Property Tax		1,517,000
Motor Vehicle Sales Tax		500,000
Charges for Services		39,655
Interest & Other		110,105
County Aid Road Tax		1,188,000
Intergovernmental		56,300
Total Revenues	\$	17,711,060
Other Financing Sources		1,852
Fund Balance Used for Operations		1,096,559
Total Financing Sources	\$	18,809,471

What The Money Is Used for

Property Tax Distribution	\$	255,000
Sales Tax Distribution		2,718,200
Maintenance		8,354,890
Pavement Preservation		5,432,000
Design & Construction		1,337,556
Stormwater Administration		131,075
Administration		405,000
Facility Repair & Replacement		50,000
Insurance Activity		30,000
CART/MV Distribution to Road District		85,750
Other		10,000
Total Expenditures	\$	18,809,471
Total Other Financing Uses		-
Total Financial Uses	\$	18,809,471

Financial Summaries cont'd

2017 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

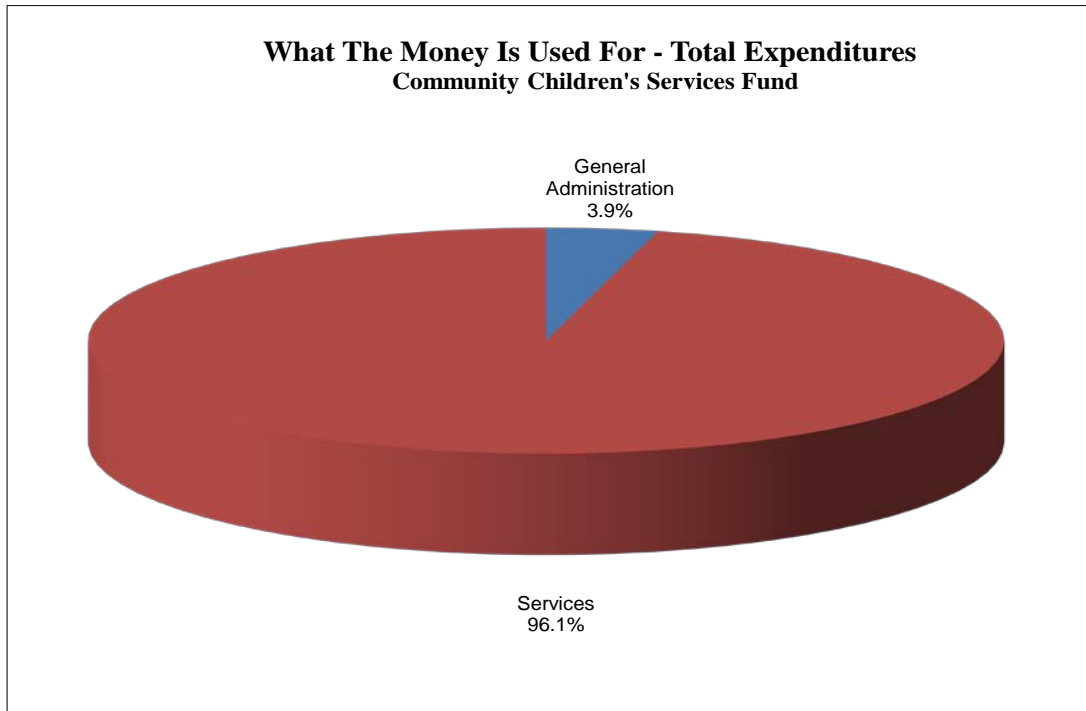
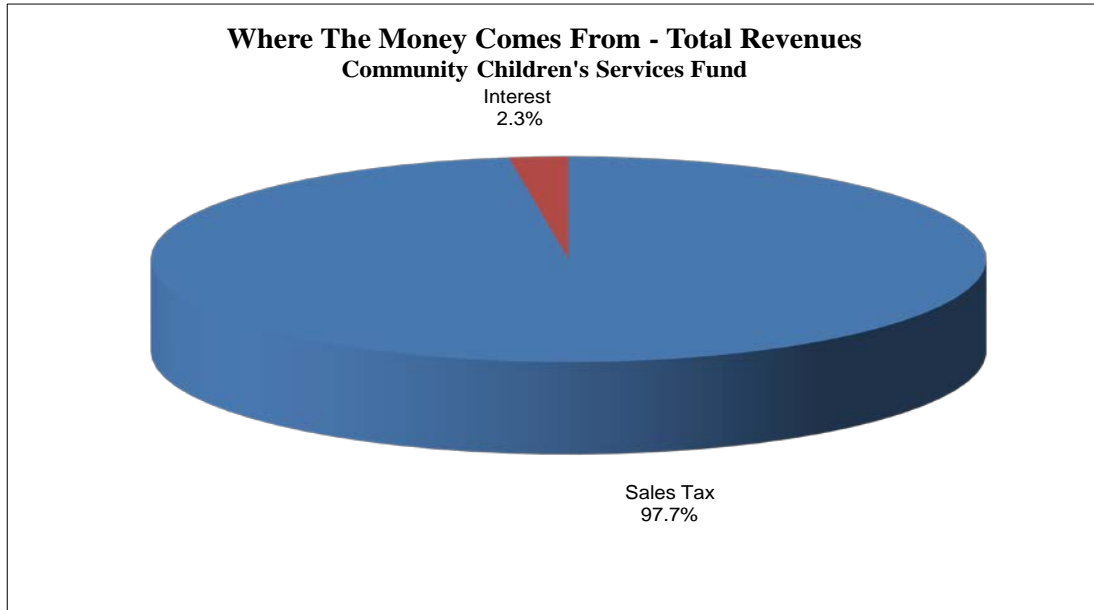
Sales Tax	\$3,575,000
Intergovernmental	0
Interest	19,000
Total Revenues	<u>\$3,594,000</u>
Other Financing Sources	22,298
Fund Balance Used for Operations	405,433
Total Financing Sources	<u>\$4,021,731</u>

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,999,077
Prosecuting Attorney	335,410
Alternative Sentencing	420,985
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	41,659
Law Enforcement Judicial Information System-Court	2,100
Other	27,500
Total Expenditures	<u>\$4,021,731</u>

Financial Summaries cont'd

2017 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

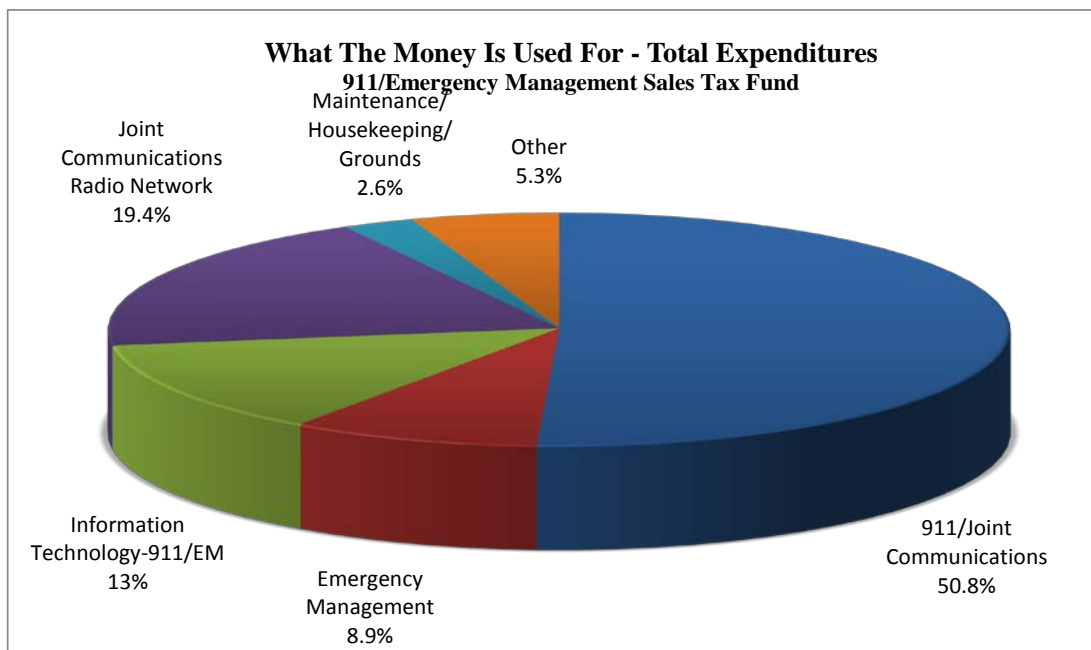
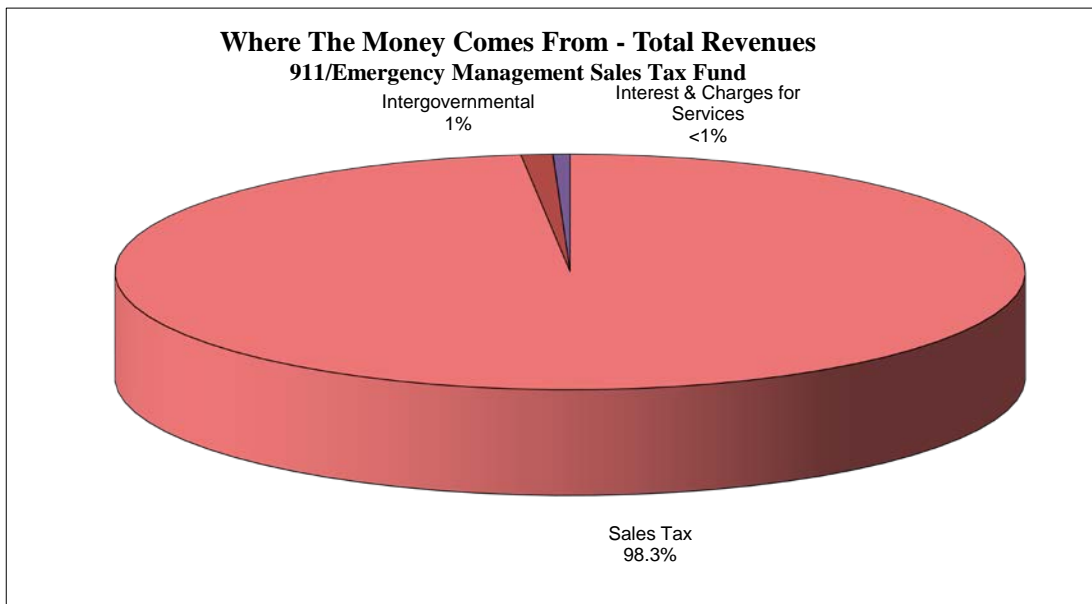
Sales Tax	\$ 6,750,000
Interest	158,000
Total Revenues	<u>\$ 6,908,000</u>
Other Financing Sources	-
Fund Balance Used for Operations	2,980,860
Total Financing Sources	<u>\$ 9,888,860</u>

What The Money Is Used for

General Administration	\$ 388,860
Services	9,500,000
Total Expenditures	<u>\$ 9,888,860</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 9,888,860</u>

Financial Summaries cont'd

2017 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$	10,698,000
Intergovernmental		121,938
Charges for Services		750
Interest		65,500
Total Revenues	\$	10,886,188
Other Financing Sources		-
Fund Balance Used for Operations		-
Total Financing Sources	\$	10,886,188

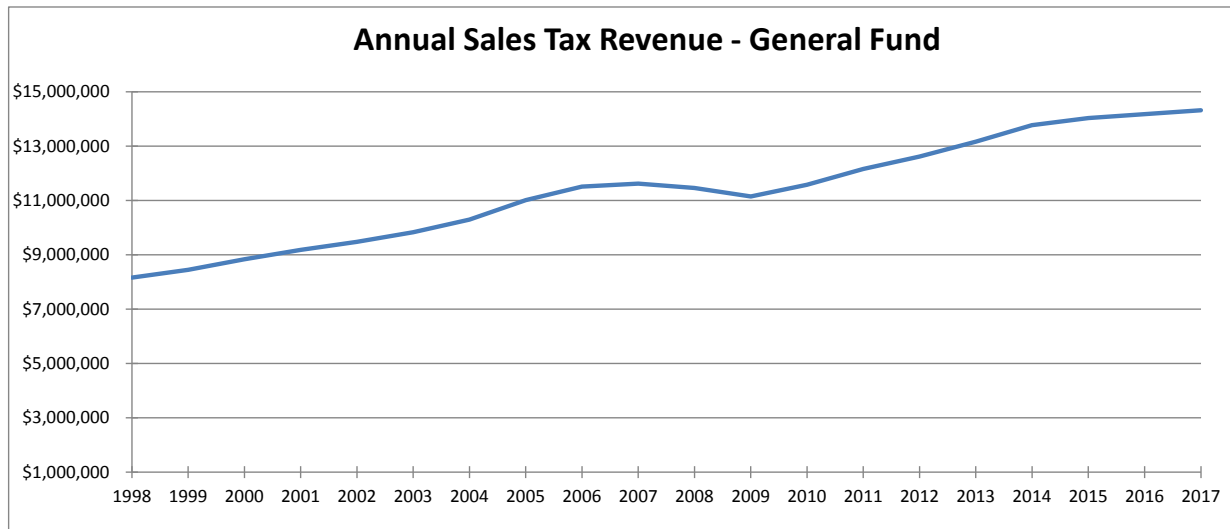
What The Money Is Used for

911/Joint Communications Operations	\$	4,104,962
Emergency Management Operations		719,257
Information Technology-911/EM		1,046,502
Joint Communications Radio Network		1,567,012
Maintenance/Housekeeping/Grounds		209,139
Other		434,324
Total Expenditures	\$	8,081,196
Total Other Financing Uses		872,587
Total Financial Uses	\$	8,953,783

Financial Summaries cont'd

Sales Tax

	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>
Sales Tax	\$8,158,523	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493
Sales Tax Growth Rate		3.5%	4.5%	3.9%	3.2%
	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>
Sales Tax	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935
Sales Tax Growth Rate	3.8%	4.7%	6.9%	4.5%	0.9%
	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>
Sales Tax	\$11,460,782	\$11,144,410	\$11,579,077	12,162,398	12,619,573
Sales Tax Growth Rate	-1.4%	-2.8%	3.9%	5.0%	3.8%
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
Sales Tax	13,165,037	13,770,424	14,034,684	14,175,000	14,317,000
Sales Tax Growth Rate	4.3%	4.6%	1.9%	1.0%	1.0%



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)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,833,291	4,909,700	4,933,650	5,054,400
Assessments	240,172	116,486	143,430	128,021
Sales Taxes	49,173,652	50,710,000	49,662,170	50,140,000
Franchise Taxes	159,406	159,200	164,000	164,000
Licenses and Permits	736,405	643,902	770,910	599,650
Intergovernmental	3,914,051	3,768,602	3,818,906	3,636,894
Charges for Services	6,146,723	6,311,101	6,581,909	5,904,979
Fines and Forfeitures	13,917	11,000	13,000	13,000
Interest	251,064	260,302	558,737	496,947
Hospital Lease	2,344,924	2,357,800	2,360,840	2,372,650
Other	1,261,653	633,560	800,765	1,402,118
Total Revenues	69,075,258	69,881,653	69,808,317	69,912,659
Other Financing Sources				
Transfer In from other funds	1,214,537	1,070,770	1,064,264	998,227
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	84,313	120,425	238,500	28,364
Total Other Financing Sources	1,298,850	1,191,195	1,302,764	1,026,591
Fund Balance Used for Operations	2,482,743	8,997,392	3,489,889	9,990,789
TOTAL FINANCIAL SOURCES	\$ 72,856,851	80,070,240	74,600,970	80,930,039
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 27,492,190	30,687,966	28,146,162	31,362,841
Materials & Supplies	3,609,659	3,733,691	3,187,663	3,647,435
Dues Travel & Training	323,573	657,115	472,793	753,018
Utilities	677,740	877,363	799,370	929,387
Vehicle Expense	863,402	1,053,100	893,690	1,036,916
Equip & Bldg Maintenance	606,653	912,154	854,731	1,014,773
Contractual Services	15,317,944	27,580,370	24,876,948	24,542,707
Debt Service (Principal and Interest)	1,515,325	1,524,192	1,524,192	1,515,313
Emergency	-	1,022,790	-	1,152,000
Other	2,006,658	5,141,164	2,718,413	7,151,733
Fixed Asset Additions	3,096,129	3,086,539	2,563,078	4,893,284
Total Expenditures	55,509,273	76,276,444	66,037,040	77,999,407
Other Financing Uses				
Transfer Out to other funds	9,129,279	1,037,531	2,231,894	998,227
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	9,129,279	1,037,531	2,231,894	998,227
TOTAL FINANCIAL USES	\$ 64,638,552	77,313,975	68,268,934	78,997,634
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 55,304,988	59,748,629	59,748,629	59,260,970
Less encumbrances, beginning of year	(5,290,218)	(3,330,526)	(3,329,806)	-
Add encumbrances, end of year	3,998,303	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	5,735,556	(6,241,127)	2,842,147	(8,058,384)
FUND BALANCE (GAAP), end of year	59,748,629	50,176,976	59,260,970	51,202,586
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(3,282,763)	(2,623,434)	(20,170,930)	(20,052,365)
NET FUND BALANCE, end of year	\$ 56,465,866	47,553,542	39,090,040	31,150,221

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,383,431	3,434,400	3,451,400	3,537,400
Assessments	-	-	-	-
Sales Taxes	14,034,684	14,524,000	14,175,000	14,317,000
Franchise Taxes	159,406	159,200	164,000	164,000
Licenses and Permits	574,838	516,370	612,485	539,650
Intergovernmental	2,020,034	2,020,269	1,977,775	1,916,482
Charges for Services	4,016,566	4,202,041	4,341,764	3,899,764
Fines and Forfeitures	13,917	11,000	13,000	13,000
Interest	59,982	57,896	109,409	100,106
Hospital Lease	1,824,822	1,834,000	1,837,930	1,847,150
Other	1,157,304	608,220	754,711	1,374,278
Total Revenues	27,244,984	27,367,396	27,437,474	27,708,830
Other Financing Sources				
Transfer In from other funds	133,668	13,636	17,600	18,630
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	42,433	1,500	61,000	3,014
Total Other Financing Sources	176,101	15,136	78,600	21,644
Fund Balance Used for Operations	-	3,397,405	446,625	3,756,679
TOTAL FINANCIAL SOURCES	\$ 27,421,085	30,779,937	27,962,699	31,487,153
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 16,911,370	18,019,477	17,168,489	18,191,528
Materials & Supplies	1,315,250	1,270,970	1,094,828	983,726
Dues Travel & Training	205,778	305,751	239,848	350,923
Utilities	508,119	572,617	530,021	522,622
Vehicle Expense	339,423	387,163	305,413	354,306
Equip & Bldg Maintenance	226,490	357,626	344,613	337,500
Contractual Services	3,490,475	4,522,025	4,367,294	2,874,286
Debt Service (Principal and Interest)	372,113	384,913	384,913	383,869
Emergency	-	777,819	-	850,000
Other	1,967,089	3,655,228	3,074,799	4,607,620
Fixed Asset Additions	562,013	466,348	392,481	1,970,773
Total Expenditures	25,898,120	30,719,937	27,902,699	31,427,153
Other Financing Uses				
Transfer Out to other funds	60,378	60,000	60,000	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	60,378	60,000	60,000	60,000
TOTAL FINANCIAL USES	\$ 25,958,498	30,779,937	27,962,699	31,487,153
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,022,522	15,492,461	15,492,461	14,961,628
Less encumbrances, beginning of year	(76,856)	(84,208)	(84,208)	-
Add encumbrances, end of year	84,208	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,462,587	(3,397,405)	(446,625)	(3,756,679)
FUND BALANCE (GAAP), end of year	15,492,461	12,010,848	14,961,628	11,204,949
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(260,621)	(176,413)	(393,625)	(393,625)
NET FUND BALANCE, end of year	\$ 15,231,840	11,834,435	14,568,003	10,811,324
Net Fund Balance as a percent of expenditures	58.81%	38.52%	52.21%	34.40%

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,449,860	1,475,300	1,482,250	1,517,000
Assessments	-	-	-	-
Sales Taxes	14,526,070	14,957,000	14,669,670	14,800,000
Franchise Taxes	-	-	-	-
Licenses and Permits	10,630	9,700	10,425	10,000
Intergovernmental	1,461,108	1,225,300	1,252,742	1,244,300
Charges for Services	129,040	65,781	35,342	39,655
Fines and Forfeitures	-	-	-	-
Interest	48,466	53,605	105,630	78,805
Hospital Lease	-	-	-	-
Other	40,102	19,300	24,892	21,300
Total Revenues	17,665,276	17,805,986	17,580,951	17,711,060
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	24,425	81,250	118,375	1,852
Total Other Financing Sources	24,425	81,250	118,375	1,852
Fund Balance Used for Operations	-	-	-	1,096,559
TOTAL FINANCIAL SOURCES	\$ 17,689,701	17,887,236	17,699,326	18,809,471
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,287,679	4,479,032	4,280,860	4,572,461
Materials & Supplies	2,083,439	2,033,428	1,734,355	2,314,508
Dues Travel & Training	27,040	55,060	40,851	54,287
Utilities	80,827	125,136	104,783	125,574
Vehicle Expense	517,173	631,600	572,096	646,813
Equip & Bldg Maintenance	291,187	308,653	290,334	297,430
Contractual Services	7,906,123	9,011,641	7,715,679	9,112,136
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	215,305	-	250,000
Other	482,895	65,795	59,476	482,889
Fixed Asset Additions	1,588,757	930,738	813,348	953,373
Total Expenditures	17,265,120	17,856,388	15,611,782	18,809,471
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,265,120	17,856,388	15,611,782	18,809,471
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,676,028	11,437,037	11,437,037	12,704,016
Less encumbrances, beginning of year	(484,137)	(820,565)	(820,565)	-
Add encumbrances, end of year	820,565	-	-	-
Fund Balance Increase (Decrease) resulting from operations	424,581	30,848	2,087,544	(1,096,559)
FUND BALANCE (GAAP), end of year	11,437,037	10,647,320	12,704,016	11,607,457
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	(7,000,000)	(7,000,000)
NET FUND BALANCE, end of year	\$ 11,437,037	10,647,320	5,704,016	4,607,457
Net Fund Balance as a percent of expenditures	66.24%	59.63%	36.54%	24.50%

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,517,000	\$ -	\$ 1,517,000
Sales Taxes	-	-	-	-	-	500,000	14,300,000	14,800,000
Licenses and Permits	-	-	7,800	2,200	-	-	-	10,000
Intergovernmental	13,500	-	-	-	-	1,230,800	-	1,244,300
Charges for Services	31,500	-	5	1,150	-	7,000	-	39,655
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	605	78,200	78,805
Hospital Lease	-	-	-	-	-	-	-	-
Other	21,300	-	1,852	-	-	-	-	23,152
Total Revenues	\$ 66,300	\$ -	\$ 9,657	\$ 3,350	\$ -	\$ 3,255,405	\$ 14,378,200	\$ 17,712,912
EXPENDITURES:								
Personal Services	3,464,632	-	1,009,656	98,173	-	-	-	4,572,461
Materials & Supplies	2,294,681	-	11,640	10,375	-	-	-	2,316,696
Dues Travel & Training	27,125	-	23,076	4,086	-	-	-	54,287
Utilities	112,950	-	12,120	504	-	-	-	125,574
Vehicle Expense	632,980	-	12,510	1,323	-	-	-	646,813
Equip & Bldg Maintenance	294,336	-	1,874	1,220	-	-	-	297,430
Contractual Services	449,709	5,432,000	88,130	3,347	30,000	3,108,950	-	9,112,136
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	17,377	-	39,677	14,565	-	415,000	-	486,619
Fixed Asset Additions	911,100	-	38,873	3,400	-	-	-	953,373
Total Expenditures	\$ 8,354,890	\$ 5,432,000	\$ 1,337,556	\$ 136,993	\$ 30,000	\$ 3,523,950	\$ -	\$ 18,815,389
FUND BALANCE USED FOR OPERATIONS								\$ 1,096,559

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,504,432	3,627,000	3,539,000	3,575,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,061	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,807	14,800	28,380	19,000
Hospital Lease	-	-	-	-
Other	3,714	-	750	-
Total Revenues	3,524,014	3,641,800	3,568,130	3,594,000
Other Financing Sources				
Transfer In from other funds	-	37,657	37,657	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	12,195	37,675	59,125	22,298
Total Other Financing Sources	12,195	75,332	96,782	22,298
Fund Balance Used for Operations	-	554,829	369,209	405,433
TOTAL FINANCIAL SOURCES	\$ 3,536,209	4,271,961	4,034,121	4,021,731
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,518,394	2,674,763	2,515,733	2,724,335
Materials & Supplies	92,594	164,394	133,266	122,930
Dues Travel & Training	13,899	22,660	13,760	27,518
Utilities	56,398	62,859	60,510	62,921
Vehicle Expense	35	350	50	150
Equip & Bldg Maintenance	27,963	63,598	42,500	52,828
Contractual Services	217,563	360,666	397,401	334,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	17,666	-	25,000
Other	18,922	42,937	25,150	71,142
Fixed Asset Additions	359,473	862,068	845,751	600,082
Total Expenditures	3,305,241	4,271,961	4,034,121	4,021,731
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,305,241	4,271,961	4,034,121	4,021,731
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,646,495	2,855,848	2,855,848	2,476,752
Less encumbrances, beginning of year	(31,502)	(9,887)	(9,887)	-
Add encumbrances, end of year	9,887	-	-	-
Fund Balance Increase (Decrease) resulting from operations	230,968	(554,829)	(369,209)	(405,433)
FUND BALANCE (GAAP), end of year	2,855,848	2,291,132	2,476,752	2,071,319
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(1,555,687)	(1,545,800)	(1,545,800)	(1,454,800)
NET FUND BALANCE, end of year	\$ 1,300,161	745,332	930,952	616,519
Net Fund Balance as a percent of expenditures	39.34%	17.45%	23.08%	15.33%

Governmental Funds

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

	Departments funded by Law Enforcement Sales Tax								
	2900 Revenue	2901 Sheriff Operations	2902 Corrections Operations	2903 Prosecuting Attorney	2904 Alternative Sentencing	2905 Judicial Info System	2906 Contract Inmate Housing	2907 Information System -Court	Fund 290 Total
REVENUES:									
Taxes	\$ 3,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,575,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	19,000	-	-	-	-	-	-	-	19,000
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	22,298	-	-	-	-	-	-	22,298
Total Revenues	\$ 3,594,000	\$ 22,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,616,298
EXPENDITURES:									
Personal Services	-	1,298,322	815,397	326,928	283,688	-	-	-	2,724,335
Materials & Supplies	-	112,915	3,286	2,944	3,785	-	-	-	122,930
Dues Travel & Training	-	20,690	-	3,558	3,270	-	-	-	27,518
Utilities	-	31,603	-	1,980	11,850	15,388	-	2,100	62,921
Vehicle Expense	-	-	-	-	150	-	-	-	150
Equip & Bldg Maintenance	-	52,228	-	-	600	-	-	-	52,828
Contractual Services	-	45,194	20,360	-	48,000	26,271	195,000	-	334,825
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,500	-	-	-	68,642	-	-	-	71,142
Fixed Asset Additions	-	599,082	-	-	1,000	-	-	-	600,082
Total Expenditures	\$ 27,500	\$ 2,160,034	\$ 839,043	\$ 335,410	\$ 420,985	\$ 41,659	\$ 195,000	\$ 2,100	\$ 4,021,731
REVENUES OVER (UNDER) EXPENDITURES									\$ (405,433)

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,617,337	6,790,000	6,684,000	6,750,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	44,875	48,000	158,000	158,000
Hospital Lease	-	-	-	-
Other	-	-	11,940	-
Total Revenues	6,662,212	6,838,000	6,853,940	6,908,000
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	-	2,718,401	2,198,380	2,980,860
TOTAL FINANCIAL SOURCES	\$ 6,662,212	9,556,401	9,052,320	9,888,860
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 144,277	162,443	155,439	226,162
Materials & Supplies	662	3,127	1,710	4,054
Dues Travel & Training	423	5,000	2,635	7,580
Utilities	2,647	3,552	3,500	3,562
Vehicle Expense	131	670	600	670
Equip & Bldg Maintenance	371	335	335	600
Contractual Services	1,449,320	9,299,572	9,535,089	9,274,247
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	15,000
Other	(673,719)	80,750	(647,940)	351,985
Fixed Asset Additions	15,357	952	952	5,000
Total Expenditures	939,469	9,556,401	9,052,320	9,888,860
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 939,469	9,556,401	9,052,320	9,888,860
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,591,763	14,499,614	14,499,614	9,890,233
Less encumbrances, beginning of year	(4,225,893)	(2,411,001)	(2,411,001)	-
Add encumbrances, end of year	2,411,001	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,722,743	(2,718,401)	(2,198,380)	(2,980,860)
FUND BALANCE (GAAP), end of year	14,499,614	9,370,212	9,890,233	6,909,373
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,499,614	9,370,212	9,890,233	6,909,373
Net Fund Balance as a percent of expenditures	1543.38%	98.05%	109.26%	69.87%

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,486,996	10,812,000	10,592,000	10,698,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,283	119,153	117,184	121,938
Charges for Services	-	-	227,900	750
Fines and Forfeitures	-	-	-	-
Interest	47,858	42,800	65,500	65,500
Hospital Lease	-	-	-	-
Other	10,007	-	-	-
Total Revenues	10,546,144	10,973,953	11,002,584	10,886,188
Other Financing Sources				
Transfer In from other funds	102,365	33,240	33,240	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	102,365	33,240	33,240	-
Fund Balance Used for Operations	2,482,743	-	-	-
TOTAL FINANCIAL SOURCES	\$ 13,131,252	11,007,193	11,035,824	10,886,188
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,532,114	4,008,794	2,905,745	4,300,690
Materials & Supplies	25,974	105,101	88,534	87,085
Dues Travel & Training	23,555	91,584	86,706	174,852
Utilities	19,028	97,926	86,517	202,500
Vehicle Expense	3,813	22,467	11,035	24,362
Equip & Bldg Maintenance	31,950	173,662	170,173	306,393
Contractual Services	870,637	1,783,541	1,121,491	1,143,913
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	273,247	738,179	101,900	621,245
Fixed Asset Additions	479,421	354,627	113,337	1,220,156
Total Expenditures	4,259,739	7,375,881	4,685,438	8,081,196
Other Financing Uses				
Transfer Out to other funds	8,871,513	905,895	2,105,894	872,587
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	8,871,513	905,895	2,105,894	872,587
TOTAL FINANCIAL USES	\$ 13,131,252	8,281,776	6,791,332	8,953,783
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,226,170	5,904,182	5,904,182	10,148,674
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	160,755	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,482,743)	2,725,417	4,244,492	1,932,405
FUND BALANCE (GAAP), end of year	5,904,182	8,629,599	10,148,674	12,081,079
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 5,904,182	8,629,599	(151,326)	1,781,079
Net Fund Balance as a percent of expenditures	138.60%	117.00%	-3.23%	22.04%

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		Joint	Facilities	270
	Revenue	Communications	Management	Information	Communications	Housekeeping	Total
		Operations	Operations	Technology	Radio Network	Grounds	
REVENUES:							
Taxes	\$ 10,698,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,698,000
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	3,938	118,000	-	-	-	121,938
Charges for Services	-	750	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	65,500	-	-	-	-	-	65,500
Hospital Lease	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	\$ 10,763,500	\$ 4,688	\$ 118,000	\$ -	\$ -	\$ -	\$ 10,886,188
EXPENDITURES:							
Personal Services	-	3,192,534	423,410	547,059	137,687	-	4,300,690
Materials & Supplies	-	28,470	13,530	13,585	20,000	11,500	87,085
Dues Travel & Training	-	88,624	26,496	57,232	2,500	-	174,852
Utilities	-	81,126	9,480	10,660	48,100	53,134	202,500
Vehicle Expense	-	9,430	8,484	500	5,948	-	24,362
Equip & Bldg Maintenance	-	10,895	47,357	72,690	163,595	11,856	306,393
Contractual Services	32,324	619,213	23,900	309,904	154,212	4,360	1,143,913
Emergency	-	-	-	-	-	-	-
Other	402,000	74,670	1,200	17,522	-	125,853	621,245
Fixed Asset Additions	-	-	165,400	17,350	1,034,970	2,436	1,220,156
Total Expenditures	\$ 434,324	\$ 4,104,962	\$ 719,257	\$ 1,046,502	\$ 1,567,012	\$ 209,139	\$ 8,081,196
REVENUES OVER (UNDER) EXPENDITURES							\$ 2,804,992

Governmental Funds

Fund Statement–Special Revenue Funds Combined (Nonmajor Funds)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,133	-	2,500	-
Franchise Taxes	-	-	-	-
Licenses and Permits	150,937	117,832	148,000	50,000
Intergovernmental	416,381	396,062	463,353	347,971
Charges for Services	2,001,117	2,043,279	1,976,903	1,964,810
Fines and Forfeitures	-	-	-	-
Interest	38,624	41,616	87,678	72,961
Hospital Lease	520,102	523,800	522,910	525,500
Other	50,526	6,040	8,472	6,540
Total Revenues	3,181,820	3,128,629	3,209,816	2,967,782
Other Financing Sources				
Transfer In from other funds	6,991	18,000	7,530	7,010
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,260	-	-	1,200
Total Other Financing Sources	12,251	18,000	7,530	8,210
Fund Balance Used for Operations	-	2,273,410	452,612	1,723,693
TOTAL FINANCIAL SOURCES	\$ 3,194,071	5,420,039	3,669,958	4,699,685
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,098,356	1,343,457	1,119,896	1,347,665
Materials & Supplies	91,740	156,671	134,970	135,132
Dues Travel & Training	52,878	177,060	88,993	137,858
Utilities	10,721	15,273	14,039	12,208
Vehicle Expense	2,827	10,850	4,496	10,615
Equip & Bldg Maintenance	28,692	8,280	6,776	20,022
Contractual Services	1,383,826	2,602,925	1,739,994	1,803,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(68,586)	551,717	99,220	1,011,345
Fixed Asset Additions	91,108	471,806	397,209	143,900
Total Expenditures	2,691,562	5,350,039	3,605,593	4,634,045
Other Financing Uses				
Transfer Out to other funds	197,388	70,000	64,365	65,640
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	197,388	70,000	64,365	65,640
TOTAL FINANCIAL USES	\$ 2,888,950	5,420,039	3,669,958	4,699,685
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,259,741	8,604,919	8,604,919	8,148,162
Less encumbrances, beginning of year	(471,830)	(4,865)	(4,145)	-
Add encumbrances, end of year	511,887	-	-	-
Fund Balance Increase (Decrease) resulting from operations	305,121	(2,273,410)	(452,612)	(1,723,693)
FUND BALANCE (GAAP), end of year	8,604,919	6,326,644	8,148,162	6,424,469
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(511,887)	-	-	-
NET FUND BALANCE, end of year	\$ 8,093,032	6,326,644	8,148,162	6,424,469

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	209,983	210,000	215,824	219,800
Charges for Services	1,197,162	1,096,788	1,080,000	1,110,000
Fines and Forfeitures	-	-	-	-
Interest	8,468	8,200	18,830	8,200
Hospital Lease	-	-	-	-
Other	6,665	5,500	7,497	6,000
Total Revenues	1,422,278	1,320,488	1,322,151	1,344,000
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	-	366,649	-	417,922
TOTAL FINANCIAL SOURCES	\$ 1,422,278	1,687,137	1,322,151	1,761,922
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 862,156	1,081,634	903,862	1,101,905
Materials & Supplies	59,536	85,105	80,025	95,225
Dues Travel & Training	9,104	25,775	8,025	25,775
Utilities	5,800	7,090	5,800	7,090
Vehicle Expense	2,618	10,150	4,046	9,915
Equip & Bldg Maintenance	6,228	7,065	5,565	18,990
Contractual Services	426,204	366,518	232,782	149,560
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(705)	4,200	1,500	234,462
Fixed Asset Additions	42,957	87,600	33,704	107,000
Total Expenditures	1,413,898	1,687,137	1,275,309	1,761,922
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,413,898	1,687,137	1,275,309	1,761,922
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,198,658	2,126,075	2,126,075	2,172,917
Less encumbrances, beginning of year	(80,963)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,380	(366,649)	46,842	(417,922)
FUND BALANCE (GAAP), end of year	2,126,075	1,759,426	2,172,917	1,754,995
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,126,075	1,759,426	2,172,917	1,754,995

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,608	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,608	-	-	-
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	220,992	-	-	-
TOTAL FINANCIAL SOURCES	\$ 226,600	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	124,235	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	124,235	-	-	-
Other Financing Uses				
Transfer Out to other funds	102,365	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	102,365	-	-	-
TOTAL FINANCIAL USES	\$ 226,600	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 391,357	-	-	-
Less encumbrances, beginning of year	(170,365)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(220,992)	-	-	-
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–Domestic Violence Fund 203 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	27,258	28,500	28,450	28,000
Fines and Forfeitures	-	-	-	-
Interest	115	170	368	370
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,373	28,670	28,818	28,370
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	\$ 27,373	28,670	28,818	28,370
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	26,909	27,150	27,150	27,696
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,909	27,150	27,150	27,696
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 26,909	27,150	27,150	27,696
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,963	34,427	34,427	36,095
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	464	1,520	1,668	674
FUND BALANCE (GAAP), end of year	34,427	35,947	36,095	36,769
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 34,427	35,947	36,095	36,769

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,960	7,800	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	138	225	317	317
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,098	8,025	317	317
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	-	26,135	16,638	23,306
TOTAL FINANCIAL SOURCES	\$ 8,098	34,160	16,955	23,623
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,560	1,560	-
Dues Travel & Training	5,551	31,500	14,356	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	900	900	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	200	139	23,623
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,689	34,160	16,955	23,623
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,689	34,160	16,955	23,623
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 37,852	40,261	40,261	23,623
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,409	(26,135)	(16,638)	(23,306)
FUND BALANCE (GAAP), end of year	40,261	14,126	23,623	317
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 40,261	14,126	23,623	317

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	188,737	196,500	188,500	188,500
Fines and Forfeitures	-	-	-	-
Interest	1,061	1,533	2,321	2,326
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	189,798	198,033	190,821	190,826
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	20,461	45,382	-	45,839
TOTAL FINANCIAL SOURCES	\$ 210,269	243,415	190,821	236,665
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 32,662	44,008	8,230	45,106
Materials & Supplies	125	3,095	2,950	900
Dues Travel & Training	225	11,050	8,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	149,080	163,543	151,898	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	312	19,224	-	165,784
Fixed Asset Additions	3,224	2,495	2,495	-
Total Expenditures	185,628	243,415	173,623	236,665
Other Financing Uses				
Transfer Out to other funds	24,641	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	24,641	-	-	-
TOTAL FINANCIAL USES	\$ 210,269	243,415	173,623	236,665
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 277,954	257,493	257,493	274,691
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(20,461)	(45,382)	17,198	(45,839)
FUND BALANCE (GAAP), end of year	257,493	212,111	274,691	228,852
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 257,493	212,111	274,691	228,852

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	367	-	1,260	1,260
Hospital Lease	-	-	-	-
Other	1,076	-	-	-
Total Revenues	1,443	-	1,260	1,260
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	6,849	125,000	3,780	116,740
TOTAL FINANCIAL SOURCES	\$ 8,292	125,000	5,040	118,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	9,352	7,000	5,040	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1,060)	118,000	-	118,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	8,292	125,000	5,040	118,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,292	125,000	5,040	118,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 134,017	122,005	122,005	118,225
Less encumbrances, beginning of year	(5,883)	(720)	-	-
Add encumbrances, end of year	720	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,849)	(125,000)	(3,780)	(116,740)
FUND BALANCE (GAAP), end of year	122,005	(3,715)	118,225	1,485
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(720)	-	-	-
NET FUND BALANCE, end of year	\$ 121,285	(3,715)	118,225	1,485

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	13,344	20,525	41,600	41,600
Hospital Lease	520,102	523,800	522,910	525,500
Other	-	-	-	-
Total Revenues	533,446	544,325	564,510	567,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,136	565,059	3,391	532,066
TOTAL FINANCIAL SOURCES	\$ 538,582	1,109,384	567,901	1,099,166
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 38,753	42,549	41,275	28,916
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	499,829	1,055,000	525,000	1,055,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	11,835	1,626	15,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	538,582	1,109,384	567,901	1,099,166
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 538,582	1,109,384	567,901	1,099,166
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,027,419	3,514,049	3,514,049	3,510,658
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	491,766	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,136)	(565,059)	(3,391)	(532,066)
FUND BALANCE (GAAP), end of year	3,514,049	2,948,990	3,510,658	2,978,592
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(491,766)	-	-	-
NET FUND BALANCE, end of year	\$ 3,022,283	2,948,990	3,510,658	2,978,592

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	80,665	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	80,665	-	-	-
Other Financing Sources				
Transfer In from other funds	378	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	378	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 81,043	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	253	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	6,806	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(133,937)	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(126,878)	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (126,878)	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 332	-	-	-
Less encumbrances, beginning of year	(208,253)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	207,921	-	-	-
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–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,133	-	2,500	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	49	-	160	160
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,182	-	2,660	160
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,182	-	2,660	160
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	\$ 12,121	16,303	16,303	18,963
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,182	-	2,660	160
FUND BALANCE (GAAP), end of year	16,303	16,303	18,963	19,123
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,303	16,303	18,963	19,123

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	27,118	38,000	108,000	15,000
Charges for Services	48,379	125,000	100,000	58,000
Fines and Forfeitures	-	-	-	-
Interest	1,555	2,120	5,350	4,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	77,052	165,120	213,350	77,250
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	-	310,830	239,348	26,470
TOTAL FINANCIAL SOURCES	\$ 77,052	475,950	452,698	103,720
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	23,000	23,000	-
Dues Travel & Training	1,453	9,300	-	9,300
Utilities	1,919	4,700	4,700	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	207	282,920	282,300	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,800	-	50,000
Fixed Asset Additions	11,345	154,230	142,698	-
Total Expenditures	14,924	475,950	452,698	103,720
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,924	475,950	452,698	103,720
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 373,461	433,434	433,434	189,941
Less encumbrances, beginning of year	(6,300)	(4,145)	(4,145)	-
Add encumbrances, end of year	4,145	-	-	-
Fund Balance Increase (Decrease) resulting from operations	62,128	(310,830)	(239,348)	(26,470)
FUND BALANCE (GAAP), end of year	433,434	118,459	189,941	163,471
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(4,145)	-	-	-
NET FUND BALANCE, end of year	\$ 429,289	118,459	189,941	163,471

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	21,387	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	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	\$ 21,387	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	21,387	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,387	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 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)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,150	35,000	26,000	12,500
Fines and Forfeitures	-	-	-	-
Interest	1,053	950	1,600	1,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,203	35,950	27,600	14,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 13,203	35,950	27,600	14,100
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	\$ 173,718	186,921	186,921	214,521
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,203	35,950	27,600	14,100
FUND BALANCE (GAAP), end of year	186,921	222,871	214,521	228,621
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 186,921	222,871	214,521	228,621

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	176	276	366	340
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	176	276	366	340
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,250	-	-	1,200
Total Other Financing Sources	5,250	-	-	1,200
Fund Balance Used for Operations	-	5,724	-	-
TOTAL FINANCIAL SOURCES	\$ 5,426	6,000	366	1,540
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	(1)	-	-	-
Fixed Asset Additions	-	6,000	-	-
Total Expenditures	(1)	6,000	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (1)	6,000	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 42,112	47,473	47,473	47,839
Less encumbrances, beginning of year	(66)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,427	(5,724)	366	1,540
FUND BALANCE (GAAP), end of year	47,473	41,749	47,839	49,379
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 47,473	41,749	47,839	49,379

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,858	7,300	6,700	6,700
Charges for Services	12,447	14,065	14,014	14,065
Fines and Forfeitures	-	-	-	-
Interest	65	93	161	161
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,370	21,458	20,875	20,926
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	139	6,742	-	7,274
TOTAL FINANCIAL SOURCES	\$ 18,509	28,200	20,875	28,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	18,509	28,200	16,329	28,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,509	28,200	16,329	28,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,509	28,200	16,329	28,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,267	15,128	15,128	19,674
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(139)	(6,742)	4,546	(7,274)
FUND BALANCE (GAAP), end of year	15,128	8,386	19,674	12,400
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 15,128	8,386	19,674	12,400

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,000	-	6,000	-
Fines and Forfeitures	-	-	-	-
Interest	85	136	250	250
Hospital Lease	-	-	-	-
Other	39	-	-	-
Total Revenues	6,124	136	6,250	250
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	-	16,499	-	14,850
TOTAL FINANCIAL SOURCES	\$ 6,124	16,635	6,250	15,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,137	5,435	2,610	5,585
Materials & Supplies	498	3,014	618	1,815
Dues Travel & Training	-	1,486	785	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	516	6,700	-	7,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,151	16,635	4,013	15,100
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,151	16,635	4,013	15,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 21,734	22,707	22,707	24,944
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	973	(16,499)	2,237	(14,850)
FUND BALANCE (GAAP), end of year	22,707	6,208	24,944	10,094
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 22,707	6,208	24,944	10,094

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	55,956	38,953	38,952	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	55,956	38,953	38,952	-
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	\$ 55,956	38,953	38,952	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	6,877	1,453	2,777	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	22,883	21,705	21,705	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	26,196	15,795	14,470	-
Total Expenditures	55,956	38,953	38,952	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 55,956	38,953	38,952	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	15,256	15,256	15,256
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	15,256	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	15,256	15,256	15,256	15,256
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(15,256)	-	-	-
NET FUND BALANCE, end of year	\$ -	15,256	15,256	15,256

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 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	151	253	417	263
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,151	50,253	50,417	50,263
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,151	50,253	50,417	50,263
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	3,002	3,483	3,539	3,618
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	173	183	179	-
Contractual Services	1,621	1,624	1,653	1,684
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	500	-	500
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,296	7,290	5,371	7,302
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	\$ 46,296	47,290	45,371	47,302
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,219	18,074	18,074	23,120
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,855	2,963	5,046	2,961
FUND BALANCE (GAAP), end of year	18,074	21,037	23,120	26,081
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 18,074	21,037	23,120	26,081

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	150,937	117,832	148,000	50,000
Intergovernmental	-	-	-	-
Charges for Services	33,607	36,456	36,000	25,275
Fines and Forfeitures	-	-	-	-
Interest	1,003	1,594	4,241	4,241
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	185,547	155,882	188,241	79,516
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	-	248,441	202,459	83,704
TOTAL FINANCIAL SOURCES	\$ 185,547	404,323	390,700	163,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 40,656	47,191	45,191	48,380
Materials & Supplies	2,003	2,000	2,508	2,508
Dues Travel & Training	-	5,854	4,474	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	904	1,032	1,032	1,032
Contractual Services	33,837	270,085	264,334	106,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	3,800	-	5,000
Fixed Asset Additions	-	74,361	73,161	-
Total Expenditures	77,400	404,323	390,700	163,220
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 77,400	404,323	390,700	163,220
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 212,665	320,812	320,812	118,353
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	108,147	(248,441)	(202,459)	(83,704)
FUND BALANCE (GAAP), end of year	320,812	72,371	118,353	34,649
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 320,812	72,371	118,353	34,649

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,152	21,000	30,359	30,400
Fines and Forfeitures	-	-	-	-
Interest	671	1,052	2,141	2,144
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,823	22,052	32,500	32,544
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	-	178,785	168,337	5,287
TOTAL FINANCIAL SOURCES	\$ 26,823	200,837	200,837	37,831
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	83,812	83,812	37,831
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	117,025	117,025	-
Total Expenditures	-	200,837	200,837	37,831
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	200,837	200,837	37,831
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 155,525	182,348	182,348	14,011
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,823	(178,785)	(168,337)	(5,287)
FUND BALANCE (GAAP), end of year	182,348	3,563	14,011	8,724
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 182,348	3,563	14,011	8,724

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,200	5,400	11,800	9,000
Fines and Forfeitures	-	-	-	-
Interest	28	50	168	168
Hospital Lease	-	-	-	-
Other	100	-	100	-
Total Revenues	7,328	5,450	12,068	9,168
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	-	1,411	-	-
TOTAL FINANCIAL SOURCES	\$ 7,328	6,861	12,068	9,168
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	819	1,350	1,050	850
Dues Travel & Training	51	3,361	1,699	1,375
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,150	-	2,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	500
Fixed Asset Additions	1,600	-	-	-
Total Expenditures	2,470	6,861	2,749	4,875
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,470	6,861	2,749	4,875
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 6,803	11,661	11,661	20,980
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,858	(1,411)	9,319	4,293
FUND BALANCE (GAAP), end of year	11,661	10,250	20,980	25,273
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 11,661	10,250	20,980	25,273

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,163	3,300	3,625	3,300
Fines and Forfeitures	-	-	-	-
Interest	3	8	26	11
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,166	3,308	3,651	3,311
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	\$ 3,166	3,308	3,651	3,311
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,705	2,669	2,560	3,163
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,705	2,669	2,560	3,163
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,705	2,669	2,560	3,163
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 657	2,118	2,118	3,209
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,461	639	1,091	148
FUND BALANCE (GAAP), end of year	2,118	2,757	3,209	3,357
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,118	2,757	3,209	3,357

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	59,976	50,000	46,500	58,000
Fines and Forfeitures	-	-	-	-
Interest	23	52	212	212
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	59,999	50,052	46,712	58,212
Other Financing Sources				
Transfer In from other funds	-	18,000	7,530	7,010
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	18,000	7,530	7,010
Fund Balance Used for Operations	-	5,939	18,918	6,706
TOTAL FINANCIAL SOURCES	\$ 59,999	73,991	73,160	71,928
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,345	71,136	71,439	69,061
Materials & Supplies	1,389	2,755	1,721	2,767
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	69	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,803	73,991	73,160	71,928
Other Financing Uses				
Transfer Out to other funds	6,608	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	6,608	-	-	-
TOTAL FINANCIAL USES	\$ 38,411	73,991	73,160	71,928
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,650	25,238	25,238	6,320
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	21,588	(5,939)	(18,918)	(6,706)
FUND BALANCE (GAAP), end of year	25,238	19,299	6,320	(386)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 25,238	19,299	6,320	(386)

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,659	20,000	20,000	9,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,659	20,000	20,000	9,000
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	8,341	-	-	11,000
TOTAL FINANCIAL SOURCES	\$ 20,000	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	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,000	19,500	9,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	20,000	20,000	9,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,000	20,000	9,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,341	-	-	11,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,341)	-	11,000	(11,000)
FUND BALANCE (GAAP), end of year	-	-	11,000	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	11,000	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,377	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	18	-	-	-
Total Revenues	16,395	-	-	-
Other Financing Sources				
Transfer In from other funds	6,608	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	6,608	-	-	-
Fund Balance Used for Operations	26,616	-	-	-
TOTAL FINANCIAL SOURCES	\$ 49,619	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 48,002	-	-	-
Materials & Supplies	1,612	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	49,614	-	-	-
Other Financing Uses				
Transfer Out to other funds	5	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	5	-	-	-
TOTAL FINANCIAL USES	\$ 49,619	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,616	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(26,616)	-	-	-
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-PA Forfeiture Fund 264 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	23	32	53	53
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23	32	53	53
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	-	3,043	-	3,022
TOTAL FINANCIAL SOURCES	\$ 23	3,075	53	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	\$ 5,314	5,337	5,337	5,390
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23	(3,043)	53	(3,022)
FUND BALANCE (GAAP), end of year	5,337	2,294	5,390	2,368
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,337	2,294	5,390	2,368

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,343	30,000	26,575	28,500
Fines and Forfeitures	-	-	-	-
Interest	27	27	126	105
Hospital Lease	-	-	-	-
Other	19	40	40	40
Total Revenues	11,389	30,067	26,741	28,645
Other Financing Sources				
Transfer In from other funds	5	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	5	-	-	-
Fund Balance Used for Operations	12,375	3,157	-	-
TOTAL FINANCIAL SOURCES	\$ 23,769	33,224	26,741	28,645
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	3,214	1,350	1,992
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	5	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,224	1,355	2,002
Other Financing Uses				
Transfer Out to other funds	23,769	30,000	24,365	25,640
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	23,769	30,000	24,365	25,640
TOTAL FINANCIAL USES	\$ 23,769	33,224	25,720	27,642
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,354	(21)	(21)	1,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(12,375)	(3,157)	1,021	1,003
FUND BALANCE (GAAP), end of year	(21)	(3,178)	1,000	2,003
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ (21)	(3,178)	1,000	2,003

Governmental Funds

Fund Statement–Record Preservation Fund 280 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	98,375	76,000	98,000	98,000
Fines and Forfeitures	-	-	-	-
Interest	2,258	2,210	4,180	2,410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	100,633	78,210	102,180	100,410
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	-	319,308	-	300,438
TOTAL FINANCIAL SOURCES	\$ 100,633	397,518	102,180	400,848
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	12,571	14,500	7,969	14,500
Dues Travel & Training	4,978	9,500	8,565	9,930
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	50,596	122,718	60,870	123,018
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	250,000	-	250,000
Fixed Asset Additions	5,786	800	770	3,400
Total Expenditures	73,931	397,518	78,174	400,848
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 73,931	397,518	78,174	400,848
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 540,799	567,501	567,501	591,507
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,702	(319,308)	24,006	(300,438)
FUND BALANCE (GAAP), end of year	567,501	248,193	591,507	291,069
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 567,501	248,193	591,507	291,069

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,492	-	-	-
Charges for Services	73,383	84,770	80,000	81,770
Fines and Forfeitures	-	-	-	-
Interest	414	425	1,046	835
Hospital Lease	-	-	-	-
Other	360	500	500	500
Total Revenues	81,649	85,695	81,546	83,105
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	10,195
TOTAL FINANCIAL SOURCES	\$ 81,649	85,695	81,546	93,300
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	10	600	600	50
Dues Travel & Training	109	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	34,991	83,100	69,000	93,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,110	83,850	69,750	93,300
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 35,110	83,850	69,750	93,300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 93,996	140,535	140,535	152,331
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	46,539	1,845	11,796	(10,195)
FUND BALANCE (GAAP), end of year	140,535	142,380	152,331	142,136
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 140,535	142,380	152,331	142,136

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	(38)	93,509	93,509	106,471
Charges for Services	78,002	126,000	94,000	123,000
Fines and Forfeitures	-	-	-	-
Interest	1,356	1,125	1,625	1,125
Hospital Lease	-	-	-	-
Other	42,249	-	335	-
Total Revenues	121,569	220,634	189,469	230,596
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	-	100,108	-	104,038
TOTAL FINANCIAL SOURCES	\$ 121,569	320,742	189,469	334,634
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 41,645	51,504	47,289	48,712
Materials & Supplies	4,471	11,500	7,583	11,500
Dues Travel & Training	9,247	37,140	21,300	37,140
Utilities	-	-	-	-
Vehicle Expense	209	700	450	700
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	24,116	135,250	38,200	146,312
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	17,862	84,648	58,400	90,270
Fixed Asset Additions	-	-	-	-
Total Expenditures	97,550	320,742	173,222	334,634
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 97,550	320,742	173,222	334,634
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 303,592	327,611	327,611	343,858
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,019	(100,108)	16,247	(104,038)
FUND BALANCE (GAAP), end of year	327,611	227,503	343,858	239,820
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 327,611	227,503	343,858	239,820

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	500	368	-
Charges for Services	13,303	15,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	583	560	860	560
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,886	16,060	16,228	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	-	15,215	4,517	40,215
TOTAL FINANCIAL SOURCES	\$ 13,886	31,275	20,745	55,775
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	76	2,025	1,259	1,525
Dues Travel & Training	1,946	9,000	2,700	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	2,500	10,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,380	1,750	1,400	1,750
Fixed Asset Additions	-	13,500	12,886	33,500
Total Expenditures	3,402	31,275	20,745	55,775
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,402	31,275	20,745	55,775
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 135,245	145,729	145,729	141,212
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,484	(15,215)	(4,517)	(40,215)
FUND BALANCE (GAAP), end of year	145,729	130,514	141,212	100,997
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 145,729	130,514	141,212	100,997

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,444	29,500	22,080	22,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,444	29,500	22,080	22,500
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	\$ 26,444	29,500	22,080	22,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	20,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,400	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	2,400	-	22,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	2,400	-	22,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	26,444	26,444	48,524
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,444	27,100	22,080	500
FUND BALANCE (GAAP), end of year	26,444	53,544	48,524	49,024
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,444	53,544	48,524	49,024

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	240,172	116,486	143,430	128,021
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,184	7,818	7,852	6,203
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,452	1,585	4,140	2,575
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	250,808	125,889	155,422	136,799
Other Financing Sources				
Transfer In from other funds	971,513	968,237	968,237	972,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	971,513	968,237	968,237	972,587
Fund Balance Used for Operations	-	53,347	23,063	27,565
TOTAL FINANCIAL SOURCES	\$ 1,222,321	1,147,473	1,146,722	1,136,951
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,143,212	1,139,279	1,139,279	1,131,444
Emergency	-	-	-	-
Other	6,810	6,558	5,808	5,507
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,150,022	1,145,837	1,145,087	1,136,951
Other Financing Uses				
Transfer Out to other funds	-	1,636	1,635	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,636	1,635	-
TOTAL FINANCIAL USES	\$ 1,150,022	1,147,473	1,146,722	1,136,951
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 882,269	954,568	954,568	931,505
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	72,299	(53,347)	(23,063)	(27,565)
FUND BALANCE (GAAP), end of year	954,568	901,221	931,505	903,940
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(954,568)	(901,221)	(931,505)	(903,940)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 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)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,184	7,818	7,852	6,203
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	286	300	510	425
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,470	8,118	8,362	6,628
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	\$ 109,470	108,118	108,362	106,628
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	102,015	103,721	103,721	99,816
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	102,015	103,721	103,721	99,816
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 102,015	103,721	103,721	99,816
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 127,716	135,171	135,171	139,812
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,455	4,397	4,641	6,812
FUND BALANCE (GAAP), end of year	135,171	139,568	139,812	146,624
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(135,171)	(139,568)	(139,812)	(146,624)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Financial Summary-Series 2015 Spc Ob Bonds-ECC

Fund 306 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 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	871,513	868,237	868,237	872,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	871,513	868,237	868,237	872,587
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 871,513	868,237	868,237	872,587
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	871,237	867,919	867,919	872,269
Emergency	-	-	-	-
Other	276	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	871,513	868,237	868,237	872,587
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 871,513	868,237	868,237	872,587
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)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,636	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	36	-	129	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,672	-	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	496	23,859	22,979	-
TOTAL FINANCIAL SOURCES	\$ 23,168	23,859	23,108	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,417	21,473	21,473	-
Emergency	-	-	-	-
Other	751	750	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,168	22,223	21,473	-
Other Financing Uses				
Transfer Out to other funds	-	1,636	1,635	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,636	1,635	-
TOTAL FINANCIAL USES	\$ 23,168	23,859	23,108	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 23,475	22,979	22,979	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(496)	(23,859)	(22,979)	-
FUND BALANCE (GAAP), end of year	22,979	(880)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(22,979)	880	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	106,587	53,270	68,233	52,090
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	860	930	2,598	1,640
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	107,447	54,200	70,831	53,730
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	-	16,459	-	16,645
TOTAL FINANCIAL SOURCES	\$ 107,447	70,659	70,831	70,375
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,845	66,844	66,844	66,823
Emergency	-	-	-	-
Other	4,074	3,815	3,815	3,552
Fixed Asset Additions	-	-	-	-
Total Expenditures	70,919	70,659	70,659	70,375
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 70,919	70,659	70,659	70,375
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 233,278	269,806	269,806	269,978
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,528	(16,459)	172	(16,645)
FUND BALANCE (GAAP), end of year	269,806	253,347	269,978	253,333
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(269,806)	(253,347)	(269,978)	(253,333)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	24,902	8,824	13,873	8,673
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	235	305	817	470
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,137	9,129	14,690	9,143
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	-	1,741	-	1,687
TOTAL FINANCIAL SOURCES	\$ 25,137	10,870	14,690	10,830
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,910	10,870	10,870	10,830
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,910	10,870	10,870	10,830
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,910	10,870	10,870	10,830
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 62,556	76,783	76,783	80,603
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,227	(1,741)	3,820	(1,687)
FUND BALANCE (GAAP), end of year	76,783	75,042	80,603	78,916
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(76,783)	(75,042)	(80,603)	(78,916)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	7,414	5,942	7,049	5,942
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,414	5,942	7,049	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	3,153	4,685	3,578	4,638
TOTAL FINANCIAL SOURCES	\$ 10,567	10,627	10,627	10,580
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,858	8,952	8,952	8,943
Emergency	-	-	-	-
Other	1,709	1,675	1,675	1,637
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,567	10,627	10,627	10,580
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,567	10,627	10,627	10,580
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 59,416	56,263	56,263	52,685
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,153)	(4,685)	(3,578)	(4,638)
FUND BALANCE (GAAP), end of year	56,263	51,578	52,685	48,047
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(56,263)	(51,578)	(52,685)	(48,047)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	74,122	46,311	51,904	44,484
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	27	35	80	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	74,149	46,346	51,984	44,519
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	-	8,204	2,566	8,681
TOTAL FINANCIAL SOURCES	\$ 74,149	54,550	54,550	53,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	55,900	54,550	54,550	53,200
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	55,900	54,550	54,550	53,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 55,900	54,550	54,550	53,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 85,944	104,193	104,193	101,627
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,249	(8,204)	(2,566)	(8,681)
FUND BALANCE (GAAP), end of year	104,193	95,989	101,627	92,946
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(104,193)	(95,989)	(101,627)	(92,946)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	4,511	2,139	2,371	2,139
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	8	15	6	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,519	2,154	2,377	2,144
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	511	2,796	2,573	2,726
TOTAL FINANCIAL SOURCES	\$ 5,030	4,950	4,950	4,870
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,030	4,950	4,950	4,870
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,030	4,950	4,950	4,870
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,030	4,950	4,950	4,870
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,884	66,373	66,373	63,800
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(511)	(2,796)	(2,573)	(2,726)
FUND BALANCE (GAAP), end of year	66,373	63,577	63,800	61,074
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(66,373)	(63,577)	(63,800)	(61,074)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2016 Neighborhood Improvement District Sewer Bond Fund 393 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	14,693
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	14,693
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	\$ -	-	-	14,693
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	14,693
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	14,693
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	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,903,486	6,074,115	5,770,490	6,463,124
Fines and Forfeitures	-	-	-	-
Interest	361	31,045	69,635	44,985
Hospital Lease	-	-	-	-
Other	27,406	22,031	71,627	7,031
Total Revenues	5,951,241	6,127,191	5,911,752	6,515,140
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	332,827	-	17,162	-
Total Other Financing Sources	332,827	-	17,162	-
Fund Balance Used for Operations	-	1,662,641	526,208	259,564
TOTAL FINANCIAL SOURCES	\$ 6,284,068	7,789,832	6,455,122	6,774,704
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 666,008	863,186	729,576	1,009,213
Materials & Supplies	72,954	98,436	82,373	124,166
Dues Travel & Training	1,270	3,290	180	4,540
Utilities	378,247	426,631	375,338	395,697
Vehicle Expense	9,162	20,579	12,228	24,967
Equip & Bldg Maintenance	190,386	224,159	195,286	263,771
Contractual Services	4,560,840	4,724,665	4,127,713	4,647,968
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	16,100
Other	21,954	529,102	36,725	169,097
Fixed Asset Additions	3,516	887,684	895,703	119,185
Total Expenditures	5,904,337	7,789,832	6,455,122	6,774,704
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,904,337	7,789,832	6,455,122	6,774,704
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,182,515	4,449,313	4,449,313	3,919,921
Less encumbrances, beginning of year	(11,869)	(3,184)	(3,184)	-
Add encumbrances, end of year	3,184	-	-	-
Proprietary adjustment to full accrual	(104,248)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	379,731	(1,662,641)	(526,208)	(259,564)
FUND BALANCE (GAAP), end of year	4,449,313	2,783,488	3,919,921	3,660,357
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,449,313	2,783,488	3,919,921	3,660,357

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,121,800	3,967,785	3,668,460	4,013,100
Fines and Forfeitures	-	-	-	-
Interest	5,084	10,000	28,110	20,000
Hospital Lease	-	-	-	-
Other	19,535	15,000	64,560	-
Total Revenues	4,146,419	3,992,785	3,761,130	4,033,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,146,419	3,992,785	3,761,130	4,033,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,786,614	3,807,812	3,429,548	3,806,529
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	27,104	52,500	29,220	52,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,813,718	3,860,312	3,458,768	3,859,029
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,813,718	3,860,312	3,458,768	3,859,029
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 568,581	901,282	901,282	1,203,644
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	332,701	132,473	302,362	174,071
FUND BALANCE (GAAP), end of year	901,282	1,033,755	1,203,644	1,377,715
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 901,282	1,033,755	1,203,644	1,377,715

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	284,395	301,455	297,100	284,550
Fines and Forfeitures	-	-	-	-
Interest	553	500	1,640	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	284,948	301,955	298,740	285,050
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	3,608	-	7,747
TOTAL FINANCIAL SOURCES	\$ 284,948	305,563	298,740	292,797
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	232,248	305,563	259,290	292,797
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	232,248	305,563	259,290	292,797
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 232,248	305,563	259,290	292,797
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 96,988	149,688	149,688	189,138
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	52,700	(3,608)	39,450	(7,747)
FUND BALANCE (GAAP), end of year	149,688	146,080	189,138	181,391
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 149,688	146,080	189,138	181,391

Internal Service Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,909	4,600	7,795	4,600
Hospital Lease	-	-	-	-
Other	115	-	-	-
Total Revenues	4,024	4,600	7,795	4,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	332,827	-	16,438	-
Total Other Financing Sources	332,827	-	16,438	-
Fund Balance Used for Operations	136,461	516,400	342,232	445,400
TOTAL FINANCIAL SOURCES	\$ 473,312	521,000	366,465	450,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	473,312	521,000	366,465	450,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	473,312	521,000	366,465	450,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 473,312	521,000	366,465	450,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,035,678	899,217	899,217	556,985
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(136,461)	(516,400)	(342,232)	(445,400)
FUND BALANCE (GAAP), end of year	899,217	382,817	556,985	111,585
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 899,217	382,817	556,985	111,585

Internal Service Funds

Fund Statement-Facilities and Grounds Maintenance Fund 610

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	808,487	1,100,653	1,100,708	1,542,772
Fines and Forfeitures	-	-	-	-
Interest	2,868	4,230	7,635	4,230
Hospital Lease	-	-	-	-
Other	725	-	36	-
Total Revenues	812,080	1,104,883	1,108,379	1,547,002
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	724	-
Total Other Financing Sources	-	-	724	-
Fund Balance Used for Operations	113,998	227,867	-	88,967
TOTAL FINANCIAL SOURCES	\$ 926,078	1,332,750	1,109,103	1,635,969
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 666,008	863,186	729,576	1,009,213
Materials & Supplies	72,954	97,836	82,173	123,566
Dues Travel & Training	1,270	3,290	180	4,540
Utilities	10,749	21,106	10,613	21,692
Vehicle Expense	9,162	20,579	12,228	24,967
Equip & Bldg Maintenance	105,109	130,176	110,359	204,402
Contractual Services	62,460	90,290	72,410	98,642
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	16,100
Other	(5,150)	9,000	7,505	116,597
Fixed Asset Additions	3,516	85,187	72,421	16,250
Total Expenditures	926,078	1,332,750	1,097,465	1,635,969
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 926,078	1,332,750	1,097,465	1,635,969
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 704,953	478,022	478,022	486,476
Less encumbrances, beginning of year	(11,869)	(3,184)	(3,184)	-
Add encumbrances, end of year	3,184	-	-	-
Proprietary adjustment to full accrual	(104,248)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(113,998)	(227,867)	11,638	(88,967)
FUND BALANCE (GAAP), end of year	478,022	246,971	486,476	397,509
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 478,022	246,971	486,476	397,509

Internal Service Funds

Fund Statement–Capital Repair and Replacement Fund 620

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,697	248,697	248,697	248,697
Fines and Forfeitures	-	-	-	-
Interest	5,445	8,590	16,670	8,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	254,142	257,287	265,367	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	-	1,019,953	599,512	-
TOTAL FINANCIAL SOURCES	\$ 254,142	1,277,240	864,879	257,287
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	72,515	80,000	76,925	52,388
Contractual Services	6,206	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	445,650	-	-
Fixed Asset Additions	-	751,590	787,954	102,935
Total Expenditures	78,721	1,277,240	864,879	155,323
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 78,721	1,277,240	864,879	155,323
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,247,779	1,423,200	1,423,200	823,688
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	175,421	(1,019,953)	(599,512)	101,964
FUND BALANCE (GAAP), end of year	1,423,200	403,247	823,688	925,652
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,423,200	403,247	823,688	925,652

Internal Service Funds

Fund Statement–Utilities Fund 621

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	390,107	405,525	405,525	324,005
Fines and Forfeitures	-	-	-	-
Interest	1,012	1,080	2,820	2,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	391,119	406,605	408,345	326,105
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	-	-	-	47,900
TOTAL FINANCIAL SOURCES	\$ 391,119	406,605	408,345	374,005
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	367,498	405,525	364,725	374,005
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	367,498	405,525	364,725	374,005
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 367,498	405,525	364,725	374,005
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 176,786	200,407	200,407	244,027
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23,621	1,080	43,620	(47,900)
FUND BALANCE (GAAP), end of year	200,407	201,487	244,027	196,127
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 200,407	201,487	244,027	196,127

Internal Service Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	299	425	705	705
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,330	7,456	7,736	7,736
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	5,432	7,127	466	-
TOTAL FINANCIAL SOURCES	\$ 12,762	14,583	8,202	7,736
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	600	200	600
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	12,762	13,983	8,002	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,762	14,583	8,202	7,581
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,762	14,583	8,202	7,581
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 69,324	63,892	63,892	63,426
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,432)	(7,127)	(466)	155
FUND BALANCE (GAAP), end of year	63,892	56,765	63,426	63,581
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 63,892	56,765	63,426	63,581

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	129	190	335	335
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	129	190	335	335
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	\$ 129	190	335	335
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	\$ 29,866	29,995	29,995	30,330
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	129	190	335	335
FUND BALANCE (GAAP), end of year	29,995	30,185	30,330	30,665
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 29,995	30,185	30,330	30,665

Internal Service Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 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	1,050	1,430	3,925	3,925
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51,050	51,430	53,925	53,925
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	-	21,429	-	-
TOTAL FINANCIAL SOURCES	\$ 51,050	72,859	53,925	53,925
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	-	21,952	-	-
Fixed Asset Additions	-	50,907	35,328	-
Total Expenditures	-	72,859	35,328	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	72,859	35,328	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 252,560	303,610	303,610	322,207
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	51,050	(21,429)	18,597	53,925
FUND BALANCE (GAAP), end of year	303,610	282,181	322,207	376,132
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 303,610	282,181	322,207	376,132

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	472	698	1,118	1,128
Hospital Lease	-	-	-	-
Other	200	-	-	-
Total Revenues	672	698	1,118	1,128
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	2,986	3,405	2,951	2,392
TOTAL FINANCIAL SOURCES	\$ 3,658	4,103	4,069	3,520
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,538	3,890	3,857	3,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	120	213	212	220
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,658	4,103	4,069	3,520
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,658	4,103	4,069	3,520
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 109,126	106,140	106,140	103,189
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,986)	(3,405)	(2,951)	(2,392)
FUND BALANCE (GAAP), end of year	106,140	102,735	103,189	100,797
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 68,469	65,064	65,518	63,126

Trust Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	139	185	315	315
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	139	185	315	315
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	-	28	-	-
TOTAL FINANCIAL SOURCES	\$ 139	213	315	315
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	120	213	212	220
Fixed Asset Additions	-	-	-	-
Total Expenditures	120	213	212	220
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 120	213	212	220
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,523	32,542	32,542	32,645
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	19	(28)	103	95
FUND BALANCE (GAAP), end of year	32,542	32,514	32,645	32,740
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 142	114	245	340

Trust Funds

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

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	28	43	63	73
Hospital Lease	-	-	-	-
Other	200	-	-	-
Total Revenues	<u>228</u>	<u>43</u>	<u>63</u>	<u>73</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	717	647	594	27
TOTAL FINANCIAL SOURCES	\$ 945	690	657	100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	945	690	657	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>945</u>	<u>690</u>	<u>657</u>	<u>100</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 945	690	657	100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 6,620	5,903	5,903	5,309
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(717)</u>	<u>(647)</u>	<u>(594)</u>	<u>(27)</u>
FUND BALANCE (GAAP), end of year	5,903	5,256	5,309	5,282
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>(5,271)</u>	<u>(5,271)</u>	<u>(5,271)</u>	<u>(5,271)</u>
NET FUND BALANCE, end of year	\$ 632	(15)	38	11

Trust Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	305	470	740	740
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	305	470	740	740
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	2,288	2,730	2,460	2,460
TOTAL FINANCIAL SOURCES	\$ 2,593	3,200	3,200	3,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,593	3,200	3,200	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,593	3,200	3,200	3,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,593	3,200	3,200	3,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 69,983	67,695	67,695	65,235
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,288)	(2,730)	(2,460)	(2,460)
FUND BALANCE (GAAP), end of year	67,695	64,965	65,235	62,775
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 67,695	64,965	65,235	62,775



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 92 FTE's, or 22%.

General Government Operations—

Approximately 7 FTE permanent positions (net) have been added over the past 10 years, which represents an 8% increase. The 2017 budget includes a reduction of approximately three FTEs associated with election activities.

Public Safety—

Approximately 71 FTE positions (net) have been added over the past 10 years, which represents a 30% increase. The 2017 budget includes a reduction of approximately thirteen FTEs primarily accounted for within in the Sheriff/Corrections department. Food service and inmate medical services were contracted mid-year 2016, which eliminated approximately ten FTEs. An additional two FTEs were transferred to Facilities and Grounds (see Facilities and Grounds Services below).

Environment, Protective Inspection, & Infrastructure—

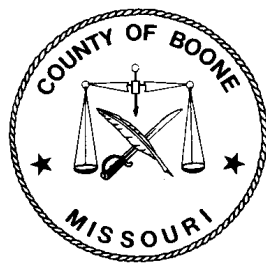
Approximately three FTEs have been added over the past 10 years, which represents a 4% increase. The positions have been added to Public Works Maintenance Operations, Public Works Design and Construction, and Storm Water Administration.

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. One additional FTE was added during 2016.

Facilities and Grounds Services—

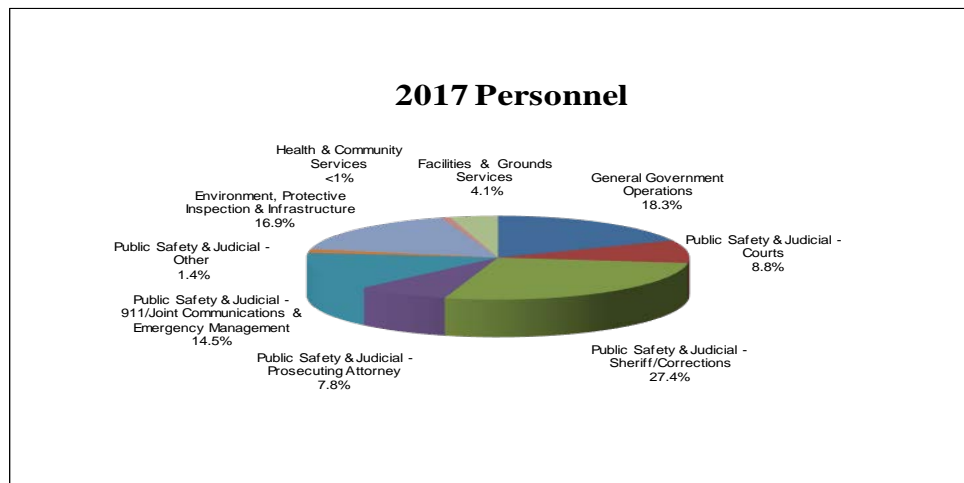
Seven FTEs have been added over the past 10 years, which represents a 50% increase. In 2012, administrative and budgetary control for two FTEs was transferred from Facilities and Grounds to the Sheriff. In 2017, these two FTEs are transferring back to Facilities and Grounds Services.



Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2017 FTE	DEPT NO	DEPT NAME	2017 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	6.00	1261	Prosecuting Attorney	25.60
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.25	2610	PA Tax Collection	1.40
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1131	County Clerk	3.75			40.48
1132	Election and Registration	7.33	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	57.38
1150	Collector	8.25	2702	Emergency Management Operations	7.00
1160	Recorder	8.00	2703	Information Technology-911/EM	8.00
1170	Information Technology	18.63	2704	Joint Communications Radio Network	2.70
1176	GIS - County	2.00			75.08
1194	Mail Services	2.00	<u>Public Safety & Judicial - Other</u>		
2010	Assessment	16.75	1200	Public Administrator	7.25
2110	Collector Tax Maintenance	1.08			7.25
		94.54	<u>Environment, Protective Inspection & Infrastructure</u>		
<u>Public Safety & Judicial - Courts</u>			1360	Solid Waste Recycling	0.25
1210	Circuit Court Services	22.50	1710	Planning and Zoning	5.18
1221	Circuit Clerk	5.00	1720	Building Codes	6.44
1241	Juvenile Office	4.44	1725	Stormwater Administration	1.50
1242	Juvenile Justice Center	5.27	2040	Public Works-R&B Maintenance	58.48
1243	Juvenile Justice Grants & Contracts	1.80	2045	Public Works-Design & Construction	13.88
2831	Veterans Court	0.80	2046	Stormwater Administration	1.50
2904	Alternative Sentencing-Law Enf Sls Tax	5.50			87.23
		45.31	<u>Health & Community Services</u>		
<u>Public Safety & Judicial - Sheriff/Corrections</u>			1420	Community and Social Services	0.30
1251	Sheriff	67.90	2130	Community Health/Medical	0.45
1253	Internet Crimes Task Force	0.83	2160	Community Children's Services	3.25
1255	Corrections	51.73			4.00
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	0.00
2902	Corrections-Law Enf Sls Tax	6.00	6100	Facilities Maintenance	9.00
		141.46	6101	Facilities Housekeeping	9.00
			6103	Facilities Security	1.00
			6104	Grounds Maintenance	2.00
					21.00
Grand Total					516.35



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2008	2009	2010	2011
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	2.70
100	1131	County Clerk	5.75	5.75	5.75	5.75
100	1132	Election and Registration	9.44	7.48	9.23	7.16
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	8.00	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	2.31
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.75	0.75	0.24	0.00
100	1200	Public Administrator	4.50	4.63	5.63	5.63
100	1210	Circuit Court Services	22.42	22.42	22.42	22.42
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.18	4.18
100	1242	Juvenile Justice Center	4.74	4.74	4.74	4.79
100	1243	Juvenile Justice Grants & Contracts	3.77	3.61	4.12	4.62
100	1251	Sheriff	63.09	63.09	62.97	63.45
100	1253	Internet Crimes Task Force	2.00	0.83	- ^b	-
100	1255	Corrections	60.81	60.31	60.31	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-
100	1261	Prosecuting Attorney	22.32	22.32	22.32	22.75
100	1262	Victim Witness	3.00	3.00	3.12	3.36
100	1263	IV-D	9.00	9.00	7.50	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	5.08
100	1720	Building Codes	6.33	6.33	6.33	6.34
100	1725	Stormwater Administration	-	-	-	-
100	1751	Hinkson Creek Watershed	1.00	1.00	0.25	0.10
General Fund Total			288.80	284.14	283.81	284.03

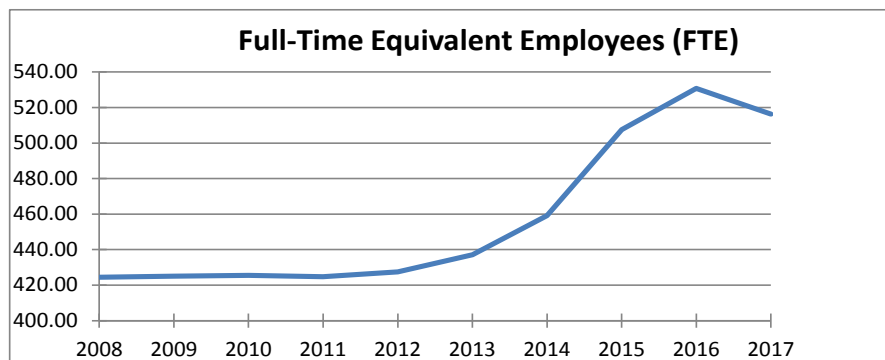
2012	2013	2014	2015	2016	2017	2016-2017 Change
5.00	6.00	6.00	6.00	6.00	6.00	-
2.00	4.00	4.00	4.00	4.00	4.00	-
2.50	2.50	3.75	3.75	3.75	3.75	-
5.45	5.45	5.45	5.45	5.25	5.25	-
3.00	3.00	3.00	4.00	4.00	4.00	-
5.75	3.75	3.75	3.75	3.75	3.75	-
8.07	7.11	7.54	6.62	10.60	7.33	(3.27)
1.10	0.34	-	-	-	-	-
3.63	3.63	3.75	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	15.00	16.00	17.63	18.63	18.63	-
2.13	2.11	2.00	2.00	2.00	2.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
5.63	5.63	7.23	6.99	7.25	7.25	-
22.42	22.67	22.50	22.50	22.50	22.50	-
5.00	5.00	5.00	5.00	5.00	5.00	-
4.18	4.19	4.44	4.44	4.44	4.44	-
4.79	5.10	5.10	5.86	5.67	5.27	(0.40)
4.62	3.00	3.00	3.00	2.80	1.80 a	(1.00)
62.97	63.97	65.90	66.90	67.90	67.90	-
-	2.00	2.00	2.00	0.83	0.83	-
60.31	60.31	61.56	61.56	61.56	51.73	(9.83)
2.00	2.00	2.00	2.00	2.00	-	(2.00)
22.75	23.00	24.00	25.50	25.50	25.60	0.10
3.48	3.48	3.48	3.48	5.48	5.48	0.00
7.00	3.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
-	-	0.25	0.25	0.35	0.30	(0.05)
5.08	5.08	5.08	5.18	5.18	5.18	-
6.34	6.34	6.34	6.44	6.44	6.44	-
1.14	1.14	1.70	1.50	1.50	1.50	-
-	-	-	-	-	-	-
288.84	287.30	296.32	301.05	307.63	291.18	(16.45)

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Continued

FUND	DEPT NO	DEPT NAME	2008	2009	2010	2011
201	2010	Assessment	16.35	16.35	16.35	16.35
204	2040	Public Works-R&B Maintenance	55.65	56.48	55.98	55.98
204	2045	Public Works-Design & Construction	15.63	16.38	15.13	15.46
204	2046	Stormwater Administration	-	-	1.75	1.90
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	0.75	1.25	1.25	1.25
263	2630	PA Bad Check Collections	2.18	1.68	1.68	1.25
270	2701	911/Joint Communications Operations	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
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	6.00	6.23	6.23	6.72
297	2971	PA - Violence Against Women (stimulus)	-	2.00	2.00	0.66
297	2972	Cyber Crimes Task Force (stimulus)	-	1.17 ^b	2.00	2.00
298	2981	JAG - Recover Act/Stimulus	-	0.24	0.20	-
Special Revenue Funds Total			121.64	126.86	127.65	126.65
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			424.44	425.00	425.46	424.68

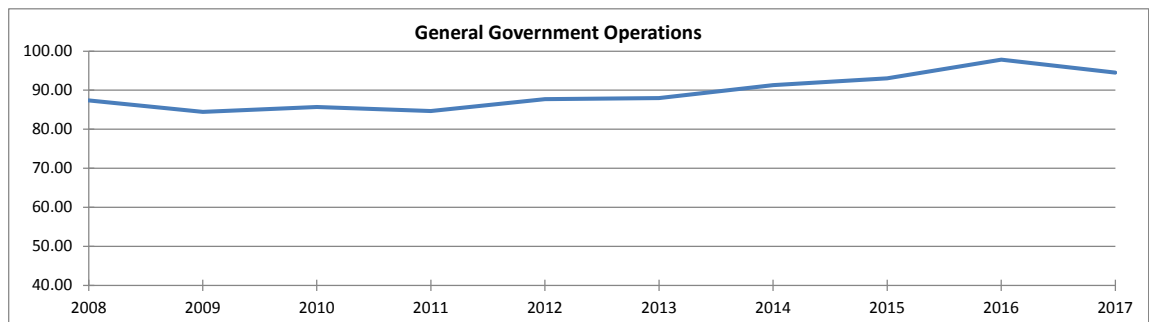
2012	2013	2014	2015	2016	2017	2016-2017 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
57.48	58.48	58.23	57.73	58.48	58.48	-
13.96	13.96	14.08	13.88	13.88	13.88	-
0.61	0.61	0.90	1.50	1.50	1.50	-
0.08	0.08	1.08	1.08	1.08	1.08	-
-	-	0.58	0.58	0.73	0.45	(0.28)
1.25	1.25	0.40	-	-	-	-
-	-	2.17	2.17	2.92	3.25	0.33
-	1.00	1.00	1.00	1.00	1.00	-
2.00	2.00	2.00	0.50	1.50	1.40	(0.10)
0.50	0.25	0.25	1.00	-	-	-
-	10.00	19.00	57.86	57.86	57.38	(0.48)
-	-	1.00	1.00	7.00	7.00	-
-	-	-	5.00	8.00	8.00	-
-	-	-	-	2.00	2.70	0.70
-	0.88	0.88	0.88	0.88	0.80	(0.08)
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	-
6.00	6.50	5.50	5.50	5.50	5.50	-
-	-	-	-	-	-	-
2.00	-	-	-	-	-	-
-	-	-	-	-	-	-
125.63	136.76	148.82	191.43	204.08	204.17	0.09
6.00	6.00	7.00	8.00	8.00	9.00	1.00
7.00	7.00	7.00	7.00	8.00	9.00	1.00
-	-	-	-	1.00	1.00	-
-	-	-	-	2.00	2.00	-
13.00	13.00	14.00	15.00	19.00	21.00	2.00
427.47	437.06	459.14	507.48	530.71	516.35	(14.36)



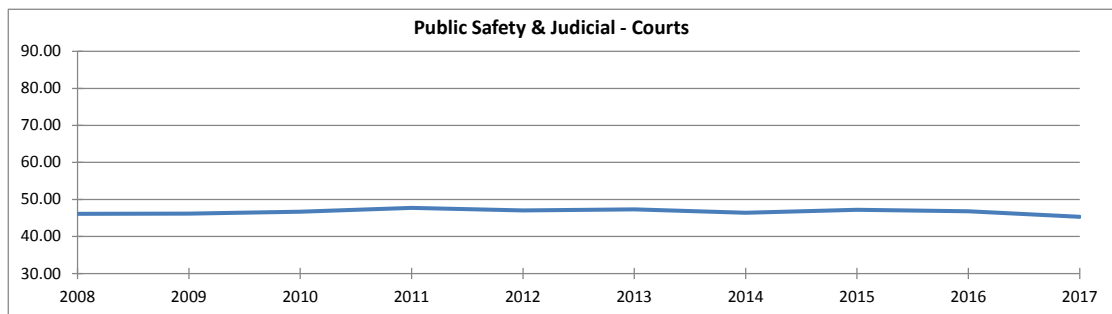
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government Operations											
1110	Auditor	4.50	4.50	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	3.75	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	5.25	5.25
1126	County Counselor	1.70	1.70	1.70	2.70	3.00	3.00	3.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	9.44	7.48	9.23	7.16	8.07	7.11	7.54	6.62	10.60	7.33
1133	Election Activities	-	-	-	-	1.10	0.34	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.63	3.63	3.75	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	8.00	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	15.00	16.00	17.63	18.63	18.63
1176	GIS - County	2.00	2.00	2.00	2.31	2.13	2.11	2.00	2.00	2.00	2.00
1194	Mail Services	2.00	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	0.24	-	-	-	-	-	-	-
2010	Assessment	16.35	16.35	16.35	16.35	16.75	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	1.08	1.08	1.08	1.08
	Total	87.40	84.44	85.68	84.68	87.71	87.97	91.32	93.03	97.81	94.54

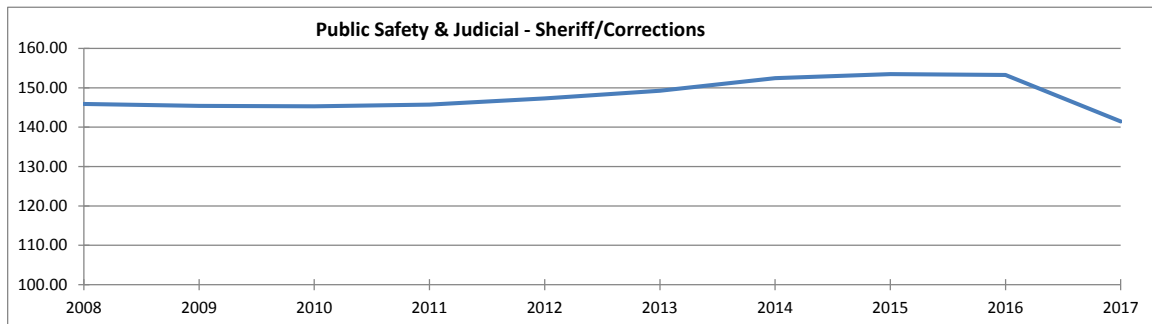


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety & Judicial - Courts										
1210	Circuit Court Services	22.42	22.42	22.42	22.42	22.42	22.67	22.50	22.50	22.50
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.18	4.18	4.18	4.19	4.44	4.44	4.44
1242	Juvenile Justice Center	4.74	4.74	4.74	4.79	4.79	5.10	5.10	5.86	5.67
1243	Juvenile Justice Grants & Contracts	3.77	3.61	4.12	4.62	4.62	3.00	3.00	3.00	2.80
2831	Veterans Court	-	-	-	-	-	0.88	0.88	0.88	0.88
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	6.23	6.23	6.72	6.00	6.50	5.50	5.50	5.50
	Total	46.11	46.18	46.69	47.73	47.01	47.34	46.42	47.18	45.31

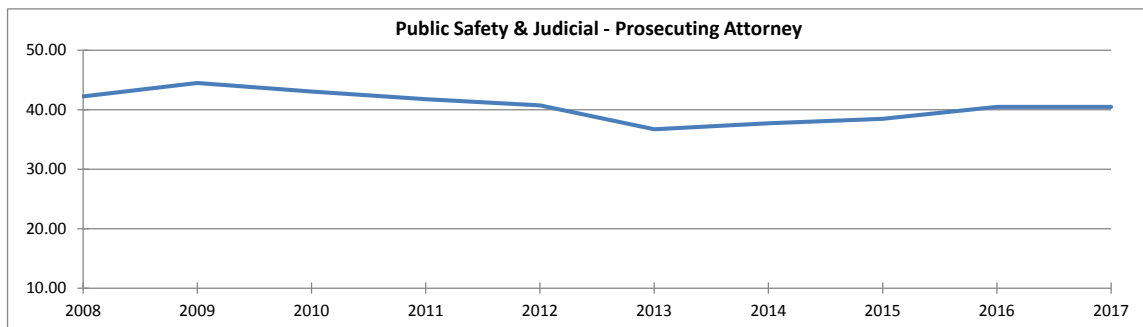


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Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.09	63.09	62.97	63.45	62.97	63.97	65.90	66.90	67.90	67.90
1253	Internet Crimes Task Force	2.00	0.83	-	-	-	2.00	2.00	2.00	0.83	0.83
1255	Corrections	60.81	60.31	60.31	60.31	60.31	60.31	61.56	61.56	61.56	51.73
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	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	145.90	145.40	145.28	145.76	147.28	149.28	152.46	153.46	153.29	141.46

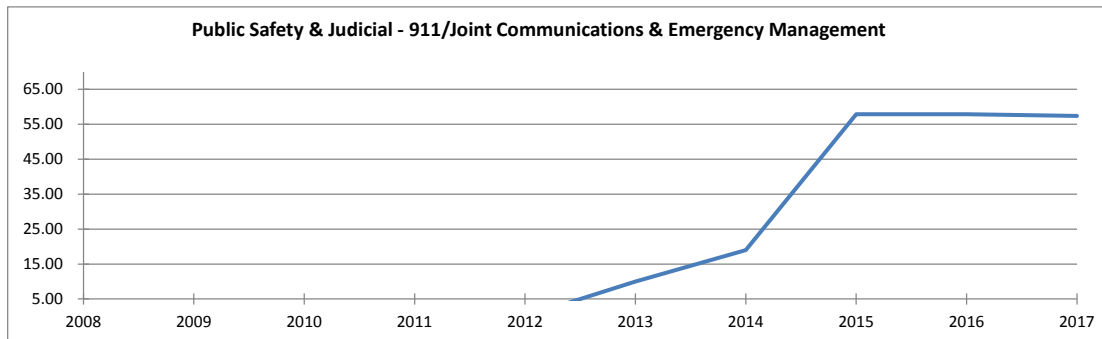


		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.32	22.32	22.32	22.75	22.75	23.00	24.00	25.50	25.50	25.60
1262	Victim Witness	3.00	3.00	3.12	3.36	3.48	3.48	3.48	3.48	5.48	5.48
1263	IV-D	9.00	9.00	7.50	7.50	7.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	0.75	1.25	1.25	1.25	2.00	2.00	2.00	0.50	1.50	1.40
2630	PA Bad Check Collections	2.18	1.68	1.68	1.25	0.50	0.25	0.25	1.00	-	-
2971	PA - Violence Against Women (stimulus)	-	2.00	2.00	0.66	-	-	-	-	-	-
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	42.25	44.49	43.07	41.77	40.73	36.73	37.73	38.48	40.48	40.48

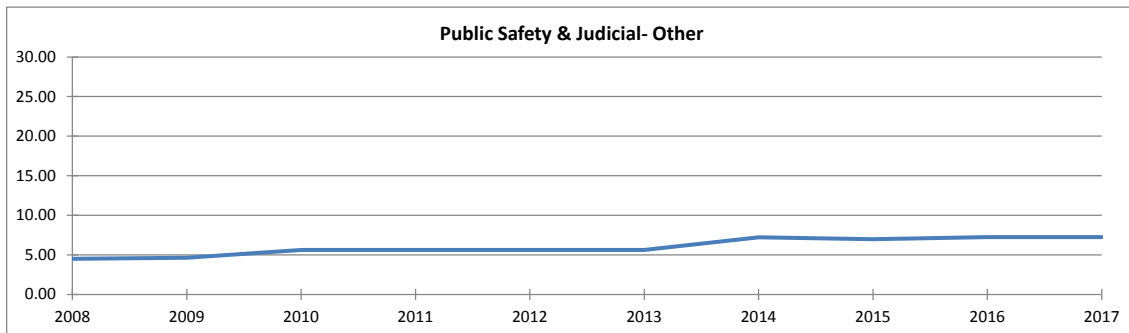


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Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	-	-	-	-	10.00	19.00	57.86	57.86	57.38
2702	Emergency Management Operations	-	-	-	-	-	-	1.00	1.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	-	-	-	5.00	8.00	8.00
2704	Joint Communications Radio Network	-	-	-	-	-	-	-	-	2.00	2.70
Total		-	-	-	-	-	10.00	20.00	63.86	74.86	75.08

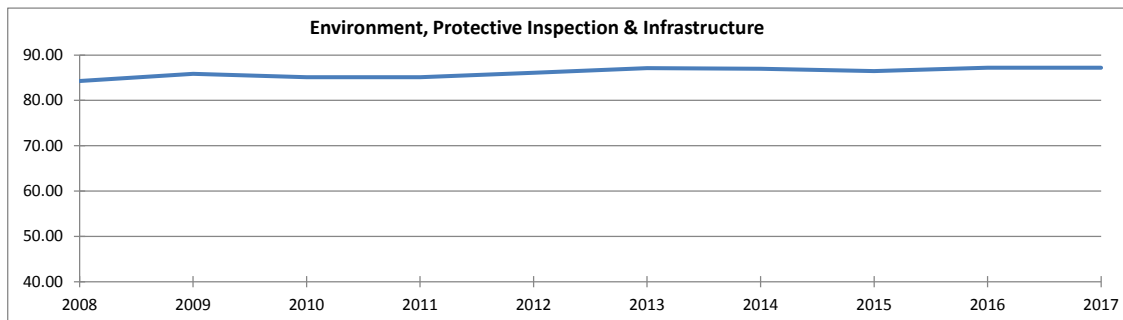


		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety & Judicial - Other											
1200	Public Administrator	4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25
Total		4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25

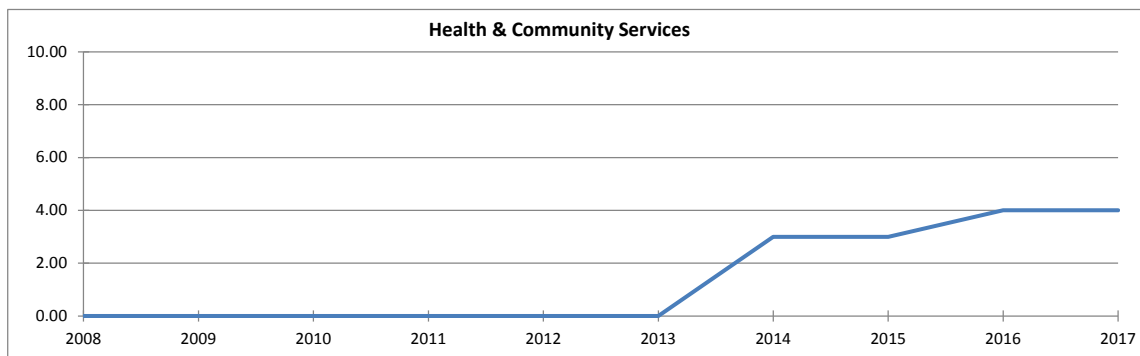


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Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.42	5.42	5.08	5.08	5.08	5.08	5.18	5.18	5.18
1720	Building Codes	6.33	6.33	6.33	6.34	6.34	6.34	6.34	6.44	6.44	6.44
1725	Stormwater Administration	-	-	-	-	1.14	1.14	1.70	1.50	1.50	1.50
1751	Hinkson Creek Watershed	1.00	1.00	0.25	0.10	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.65	56.48	55.98	55.98	57.48	58.48	58.23	57.73	58.48	58.48
2045	Public Works-Design & Construction	15.63	16.38	15.13	15.46	13.96	13.96	14.08	13.88	13.88	13.88
2046	Stormwater Administration	-	-	1.75	1.90	0.61	0.61	0.90	1.50	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	-	-	1.25	1.25	0.40	-	-	-
Total		84.28	85.86	85.11	85.11	86.11	87.11	86.98	86.48	87.23	87.23

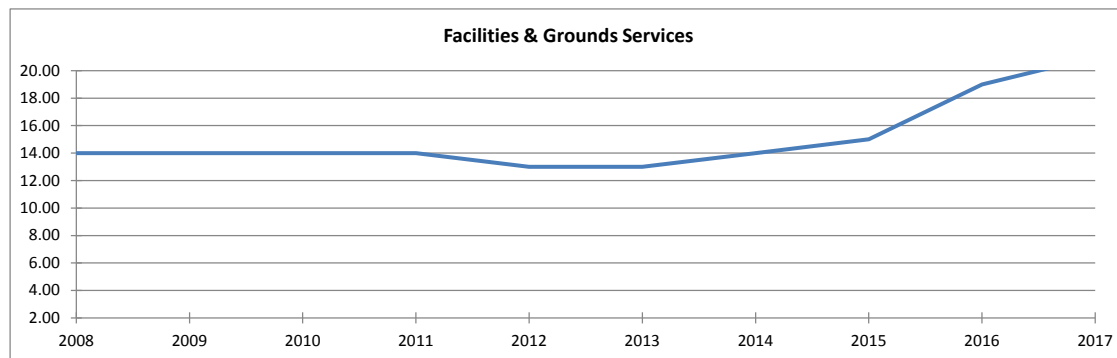


		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>Health & Community Services</u>											
1420	Community and Social Services	-	-	-	-	-	-	0.25	0.25	0.35	0.30
2130	Community Health/Medical	-	-	-	-	-	-	0.58	0.58	0.73	0.45
2160	Community Children's Services	-	-	-	-	-	-	2.17	2.17	2.92	3.25
Total		-	-	-	-	-	-	3.00	3.00	4.00	4.00



Continued

Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	9.00
6101	Facilities Housekeeping	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00	9.00
6103	Facilities Security	-	-	-	-	-	-	-	-	1.00	1.00
6104	Grounds Maintenance	-	-	-	-	-	-	-	-	2.00	2.00
	Total	14.00	14.00	14.00	14.00	13.00	13.00	14.00	15.00	19.00	21.00



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Grand Total	424.44	425.00	425.46	424.68	427.47	437.06	459.14	507.48	530.71	516.35

Fixed Assets Summary—

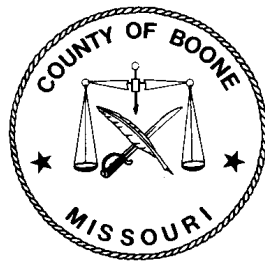
This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office's annual operating budget. This section does not include capital 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	1118	Purchasing	\$ -	\$ 16,361	\$ -	\$ -	\$ -	\$ -
100	1132	Election and Registration	-	-	-	-	-	-
100	1150	Collector	-	12,442	-	-	-	-
100	1170	Information Technology	-	-	-	-	135,208	48,075
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1176	GIS - County	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	-	9,975
100	1221	Circuit Clerk	800	-	4,000	-	-	6,950
100	1230	Jury Services & Court Costs	-	-	-	-	-	4,000
100	1241	Juvenile Office	-	-	-	-	-	1,000
100	1242	Juvenile Justice Center	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	-	-	-	-
100	1420	Community & Social Services	-	-	2,500	-	-	-
100	1720	Building Codes	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	3,200	200
General Fund Total			\$ 800	\$ 28,803	\$ 6,500	\$ -	\$ 138,408	\$ 71,475
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201	2010	Assessment	-	-	-	-	-	30,000
204	2040	Public Works-R&B Maintenance	-	-	3,200	-	1,500	5,000
204	2045	Public Works-Design & Construction	-	-	-	-	-	-
204	2046	Stormwater Administration	-	-	-	-	3,200	200
216	2160	Community Children's Services	-	-	5,000	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	-	10,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2705	Facilities Maint/Housekeeping/Grounds-ECC	-	-	-	-	1,825	-
280	2800	Storage & Preservation	-	-	-	-	600	2,800
285	2850	Administration of Justice	-	-	20,000	-	2,500	4,500
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	6,100
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	1,000
Special Revenue Funds Total			\$ -	\$ -	\$ 28,200	\$ -	\$ 9,625	\$ 59,600
610	6104	Grounds Maintenance	-	-	-	-	-	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			<u>\$ 800</u>	<u>\$ 28,803</u>	<u>\$ 34,700</u>	<u>\$ -</u>	<u>\$ 148,033</u>	<u>\$ 131,075</u>
Total - Governmental Funds			\$ 4,893,284					
Total - Internal Service Funds			<u>\$ 119,185</u>					
Grand Total			<u>\$ 5,012,469</u>					

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Grounds	Total
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	Improvement	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,361
-	-	-	-	-	55,000	-	-	-	55,000
-	-	-	-	-	-	-	-	-	12,442
5,200	1,520,000	-	-	-	-	-	-	-	1,708,483
-	-	-	-	-	-	-	-	-	1,275
838	-	-	-	-	-	-	-	-	838
-	-	-	-	-	6,050	-	-	-	16,025
-	-	-	-	-	-	-	-	-	11,750
-	-	-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	-	-	1,000
-	-	-	-	-	950	-	-	-	950
-	-	-	59,530	-	24,338	-	-	-	83,868
-	-	-	-	15,951	-	-	-	-	15,951
-	-	-	-	-	-	-	-	-	2,500
-	-	-	36,930	-	-	-	-	-	36,930
-	-	-	-	-	-	-	-	-	3,400
\$ 6,038	\$ 1,520,000	\$ -	\$ 96,460	\$ 15,951	\$ 86,338	\$ -	\$ -	\$ -	\$ 1,970,773
-	45,000	-	32,000	-	-	-	-	-	107,000
-	80,000	27,500	-	122,000	671,900	-	-	-	911,100
-	-	-	37,900	973	-	-	-	-	38,873
-	-	-	-	-	-	-	-	-	3,400
-	-	-	-	-	-	-	-	-	5,000
-	-	40,400	-	65,000	60,000	-	-	-	165,400
7,350	-	-	-	-	-	-	-	-	17,350
-	-	42,000	-	909,970	72,000	11,000	-	-	1,034,970
611	-	-	-	-	-	-	-	-	2,436
-	-	-	-	-	-	-	-	-	3,400
1,000	-	-	-	-	5,500	-	-	-	33,500
-	-	-	385,772	-	207,210	-	-	-	599,082
-	-	-	-	-	-	-	-	-	1,000
\$ 8,961	\$ 125,000	\$ 109,900	\$ 455,672	\$ 1,097,943	\$ 1,016,610	\$ 11,000	\$ -	\$ -	\$ 2,922,511
-	-	-	-	-	16,250	-	-	-	16,250
102,935	-	-	-	-	-	-	-	-	102,935
\$ 102,935	\$ -	\$ -	\$ -	\$ -	\$ 16,250	\$ -	\$ -	\$ -	\$ 119,185
<u>\$ 117,934</u>	<u>\$ 1,645,000</u>	<u>\$ 109,900</u>	<u>\$ 552,132</u>	<u>\$ 1,113,894</u>	<u>\$ 1,119,198</u>	<u>\$ 11,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,012,469</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 the current rate of \$3.2327 per parcel. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$205,000 annually.

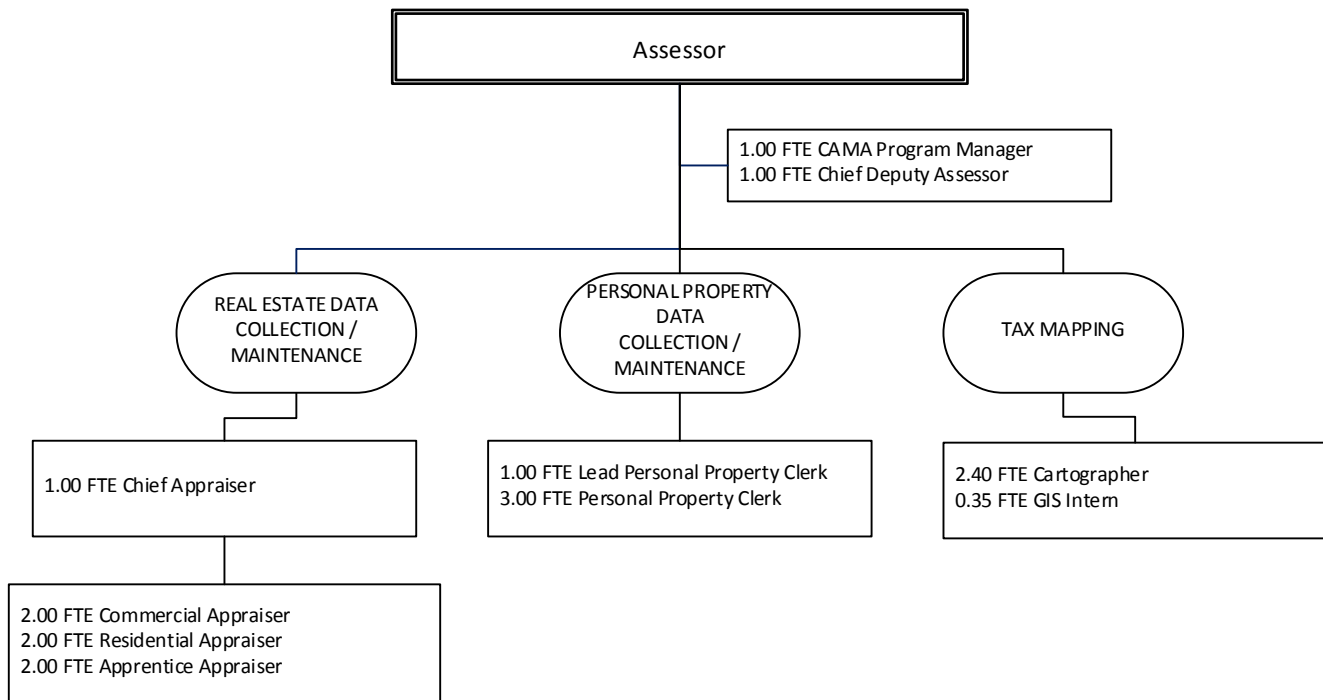
The budget includes funding for routine replacement of computer hardware and software as well as vehicle replacement. It also reflects reimbursement to the General Fund for various services such as mail services, Information Technology services, legal services, etc., provided via General Fund appropriations. Effective with the 2017 budget, a new account, Inter-fund Services Used (#83810), is used to account for such inter-fund reimbursements. There are no other significant changes to the budget.

County Assessor

Personnel Detail

	2015	2016	2017	2016-2017
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	0.35	0.35	0.35	-
Total FTEs	16.75	16.75	16.75	-
Overtime	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	%CHG	2017 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE									
3461	STATE REIMBURS-ASSESSMENT	209,983	210,000	215,824	219,800	0		219,800	4
	SUBTOTAL *****	209,983	210,000	215,824	219,800	0		219,800	5
CHARGES FOR SERVICES									
3525	REIMB. SPECIAL PROJECTS	150,245	0	0	0	0		0	0
3550	COMMISSIONS	1,046,917	1,096,788	1,080,000	1,110,000	0		1,110,000	1
	SUBTOTAL *****	1,197,162	1,096,788	1,080,000	1,110,000	0		1,110,000	1
INTEREST									
3710	INTEREST	209	300	510	300	0		300	0
3711	INT-OVERNIGHT	482	900	855	900	0		900	0
3712	INT-LONG TERM INVEST	11,206	7,000	17,465	7,000	0		7,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-3,429	0	0	0	0		0	0
	SUBTOTAL *****	8,468	8,200	18,830	8,200	0		8,200	0
MISCELLANEOUS									
3826	PRIOR YEAR COST REPAYMENT	24	0	0	0	0		0	0
3830	SALES	5,997	5,500	7,000	6,000	0		6,000	9
3891	DIVIDENDS/REBATES	645	0	497	0	0		0	0
	SUBTOTAL *****	6,666	5,500	7,497	6,000	0		6,000	9
	TOTAL REVENUES *****	1,422,279	1,320,488	1,322,151	1,344,000	0		1,344,000	2
PERSONAL SERVICES									
10100	SALARIES & WAGES	660,033	833,599	698,252	853,949	0		853,949	2
10110	OVERTIME	11,619	20,000	20,000	20,000	0		20,000	0
10200	FICA	48,015	65,300	52,754	66,857	0		66,857	2
10300	HEALTH INSURANCE	107,985	93,120	73,930	98,880	0		98,880	6
10325	DISABILITY INSURANCE	2,199	3,067	2,324	3,558	0		3,558	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	29,700	27,276	21,586	0		21,586	27-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	1,480	1,146	1,145	0		1,145	22-
10350	LIFE INSURANCE	600	768	608	768	0		768	0
10375	DENTAL INSURANCE	6,285	6,720	5,335	6,720	0		6,720	0
10400	WORKERS COMP	16,137	17,360	12,298	17,887	0		17,887	3
10500	401(A) MATCH PLAN	7,160	8,320	7,940	8,320	0		8,320	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,124	2,200	1,999	0	0		2,235	1
	SUBTOTAL *****	862,157	1,081,634	903,862	1,099,670	0		1,101,905	2
MATERIALS & SUPPLIES									
22000	POSTAGE	39,261	55,000	55,000	65,000	0		65,000	18
22005	BULK MAIL FEES/PERMITS	905	905	925	925	0		925	2
22500	SUBSCRIPTIONS/PUBLICATIONS	3,919	5,000	8,700	5,000	0		5,000	0
23000	OFFICE SUPPLIES	1,146	2,500	1,300	2,500	0		2,500	0
23001	PRINTING	8,094	8,000	8,000	8,100	0		8,100	1
23017	COMPUTER PAPER	1,996	4,000	2,000	4,000	0		4,000	0
23018	PRINTER SUPPLIES	99	2,000	1,000	2,000	0		2,000	0
23022	MAPPING SUPPLIES	1,553	5,000	1,600	5,000	0		5,000	0
23050	OTHER SUPPLIES	0	700	500	700	0		700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	468	2,000	1,000	2,000	0		2,000	0
23855	FURNITURE/FIXTURE <\$1000	2,095	0	0	0	0		0	0
	SUBTOTAL *****	59,536	85,105	80,025	95,225	0		95,225	12
DUES TRAVEL & TRAINING									
37000	DUES & PROF CERTIFCTN/LICENSE	453	2,800	1,700	2,800	0		2,800	0
37200	SEMINARS/CONFEREN/MEETING	580	5,535	600	5,535	0		5,535	0
37210	TRAINING/SCHOOLS	3,679	8,190	3,500	8,190	0		8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,342	3,000	500	3,000	0		3,000	0
37230	MEALS & LODGING-TRAINING	3,049	6,250	1,725	6,250	0		6,250	0
	SUBTOTAL *****	9,103	25,775	8,025	25,775	0		25,775	0
UTILITIES									
48000	TELEPHONES	5,313	5,800	5,300	5,800	0		5,800	0
48002	DATA COMMUNICATIONS	487	1,290	500	1,290	0		1,290	0
	SUBTOTAL *****	5,800	7,090	5,800	7,090	0		7,090	0

County Assessor

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,265	5,400	2,000	5,400	0	5,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	71	100	80	100	0	100	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	11	0	15	15	0
59100	VEHICLE REPAIRS/MAINTENANCE	462	2,750	1,000	2,750	0	2,750	0
59105	TIRES	470	500	655	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	350	400	300	400	0	400	0
59200	LOCAL MILEAGE	0	1,000	0	750	0	750	25-
SUBTOTAL *****		2,618	10,150	4,046	9,900	15	9,915	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,771	5,065	5,065	16,990	0	16,990	235
60200	EQUIP REPAIRS/MAINTENANCE	458	2,000	500	2,000	0	2,000	0
SUBTOTAL *****		6,229	7,065	5,565	18,990	0	18,990	169
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,946	13,600	12,000	17,020	0	17,020	25
71001	AUTO PHYSICAL DAMAGE INS	82	100	540	500	0	500	400
71002	AUTO LIABILITY INS	303	400	1,709	1,500	0	1,500	275
71006	ERRORS & OMISSIONS INS	311	360	212	300	0	300	16-
71008	GENERAL LIABILITY INS	1,893	2,565	1,664	2,200	0	2,200	14-
71100	OUTSIDE SERVICES	151,704	190,774	160,985	18,000	0	18,000	90-
71101	PROFESSIONAL SERVICES	218,617	100,000	5,000	100,000	0	100,000	0
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	40,449	48,739	48,739	0	0	0	100-
71501	PARKING	1,899	1,980	1,933	2,040	0	2,040	3
SUBTOTAL *****		426,204	366,518	232,782	149,560	0	149,560	59-
OTHER								
83810	INTERFUND SERVICES USED	0	0	0	106,914	0	106,914	0
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	43,348	0	43,348	0
84400	PUBLIC NOTICES	1,439	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86850	CONTINGENCY	0	0	0	0	0	80,000	0
86910	PY ENCUMBRANCES NOT USED	-2,144	0	0	0	0	0	0
SUBTOTAL *****		-705	16,200	1,500	166,462	0	246,462	**
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	15,000	0	0
91301	COMPUTER HARDWARE	7,625	0	0	0	0	0	0
91400	AUTO/TRUCKS	0	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	29,930	10,600	5,724	5,000	25,000	30,000	183
92302	REPLC COMPUTER SOFTWARE	5,402	45,000	0	45,000	0	45,000	0
92400	REPLCMENT AUTO/TRUCKS	0	32,000	27,980	0	32,000	32,000	0
SUBTOTAL *****		42,957	87,600	33,704	50,000	72,000	107,000	22
TOTAL EXPENDITURES *****		1,413,899	1,687,137	1,275,309	1,622,672	72,015	1,761,922	4

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County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

The budget includes \$5,000 associated with microfilming the historical permanent records of the office. There are no other significant changes.

Goals and Objectives

Budget Year Objectives

- Improve preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records.
- 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.
- Select a vendor to provide replacement financial software for the County (i.e., Enterprise Resource Planning (ERP) software). Note: funding for replacement software is included in the Information Technology budget.
- Improve planning and budgeting through development of capital repair and replacement schedules.

Progress on Prior 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.
Response: Completed. The County-wide salary plan Phase III is fully implemented within the 2017 operating budget.
- Improve information management for the annual budget process and expedite publishing the annual budget document. With assistance from Information

County Auditor

Technology, design, test, and implement enhancements to the County's software programs and re-design internal processes as needed.

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; the project is expected to conclude in 2017.

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

Response: In progress.

Performance Measures

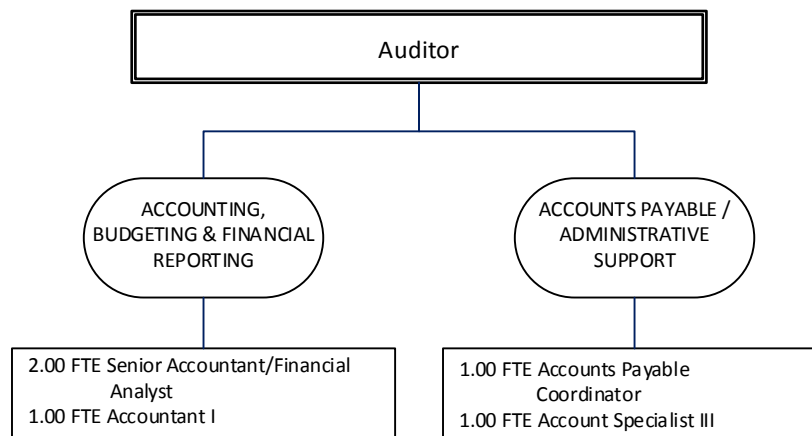
	2015	2016	2017
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	137	135	135
Number of Budget Revisions/Amendments Processed	137	150	150
Number of Purchase Orders Processed	236	325	300
Number of Payment Requisitions Audited and Processed	6,977	7,500	7,000
Number of Payment Requisition Transactions Audited	16,322	17,550	16,500
Number of Procurement Card Transactions Audited	3,030	3,050	3,050
Number of Contracts Certified	254	270	270
Number of Journal Entries Approved & Processed	1,520	1,500	1,500
Historical Cost of Inventoried Assets (Millions)	\$88.5	\$96.0	\$96.5
Number of Employee Positions Budgeted and Monitored	500	510	510
Number of Federal/State Grants Monitored for Financial Reporting	32	30	30
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

County Auditor

Personnel Detail

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 Full-time Equivalent	2016-2017 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	-
Account Specialist III	1.00	1.00	1.00	-
Account Specialist	1.00	-	-	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 9,500	\$ 9,000	\$ 24,390	\$ 15,390

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,299	327,255	326,740	332,842	0	332,842	1
10110	OVERTIME	6,861	9,000	9,500	9,000	15,390	24,390	171
10120	HOLIDAY WORKED	76	0	0	0	0	0	0
10200	FICA	22,890	25,723	23,965	26,150	1,177	27,327	6
10300	HEALTH INSURANCE	32,022	34,920	34,920	37,080	0	37,080	6
10325	DISABILITY INSURANCE	1,107	1,243	1,166	1,431	0	1,431	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	6,948	7,892	7,377	0	7,377	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	494	493	493	0	493	0
10350	LIFE INSURANCE	288	288	288	288	0	288	0
10375	DENTAL INSURANCE	3,000	2,520	2,520	2,520	0	2,520	0
10400	WORKERS COMP	671	571	590	581	26	607	6
10500	401(A) MATCH PLAN	4,050	3,900	3,900	3,120	0	3,900	0
SUBTOTAL *****		384,264	412,862	411,974	420,882	16,593	438,255	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	420	870	600	945	0	945	8
23000	OFFICE SUPPLIES	1,034	1,500	1,300	1,500	0	1,500	0
23001	PRINTING	826	600	1,220	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	250	100	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	0	550	0	550	0	550	0
SUBTOTAL *****		2,280	3,770	3,220	3,845	0	3,845	2
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	625	720	625	870	0	870	20
37200	SEMINARS/CONFEREN/MEETING	1,493	2,200	1,000	2,200	0	2,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	264	950	350	950	0	950	0
37230	MEALS & LODGING-TRAINING	346	1,040	900	1,040	0	1,040	0
SUBTOTAL *****		2,728	4,910	2,875	5,060	0	5,060	3
UTILITIES								
48000	TELEPHONES	2,285	2,600	2,300	2,400	0	2,400	7-
SUBTOTAL *****		2,285	2,600	2,300	2,400	0	2,400	8-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	2	75	0	75	0	75	0
SUBTOTAL *****		2	75	0	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	564	585	600	680	0	680	16
SUBTOTAL *****		564	585	600	680	0	680	16
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,025	1,120	1,025	1,120	5,000	6,120	446
71101	PROFESSIONAL SERVICES	690	0	0	350	0	350	0
71500	BUILDING USE/RENT CHARGE	16,260	19,592	19,592	0	0	0	100-
SUBTOTAL *****		17,975	20,712	20,617	1,470	5,000	6,470	69-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	17,423	0	17,423	0
SUBTOTAL *****		0	0	0	17,423	0	17,423	0
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	8,180	0	0	0	0	0	0
SUBTOTAL *****		8,180	0	0	0	0	0	0
TOTAL EXPENDITURES *****		418,278	445,514	441,586	451,835	21,593	474,208	6

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	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
100	1150	Collector	\$ 485,479	\$ 523,017	\$ 455,933	\$ 120,303	\$ 12,442	\$ 588,678
211	2110	Tax Maintenance	210,268	173,623	45,106	191,559	-	236,665
Total			<u>\$ 695,747</u>	<u>\$ 696,640</u>	<u>\$ 501,039</u>	<u>\$ 311,862</u>	<u>\$ 12,442</u>	<u>\$ 825,343</u>

Collector of Revenue Summary

Personnel Summary

			Departmental Funding Source		
			Full-time Equivalent Positions		
Position Title	2015	2016	Dept. 1150	Dept. 2110	2017 Total
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 II	-	-	1.00	-	1.00
Accountant I	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	1.00
Office Specialist Pool	0.08	0.08	-	0.08	0.08
Subtotal	1.08	1.08	-	1.08	1.08
Total FTEs	9.33	9.33	8.25	1.08	9.33
Overtime	\$ 4,325	\$ 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. Effective with the 2017 budget, a new account, Inter-fund Services Used (#83810), is used to account for the inter-fund reimbursement. There are no significant changes to the budget.

Goals and Objectives

Budget Year Objectives

- Develop a mobile friendly version of the Collector's website.
- Research the possibility of accepting credit cards to pay the statutory fee of \$1.00 per duplicate receipt.

Collector of Revenue

Progress on Prior Year Objectives

- Research options to implement a remittance processing system to facilitate the collection of property tax payments.

Response: This is an on-going goal for the office.

- Develop computer programming to enhance the Delinquent Tax Collection program.

Response: The office is currently working through desired changes and updates to the legal action process. It is anticipated that modifications to the program will be completed in 2017.

- Research the possibility of sending tax statements and receipts to taxpayers via email.

Response: Continuing.

Collector of Revenue

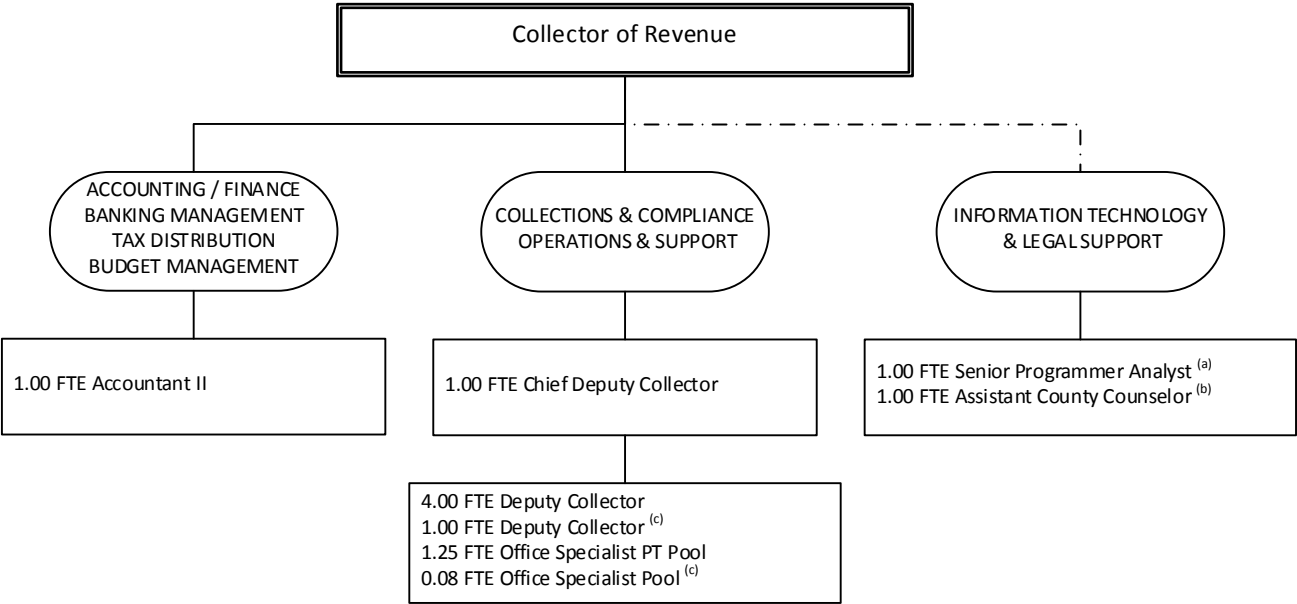
Performance Measures

	2016*	2017*	2018*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	64058	64250	64500
Number of Real Estate Parcels on Installment Payments	1,324	1,400	1,410
Number of Delinquent Real Estate Prop. Tax Bills Mailed	9,871	8,225	8,555
Number of Personal Property Tax Bills Collected	72,123	72,888	73,600
Number of Merchant Licenses Collected	2,153	2,250	2,350
Number of Cash Drawers Balanced	2,647	2,700	2,750
Number of in-person customers	33,485	32,800	32,100
Number of Statements of Non-Assessment	11,040	11,140	11,250
Number of Bankruptcy Claims, Notices, Filings & Dischgs	857	850	825
Number of Probate Claims and Satisfactions Filed	160	165	173
Total Collections on Probate Claims	\$15,801	\$17,500	\$19,900
Number of Telephone Calls	18,601	18,100	17,500
Number of Address Changes	7,678	8,000	8,000
Number of Rejection Notices Generated	1,098	1,075	1,100
Number of Legal Descriptions Created for Tax Sale Advertising	272	249	245
Number of Certified Notices to lien Holders and Owners	712	595	590
Number of Properties Subject to Tax Sale/Number Sold	272/21	249/10	245/13
Number of Checks Generated	712	550	550
Number of Credit Card Transactions In Person & By Mail	6,034	6,250	6,500
Number of Returned Checks	138	135	141
Number of Duplicate Receipts Issued	8,379	8,500	8,500
Number of Bills Collected (All Types)	139,685	141,000	143,000
Number of Lien Releases Created and Recoded on NIDs	28	20	25
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	182	190	200
Number of Nuisance Abatements Billed	18	23	28
Number of Food Establishment Permits Billed	225	235	245
Number of Bills Collected by IVR	845	900	950
Number of Bills Paid Online	11,651	12,500	13,000
Total Collections By IVR	\$239,334	\$250,000	\$255,000
Total Collections Online	\$5,433,338	\$6,000,000	\$6,600,000
Total Collections (in millions)	\$180.10	\$185.50	\$188.10

*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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	137,153	137,250	136,250	136,250	0	136,250	0
3312	AUCTION	450	300	150	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	10,830	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL *****	148,433	148,550	147,400	147,550	0	147,550	1-
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	7,339	7,915	7,587	7,587	0	7,587	4-
3510	COPIES	191	400	290	400	0	400	0
3511	COST OF TAX SALE REIMBURS	21,054	47,715	17,867	47,715	0	47,715	0
3550	COMMISSIONS	1,863,243	1,912,770	2,019,140	2,059,522	0	2,059,522	7
3560	COLLECTION FEES	1,631	1,660	1,660	1,660	0	1,660	0
3577	COLL DEL FEES & COMM	188,736	196,500	188,500	188,500	0	188,500	4-
	SUBTOTAL *****	2,082,194	2,166,960	2,235,044	2,305,384	0	2,305,384	6
INTEREST								
3710	INTEREST	6,952	6,100	6,500	6,500	0	6,500	6
	SUBTOTAL *****	6,952	6,100	6,500	6,500	0	6,500	7
MISCELLANEOUS								
3890	MISCELLANEOUS	0	0	2	0	0	0	0
3894	RETURNED CHECK PENALTY	3,425	3,750	3,275	3,500	0	3,500	6-
	SUBTOTAL *****	3,425	3,750	3,277	3,500	0	3,500	7-
	TOTAL REVENUES *****	2,241,418	2,325,780	2,392,641	2,463,354	0	2,463,354	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	325,960	356,590	346,939	366,984	0	366,984	2
10110	OVERTIME	2,495	3,825	3,825	3,825	0	3,825	0
10200	FICA	24,370	27,571	26,000	28,366	0	28,366	2
10300	HEALTH INSURANCE	35,738	40,740	40,443	43,260	0	43,260	6
10325	DISABILITY INSURANCE	1,036	1,236	1,213	1,442	0	1,442	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	3,159	3,159	3,354	0	3,354	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	247	246	0	246	0
10350	LIFE INSURANCE	316	336	328	336	0	336	0
10375	DENTAL INSURANCE	3,348	2,940	2,919	2,940	0	2,940	0
10400	WORKERS COMP	550	612	605	630	0	630	2
10500	401(A) MATCH PLAN	2,810	3,640	3,160	3,640	0	4,550	25
10600	UNEMPLOYMENT BENEFITS	0	980	1,959	0	0	0	100-
	SUBTOTAL *****	396,623	441,876	430,797	455,023	0	455,933	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	130	150	150	150	0	150	0
23000	OFFICE SUPPLIES	5,265	4,000	4,000	4,000	0	4,000	0
23001	PRINTING	11,505	12,000	12,000	12,000	0	12,000	0
23017	COMPUTER PAPER	1,100	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	276	1,000	1,000	1,000	0	1,000	0
23855	FURNITURE/FIXTURE <\$1000	2,442	0	0	0	0	0	0
	SUBTOTAL *****	20,718	20,350	20,350	20,350	0	20,350	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	25	25	50	0	50	100
37200	SEMINARS/CONFEREN/MEETING	870	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	199	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	582	625	625	625	0	625	0
	SUBTOTAL *****	1,676	2,055	2,055	2,080	0	2,080	1
UTILITIES								
48000	TELEPHONES	3,645	3,750	3,750	3,750	0	3,750	0
	SUBTOTAL *****	3,645	3,750	3,750	3,750	0	3,750	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	966	650	650	1,150	140	1,290	98
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
	SUBTOTAL *****	966	1,150	1,150	1,650	140	1,790	56

Collector of Revenue

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	1,465	0	1,465 0
71000	INSURANCE AND BONDS	50	100	50	100	0	100 0
71100	OUTSIDE SERVICES	5,818	6,000	6,400	6,740	0	6,740 12
71107	BANK/CREDIT CARD SERVICE FEES	6,647	6,620	6,620	6,620	0	6,620 0
71116	SERVICES/SURVEYOR	675	4,000	810	4,000	0	4,000 0
71500	BUILDING USE/RENT CHARGE	28,212	33,994	33,994	0	0	0 100-
SUBTOTAL *****		41,402	50,714	47,874	18,925	0	18,925 63-
OTHER							
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	30,228	0	30,228 0
84400	PUBLIC NOTICES	7,104	9,150	5,868	9,150	0	9,150 0
84500	TITLE SEARCH	13,336	34,025	11,168	34,025	0	34,025 0
86898	SHORTAGES & OVERAGES- NET	10	5	5	5	0	5 0
SUBTOTAL *****		20,450	43,180	17,041	73,408	0	73,408 70
FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	12,442	12,442 0
SUBTOTAL *****		0	0	0	0	12,442	12,442 0
TOTAL EXPENDITURES *****		485,480	563,075	523,017	575,186	12,582	588,678 5

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

211	COLLECTOR TAX MAINTENANCE FUND							%CHG
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	188,736	196,500	188,500	188,500	0	188,500	4-
	SUBTOTAL *****	188,736	196,500	188,500	188,500	0	188,500	4-
INTEREST								
3710	INTEREST	125	180	180	185	0	185	2
3711	INT-OVERNIGHT	61	68	123	123	0	123	80
3712	INT-LONG TERM INVEST	1,446	1,285	2,018	2,018	0	2,018	57
3798	INC/DEC IN FV OF INVESTMENTS	-570	0	0	0	0	0	0
	SUBTOTAL *****	1,062	1,533	2,321	2,326	0	2,326	52
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	10	0	0	0	0	0	0
	SUBTOTAL *****	10	0	0	0	0	0	0
TOTAL REVENUES *****		189,808	198,033	190,821	190,826	0	190,826	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	23,195	33,891	6,363	34,438	0	34,438	1
10110	OVERTIME	84	500	0	500	0	500	0
10200	FICA	1,774	2,630	477	2,672	0	2,672	1
10300	HEALTH INSURANCE	6,559	5,820	1,088	6,180	0	6,180	6
10325	DISABILITY INSURANCE	89	121	22	139	0	139	14
10350	LIFE INSURANCE	36	48	8	48	0	48	0
10375	DENTAL INSURANCE	375	420	88	420	0	420	0
10400	WORKERS COMP	75	58	59	59	0	59	1
10500	401(A) MATCH PLAN	475	520	125	520	0	650	25
	SUBTOTAL *****	32,662	44,008	8,230	44,976	0	45,106	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	126	2,395	2,250	200	0	200	91-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	126	3,095	2,950	900	0	900	71-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	225	300	300	300	0	300	0
37200	SEMINARS/CONFEREN/MEETING	0	1,150	1,150	1,150	0	1,150	0
37210	TRAINING/SCHOOLS	0	2,000	0	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	0	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	0	1,000	0	1,000	0
	SUBTOTAL *****	225	11,050	8,050	11,050	0	11,050	0

Collector of Revenue

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,050	1,050	0	0	100-
71000	INSURANCE AND BONDS	0	25	25	25	0	0
71100	OUTSIDE SERVICES	3,286	3,500	3,600	3,800	0	8
71101	PROFESSIONAL SERVICES	145,794	148,968	147,223	0	0	100-
71105	LEGAL SERVICES	0	10,000	0	10,000	0	0
SUBTOTAL *****		149,080	163,543	151,898	13,825	0	92-
OTHER							
83200	FEES & COMMISSIONS	5	0	0	0	0	0
83810	INTERFUND SERVICES USED	0	0	0	153,784	0	0
83917	OTO: TO GENERAL FUND	24,641	0	0	0	0	0
86850	CONTINGENCY	0	19,224	0	12,000	0	37-
86884	TAX SALE COST PASS THRU	306	0	0	0	0	0
SUBTOTAL *****		24,952	19,224	0	165,784	0	762
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	2,495	2,495	0	0	100-
92000	REPLCMENT OFFICE EQUIP	3,224	0	0	0	0	0
SUBTOTAL *****		3,224	2,495	2,495	0	0	100-
TOTAL EXPENDITURES *****		210,269	243,415	173,623	236,535	0	3-

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 (2-3 attendees, depending on cost)
- NACo Legislative Conference (2-3 attendees, depending on cost)
- MAC Annual Conference (4-6 county officials, based on historical experience)
- MAC Legislative Conference (4-6 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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	28,495	28,774	28,713	28,814	0	28,814	0
37200	SEMINARS/CONFEREN/MEETING	2,125	3,105	2,700	4,170	0	4,170	34
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,203	3,800	1,600	5,220	0	5,220	37
37230	MEALS & LODGING-TRAINING	2,092	6,200	4,000	8,620	0	8,620	39
SUBTOTAL *****		33,915	41,879	37,013	46,824	0	46,824	12
TOTAL EXPENDITURES *****		33,915	41,879	37,013	46,824	0	46,824	12

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	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 254,063	\$ 250,978	\$ 234,658	\$ 26,860	\$ -	\$ 261,518
100	1196	Records Management	25,159	27,146	-	29,438	-	29,438
		Subtotal	279,222	278,124	234,658	56,298	-	290,956
Election and Registration								
100	1132	Election & Registration	422,974	541,555	411,110	113,062	55,000	579,172
100	1133	Election Activities	85,672	780,080	-	257,750	-	257,750
230	2300	Election Services	14,923	452,698	-	103,720	-	103,720
231	2311	Election Reform Payments Grant	21,387	-	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	-	-	-
		Subtotal	544,956	1,774,333	411,110	474,532	55,000	940,642
		Total	\$ 824,178	\$ 2,052,457	\$ 645,768	\$ 530,830	\$ 55,000	\$ 1,231,598

Personnel Summary

Position Title	Departmental Funding Source				
	2015	2016	Full-time Equivalent Positions		
	Full-time Equivalent	Full-time Equivalent	Dept. 1131	Dept. 1132	2017 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	0.24	0.75	-	0.75	0.75
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	0.38	3.85	-	0.58	0.58
Subtotal	6.63	10.60	-	7.33	7.33
Total FTEs	10.38	14.35	3.75	7.33	11.08

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).

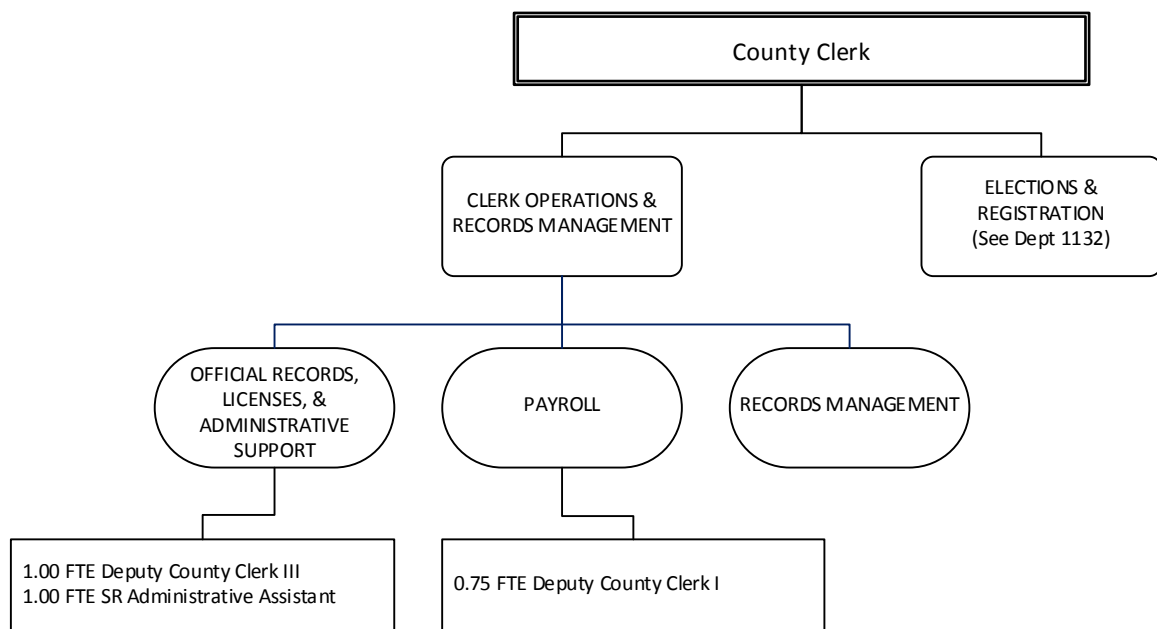
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,683	3,100	4,000	3,100	0	3,100	0
	SUBTOTAL *****	3,683	3,100	4,000	3,100	0	3,100	0
CHARGES FOR SERVICES								
3510	COPIES	34	50	0	50	0	50	0
3569	OTHER FEES	3,373	3,600	3,600	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	25,492	24,000	24,000	24,000	0	24,000	0
	SUBTOTAL *****	28,899	27,650	27,600	27,650	0	27,650	0
	TOTAL REVENUES *****	32,582	30,750	31,600	30,750	0	30,750	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	181,906	185,082	187,330	190,288	0	190,288	2
10200	FICA	13,044	14,159	13,880	14,557	0	14,557	2
10300	HEALTH INSURANCE	21,348	23,280	23,280	24,720	0	24,720	6
10325	DISABILITY INSURANCE	625	703	685	818	0	818	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,367	0	0	0	0	100-
10350	LIFE INSURANCE	192	192	192	192	0	192	0
10375	DENTAL INSURANCE	2,000	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	328	314	326	323	0	323	2
10500	401(A) MATCH PLAN	2,700	2,600	2,600	2,080	0	2,080	20-
	SUBTOTAL *****	222,143	229,377	229,973	234,658	0	234,658	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,494	3,000	1,500	3,000	0	3,000	0
23001	PRINTING	700	700	500	700	0	700	0
23050	OTHER SUPPLIES	0	450	0	450	0	450	0
	SUBTOTAL *****	2,194	4,150	2,000	4,150	0	4,150	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	575	250	100	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	163	1,000	163	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	0	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	229	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	108	0	0	250	0	250	0
	SUBTOTAL *****	1,075	1,500	263	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,469	1,800	1,550	1,800	0	1,800	0
	SUBTOTAL *****	1,469	1,800	1,550	1,800	0	1,800	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
	SUBTOTAL *****	0	50	0	50	0	50	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,256	1,450	1,418	2,050	0	2,050	41
	SUBTOTAL *****	1,256	1,450	1,418	2,050	0	2,050	41
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	250	0	250	0	250	0
71500	BUILDING USE/RENT CHARGE	14,524	14,524	14,524	0	0	0	100-
	SUBTOTAL *****	14,574	14,774	14,524	250	0	250	98-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	15,560	0	15,560	0
84400	PUBLIC NOTICES	1,211	1,400	1,250	1,500	0	1,500	7
	SUBTOTAL *****	1,211	1,400	1,250	17,060	0	17,060	**
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	10,143	0	0	0	0	0	0
	SUBTOTAL *****	10,143	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	254,065	254,501	250,978	261,518	0	261,518	3

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 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	24,841	26,446	26,446	0	0	0	100-
	SUBTOTAL *****	24,841	26,446	26,446	0	0	0	100-
	OTHER							
83160	RECYCLING & DUMP FEES	318	1,000	700	5,000	0	5,000	400
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	24,238	0	24,238	0
	SUBTOTAL *****	318	1,000	700	29,238	0	29,238	**
	TOTAL EXPENDITURES *****	25,159	27,646	27,146	29,438	0	29,438	6

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Elections and Registration

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

Mission

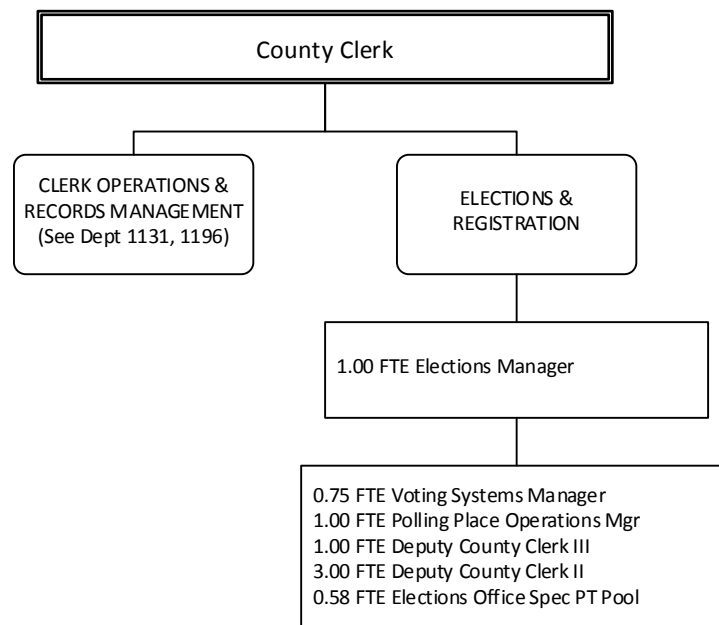
The County Clerk serves as chief election official for the County and all of its political subdivisions and is responsible for all voter registration and election activity.

Budget Highlights

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

The 2017 budget reflects appropriations associated with Hospital Board of Trustees election (April) and the County Road Sales Tax renewal (November); these amounts are significantly reduced from the 2016 appropriations required for the primary and general elections. The budget also includes approximately \$55,000 to replace ballot-counting equipment (1132).

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	2,591	0	0	0	0
	SUBTOTAL *****	0	0	2,591	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	3	100	10	100	0	100	0
	SUBTOTAL *****	3	100	10	100	0	100	0
MISCELLANEOUS								
3830	SALES	540	600	800	600	0	600	0
3890	MISCELLANEOUS	43	30	250	30	0	30	0
	SUBTOTAL *****	583	630	1,050	630	0	630	0
	TOTAL REVENUES *****	586	730	3,651	730	0	730	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	275,479	392,605	320,870	319,482	0	319,482	18-
10110	OVERTIME	0	0	1,800	0	0	0	0
10120	HOLIDAY WORKED	88	0	0	0	0	0	0
10200	FICA	19,387	30,034	23,400	24,440	0	24,440	18-
10300	HEALTH INSURANCE	37,359	40,740	40,740	43,260	0	43,260	6
10325	DISABILITY INSURANCE	921	1,126	1,045	1,310	0	1,310	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	12,956	12,019	13,756	0	13,756	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	494	481	493	0	493	0
10350	LIFE INSURANCE	336	336	336	336	0	336	0
10375	DENTAL INSURANCE	3,500	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	602	667	472	543	0	543	18-
10500	401(A) MATCH PLAN	4,455	4,550	3,865	3,640	0	4,550	0
	SUBTOTAL *****	342,127	486,448	407,968	410,200	0	411,110	15-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,154	3,200	2,700	1,500	0	1,500	53-
23001	PRINTING	1,326	8,500	4,500	4,500	0	4,500	47-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	40,000	11,250	0	0	0	100-
	SUBTOTAL *****	2,480	51,700	18,450	6,000	0	6,000	88-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	995	200	1,000	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	782	1,200	500	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	0	250	0	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	936	700	0	700	0	700	0
37230	MEALS & LODGING-TRAINING	1,249	1,700	800	1,700	0	1,700	0
	SUBTOTAL *****	3,962	4,050	2,300	4,050	0	4,050	0
UTILITIES								
48000	TELEPHONES	3,792	5,000	4,500	5,000	0	5,000	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	100	100	0	100	0
48200	ELECTRICITY	4,259	3,800	3,800	3,800	0	3,800	0
48300	WATER	21	50	50	50	0	50	0
48600	SEWER USE	44	50	50	50	0	50	0
	SUBTOTAL *****	8,116	8,900	8,500	9,000	0	9,000	1
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	500	500	0	500	0
59105	TIRES	0	0	250	250	0	250	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	600	600	0	600	0
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	1,450	1,450	0	1,450	**
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,856	34,000	34,000	33,000	0	33,000	2-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	1,856	34,250	34,000	33,250	0	33,250	3-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	200	0	200	0	200	0
71100	OUTSIDE SERVICES	256	275	200	275	0	275	0
71500	BUILDING USE/RENT CHARGE	53,792	62,557	62,557	0	0	0	100-
	SUBTOTAL *****	54,048	63,032	62,757	475	0	475	99-

Elections and Registration

OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	57,637	0	57,637 0
84010	RECEPTION/MEETINGS	119	50	0	100	0	100 100
84400	PUBLIC NOTICES	124	1,100	900	1,100	0	1,100 0
SUBTOTAL *****		243	1,150	900	58,837	0	58,837 **
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	6,100	5,230	0	0	0 100-
92000	REPLCMENT OFFICE EQUIP	10,143	0	0	0	0	0 0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	865,000	55,000 0
SUBTOTAL *****		10,143	6,100	5,230	0	865,000	55,000 802
TOTAL EXPENDITURES *****		422,975	655,730	541,555	523,262	865,000	579,172 12-

1133 ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	4,334	0	0	0	0
SUBTOTAL *****		0	0	4,334	0	0	0	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	36,765	150,000	125,000	36,000	0	36,000	76-
SUBTOTAL *****		36,765	150,000	125,000	36,000	0	36,000	76-
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	1,779	4,000	10,000	4,000	0	4,000	0
SUBTOTAL *****		1,779	4,000	10,000	4,000	0	4,000	0
TOTAL REVENUES *****		38,544	154,000	139,334	40,000	0	40,000	74-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	267	3,500	2,500	9,500	0	9,500	171
23001	PRINTING	4,746	10,250	2,500	6,250	0	6,250	39-
23005	ELECTION SUPPLIES	17,233	25,000	5,000	10,000	0	10,000	60-
23050	OTHER SUPPLIES	0	0	80	0	0	0	0
SUBTOTAL *****		22,246	38,750	10,080	25,750	0	25,750	34-
OTHER								
85900	COUNTY ELECTION EXPENSE	63,426	1,112,000	770,000	232,000	0	232,000	79-
SUBTOTAL *****		63,426	1,112,000	770,000	232,000	0	232,000	79-
TOTAL EXPENDITURES *****		85,672	1,150,750	780,080	257,750	0	257,750	78-

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	23,000	23,000	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	27,118	15,000	85,000	15,000	0	15,000	0
SUBTOTAL *****		27,118	38,000	108,000	15,000	0	15,000	61-
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	48,379	125,000	100,000	58,000	0	58,000	53-
SUBTOTAL *****		48,379	125,000	100,000	58,000	0	58,000	54-
INTEREST								
3711	INT-OVERNIGHT	116	120	250	250	0	250	108
3712	INT-LONG TERM INVEST	2,854	2,000	5,100	4,000	0	4,000	100
3798	INC/DEC IN FV OF INVESTMENTS	-1,415	0	0	0	0	0	0
SUBTOTAL *****		1,555	2,120	5,350	4,250	0	4,250	100
TOTAL REVENUES *****		77,052	165,120	213,350	77,250	0	77,250	53-

Elections and Registration

MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	23,000	23,000	0	0	100-
	SUBTOTAL *****	0	23,000	23,000	0	0	100-
DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	150	3,000	0	3,000	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	538	3,000	0	3,000	0	0
37230	MEALS & LODGING-TRAINING	766	3,300	0	3,300	0	0
	SUBTOTAL *****	1,454	9,300	0	9,300	0	0
UTILITIES							
48050	CELLULAR/MOBILE DEVICE SERVICE	1,919	4,700	4,700	1,500	0	68-
	SUBTOTAL *****	1,919	4,700	4,700	1,500	0	68-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	42,500	0	0
71100	OUTSIDE SERVICES	207	420	300	420	0	0
71101	PROFESSIONAL SERVICES	0	282,500	282,000	0	0	100-
	SUBTOTAL *****	207	282,920	282,300	42,920	0	85-
OTHER							
86850	CONTINGENCY	0	1,800	0	50,000	0	,677
	SUBTOTAL *****	0	1,800	0	50,000	0	**
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	11,345	92,300	81,698	0	0	100-
91302	COMPUTER SOFTWARE	0	61,930	61,000	0	0	100-
	SUBTOTAL *****	11,345	154,230	142,698	0	0	100-
	TOTAL EXPENDITURES *****	14,925	475,950	452,698	103,720	0	78-

2311 ELECTION REFORM PAYMENTS GRANT

231 FEDERAL HAVA ELECTION FUND

231	FEDERAL HAVA ELECTION FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	21,387	0	0	0	0	0	0
	SUBTOTAL *****	21,387	0	0	0	0	0	0
	TOTAL REVENUES *****	21,387	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	21,387	0	0	0	0	0	0
	SUBTOTAL *****	21,387	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	21,387	0	0	0	0	0	0

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	12,150	35,000	26,000	12,500	0	12,500	64-
	SUBTOTAL *****	12,150	35,000	26,000	12,500	0	12,500	64-
INTEREST								
3711	INT-OVERNIGHT	1,053	950	1,600	1,600	0	1,600	68
	SUBTOTAL *****	1,053	950	1,600	1,600	0	1,600	68
	TOTAL REVENUES *****	13,203	35,950	27,600	14,100	0	14,100	61-
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	0	0	0	0	200,000	0	0
	SUBTOTAL *****	0	0	0	0	200,000	0	0
	TOTAL EXPENDITURES *****	0	0	0	0	200,000	0	0

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

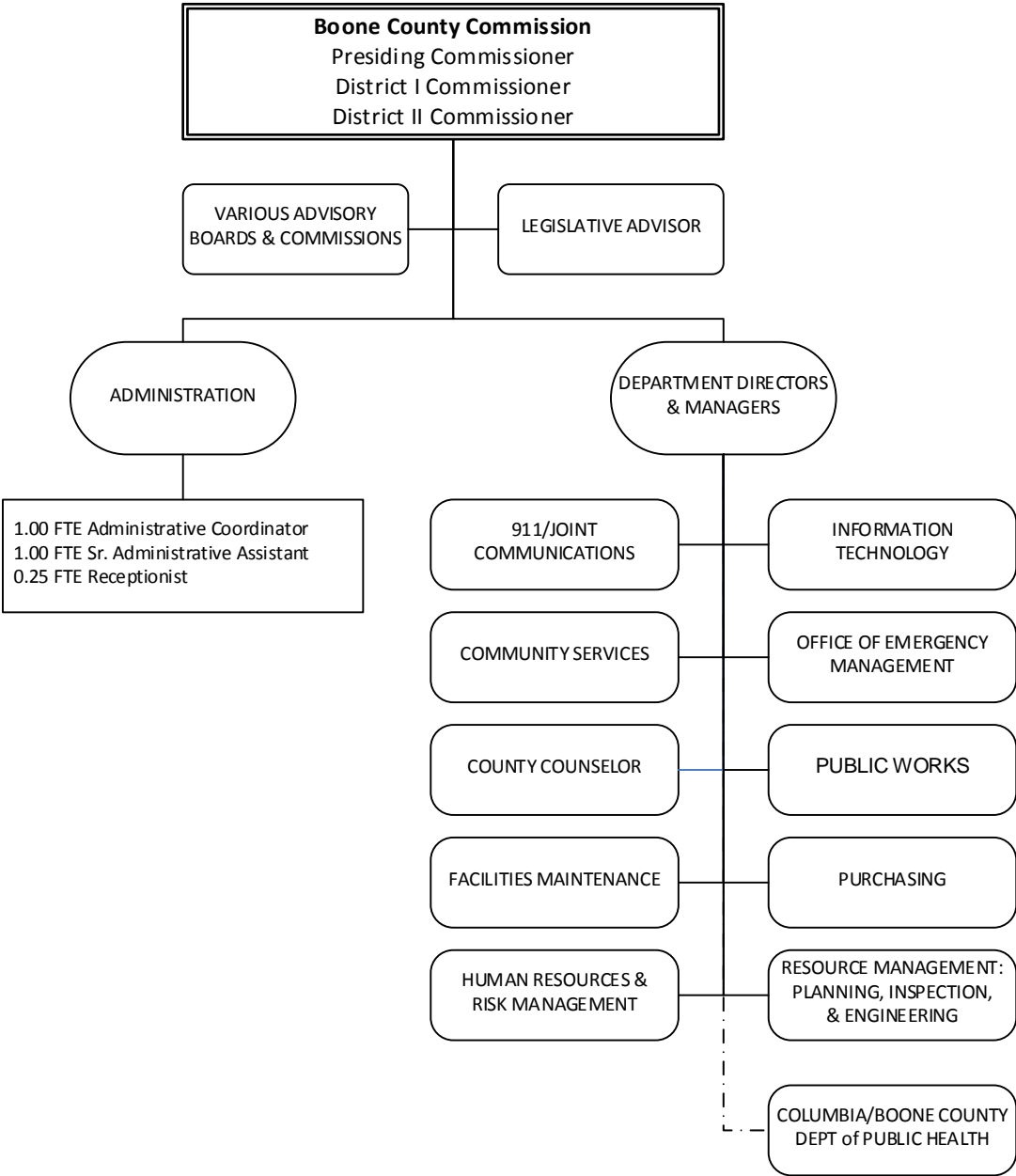
There are no significant changes to this budget.

Personnel Detail

Position Title	2015	2016	2017	2016-2017
	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	-
Secretary	1.00	-	-	-
Receptionist	0.45	0.25	0.25	-
Total FTEs	5.45	5.25	5.25	-

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	356,550	367,842	368,020	372,616	0	372,616	1
10110	OVERTIME	0	0	132	0	0	0	0
10200	FICA	27,540	29,411	28,184	29,699	0	29,699	0
10300	HEALTH INSURANCE	26,628	29,100	29,100	30,900	0	30,900	6
10325	DISABILITY INSURANCE	1,211	1,371	1,336	1,571	0	1,571	14
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,793	1,794	1,903	0	1,903	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	159	319	318	0	318	100
10350	LIFE INSURANCE	236	240	240	240	0	240	0
10375	DENTAL INSURANCE	2,495	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	668	653	652	660	0	660	1
10500	401(A) MATCH PLAN	3,080	3,250	2,990	2,600	0	3,250	0
10850	VEHICLE ALLOWANCE	16,625	16,625	15,613	15,613	0	15,613	6-
SUBTOTAL *****		435,033	452,544	450,480	458,220	0	458,870	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	162	329	300	372	1,275	1,647	400
23000	OFFICE SUPPLIES	279	1,150	500	1,000	0	1,000	13-
23001	PRINTING	360	700	100	950	0	950	35
23050	OTHER SUPPLIES	0	100	75	130	0	130	30
23850	MINOR EQUIP & TOOLS (<\$1000)	121	330	150	150	0	150	54-
23855	FURNITURE/FIXTURE <\$1000	0	1,300	1,200	600	0	600	53-
SUBTOTAL *****		922	3,909	2,325	3,202	1,275	4,477	15
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	575	575	585	595	0	595	3
37200	SEMINARS/CONFEREN/MEETING	690	960	2,000	1,010	0	1,010	5
37210	TRAINING/SCHOOLS	50	100	0	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,869	5,370	1,300	5,820	0	5,820	8
37230	MEALS & LODGING-TRAINING	1,227	2,110	2,105	3,175	0	3,175	50
37235	MEALS & LODGING - OTHER	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		5,411	10,115	5,990	11,600	0	11,600	15
UTILITIES								
48000	TELEPHONES	3,899	3,900	4,045	4,100	0	4,100	5
48050	CELLULAR/MOBILE DEVICE SERVICE	1,457	780	650	1,620	0	1,620	107
SUBTOTAL *****		5,356	4,680	4,695	5,720	0	5,720	22
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	796	800	700	715	0	715	10-
59010	FUEL SURCHARGE - REIMB TO R&B	36	34	34	34	0	34	0
59100	VEHICLE REPAIRS/MAINTENANCE	32	60	60	552	0	552	820
59105	TIRES	0	90	530	314	0	314	248
59110	MECHANICS CHARGE - REIMB R&B	218	130	41	130	0	130	0
59200	LOCAL MILEAGE	0	565	540	1,080	0	1,080	91
SUBTOTAL *****		1,082	1,679	1,905	2,825	0	2,825	68
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	880	968	968	500	0	500	48-
60200	EQUIP REPAIRS/MAINTENANCE	0	400	0	500	0	500	25
SUBTOTAL *****		880	1,368	968	1,000	0	1,000	27-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	308	15	210	100	0	100	566
71101	PROFESSIONAL SERVICES	34,821	38,500	36,000	38,500	0	38,500	0
71500	BUILDING USE/RENT CHARGE	20,052	24,158	24,158	0	0	0	100-
SUBTOTAL *****		55,181	62,673	60,368	38,600	0	38,600	38-
OTHER								
83100	AWARDS	409	610	50	610	0	610	0
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	21,485	0	21,485	0
84010	RECEPTION/MEETINGS	1,194	2,935	2,460	2,795	0	2,795	4-
84300	ADVERTISING	0	1,000	0	1,000	0	1,000	0
84400	PUBLIC NOTICES	80	85	85	85	0	85	0
SUBTOTAL *****		1,683	4,630	2,595	25,975	0	25,975	461

County Commission and Centralia Office

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	7,819	7,819	0	0	100-
	SUBTOTAL *****	0	7,819	7,819	0	0	100-
	TOTAL EXPENDITURES *****	505,548	549,417	537,145	547,142	1,275	549,067 0

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48000	TELEPHONES	868	960	960	984	0	984	2
48100	NATURAL GAS	481	852	600	660	0	660	22-
48200	ELECTRICITY	2,501	2,550	2,410	2,500	0	2,500	1-
48300	WATER	259	456	300	360	0	360	21-
48400	SOLID WASTE	147	144	148	156	0	156	8
48600	SEWER USE	67	110	60	95	0	95	13-
	SUBTOTAL *****	4,323	5,072	4,478	4,755	0	4,755	6-
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,800	1,800	1,800	1,800	0	1,800	0
60150	PEST CONTROL	183	280	100	100	0	220	21-
	SUBTOTAL *****	1,983	2,080	1,900	1,900	0	2,020	3-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	2,686	5,228	5,228	0	0	0	100-
	SUBTOTAL *****	2,686	5,228	5,228	0	0	0	100-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	4,627	0	4,627	0
	SUBTOTAL *****	0	0	0	4,627	0	4,627	0
	TOTAL EXPENDITURES *****	8,992	12,380	11,606	11,282	0	11,402	8-

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

There are no significant changes to the 2016 budget.

Performance Measures

	2015 Actual	2016 Estimated	2017 Projected
Total Contracts Drafted/Reviewed	260	275	250
Mental Health (631/632 cases) Processed	233	240	225
Legal Opinions Provided	1,283	1,300	1,300

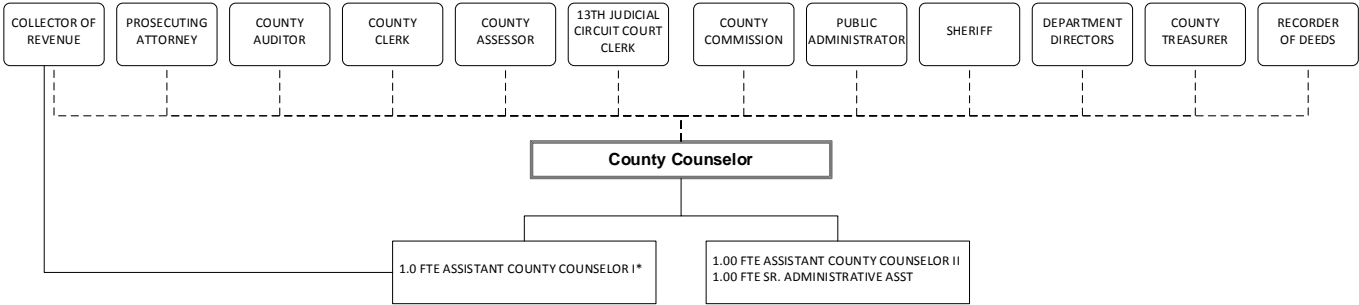
Personnel Detail

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 Full-time Equivalent	2016-2017 Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II	1.00 a	1.00	1.00	-
Assistant County Counselor I	1.00	1.00	1.00	-
Senior Administrative Assistant	-	1.00	1.00	-
Secretary	1.00	-	-	-
Total FTEs	4.00	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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	140	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	88,121	109,428	93,238	0	0	0	100-
3558	ATTORNEY FEES	7,388	4,000	7,935	5,000	0	5,000	25
	SUBTOTAL *****	95,649	113,428	101,173	5,000	0	5,000	96-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	91,979	0	91,979	0
	SUBTOTAL *****	0	0	0	91,979	0	91,979	0
	TOTAL REVENUES *****	95,649	113,428	101,173	96,979	0	96,979	15-
PERSONAL SERVICES								
10100	SALARIES & WAGES	243,718	270,233	269,313	276,577	0	276,577	2
10200	FICA	17,659	20,672	19,866	21,158	0	21,158	2
10300	HEALTH INSURANCE	20,014	23,280	23,280	24,720	0	24,720	6
10325	DISABILITY INSURANCE	838	1,026	990	1,189	0	1,189	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	7,374	7,374	7,829	0	7,829	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	494	494	493	0	493	0
10350	LIFE INSURANCE	176	192	192	192	0	192	0
10375	DENTAL INSURANCE	1,875	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	397	407	465	387	0	387	4-
10500	401(A) MATCH PLAN	2,280	2,600	2,340	2,080	0	2,600	0
	SUBTOTAL *****	286,957	327,958	325,994	336,305	0	336,825	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	10,201	12,250	12,250	10,000	0	10,000	18-
23000	OFFICE SUPPLIES	803	2,000	800	2,000	0	2,000	0
23001	PRINTING	88	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	450	1,500	500	1,500	0	1,500	0
23855	FURNITURE/FIXTURE <\$1000	460	0	0	0	0	0	0
	SUBTOTAL *****	12,002	15,850	13,550	13,600	0	13,600	14-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,285	1,450	1,450	1,450	0	1,450	0
37210	TRAINING/SCHOOLS	1,373	3,800	2,000	3,800	0	3,800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	550	350	550	0	550	0
	SUBTOTAL *****	2,658	5,800	3,800	5,800	0	5,800	0
UTILITIES								
48000	TELEPHONES	1,232	1,425	1,145	1,425	0	1,425	0
48002	DATA COMMUNICATIONS	455	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,080	1,080	1,080	0	1,080	0
	SUBTOTAL *****	1,687	2,505	2,225	2,505	0	2,505	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	170	600	600	600	0	600	0
	SUBTOTAL *****	170	600	600	600	0	600	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	214	550	550	575	0	575	4
	SUBTOTAL *****	214	550	550	575	0	575	5
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	75	50	75	0	75	0
71100	OUTSIDE SERVICES	0	0	0	700	0	700	0
71101	PROFESSIONAL SERVICES	989	1,000	1,000	1,000	0	1,000	0
71105	LEGAL SERVICES	24,210	25,000	25,000	25,000	0	25,000	0
71500	BUILDING USE/RENT CHARGE	11,161	13,447	13,447	0	0	0	100-
	SUBTOTAL *****	36,360	39,522	39,497	26,775	0	26,775	32-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	11,959	0	11,959	0
84801	TRANSCRIPTS-CIVIL	214	1,500	800	1,500	0	1,500	0
	SUBTOTAL *****	214	1,500	800	13,459	0	13,459	797

County Counselor

FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	9,731	0	0	0	0	0	0
	SUBTOTAL *****	9,731	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	349,993	394,285	387,016	399,619	0	400,139	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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86800	EMERGENCY	0	777,819	0	850,000	0	850,000	9
86850	CONTINGENCY	0	0	0	15,000	0	15,000	0
SUBTOTAL *****		0	777,819	0	865,000	0	865,000	11
TOTAL EXPENDITURES *****		0	777,819	0	865,000	0	865,000	11

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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 were not included in the 2016 or 2017 budget. There are no other significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3890	MISCELLANEOUS	561	3,000	0	3,000	0	3,000	0
	SUBTOTAL *****	561	3,000	0	3,000	0	3,000	0
	TOTAL REVENUES *****	561	3,000	0	3,000	0	3,000	0
PERSONAL SERVICES								
10300	HEALTH INSURANCE	736,627	0	0	0	0	18,540	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	0	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	0	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	12,589	18,400	0	0	20,000	58
	SUBTOTAL *****	736,627	30,589	18,400	0	0	56,540	85
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	10,480	11,400	11,400	11,400	0	11,400	0
71104	ADMINISTRATIVE SERVICES	7,128	7,000	7,000	7,000	0	7,000	0
	SUBTOTAL *****	17,608	18,400	18,400	18,400	0	18,400	0
	TOTAL EXPENDITURES *****	754,235	48,989	36,800	18,400	0	74,940	53

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Human Resources & Risk Management

Department Number 1115

Mission

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

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

Budget Highlights

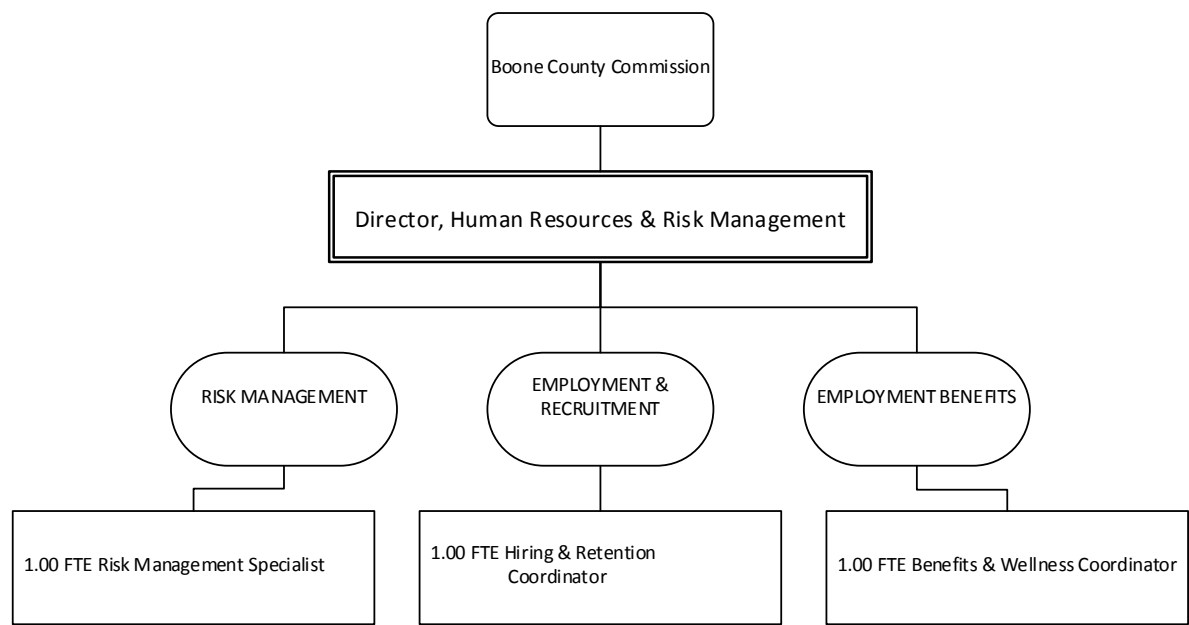
There are no other significant changes to the budget.

Personnel Detail

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 Full-time Equivalent	2016-2017 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	\$ -	\$ -	\$ 600	\$ 600

Human Resources & Risk Management

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES & RISK MGMT

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	181,056	202,743	198,308	217,830	0	217,830	7
10110	OVERTIME	254	0	250	600	0	600	0
10200	FICA	13,561	15,509	14,624	16,709	0	16,709	7
10300	HEALTH INSURANCE	21,348	23,280	23,280	24,720	0	24,720	6
10325	DISABILITY INSURANCE	636	770	725	936	0	936	21
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	1,366	1,450	0	1,450	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	335	87	0	87	64-
10350	LIFE INSURANCE	192	192	193	192	0	192	0
10375	DENTAL INSURANCE	2,000	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	379	344	428	371	0	371	7
10500	401(A) MATCH PLAN	2,025	2,080	1,950	2,080	0	2,080	0
SUBTOTAL *****		221,451	246,845	243,139	266,655	0	266,655	8
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,347	2,695	2,000	2,408	0	2,408	10-
23000	OFFICE SUPPLIES	941	1,000	1,000	600	0	600	40-
23001	PRINTING	371	425	95	2,800	0	2,800	558
23050	OTHER SUPPLIES	875	1,101	1,101	1,015	0	1,015	7-
23855	FURNITURE/FIXTURE <\$1000	343	400	0	0	0	0	100-
SUBTOTAL *****		4,877	5,621	4,196	6,823	0	6,823	21
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,632	1,615	1,615	1,740	0	1,740	7
37210	TRAINING/SCHOOLS	2,484	3,505	3,350	2,895	0	2,895	17-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	755	1,404	750	991	0	991	29-
37230	MEALS & LODGING-TRAINING	1,617	3,445	2,200	3,514	0	3,514	2
SUBTOTAL *****		6,488	9,969	7,915	9,140	0	9,140	8-
UTILITIES								
48000	TELEPHONES	1,523	1,560	1,560	1,560	0	1,560	0
48002	DATA COMMUNICATIONS	346	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	540	540	540	0	540	0
SUBTOTAL *****		1,869	2,100	2,100	2,100	0	2,100	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	114	300	150	175	0	175	41-
SUBTOTAL *****		114	300	150	175	0	175	42-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	552	600	600	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
SUBTOTAL *****		552	700	700	700	0	700	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	100	0	100	0
71100	OUTSIDE SERVICES	4,889	4,175	4,175	5,600	0	5,600	34
71500	BUILDING USE/RENT CHARGE	15,061	19,390	19,390	0	0	0	100-
71501	PARKING	70	0	105	105	0	105	0
SUBTOTAL *****		20,020	23,565	23,670	5,805	0	5,805	75-
OTHER								
83100	AWARDS	20	3,761	3,761	1,584	0	1,584	57-
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	18,370	0	18,370	0
84010	RECEPTION/MEETINGS	462	3,500	3,500	3,100	0	3,100	11-
84300	ADVERTISING	19,019	20,300	20,300	23,000	0	23,000	13
85700	RECRUITMENT/RELOCATION EXPENSE	917	1,470	1,000	1,195	0	1,195	18-
86300	TESTING	0	630	315	420	0	420	33-
SUBTOTAL *****		20,418	29,661	28,876	47,669	0	47,669	61
TOTAL EXPENDITURES *****		275,789	318,761	310,746	339,067	0	339,067	6

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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	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,762,138	\$ 1,959,672	\$ 1,388,199	\$ 630,636	\$ 1,708,483	\$ 3,727,318
100	1175	GIS - Consortium	-	-	-	1,675	1,275	2,950
100	1176	GIS - County	175,299	196,765	169,579	48,767	838	219,184
270	2703	Information Technology- 911/EM	294,319	480,647	547,059	482,093	17,350	1,046,502
290	2905	LE/Judicial Info System	55,629	298,922	-	41,659	-	41,659
		Subtotal	<u>2,287,385</u>	<u>2,936,006</u>	<u>2,104,837</u>	<u>1,204,830</u>	<u>1,727,946</u>	<u>5,037,613</u>
Mail Services								
100	1194	Mail Services	382,575	413,008	89,513	345,131	-	434,644
		Subtotal	<u>382,575</u>	<u>413,008</u>	<u>89,513</u>	<u>345,131</u>	<u>-</u>	<u>434,644</u>
		Total	<u>\$ 2,669,960</u>	<u>\$ 3,349,014</u>	<u>\$ 2,194,350</u>	<u>\$ 1,549,961</u>	<u>\$ 1,727,946</u>	<u>\$ 5,472,257</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source							
			Full-time Equivalent Positions					Change
	2015	2016	Dept. 1170	Dept. 1176	Dept. 1194	Dept. 2703	2017 Total	
Information Technology & GIS								
Director, Information Technology	1.00	1.00	1.00	-	-	-	1.00	-
Supervisor, Systems Analyst	2.00	2.00	1.00	-	-	1.00	2.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-	-	-	1.00	-
System Administrator	3.00	4.00	2.00	-	-	2.00	4.00	-
Project Manager	-	1.00	1.00	-	-	-	1.00	-
System Support Analyst II	2.00	-	-	-	-	-	-	-
System Support Analyst I	2.00	4.00	1.00	-	-	3.00	4.00	-
Senior Programmer Analyst	3.00 ^a	4.00 ^a	3.00	-	-	1.00	4.00 ^a	-
Programmer Analyst	3.00	3.00	3.00	-	-	-	3.00	-
Web Developer/Sr. Prog. Analyst	-	1.00	1.00	-	-	-	1.00	-
Web Developer/Prog. Analyst	1.00	-	-	-	-	-	-	-
Helpdesk Technician	2.00	3.00	2.00	-	-	1.00	3.00	-
Service Coordinator II	-	-	1.00	-	-	-	1.00	1.00
Service Coordinator I	1.00	1.00	-	-	-	-	-	(1.00)
Administrative Coordinator	1.00	1.00	1.00	-	-	-	1.00	-
IT Intern	0.63	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	-
GIS Analyst	1.00	-	-	-	-	-	-	-
Subtotal	24.63	28.63	18.63	2.00	-	8.00	28.63	-
Mail Services								
Mail Clerk	-	1.00	-	-	1.00	-	1.00	-
Office Specialist	1.00	-	-	-	-	-	-	-
Administrative Technician I	1.00	1.00	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	2.00	-	2.00	-
Total FTEs	26.63	30.63	18.63	2.00	2.00	8.00	30.63	-
Overtime	\$ 5,600	\$ 16,000	\$ 4,000	\$ 200	\$ 1,800	\$ 10,000	\$ 16,000	\$ -

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).

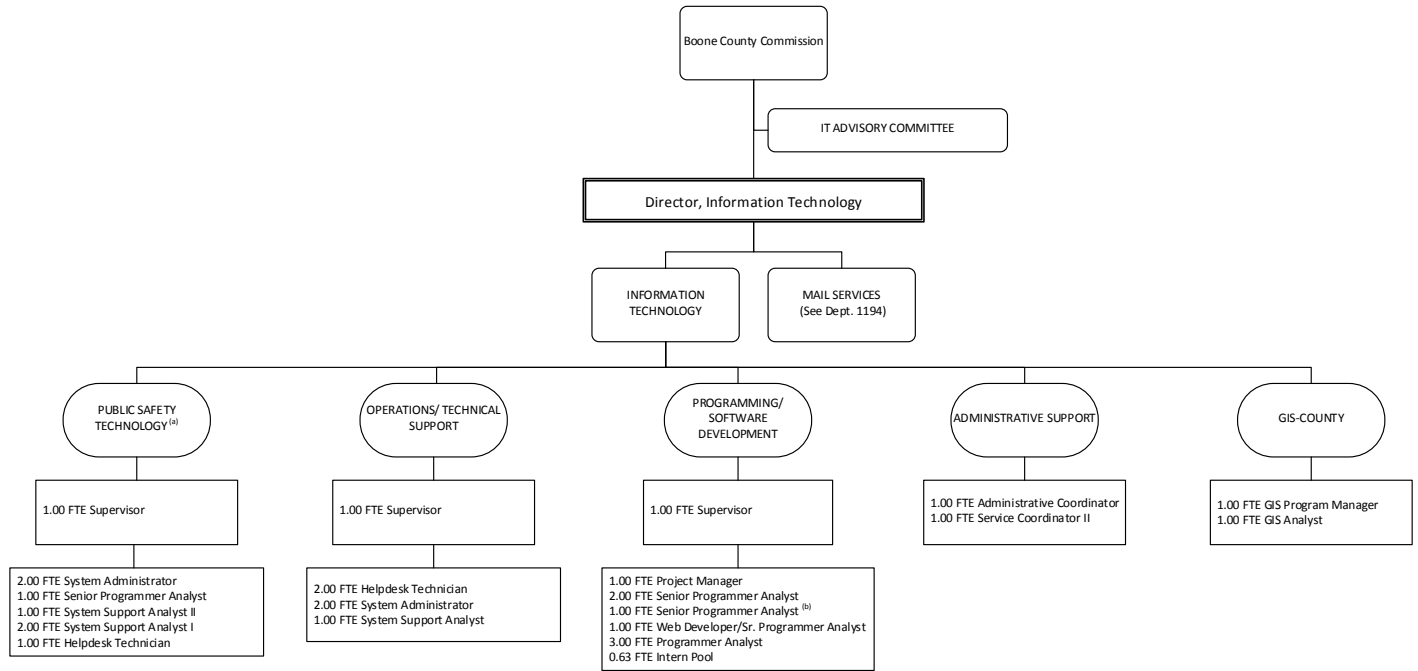
Budget Highlights

The FY 2017 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment. The significant increase is associated with the replacement financial software project (replacement ERP, Enterprise Resource Planning software).

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

Information Technology & GIS

Organizational Chart



(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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	179,371	178,264	178,050	0	0	0	100-
	SUBTOTAL *****	179,371	178,264	178,050	0	0	0	100-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	133,719	0	133,719	0
	SUBTOTAL *****	0	0	0	133,719	0	133,719	0
	TOTAL REVENUES *****	179,371	178,264	178,050	133,719	0	133,719	25-
PERSONAL SERVICES								
10100	SALARIES & WAGES	912,842	1,089,444	1,036,574	1,148,106	0	1,148,106	5
10110	OVERTIME	3,683	4,000	4,000	4,000	0	4,000	0
10200	FICA	68,549	83,648	77,892	88,136	0	88,136	5
10300	HEALTH INSURANCE	77,394	101,365	97,470	111,240	0	111,240	9
10325	DISABILITY INSURANCE	3,158	4,075	3,461	4,861	0	4,861	19
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,793	6,204	8,611	0	8,611	380
10331	CNTY PD DEPENDENT PREM-DENTAL	0	653	980	1,233	0	1,233	88
10350	LIFE INSURANCE	716	836	800	864	0	864	3
10375	DENTAL INSURANCE	7,501	7,315	7,070	7,560	0	7,560	3
10400	WORKERS COMP	1,670	1,859	1,693	1,958	0	1,958	5
10500	401(A) MATCH PLAN	5,030	9,115	5,785	9,360	0	9,360	2
10510	CERF-EMPLOYER PD CONTRIBUTION	2,104	2,230	1,989	0	0	2,270	1
10600	UNEMPLOYMENT BENEFITS	1,920	0	0	0	0	0	0
	SUBTOTAL *****	1,084,567	1,306,333	1,243,918	1,385,929	0	1,388,199	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	644	322	600	0	600	6-
23000	OFFICE SUPPLIES	1,584	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	262	320	320	320	0	320	0
23016	MAGNETIC MEDIA	0	6,540	6,540	4,670	0	4,670	28-
23017	COMPUTER PAPER	1,891	3,200	3,200	3,200	0	3,200	0
23018	PRINTER SUPPLIES	7,055	8,000	8,000	8,000	0	8,000	0
23050	OTHER SUPPLIES	4,199	6,869	4,000	7,010	6,663	12,953	88
23850	MINOR EQUIP & TOOLS (<\$1000)	3,644	5,860	4,395	5,605	4,290	9,795	67
23855	FURNITURE/FIXTURE <\$1000	7,769	1,450	1,450	1,650	0	1,650	13
	SUBTOTAL *****	26,404	34,383	29,727	32,555	10,953	42,688	24
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	890	1,045	1,045	1,195	0	1,195	14
37200	SEMINARS/CONFEREN/MEETING	2,596	11,795	11,795	14,383	0	14,383	21
37210	TRAINING/SCHOOLS	29,031	35,650	35,650	36,500	0	36,500	2
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,406	8,809	4,000	11,292	0	11,292	28
37230	MEALS & LODGING-TRAINING	8,995	17,548	17,548	21,245	0	21,245	21
	SUBTOTAL *****	44,918	74,847	70,038	84,615	0	84,615	13
UTILITIES								
48000	TELEPHONES	8,729	9,560	9,560	9,360	0	9,360	2-
48002	DATA COMMUNICATIONS	17,456	38,836	38,836	31,476	0	31,476	18-
48050	CELLULAR/MOBILE DEVICE SERVICE	1,636	2,949	2,949	2,340	0	2,340	20-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	816	2,700	2,700	3,240	0	3,240	20
	SUBTOTAL *****	28,637	54,045	54,045	46,416	0	46,416	14-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	500	500	500	0	500	0
	SUBTOTAL *****	0	500	500	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	78,731	88,412	88,412	109,466	0	109,466	23
60200	EQUIP REPAIRS/MAINTENANCE	1,044	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	79,775	90,412	90,412	111,466	0	111,466	23
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	143,494	236,767	236,767	225,022	70,000	295,022	24
71100	OUTSIDE SERVICES	22,579	13,200	9,900	7,200	0	7,200	45-
71101	PROFESSIONAL SERVICES	11,795	5,000	5,000	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	35,211	42,426	42,426	0	0	0	100-
	SUBTOTAL *****	213,079	297,393	294,093	237,222	70,000	307,222	3

Information Technology & GIS

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	37,729	0	37,729	0
86900	MISCELLANEOUS	200	0	0	0	0	0	0
	SUBTOTAL *****	200	0	0	37,729	0	37,729	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	990	0	0
91301	COMPUTER HARDWARE	89,071	97,070	80,045	0	139,233	135,208	39
91302	COMPUTER SOFTWARE	11,348	28,587	28,587	0	5,200	5,200	81-
92100	REPLCMENT FURN & FIXTURES	0	1,030	0	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	420,000	0	0
92301	REPLC COMPUTER HDWR	167,032	90,925	68,307	0	48,075	48,075	47-
92302	REPLC COMPUTER SOFTWARE	17,107	0	0	0	1,520,000	1,520,000	0
	SUBTOTAL *****	284,558	217,612	176,939	0	2,133,498	1,708,483	685
	TOTAL EXPENDITURES *****	1,762,138	2,075,525	1,959,672	1,936,432	2,214,451	3,727,318	80

1175 GIS - CONSORTIUM

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2015	2016		2017	2017	2017	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2016	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MATERIALS & SUPPLIES								
23016	MAGNETIC MEDIA	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	100	0	360	0	360	260
	SUBTOTAL *****	0	100	0	360	0	360	260
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	665	0	315	0	315	52-
	SUBTOTAL *****	0	665	0	315	0	315	53-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	1,275	0	1,275	0	1,275	0
	SUBTOTAL *****	0	1,275	0	1,275	0	1,275	0
	TOTAL EXPENDITURES *****	0	3,040	0	2,950	0	2,950	3-

1176 GIS - COUNTY

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
	MISCELLANEOUS							
3830	SALES	710	2,500	800	2,500	0	2,500	0
	SUBTOTAL *****	710	2,500	800	2,500	0	2,500	0
	TOTAL REVENUES *****	710	2,500	800	2,500	0	2,500	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	115,057	128,448	122,074	131,810	0	131,810	2
10110	OVERTIME	0	200	200	200	0	200	0
10200	FICA	8,306	9,841	8,744	10,098	0	10,098	2
10300	HEALTH INSURANCE	9,785	11,640	11,202	12,360	0	12,360	6
10325	DISABILITY INSURANCE	407	488	397	566	0	566	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	6,265	10,742	11,852	0	11,852	89
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	475	493	0	493	99
10350	LIFE INSURANCE	88	96	88	96	0	96	0
10375	DENTAL INSURANCE	917	840	808	840	0	840	0
10400	WORKERS COMP	206	218	207	224	0	224	2
10500	401(A) MATCH PLAN	1,005	1,300	650	1,040	0	1,040	20-
	SUBTOTAL *****	135,771	159,583	155,587	169,579	0	169,579	6

Information Technology & GIS

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	261	200	100	200	0	200	0
23001	PRINTING	0	50	0	50	0	50	0
23016	MAGNETIC MEDIA	0	125	40	125	0	125	0
23017	COMPUTER PAPER	157	600	250	600	0	600	0
23018	PRINTER SUPPLIES	368	950	950	950	0	950	0
23050	OTHER SUPPLIES	202	750	750	750	0	750	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,343	100	50	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	0	589	0	0	0	0
SUBTOTAL *****		2,331	2,775	2,729	2,775	0	2,775	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	15	250	750	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	2,130	3,000	1,305	3,000	0	3,000	0
37210	TRAINING/SCHOOLS	682	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,146	2,500	2,500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	5,102	8,600	3,500	8,600	0	8,600	0
SUBTOTAL *****		9,075	14,350	8,055	14,350	0	14,350	0
UTILITIES								
48000	TELEPHONES	715	650	650	780	0	780	20
48050	CELLULAR/MOBILE DEVICE SERVICE	251	420	420	420	0	420	0
SUBTOTAL *****		966	1,070	1,070	1,200	0	1,200	12
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	25	75	0	75	0
SUBTOTAL *****		0	75	25	75	0	75	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	21,849	23,629	22,897	23,629	0	23,629	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	5,263	6,342	6,342	0	0	0	100-
SUBTOTAL *****		27,112	30,971	29,239	24,629	0	24,629	20-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	5,638	0	5,638	0
84010	RECEPTION/MEETINGS	45	100	60	100	0	100	0
SUBTOTAL *****		45	100	60	5,738	0	5,738	**
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	0	0	0	838	838	0
SUBTOTAL *****		0	0	0	0	838	838	0
TOTAL EXPENDITURES *****		175,300	208,924	196,765	218,346	838	219,184	5

2703 INFORMATION TECHNOLOGY-BCJC/EM

270 911/EMRGNCY MNGT SALES TX FUND

270 911/EMRGNCY MNGT SALES TX FUND								%CHG
		2015	2016		2017	2017	2017	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2016 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	200,520	429,429	256,245	434,425	0	439,188	2
10110	OVERTIME	4,839	10,000	8,000	10,000	0	10,000	0
10115	SHIFT DIFFERENTIAL	23	0	0	0	0	0	0
10200	FICA	15,486	33,754	20,225	33,998	0	34,363	1
10300	HEALTH INSURANCE	20,695	46,560	28,397	49,440	0	49,440	6
10325	DISABILITY INSURANCE	586	1,632	975	1,868	0	1,888	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	3,354	0	3,354	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	247	159	0	159	35-
10350	LIFE INSURANCE	190	384	268	384	0	384	0
10375	DENTAL INSURANCE	1,939	3,360	2,049	3,360	0	3,360	0
10400	WORKERS COMP	374	747	428	755	0	763	2
10500	401(A) MATCH PLAN	1,760	4,160	1,950	4,160	0	4,160	0
SUBTOTAL *****		246,412	530,273	318,784	541,903	0	547,059	3
MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	250	500	0	500	0
23000	OFFICE SUPPLIES	618	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	0	150	300	0	300	0
23050	OTHER SUPPLIES	3,330	10,927	10,700	4,300	0	4,300	60-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,477	6,425	6,425	7,485	50	7,485	16
SUBTOTAL *****		5,425	18,352	18,525	13,585	50	13,585	26-

Information Technology & GIS

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	140	140	800	0	800	471
37200	SEMINARS/CONFEREN/MEETING	0	1,550	1,550	5,325	0	5,325	243
37210	TRAINING/SCHOOLS	0	14,000	14,000	24,621	0	24,621	75
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	14	2,420	2,420	7,310	0	7,310	202
37230	MEALS & LODGING-TRAINING	955	8,935	8,935	19,176	0	19,176	114
SUBTOTAL *****		969	27,045	27,045	57,232	0	57,232	112
UTILITIES								
48000	TELEPHONES	1,384	2,400	2,400	3,600	0	3,600	50
48002	DATA COMMUNICATIONS	0	1,420	1,420	4,420	0	4,420	211
48050	CELLULAR/MOBILE DEVICE SERVICE	195	420	420	1,020	0	1,020	142
48060	CELL PHONE/DATA-EMPLOYEE REIMB	641	1,080	1,080	1,620	0	1,620	50
SUBTOTAL *****		2,220	5,320	5,320	10,660	0	10,660	100
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	500	500	500	0	500	0
SUBTOTAL *****		0	500	500	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	71,390	0	71,390	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	1,300	1,300	0	1,300	0
SUBTOTAL *****		0	0	1,300	72,690	0	72,690	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,003	291,413	94,500	302,864	0	302,864	3
71501	PARKING	2,310	4,400	4,400	7,040	0	7,040	60
SUBTOTAL *****		4,313	295,813	98,900	309,904	0	309,904	5
OTHER								
86850	CONTINGENCY	0	10,000	0	12,522	0	17,522	75
SUBTOTAL *****		0	10,000	0	12,522	0	17,522	75
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	495	0	0
91301	COMPUTER HARDWARE	20,527	11,170	9,583	0	0	0	100-
91302	COMPUTER SOFTWARE	14,453	7,415	690	7,350	0	7,350	0
92301	REPLC COMPUTER HDWR	0	8,000	0	10,000	0	10,000	25
SUBTOTAL *****		34,980	26,585	10,273	17,350	495	17,350	35-
TOTAL EXPENDITURES *****		294,319	913,888	480,647	1,036,346	545	1,046,502	15

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	0	0	0	450	0	0
	SUBTOTAL *****	0	0	0	0	450	0	0
UTILITIES								
48002	DATA COMMUNICATIONS	15,529	15,388	15,388	15,388	0	15,388	0
	SUBTOTAL *****	15,529	15,388	15,388	15,388	0	15,388	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	16,371	23,759	23,759	26,271	0	26,271	10
71101	PROFESSIONAL SERVICES	0	15,636	15,636	0	0	0	100-
	SUBTOTAL *****	16,371	39,395	39,395	26,271	0	26,271	33-
OTHER								
86850	CONTINGENCY	0	9,025	0	0	0	0	100-
	SUBTOTAL *****	0	9,025	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	9,775	9,775	0	0	0	100-
91300	MACHINERY & EQUIPMENT	0	81,239	81,239	0	0	0	100-
91301	COMPUTER HARDWARE	23,729	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	153,125	153,125	0	0	0	100-
	SUBTOTAL *****	23,729	244,139	244,139	0	0	0	100-
	TOTAL EXPENDITURES *****	55,629	307,947	298,922	41,659	450	41,659	86-

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Mail Services

Department Number 1194

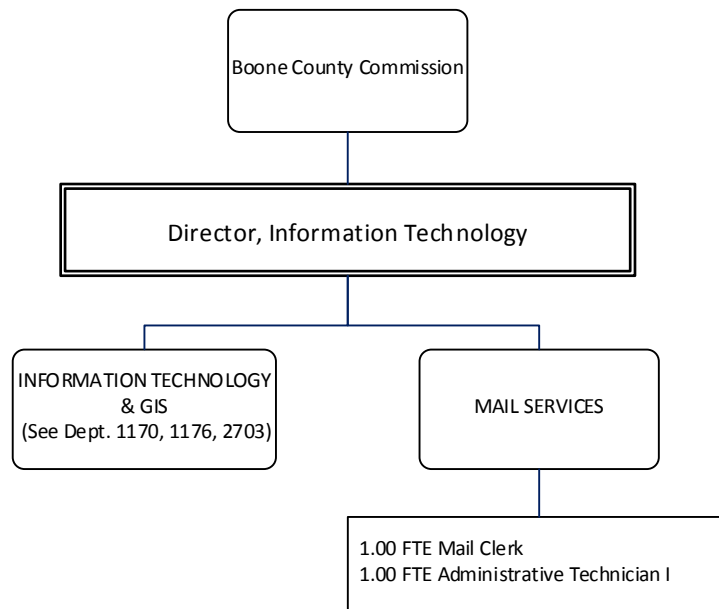
Mission

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	18,856	37,050	25,900	0	0	0	100-
	SUBTOTAL *****	18,856	37,050	25,900	0	0	0	100-
INTEREST								
3710	INTEREST	3	5	5	5	0	5	0
	SUBTOTAL *****	3	5	5	5	0	5	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	35,000	0	35,000	0
	SUBTOTAL *****	0	0	0	35,000	0	35,000	0
	TOTAL REVENUES *****	18,859	37,055	25,905	35,005	0	35,005	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	52,074	63,867	51,255	65,011	0	65,011	1
10110	OVERTIME	2,464	1,400	1,800	1,800	0	1,800	28
10200	FICA	4,106	4,992	3,785	5,111	0	5,111	2
10300	HEALTH INSURANCE	10,256	11,640	10,185	12,360	0	12,360	6
10325	DISABILITY INSURANCE	175	242	201	279	0	279	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	1,366	1,450	0	1,450	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	247	246	0	246	0
10350	LIFE INSURANCE	84	96	80	96	0	96	0
10375	DENTAL INSURANCE	961	840	735	840	0	840	0
10400	WORKERS COMP	1,293	1,210	946	1,280	0	1,280	5
10500	401(A) MATCH PLAN	550	1,040	850	1,040	0	1,040	0
	SUBTOTAL *****	71,963	85,327	71,450	89,513	0	89,513	5
MATERIALS & SUPPLIES								
22000	POSTAGE	271,839	290,365	290,365	296,172	0	296,172	2
22005	BULK MAIL FEES/PERMITS	2,260	3,300	3,300	3,350	0	3,350	1
22010	SHIPPING CHARGES	877	3,000	2,250	3,000	0	3,000	0
23000	OFFICE SUPPLIES	2,912	3,000	3,000	3,000	0	3,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	23	200	200	250	0	250	25
	SUBTOTAL *****	277,911	299,865	299,115	305,772	0	305,772	2
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	200	200	200	0	200	0
	SUBTOTAL *****	0	200	200	200	0	200	0
UTILITIES								
48000	TELEPHONES	406	480	480	480	0	480	0
48050	CELLULAR/MOBILE DEVICE SERVICE	10	50	50	50	0	50	0
	SUBTOTAL *****	416	530	530	530	0	530	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	807	3,200	1,600	2,800	0	2,800	12-
59010	FUEL SURCHARGE - REIMB TO R&B	44	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	124	1,500	750	1,600	0	1,600	6
59105	TIRES	0	900	900	200	0	200	77-
59110	MECHANICS CHARGE - REIMB R&B	146	300	300	300	0	300	0
	SUBTOTAL *****	1,121	6,000	3,650	5,000	0	5,000	17-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	7,755	10,090	10,275	8,565	0	8,565	15-
	SUBTOTAL *****	7,755	10,090	10,275	8,565	0	8,565	15-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,000	5,500	5,500	5,000	0	5,000	9-
71100	OUTSIDE SERVICES	346	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	17,139	20,648	20,648	0	0	0	100-
71600	EQUIP LEASES & METER CHR	924	1,140	1,140	1,200	0	1,200	5
	SUBTOTAL *****	23,409	27,788	27,788	6,700	0	6,700	76-

Mail Services

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	18,364	0	18,364	0
	SUBTOTAL *****	0	0	0	18,364	0	18,364	0
	TOTAL EXPENDITURES *****	382,575	429,800	413,008	434,644	0	434,644	1

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Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

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

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

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

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

The County self-insures workers compensation risk through the Missouri Association of Counties (MAC) Workers Compensation Trust. Amounts for worker's compensation premium are included in the personnel appropriations in the respective operating 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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	30,420	0	23,078	0	0	0	0
	SUBTOTAL *****	30,420	0	23,078	0	0	0	0
	TOTAL REVENUES *****	30,420	0	23,078	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	647	500	500	4,380	0	4,380	776
	SUBTOTAL *****	647	500	500	4,380	0	4,380	776
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	24,521	25,260	29,483	35,182	0	35,182	39
71002	AUTO LIABILITY INS	36,268	37,360	38,676	42,018	0	42,018	12
71004	PROPERTY INSURANCE	241,946	248,700	242,131	249,458	0	249,458	0
71006	ERRORS & OMISSIONS INS	9,274	9,600	7,506	8,000	0	8,000	16-
71007	LAW ENFORCEMENT INS	120,396	138,000	137,834	142,000	0	142,000	2
71008	GENERAL LIABILITY INS	53,637	55,300	55,120	58,000	0	58,000	4
71010	CRIME INSURANCE	2,972	3,100	9,806	0	0	0	100-
71011	PUBLIC OFFICIALS BOND	10,333	12,000	12,000	19,000	0	19,000	58
	SUBTOTAL *****	499,347	529,320	532,556	553,658	0	553,658	5
	TOTAL EXPENDITURES *****	499,994	529,820	533,056	558,038	0	558,038	5

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	300	0	0	0	0
	SUBTOTAL *****	0	0	300	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	26,593	0	60,000	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	13,014	0	0	0	0	0	0
	SUBTOTAL *****	39,607	0	60,000	0	0	0	0
	TOTAL REVENUES *****	39,607	0	60,300	0	0	0	0
	MATERIALS & SUPPLIES							
23860	VEHICLE EQUIPMENT <\$1000	8,807	0	0	0	0	0	0
	SUBTOTAL *****	8,807	0	0	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	23,157	0	30,000	0	0	0	0
	SUBTOTAL *****	23,157	0	30,000	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	4,300	0	0	0	0	0	0
	SUBTOTAL *****	4,300	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	22,630	16,000	16,000	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	36,420	30,000	13,000	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	4,000	0	4,000	0	4,000	0
	SUBTOTAL *****	59,050	50,000	29,000	50,000	0	50,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,200	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	52,120	0	0	0	0	0	0
	SUBTOTAL *****	55,320	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	150,634	50,000	59,000	50,000	0	50,000	0

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

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

Sales Tax Revenue-- The current economic downturn significantly impacted sales tax revenues, resulting in a 4% decline between FY 2007 and FY 2010. The FY 2016 estimated actual growth rate has been reduced from 3% to 1.0% due to sluggish revenues during the year; the FY 2017 budget also assumes 1.0% growth.

Hospital Lease Revenue—The County receives two lease payment components pursuant to the hospital lease agreement. The current lease term expires December 31, 2020. The unrestricted portion is accounted for within the General Fund (this budget); the portion that is restricted to 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. The 2016 budget was increased to pay for additional consulting services which included a health consultant (to assist with the hospital lease negotiations) and an ERP consultant to assist with the selection of replacement ERP software. The 2017 budgetary amounts have been reduced to normal funding requirements.

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 other significant changes to the budget.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,452,789	2,494,000	2,512,000	2,587,000	0	2,587,000	3
3002	PERSONAL PROPERTY CY	533,813	535,000	544,000	555,000	0	555,000	3
3003	RAILROAD AND UTILITY CY	48,270	49,000	47,000	47,000	0	47,000	4-
3004	REPLACEMENT SURTAX/GEN CY	239,164	245,000	240,000	240,000	0	240,000	2-
3011	REAL ESTATE PY	42,442	44,000	43,000	43,000	0	43,000	2-
3012	PERSONAL PROPERTY PY	59,811	62,000	60,000	60,000	0	60,000	3-
3013	RAILROAD & UTILITY PY	786	0	0	0	0	0	0
3055	OTHER PROP TAX PASS THRU	6,356	5,400	5,400	5,400	0	5,400	0
	SUBTOTAL *****	3,383,431	3,434,400	3,451,400	3,537,400	0	3,537,400	3
SALES TAXES								
3110	SALES TAXES	14,034,684	14,524,000	14,175,000	14,317,000	0	14,317,000	1-
	SUBTOTAL *****	14,034,684	14,524,000	14,175,000	14,317,000	0	14,317,000	1-
FRANCHISE TAXES								
3210	MEDIACOM	82,189	82,000	84,000	84,000	0	84,000	2
3220	CHARTER COMMUNICATIONS	77,217	77,200	80,000	80,000	0	80,000	3
	SUBTOTAL *****	159,406	159,200	164,000	164,000	0	164,000	3
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	3,698	4,600	3,700	3,700	0	3,700	19-
3446	COUNTY STOCK INSURANCE	23,936	4,300	17,392	8,000	0	8,000	86
3490	FISH & WILDLIFE PILT	1,305	1,200	1,372	1,380	0	1,380	15
	SUBTOTAL *****	28,939	10,100	22,464	13,080	0	13,080	30
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	32,843	44,000	0	0	0	100-
3550	COMMISSIONS	34	50	1	10	0	10	80-
3576	NEIGHBRHD IMPVMT DIST FEE	0	0	6,115	0	0	0	0
	SUBTOTAL *****	34	32,893	50,116	10	0	10	100-
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	13,917	11,000	13,000	13,000	0	13,000	18
	SUBTOTAL *****	13,917	11,000	13,000	13,000	0	13,000	18
INTEREST								
3710	INTEREST	40	36	40	46	0	46	27
3719	INT-FINANCIAL INST TAX	1	5	13	5	0	5	0
	SUBTOTAL *****	41	41	53	51	0	51	24
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	792,000	0	792,000	0
3820	LAND & BLDG RENT/LEASE	141,824	141,674	141,674	141,674	0	141,674	0
3821	BLDG RENT	34,973	21,001	21,001	21,474	0	21,474	2
3822	OTHER LEASE REVENUE	44,432	100	35,250	40,500	0	40,500	0
3823	HOSPITAL LEASE	1,824,822	1,834,000	1,837,930	1,847,150	0	1,847,150	0
3826	PRIOR YEAR COST REPAYMENT	536,628	0	175	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	1,375	1,500	1,000	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	989	1,000	1,500	1,000	0	1,000	0
3882	RESTITUTION REIMB/SETTLEMENTS	12	0	0	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	241,755	241,755	329,163	0	0	0	100-
3890	MISCELLANEOUS	317	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	3,046	3,480	2,600	2,900	0	2,900	16-
	SUBTOTAL *****	2,830,173	2,244,510	2,370,293	2,848,198	0	2,848,198	27
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	0	1,636	0	0	0	0	100-
3915	OTI: FROM CAPITAL PROJECT FUND	85,258	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	24,641	0	0	0	0	0	0
	SUBTOTAL *****	109,899	1,636	0	0	0	0	100-
	TOTAL REVENUES *****	20,560,524	20,417,780	20,246,326	20,892,739	0	20,892,739	2
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	0	0	250	0	0	0	0
	SUBTOTAL *****	0	250	250	250	0	250	0

Non-Departmental

DUES TRAVEL & TRAINING							
37220 TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	0	2,200	2,200	0
37235 MEALS & LODGING - OTHER	0	0	0	0	8,640	8,640	0
SUBTOTAL *****	0	0	0	0	10,840	10,840	0
UTILITIES							
48000 TELEPHONES	1,367	1,080	1,200	1,200	0	1,200	11
48100 NATURAL GAS	6,346	8,400	4,000	2,400	0	2,400	71-
48200 ELECTRICITY	27,054	28,140	15,000	1,800	0	1,800	93-
48300 WATER	1,752	2,580	1,300	180	0	180	93-
48500 STORM WATER UTILITY	51	48	60	120	0	120	150
48600 SEWER USE	1,906	3,720	334	360	0	360	90-
SUBTOTAL *****	38,476	43,968	21,894	6,060	0	6,060	86-
EQUIP & BLDG MAINTENANCE							
60400 GROUNDS MAINTENANCE	0	0	0	0	45,000	45,000	0
SUBTOTAL *****	0	0	0	0	45,000	45,000	0
CONTRACTUAL SERVICES							
71100 OUTSIDE SERVICES	760	720	880	1,040	0	1,040	44
71101 PROFESSIONAL SERVICES	101,155	384,300	365,100	119,200	0	119,200	68-
71106 CONTRACTED SERVICES	20,027	97,816	97,800	0	0	0	100-
71500 BUILDING USE/RENT CHARGE	108,404	121,333	121,333	21,474	0	21,474	82-
71501 PARKING	52,284	48,095	48,095	47,390	0	47,390	1-
SUBTOTAL *****	282,630	652,264	633,208	189,104	0	189,104	71-
OTHER							
83160 RECYCLING & DUMP FEES	600	4,200	3,600	4,200	0	4,200	0
83200 FEES & COMMISSIONS	131	600	300	600	0	600	0
83815 FACILITIES INTERNAL SERVC CHRG	0	0	0	105,318	0	105,318	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	378	0	0	0	0	0	0
84050 DEBT RETIREMENT-PRINCIPAL	350,000	370,000	370,000	375,000	0	375,000	1
84100 INTEREST EXPENSE	22,113	14,913	14,913	8,869	0	8,869	40-
86882 TIF SALES TAX PAYMENTS	7,759	25,000	10,000	10,000	0	10,000	60-
86897 FICA/FED W/H OVER AND SHORT	0	50	5	50	0	50	0
86898 SHORTAGES & OVERAGES- NET	-1	50	0	50	0	50	0
86900 MISCELLANEOUS	3,527	4,500	4,000	4,500	0	4,500	0
86910 PY ENCUMBRANCES NOT USED	-8,658	0	-200	0	0	0	0
SUBTOTAL *****	435,849	479,313	462,618	568,587	0	568,587	19
FIXED ASSET ADDITIONS							
92700 REPLC GROUNDS IMPROVEMENT	0	5,816	5,816	0	0	0	100-
SUBTOTAL *****	0	5,816	5,816	0	0	0	100-
TOTAL EXPENDITURES *****	756,955	1,181,611	1,123,786	764,001	55,840	819,841	31-

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, and do not impose undue costs. The development, content, and approval of all purchasing policies, regulations and procedures, as established by the Department, shall be common among departments, where possible, and shall be consistent with commonly accepted purchasing principles. All purchasing shall acquire the benefits of competition to the maximum extent practical, through the use of formal advertising or sealed bids, where applicable, with the intent to encourage submission of bids by any and all qualified suppliers. The department shall establish and maintain ethical and impartial relations with all suppliers to enhance prestige, while achieving the goals and objectives regarding purchasing activities.

Primary duties include the following:

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

Budget Highlights

There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Two new Buyers will complete required coursework and training to qualify for the Certified Professional Public Buyer test in 2018.
- Purchase and implement electronic procurement system. (Note: \$12,000 in funding for this project is included in Contingency, #1123-86850, pending further evaluation of the no-cost MissouriBuys system.)
- Purchase and implement electronic signature of contracts. (Note: \$3,000 in funding for this project is included in Contingency, #1123-86859, pending further evaluation of the no-cost MissouriBuys system.)

Purchasing

- Track vendor performance.

Progress on Prior Year Objectives

- Buyer to prepare for Certified Professional Public Buyer test in 2018 through courses and training.
Response: Buyers are attending conferences and classes to meet the qualifications required to obtain the CPPB.
- Research electronic procurement systems and issue a Request for Proposal in 2016 with intent to purchase.
Response: The State of Missouri is implementing MissouriBuys which will be available to public agencies at no cost.
- Research electronic signature of contracts.
Response: Completed

Performance Measures

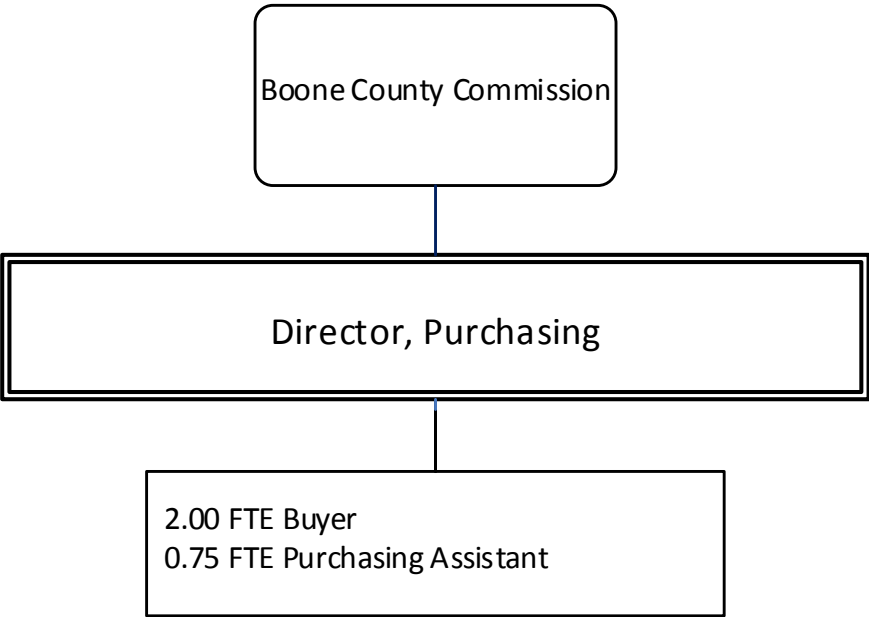
	2015 Actual	2016 Year to date	2017 Projected
Number of Bids Prepared	70	42	50
Number of Proposals Prepared	12	6	7
Number of Contracts Completed	183	102	150
Number of Term & Supply Contracts Issued/Renewed	240	79	240
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	63	50	65

Personnel Detail

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 Full-time Equivalent	2016-2017 Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer	2.00	2.00	2.00	-
Purchasing Assistant	-	0.75	0.75	-
Office Specialist	0.75	-	-	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ -	\$ -	\$ 11,880	\$ 11,880

Purchasing

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3885	TRAVEL/TRAINING EXPENSE REIMB	3,229	0	0	0	0	0	0
	SUBTOTAL *****	3,229	0	0	0	0	0	0
	TOTAL REVENUES *****	3,229	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	179,692	189,653	188,577	194,900	0	194,900	2
10110	OVERTIME	0	0	0	11,880	0	11,880	0
10200	FICA	12,582	14,508	13,736	15,818	0	15,818	9
10300	HEALTH INSURANCE	21,253	23,280	22,842	24,720	0	24,720	6
10325	DISABILITY INSURANCE	639	720	678	838	0	838	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	9,167	4,517	3,806	0	3,806	58-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	565	360	318	0	318	43-
10350	LIFE INSURANCE	188	192	184	192	0	192	0
10375	DENTAL INSURANCE	1,991	1,680	1,649	1,680	0	1,680	0
10400	WORKERS COMP	434	322	337	351	0	351	9
10500	401(A) MATCH PLAN	1,750	2,080	1,825	2,080	0	2,080	0
	SUBTOTAL *****	218,529	242,167	234,705	256,583	0	256,583	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	150	495	495	495	0	495	0
23000	OFFICE SUPPLIES	597	1,000	800	1,000	0	1,000	0
23001	PRINTING	278	400	250	400	0	400	0
23050	OTHER SUPPLIES	594	840	700	840	0	840	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	0	277	0	0	0	0
	SUBTOTAL *****	1,619	2,835	2,622	2,835	0	2,835	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	585	620	590	920	0	920	48
37200	SEMINARS/CONFEREN/MEETING	2,720	1,985	1,985	1,985	0	1,985	0
37210	TRAINING/SCHOOLS	0	3,050	3,050	3,050	0	3,050	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,257	2,647	2,400	2,515	0	2,515	4-
37230	MEALS & LODGING-TRAINING	3,359	5,147	3,500	4,802	0	4,802	6-
	SUBTOTAL *****	7,921	13,449	11,525	13,272	0	13,272	1-
UTILITIES								
48000	TELEPHONES	1,681	1,849	1,738	1,848	0	1,848	0
48002	DATA COMMUNICATIONS	351	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	178	540	540	540	0	540	0
	SUBTOTAL *****	2,210	2,389	2,278	2,388	0	2,388	0
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	0	33	0	0	0	0	100-
59200	LOCAL MILEAGE	169	300	300	400	0	400	33
	SUBTOTAL *****	169	333	300	400	0	400	20
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	719	1,411	1,200	1,441	0	1,441	2
	SUBTOTAL *****	719	1,411	1,200	1,441	0	1,441	2
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	12,000	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	14,517	18,689	18,689	0	0	0	100-
	SUBTOTAL *****	14,517	30,689	18,689	0	0	0	100-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	17,707	0	17,707	0
84010	RECEPTION/MEETINGS	227	400	300	400	0	400	0
84300	ADVERTISING	1,644	2,000	1,600	2,000	0	2,000	0
	SUBTOTAL *****	1,871	2,400	1,900	20,107	0	20,107	738
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	16,361	16,361	0
	SUBTOTAL *****	0	0	0	0	16,361	16,361	0
	TOTAL EXPENDITURES *****	247,555	295,673	273,219	297,026	16,361	313,387	6

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	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
100	1160	Recorder	\$ 509,748	\$ 534,289	\$ 467,510	\$ 71,207	\$ -	\$ 538,717
280	2800	Storage & Preservation	406,150	397,518	-	397,448	3,400	400,848
Total			<u>\$ 915,898</u>	<u>\$ 931,807</u>	<u>\$ 467,510</u>	<u>\$ 468,655</u>	<u>\$ 3,400</u>	<u>\$ 939,565</u>

Personnel Summary

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 Full-time Equivalent	2016-2017 Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>-</u>
Total FTEs	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>

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.

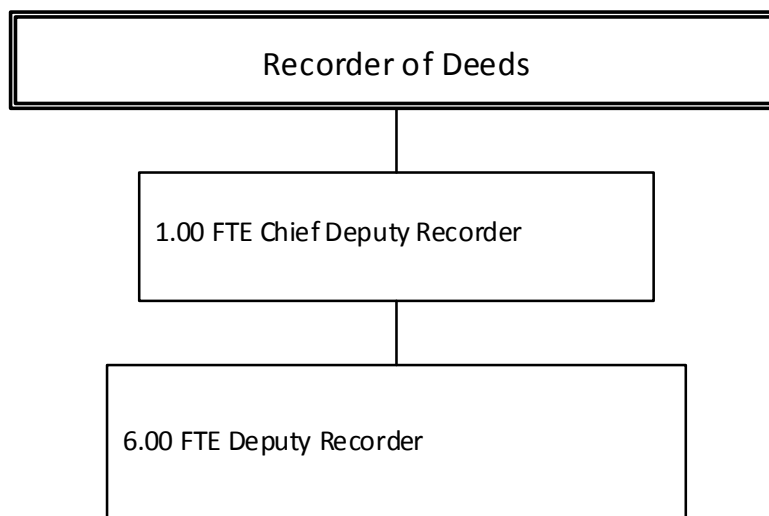
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax 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 2016 are expected to exceed original budget projections; the 2017 budget assumes flat growth in real estate recording volume.

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	22,160	19,500	20,800	20,500	0	20,500	5
	SUBTOTAL *****	22,160	19,500	20,800	20,500	0	20,500	5
CHARGES FOR SERVICES								
3510	COPIES	78,626	60,100	78,600	75,000	0	75,000	24
3562	REAL ESTATE FEES	561,017	430,000	530,000	520,000	0	520,000	20
	SUBTOTAL *****	639,643	490,100	608,600	595,000	0	595,000	21
MISCELLANEOUS								
3850	UNCLAIMED FEES	0	0	234	0	0	0	0
3892	DEPOSIT OVERAGE	4	0	23	0	0	0	0
	SUBTOTAL *****	4	0	257	0	0	0	0
	TOTAL REVENUES *****	661,807	509,600	629,657	615,500	0	615,500	21
PERSONAL SERVICES								
10100	SALARIES & WAGES	346,027	366,373	360,152	372,740	0	372,740	1
10110	OVERTIME	0	0	174	0	0	0	0
10200	FICA	25,155	28,027	26,485	28,514	0	28,514	1
10300	HEALTH INSURANCE	41,692	46,560	46,560	49,440	0	49,440	6
10325	DISABILITY INSURANCE	1,187	1,392	1,326	1,602	0	1,602	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	4,099	5,059	6,255	0	6,255	52
10331	CNTY PD DEPENDENT PREM-DENTAL	0	510	423	422	0	422	17-
10350	LIFE INSURANCE	372	384	384	384	0	384	0
10375	DENTAL INSURANCE	3,906	3,360	3,360	3,360	0	3,360	0
10400	WORKERS COMP	662	622	608	633	0	633	1
10500	401(A) MATCH PLAN	4,465	5,200	4,150	4,160	0	4,160	20-
	SUBTOTAL *****	423,466	456,527	448,681	467,510	0	467,510	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	327	345	328	345	0	345	0
23000	OFFICE SUPPLIES	5,669	5,600	4,900	4,900	0	4,900	12-
23001	PRINTING	1,428	2,300	2,000	2,050	0	2,050	10-
23850	MINOR EQUIP & TOOLS (<\$1000)	984	2,000	500	2,000	0	2,000	0
	SUBTOTAL *****	8,408	10,245	7,728	9,295	0	9,295	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	360	200	0	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,123	800	828	750	0	750	6-
37230	MEALS & LODGING-TRAINING	1,002	1,200	700	1,600	0	1,600	33
37240	REGISTRATION/TUITION	660	660	915	750	0	750	13
	SUBTOTAL *****	3,145	2,860	2,443	3,500	0	3,500	22
UTILITIES								
48000	TELEPHONES	4,238	4,400	4,400	4,500	0	4,500	2
	SUBTOTAL *****	4,238	4,400	4,400	4,500	0	4,500	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,561	2,880	2,505	2,880	0	2,880	0
	SUBTOTAL *****	2,561	2,880	2,505	2,880	0	2,880	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	47,535	57,277	57,277	0	0	0	100-
	SUBTOTAL *****	47,535	57,277	57,277	0	0	0	100-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	50,932	0	50,932	0
86896	DEPOSIT SHORTAGE	8	100	10	100	0	100	0
	SUBTOTAL *****	8	100	10	51,032	0	51,032	**
	TOTAL EXPENDITURES *****	489,361	534,289	523,044	538,717	0	538,717	1

Recorder of Deeds

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	98,375	76,000	98,000	98,000	0	98,000	28
	SUBTOTAL *****	98,375	76,000	98,000	98,000	0	98,000	29
INTEREST								
3711	INT-OVERNIGHT	160	110	180	110	0	110	0
3712	INT-LONG TERM INVEST	3,906	2,100	4,000	2,300	0	2,300	9
3798	INC/DEC IN FV OF INVESTMENTS	-1,808	0	0	0	0	0	0
	SUBTOTAL *****	2,258	2,210	4,180	2,410	0	2,410	9
	TOTAL REVENUES *****	100,633	78,210	102,180	100,410	0	100,410	28
MATERIALS & SUPPLIES								
22000	POSTAGE	23	0	19	0	0	0	0
23000	OFFICE SUPPLIES	6,609	7,000	0	7,000	0	7,000	0
23020	MICROFILM/FILM	5,940	7,500	7,950	7,500	0	7,500	0
	SUBTOTAL *****	12,572	14,500	7,969	14,500	0	14,500	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	620	1,050	810	480	0	480	54-
37200	SEMINARS/CONFEREN/MEETING	300	400	1,000	1,200	0	1,200	200
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,749	1,900	1,400	2,300	0	2,300	21
37230	MEALS & LODGING-TRAINING	1,394	4,600	3,315	3,900	0	3,900	15-
37240	REGISTRATION/TUITION	915	1,550	2,040	2,050	0	2,050	32
	SUBTOTAL *****	4,978	9,500	8,565	9,930	0	9,930	5
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,000	20,718	20,870	21,018	0	21,018	1
71100	OUTSIDE SERVICES	30,596	60,000	40,000	60,000	0	60,000	0
71101	PROFESSIONAL SERVICES	0	42,000	0	42,000	0	42,000	0
	SUBTOTAL *****	50,596	122,718	60,870	123,018	0	123,018	0
OTHER								
86850	CONTINGENCY	0	250,000	0	250,000	0	250,000	0
	SUBTOTAL *****	0	250,000	0	250,000	0	250,000	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	600	0	600	0
91302	COMPUTER SOFTWARE	3,669	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	2,117	800	770	2,800	0	2,800	250
	SUBTOTAL *****	5,786	800	770	3,400	0	3,400	325
	TOTAL EXPENDITURES *****	73,932	397,518	78,174	400,848	0	400,848	1

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.

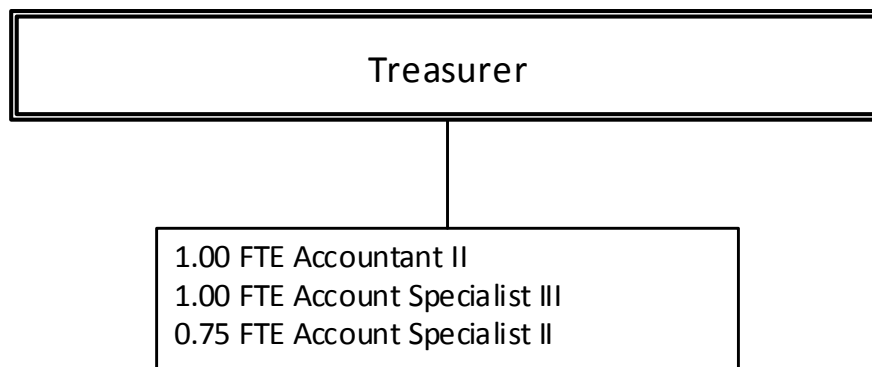
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 Full-time Equivalent	2016-2017 Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant II	-	-	1.00	1.00
Accountant I	1.00	1.00	-	(1.00)
Account Specialist III	1.00	1.00	1.00	-
Account Specialist II	-	0.75	0.75	-
Account Specialist	0.75	-	-	-
Total FTEs	3.75	3.75	3.75	-

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	280	130	445	130	0	130	0
	SUBTOTAL *****	280	130	445	130	0	130	0
INTEREST								
3710	INTEREST	0	0	1	0	0	0	0
3711	INT-OVERNIGHT	2,876	3,000	4,800	3,000	0	3,000	0
3712	INT-LONG TERM INVEST	68,934	41,000	90,000	80,000	0	80,000	95
3723	INT - NIDS	18	50	50	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	-25,504	0	0	0	0	0	0
	SUBTOTAL *****	46,324	44,050	94,851	83,050	0	83,050	89
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 *****	47,604	45,180	96,296	84,180	0	84,180	86
PERSONAL SERVICES								
10100	SALARIES & WAGES	195,740	199,399	196,962	207,054	0	207,054	3
10110	OVERTIME	247	250	2,424	250	3,375	3,625	350
10200	FICA	13,654	15,273	14,557	15,858	259	16,117	5
10300	HEALTH INSURANCE	20,272	23,280	22,666	24,720	0	24,720	6
10325	DISABILITY INSURANCE	584	757	701	890	0	890	17
10330	CNTY PD DEPENDENT PREM-HEALTH	0	5,582	6,037	5,926	0	5,926	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	276	246	0	246	0
10350	LIFE INSURANCE	180	192	184	192	0	192	0
10375	DENTAL INSURANCE	1,899	1,680	1,636	1,680	0	1,680	0
10400	WORKERS COMP	379	339	350	352	6	358	5
10500	401(A) MATCH PLAN	2,525	2,600	2,550	2,080	0	2,600	0
	SUBTOTAL *****	235,480	249,599	248,343	259,248	3,640	263,408	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	45	100	0	100	0	100	0
23000	OFFICE SUPPLIES	202	260	700	520	0	520	100
23001	PRINTING	1,326	1,500	800	1,500	0	1,500	0
23050	OTHER SUPPLIES	386	500	150	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	43	220	32	220	0	220	0
23855	FURNITURE/FIXTURE <\$1000	0	0	395	0	0	0	0
	SUBTOTAL *****	2,002	2,580	2,077	2,340	0	2,340	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	719	470	470	470	0	470	0
37200	SEMINARS/CONFEREN/MEETING	650	1,925	1,000	2,200	0	2,200	14
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	353	840	0	840	0	840	0
37230	MEALS & LODGING-TRAINING	485	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	2,207	4,235	1,470	4,510	0	4,510	6
UTILITIES								
48000	TELEPHONES	1,415	1,390	1,424	1,430	0	1,430	2
	SUBTOTAL *****	1,415	1,390	1,424	1,430	0	1,430	3
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	193	200	193	230	0	230	15
	SUBTOTAL *****	193	200	193	230	0	230	15
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	8,311	8,311	8,643	8,800	0	8,800	5
71106	CONTRACTED SERVICES	1,999	0	0	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	9,152	12,000	8,000	12,000	0	12,000	0
71108	CHECK PRINTING CHARGES	2,945	2,000	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	13,601	16,388	16,388	0	0	0	100-
	SUBTOTAL *****	36,008	38,699	33,031	20,800	0	20,800	46-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	14,571	0	14,571	0
86898	SHORTAGES & OVERAGES- NET	1	30	0	30	0	30	0
	SUBTOTAL *****	1	30	0	14,601	0	14,601	**
	TOTAL EXPENDITURES *****	277,306	296,733	286,538	303,159	3,640	307,319	4

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	2015	2016	2017	2017	2017	2017
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
100	1221	Circuit Court Clerk	\$ 478,017	\$ 515,651	\$ 205,469	\$ 322,973	\$ 11,750	\$ 540,192
286	2860	Circuit Clerk Garnishment Fee	-	-	-	22,000	-	22,000
Total			<u>\$ 478,017</u>	<u>\$ 515,651</u>	<u>\$ 205,469</u>	<u>\$ 344,973</u>	<u>\$ 11,750</u>	<u>\$ 562,192</u>

Circuit Court Clerk Summary

Personnel Summary

	2015	2016	2017	2016-2017
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.

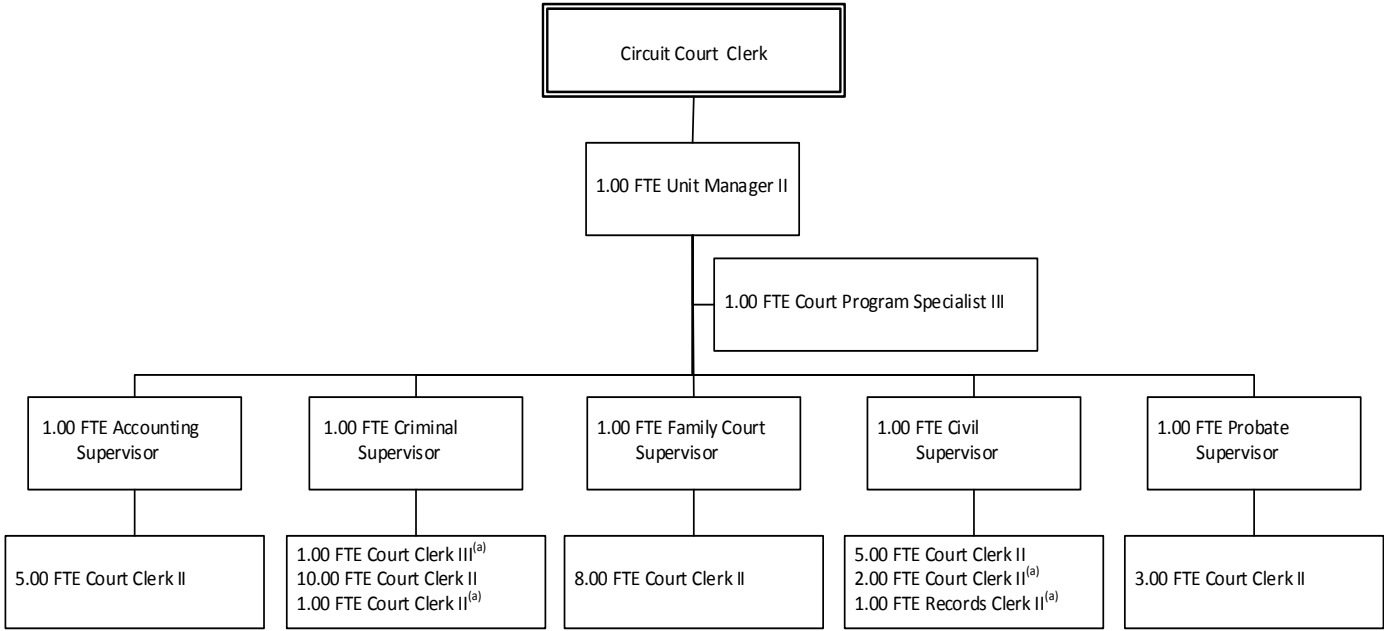
Budget Highlights

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 were not established until revenue trends were 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. The 2017 budget includes funding to micro-film historical records.

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	6,733	9,512	9,512	8,258	0	8,258	13-
3469	STATE REIMB-CRIMINAL COSTS	3,951	3,000	2,400	3,000	0	3,000	0
	SUBTOTAL *****	10,684	12,512	11,912	11,258	0	11,258	10-
CHARGES FOR SERVICES								
3510	COPIES	16,597	10,000	12,000	13,500	0	13,500	35
3569	OTHER FEES	623	425	300	425	0	425	0
3570	CIRCUIT CLERK FEES	56,008	55,000	50,000	52,000	0	52,000	5-
	SUBTOTAL *****	73,228	65,425	62,300	65,925	0	65,925	1
INTEREST								
3710	INTEREST	6,662	7,700	8,000	10,500	0	10,500	36
	SUBTOTAL *****	6,662	7,700	8,000	10,500	0	10,500	36
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	282	0	0	0	0	0	0
	SUBTOTAL *****	282	0	0	0	0	0	0
	TOTAL REVENUES *****	90,856	85,637	82,212	87,683	0	87,683	2
PERSONAL SERVICES								
10100	SALARIES & WAGES	143,204	149,670	146,756	151,001	0	151,001	0
10200	FICA	10,680	11,449	10,790	11,551	0	11,551	0
10300	HEALTH INSURANCE	21,657	29,100	21,340	30,900	0	30,900	6
10325	DISABILITY INSURANCE	509	568	358	649	0	649	14
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	5,116	5,926	0	5,926	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	406	453	246	0	246	39-
10350	LIFE INSURANCE	240	240	236	240	0	240	0
10375	DENTAL INSURANCE	2,029	2,100	1,925	2,100	0	2,100	0
10400	WORKERS COMP	266	254	260	256	0	256	0
10500	401(A) MATCH PLAN	1,900	2,600	1,300	2,600	0	2,600	0
	SUBTOTAL *****	180,485	196,387	188,534	205,469	0	205,469	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	61	75	50	75	0	75	0
23000	OFFICE SUPPLIES	10,858	15,000	10,000	12,000	0	12,000	20-
23001	PRINTING	8,397	8,000	6,000	6,000	0	6,000	25-
23018	PRINTER SUPPLIES	5,761	5,000	5,000	5,000	0	5,000	0
23020	MICROFILM/FILM	2,004	5,500	3,000	3,000	0	3,000	45-
23850	MINOR EQUIP & TOOLS (<\$1000)	5,793	2,500	2,500	4,000	0	4,000	60
23855	FURNITURE/FIXTURE <\$1000	1,904	1,500	3,190	4,300	0	4,300	186
	SUBTOTAL *****	34,778	37,575	29,740	34,375	0	34,375	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	610	800	800	800	0	800	0
37200	SEMINARS/CONFEREN/MEETING	2,049	2,500	1,500	2,500	0	2,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,765	2,300	1,500	2,300	0	2,300	0
37230	MEALS & LODGING-TRAINING	1,944	2,200	1,200	2,200	0	2,200	0
37235	MEALS & LODGING - OTHER	70	100	0	100	0	100	0
	SUBTOTAL *****	6,438	7,900	5,000	7,900	0	7,900	0
UTILITIES								
48000	TELEPHONES	16,815	17,000	16,900	17,000	0	17,000	0
48002	DATA COMMUNICATIONS	217	250	250	250	0	250	0
	SUBTOTAL *****	17,032	17,250	17,150	17,250	0	17,250	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	178	300	160	250	0	250	16-
	SUBTOTAL *****	178	300	160	250	0	250	17-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	11,765	17,500	16,500	17,500	0	17,500	0
60200	EQUIP REPAIRS/MAINTENANCE	51	1,000	600	1,000	0	1,000	0
	SUBTOTAL *****	11,816	18,500	17,100	18,500	0	18,500	0

Circuit Court Clerk

CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,876	2,300	2,300	22,300	0	22,300 869
71500	BUILDING USE/RENT CHARGE	212,862	232,545	232,545	0	0	0 100-
71525	STORAGE CHARGES	8,667	13,000	10,000	12,000	0	12,000 7-
SUBTOTAL *****		223,405	247,845	244,845	34,300	0	34,300 86-
OTHER							
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	210,198	0	210,198 0
84300	ADVERTISING	149	400	0	200	0	200 50-
SUBTOTAL *****		149	400	0	210,398	0	210,398 **
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	883	0	0	800	0	800 0
91100	FURNITURE AND FIXTURES	0	2,000	1,851	4,000	0	4,000 100
91301	COMPUTER HARDWARE	1,690	950	0	0	0	0 100-
92000	REPLCMENT OFFICE EQUIP	0	11,350	10,690	0	0	0 100-
92301	REPLC COMPUTER HDWR	1,163	650	581	6,950	0	6,950 969
SUBTOTAL *****		3,736	14,950	13,122	11,750	0	11,750 21-
TOTAL EXPENDITURES *****		478,017	541,107	515,651	540,192	0	540,192 0

2860 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE							
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET + REVISIONS</u>	<u>2016 ESTIMATED</u>	<u>2017 CORE REQUEST</u>	<u>2017 SUPPLEMENTAL REQUEST</u>	<u>2017 ADOPTED BUDGET</u> <u>%CHG FROM PY BUD</u>
CHARGES FOR SERVICES							
3570	CIRCUIT CLERK FEES	26,444	29,500	22,080	22,500	0	22,500 23-
SUBTOTAL *****		26,444	29,500	22,080	22,500	0	22,500 24-
TOTAL REVENUES *****		26,444	29,500	22,080	22,500	0	22,500 24-
CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	20,000	0	20,000 0
SUBTOTAL *****		0	0	0	20,000	0	20,000 0
OTHER							
86850	CONTINGENCY	0	2,000	0	0	0	0 100-
86898	SHORTAGES & OVERAGES- NET	0	400	0	2,000	0	2,000 400
SUBTOTAL *****		0	2,400	0	2,000	0	2,000 17-
TOTAL EXPENDITURES *****		0	2,400	0	22,000	0	22,000 817

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	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
100	1210	Circuit Court Services	\$ 1,553,515	\$ 1,668,488	\$ 1,262,300	\$ 505,047	\$ 16,025	\$ 1,783,372
100	1230	Jury Services and Court Costs	190,476	310,011	-	228,000	4,000	232,000
100	1241	Juvenile Office	384,233	420,634	159,979	289,798	1,000	450,777
100	1242	Juvenile Justice Center	294,674	329,227	172,188	211,841	950	384,979
100	1243	Judicial Grants and Contracts	211,372	200,465	91,976	82,664	-	174,640
282	2820	Family Services and Justice	35,110	69,750	-	93,300	-	93,300
283	2830	Circuit Drug Court	36,589	79,933	-	174,590	-	174,590
283	2831	Veterans Court	60,960	93,289	48,712	111,332	-	160,044
285	2850	Administration of Justice	3,401	20,745	-	22,275	33,500	55,775
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	339,793	368,002	283,688	136,297	1,000	420,985
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	2,100	-	2,100
Total			<u>\$ 3,112,223</u>	<u>\$ 3,562,644</u>	<u>\$ 2,018,843</u>	<u>\$ 1,857,244</u>	<u>\$ 56,475</u>	<u>\$ 3,932,562</u>

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source								2017 Total	Change
	Full-time Equivalent Positions									
	2015	2016	1210	1241	1242	1243	2831	2904		
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	2.00	2.00	-	-	-	-	-	2.00	-
Deputy Court Marshal	6.00	7.00	6.00	-	-	-	-	1.00	7.00	-
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	2.75	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	6.31	-	2.69	3.22	-	-	-	5.91	(0.40)
Associate Legal Counsel	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	0.80	-	-	-	0.80	-	-	0.80	-
Alternative Sentencing Court Administrator	0.50	0.50	-	-	-	-	0.50	-	0.50	-
Veterans Court Mentor Coordinator	0.38	0.38	-	-	-	-	0.30	-	0.30	(0.08)
Alternative Sentencing Court Administrator	0.50	0.50	-	-	-	-	-	0.50	0.50	-
Administrative Assistant/Grant Manager	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Receptionist	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Total FTEs	42.18	41.79	22.50	4.44	5.27	1.80	0.80	5.50	40.31	(1.48)
Overtime	\$ 15,000	\$ 16,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 11,000	\$ (5,000)
Holiday	\$ 19,143	\$ 13,851	\$ 600	\$ -	\$ 4,600	\$ -	\$ -	\$ -	\$ 5,200	\$ (8,651)

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.

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.

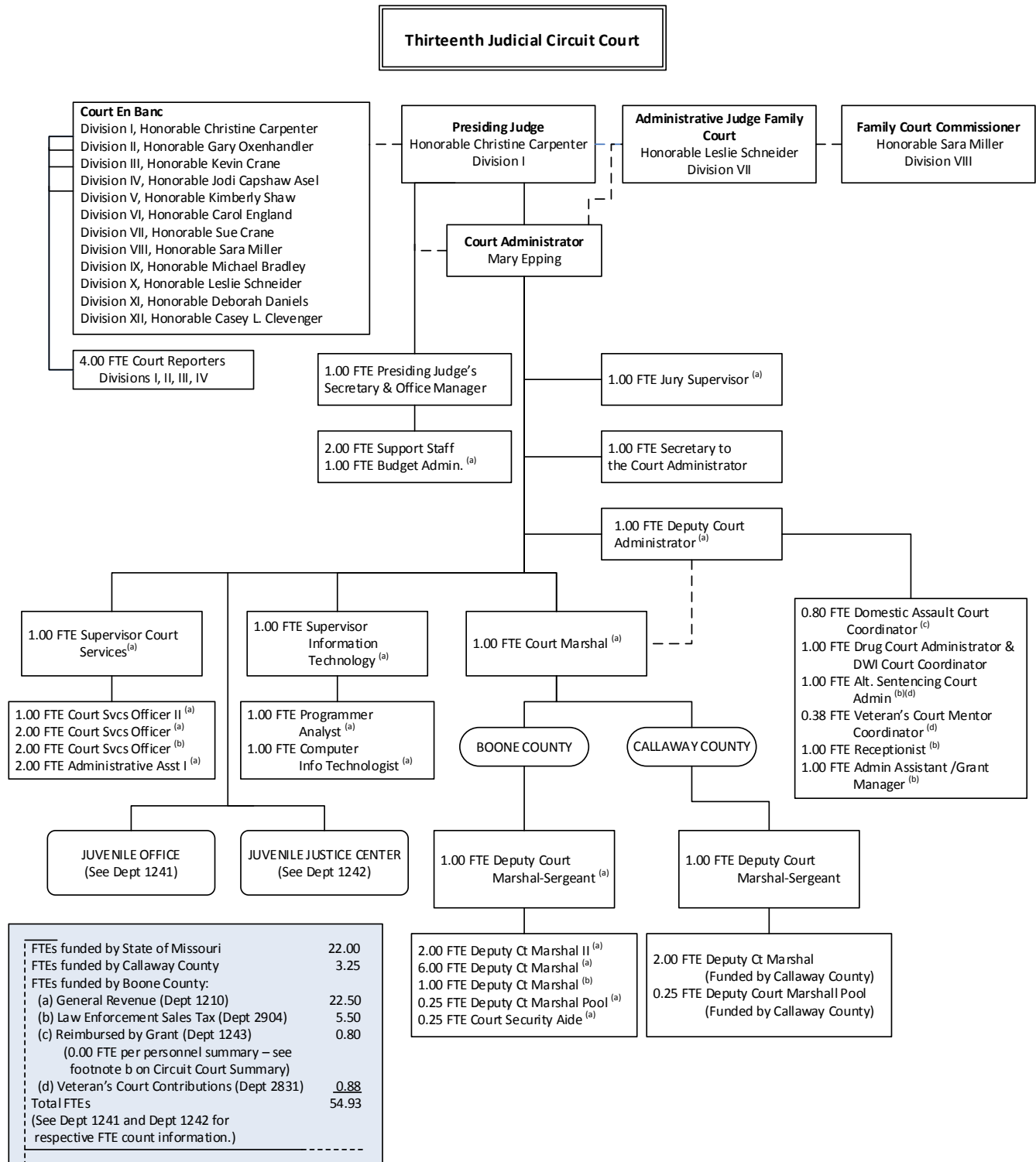
Performance Measures

	2015 Actual	2016 Estimated	2017 Projected
Court Marshal			
Juries Reporting	34	38	32
Jury Trial Days	66	66	62
Hours Marshals Spent in Court	3,805	4,135	4,135
Court Marshal Arrests	287	250	250
Court Marshal Commits	310	275	275
Number of Persons Through Security Screening	184,690	186,000	182,000
Court Services			
Investigations Initiated	2,888	3,153	3,020
Bond Investigations Initiated	1,984	2,187	2,001
Bond Supervision Cases Assigned	297	351	283
Community Service Hours Worked	1,319	1,354	1,414
Court Costs Collected by ACS	93,296	104,108	98,702
% of Costs Ordered Collected by ACS	78%	76%	77%
Fines Collected by ACS	152,444	168,913	155,587
% of Fines Collected by ACS	75%	75%	75%
Restitution Collected by ACS	3,938	600	133
Home Detention Days	14,419	16,731	16,731
VIP Program Participants	416	405	426
Probation Cases Assigned	235	201	222

(a) Probation cases in suspended status could be reinstated and outstanding balances could add to this figure

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	2,447	2,230	2,230	1,937	0	1,937	13-
3471	REIMBURSEMENT CALLAWAY	59,624	60,000	60,000	60,000	0	60,000	0
3473	CHG. OF VENUE REIMB.-I.G.	157	1,500	1,000	500	0	500	66-
	SUBTOTAL *****	62,228	63,730	63,230	62,437	0	62,437	2-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	116,695	153,000	150,000	146,122	0	146,122	4-
3528	REIMB PERSONNEL/PROJECTS	0	300	300	300	0	300	0
3569	OTHER FEES	2,080	2,800	2,000	2,500	0	2,500	10-
3581	DRUG COURT FEES	268	750	750	750	0	750	0
	SUBTOTAL *****	119,043	156,850	153,050	149,672	0	149,672	5-
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	36	0	0	0	0	0	0
3890	MISCELLANEOUS	72	100	50	75	0	75	25-
	SUBTOTAL *****	108	100	50	75	0	75	25-
	TOTAL REVENUES *****	181,379	220,680	216,330	212,184	0	212,184	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	870,884	934,836	896,439	976,921	0	976,921	4
10110	OVERTIME	6,996	14,000	3,921	9,000	0	9,000	35-
10120	HOLIDAY WORKED	0	600	0	600	0	600	0
10200	FICA	64,244	72,631	67,153	75,468	0	75,468	3
10300	HEALTH INSURANCE	102,006	128,040	115,601	135,960	0	135,960	6
10325	DISABILITY INSURANCE	3,038	3,488	3,240	4,127	0	4,127	18
10330	CNTY PD DEPENDENT PREM-HEALTH	0	22,210	20,841	22,131	0	22,131	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	1,146	761	740	0	740	35-
10350	LIFE INSURANCE	1,032	1,056	1,036	1,056	0	1,056	0
10375	DENTAL INSURANCE	9,891	9,240	8,343	9,240	0	9,240	0
10400	WORKERS COMP	18,612	14,770	15,221	15,617	0	15,617	5
10500	401(A) MATCH PLAN	9,450	11,440	8,525	11,440	0	11,440	0
	SUBTOTAL *****	1,086,153	1,213,457	1,141,081	1,262,300	0	1,262,300	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	368	800	500	525	0	525	34-
23000	OFFICE SUPPLIES	6,140	7,000	6,000	6,000	0	6,000	14-
23001	PRINTING	270	300	200	200	0	200	33-
23007	COURT REPORTER SUPPLIES	1,341	1,450	1,050	1,050	0	1,050	27-
23015	COMPUTER SUPPLIES	837	1,750	1,000	1,000	0	1,000	42-
23016	MAGNETIC MEDIA	0	200	100	100	0	100	50-
23018	PRINTER SUPPLIES	1,497	400	1,000	1,500	0	1,500	275
23050	OTHER SUPPLIES	965	1,025	1,025	1,025	0	1,025	0
23200	AMMUNITION	900	1,000	949	1,000	0	1,000	0
23300	UNIFORMS	5,132	6,500	6,500	8,500	0	8,500	30
23850	MINOR EQUIP & TOOLS (<\$1000)	4,516	6,800	4,075	4,075	0	4,075	40-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	1,500	0	1,500	0
	SUBTOTAL *****	21,966	27,225	22,399	26,475	0	26,475	3-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	485	650	510	475	0	475	26-
37210	TRAINING/SCHOOLS	1,416	1,150	1,150	1,150	0	1,150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,049	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,669	2,800	2,800	2,800	0	2,800	0
37235	MEALS & LODGING - OTHER	350	350	0	350	0	350	0
37240	REGISTRATION/TUITION	2,868	4,000	4,000	6,520	0	6,520	63
	SUBTOTAL *****	7,837	10,950	10,460	13,295	0	13,295	21
UTILITIES								
48000	TELEPHONES	18,474	19,110	19,000	19,000	0	19,000	0
48002	DATA COMMUNICATIONS	977	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	1,100	1,020	1,020	0	1,020	7-
	SUBTOTAL *****	19,451	20,210	20,020	20,020	0	20,020	1-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	72	400	200	200	0	200	50-
59010	FUEL SURCHARGE - REIMB TO R&B	2	25	15	15	0	15	40-
59100	VEHICLE REPAIRS/MAINTENANCE	29	500	250	250	0	250	50-
59105	TIRES	0	400	400	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	0	0	102	0	0	0	0
59200	LOCAL MILEAGE	5,395	7,000	5,500	6,000	0	6,000	14-
	SUBTOTAL *****	5,498	8,325	6,467	6,465	0	6,465	22-

Circuit Court Services

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,108	6,000	4,500	4,500	0	4,500	25-
60200	EQUIP REPAIRS/MAINTENANCE	1,641	900	1,270	1,300	0	1,300	44
SUBTOTAL *****		5,749	6,900	5,770	5,800	0	5,800	16-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,376	3,450	3,050	3,050	0	3,050	11-
71000	INSURANCE AND BONDS	30	0	0	0	0	0	0
71100	OUTSIDE SERVICES	611	1,750	1,000	1,750	0	1,750	0
71101	PROFESSIONAL SERVICES	120,178	127,000	123,000	127,000	0	127,000	0
71500	BUILDING USE/RENT CHARGE	178,624	195,141	195,141	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	98,903	136,428	124,000	124,000	0	124,000	9-
SUBTOTAL *****		400,722	463,769	446,191	255,800	0	255,800	45-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	176,392	0	176,392	0
84300	ADVERTISING	300	1,000	300	300	0	300	70-
86300	TESTING	0	300	300	500	0	500	66
SUBTOTAL *****		300	1,300	600	177,192	0	177,192	**
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	1,500	1,500	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	5,500	5,500	6,050	0	6,050	10
92301	REPLC COMPUTER HDWR	5,839	12,600	8,500	9,975	0	9,975	20-
SUBTOTAL *****		5,839	19,600	15,500	16,025	0	16,025	18-
TOTAL EXPENDITURES *****		1,553,515	1,771,736	1,668,488	1,783,372	0	1,783,372	1

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 are no significant changes to this budget.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	7,284	7,500	7,500	7,500	0	7,500	0
3473	CHG. OF VENUE REIMB.-I.G.	743	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	8,027	12,500	12,500	12,500	0	12,500	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,717	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	3,717	2,000	2,000	2,000	0	2,000	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	736	0	0	0	0	0	0
3890	MISCELLANEOUS	0	85,086	85,086	0	0	0	100-
	SUBTOTAL *****	736	85,086	85,086	0	0	0	100-
	TOTAL REVENUES *****	12,480	99,586	99,586	14,500	0	14,500	85-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,487	1,800	1,800	1,800	0	1,800	0
23001	PRINTING	5,803	7,200	7,200	7,200	0	7,200	0
23015	COMPUTER SUPPLIES	336	1,000	500	1,000	0	1,000	0
23016	MAGNETIC MEDIA	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	725	600	600	600	0	600	0
23050	OTHER SUPPLIES	396	450	450	450	0	450	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,516	2,475	2,475	3,050	0	3,050	23
23855	FURNITURE/FIXTURE <\$1000	670	500	500	0	0	0	100-
	SUBTOTAL *****	11,933	14,125	13,625	14,200	0	14,200	1
UTILITIES								
48000	TELEPHONES	10,056	10,350	10,350	10,500	0	10,500	1
	SUBTOTAL *****	10,056	10,350	10,350	10,500	0	10,500	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,206	5,000	5,000	5,700	0	5,700	14
60200	EQUIP REPAIRS/MAINTENANCE	0	6,100	6,000	4,800	0	4,800	21-
	SUBTOTAL *****	3,206	11,100	11,000	10,500	0	10,500	5-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	61,876	60,000	60,000	60,000	0	60,000	0
	SUBTOTAL *****	61,876	60,000	60,000	60,000	0	60,000	0
OTHER								
84000	FOOD/LODGING JURIES	4,885	19,000	15,000	15,000	0	15,000	21-
84005	JURORS PARKING	7,142	9,000	8,000	8,000	0	8,000	11-
84300	ADVERTISING	3,930	2,000	2,000	4,000	0	4,000	100
84600	COURT COSTS	76,051	103,000	103,000	105,000	0	105,000	1
84700	WITNESS EXPENSES	0	300	200	300	0	300	0
84801	TRANSCRIPTS-CIVIL	0	500	250	500	0	500	0
	SUBTOTAL *****	92,008	133,800	128,450	132,800	0	132,800	1-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	9,654	85,086	85,086	0	0	0	100-
92301	REPLC COMPUTER HDWR	1,744	1,500	1,500	4,000	0	4,000	166
	SUBTOTAL *****	11,398	86,586	86,586	4,000	0	4,000	95-
	TOTAL EXPENDITURES *****	190,477	315,961	310,011	232,000	0	232,000	27-

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.

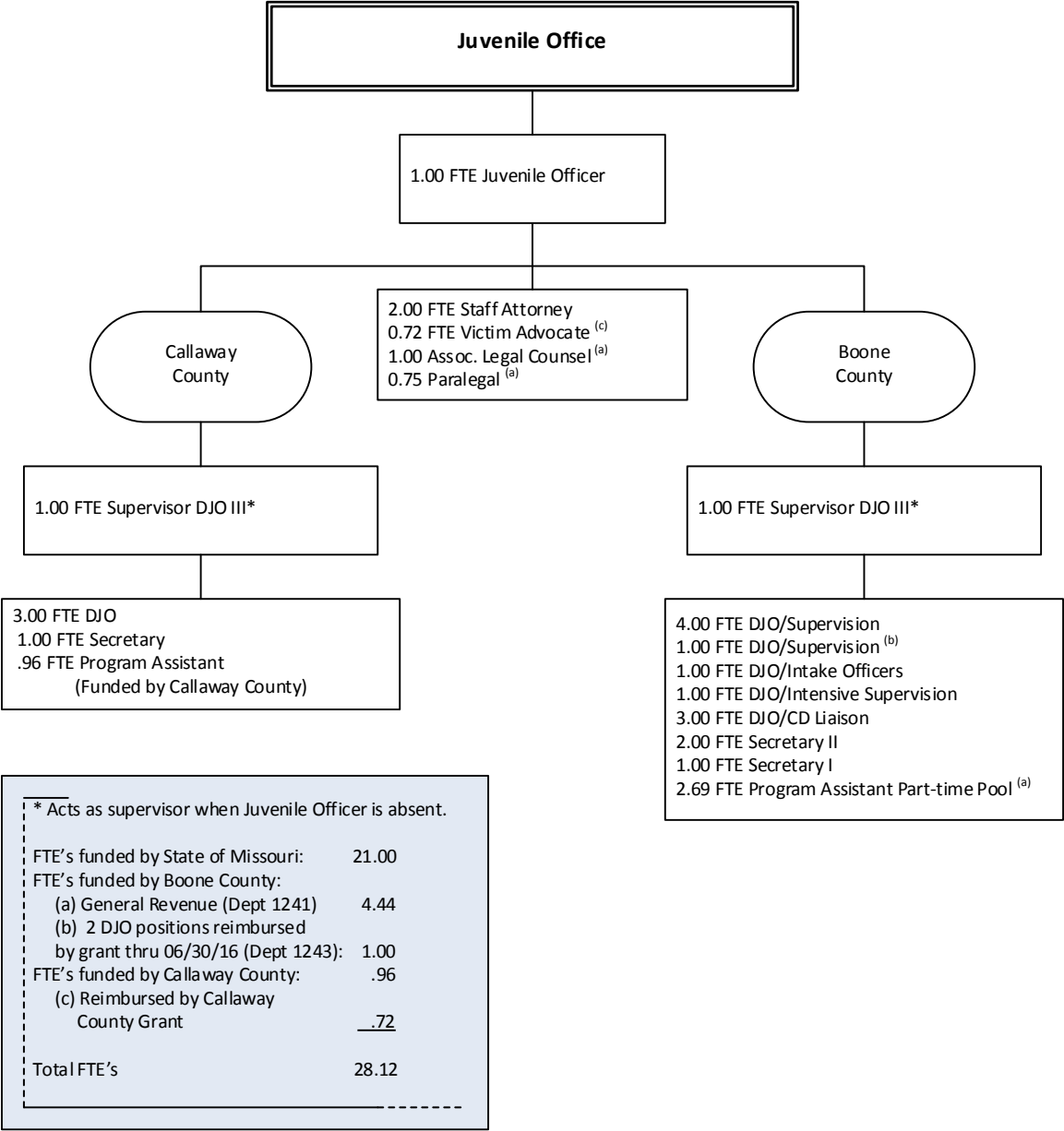
Performance Measures

	2015	2016	2017
	Actual	Estimated	Projected
Number of Total Referrals	1610	1600	1600
Number of New and Supplemental Filings	416	400	400
Number of Cases Disposed	373	400	400
Average Supervision Caseload Per Officer (a)	20	20	20

(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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	4,155	5,000	4,000	6,500	0	6,500	30
	SUBTOTAL *****	4,155	5,000	4,000	6,500	0	6,500	30
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	0	1,000	0	1,000	0	1,000	0
3525	REIMB. SPECIAL PROJECTS	706	0	0	0	0	0	0
	SUBTOTAL *****	706	1,000	0	1,000	0	1,000	0
	TOTAL REVENUES *****	4,861	6,000	4,000	7,500	0	7,500	25
PERSONAL SERVICES								
10100	SALARIES & WAGES	104,474	132,672	111,474	134,755	0	134,755	1
10200	FICA	7,989	10,149	8,507	10,308	0	10,308	1
10300	HEALTH INSURANCE	10,000	11,640	11,640	12,360	0	12,360	6
10325	DISABILITY INSURANCE	240	278	259	320	0	320	15
10350	LIFE INSURANCE	92	96	96	96	0	96	0
10375	DENTAL INSURANCE	993	840	840	840	0	840	0
10500	401(A) MATCH PLAN	780	1,040	530	1,040	0	1,300	25
	SUBTOTAL *****	124,568	156,715	133,346	159,719	0	159,979	2
MATERIALS & SUPPLIES								
22000	POSTAGE	605	800	700	700	0	700	12-
22500	SUBSCRIPTIONS/PUBLICATIONS	180	200	200	200	0	200	0
23000	OFFICE SUPPLIES	4,036	8,000	5,000	6,000	0	6,000	25-
23001	PRINTING	1,324	1,100	1,100	1,100	0	1,100	0
23015	COMPUTER SUPPLIES	0	275	275	275	0	275	0
23016	MAGNETIC MEDIA	30	100	100	100	0	100	0
23018	PRINTER SUPPLIES	1,631	400	500	500	0	500	25
23027	INMATE WORK/INCENTIVE SUPPLY	60	200	200	200	0	200	0
23050	OTHER SUPPLIES	320	1,500	1,000	1,500	0	1,500	0
23400	FOOD	245	1,000	500	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,711	2,050	1,925	1,925	0	1,925	6-
23855	FURNITURE/FIXTURE <\$1000	3,805	1,275	900	900	0	900	29-
	SUBTOTAL *****	14,947	16,900	12,400	14,400	0	14,400	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,833	1,795	1,795	1,900	0	1,900	5
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,345	1,500	1,500	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	2,230	2,200	2,200	2,200	0	2,200	0
37240	REGISTRATION/TUITION	1,054	2,800	1,500	2,800	0	2,800	0
	SUBTOTAL *****	7,462	8,295	6,995	8,400	0	8,400	1
UTILITIES								
48000	TELEPHONES	10,560	11,000	11,000	11,500	0	11,500	4
48002	DATA COMMUNICATIONS	977	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	1,300	1,100	1,300	0	1,300	0
	SUBTOTAL *****	11,537	12,300	12,100	12,800	0	12,800	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,068	3,400	2,000	2,800	0	2,800	17-
59010	FUEL SURCHARGE - REIMB TO R&B	110	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	501	2,400	1,100	1,500	0	1,500	37-
59105	TIRES	455	550	516	550	0	550	0
59110	MECHANICS CHARGE - REIMB R&B	231	750	500	500	0	500	33-
59200	LOCAL MILEAGE	859	5,000	1,000	3,000	0	3,000	40-
	SUBTOTAL *****	4,224	12,200	5,216	8,450	0	8,450	31-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	3,000	2,600	3,000	0	3,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	100	250	0	250	0
	SUBTOTAL *****	0	3,250	2,700	3,250	0	3,250	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	4,928	20,900	6,000	15,000	0	15,000	28-
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	107,453	117,388	117,388	0	0	0	100-
71600	EQUIP LEASES & METER CHR	636	2,700	700	1,700	0	1,700	37-
	SUBTOTAL *****	116,517	144,488	127,588	20,200	0	20,200	86-

Juvenile Office

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	106,108	0	106,108	0
84010	RECEPTION/MEETINGS	58	300	200	250	0	250	16-
84300	ADVERTISING	238	1,500	750	900	0	900	40-
84600	COURT COSTS	97,875	112,000	111,000	114,240	0	114,240	2
85620	OTHER MEDICAL	446	1,500	800	800	0	800	46-
SUBTOTAL *****		98,617	115,300	112,750	222,298	0	222,298	93
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	7,000	6,539	0	0	0	100-
92301	REPLC COMPUTER HDWR	6,364	1,300	1,000	1,000	0	1,000	23-
SUBTOTAL *****		6,364	8,300	7,539	1,000	0	1,000	88-
TOTAL EXPENDITURES *****		384,236	477,748	420,634	450,517	0	450,777	6-

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

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

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

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

Budget Highlights

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

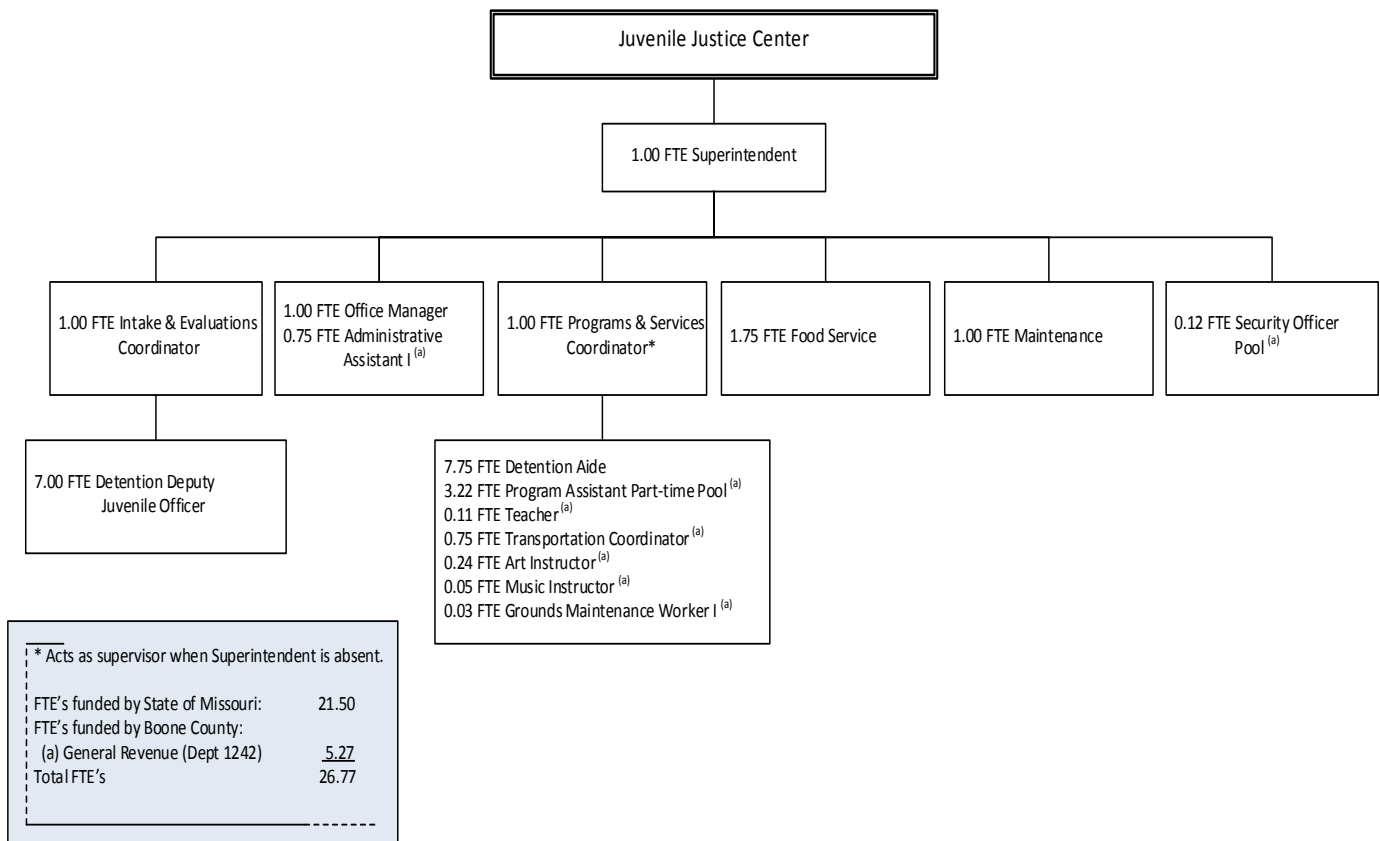
There are no other significant changes to the budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2015 Actual	2016 Estimated	2017 Projected
Detention			
Number of Admissions	199	220	210
Number of Resident Days	2,010	2,512	2,261
Average Length of Stay	8.1	7.4	7.7
Evaluation			
Number of Evaluations Completed	59	60	60
Number of Resident Days	1,364	1,208	1,287
Average Length of Stay	12.9	12.8	12.8
Short Term/Placement			
Number of Placements	4	4	4
Number of Resident Days	39	45	43
Average Length of Stay	9.8	11.3	10.8
Average Length of Stay for all Placements Combined	10.2	9.3	11.3
Average Daily Population	10.6	10.9	10.8

Organizational Chart



Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	17,183	22,000	19,252	22,000	0	22,000	0
3411	FEDERAL GRANT REIMBURSE	12,558	35,000	23,812	24,999	0	24,999	28-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	28,850	40,000	30,000	35,000	0	35,000	12-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	143	165	165	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	22,845	36,500	29,000	29,000	0	29,000	20-
3475	DYS CONTRACTS	4,500	20,000	4,000	5,900	0	5,900	70-
3477	STATE REIMB-DEL CHIL HOME	49,756	65,000	56,392	62,000	0	62,000	4-
SUBTOTAL *****		135,835	218,665	162,621	179,064	0	179,064	18-
CHARGES FOR SERVICES								
3510	COPIES	150	0	0	0	0	0	0
3523	PER DIEM PARENTAL PAYMENT	4,619	18,000	6,000	12,800	0	12,800	28-
3555	MEAL REIMBURSEMENT	659	700	750	900	0	900	28
SUBTOTAL *****		5,428	18,700	6,750	13,700	0	13,700	27-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	300	0	0	0	0
3880	CONTRIBUTIONS	0	100	9	0	0	0	100-
3891	DIVIDENDS/REBATES	1,837	1,600	1,600	1,600	0	1,600	0
SUBTOTAL *****		1,837	1,700	1,909	1,600	0	1,600	6-
TOTAL REVENUES *****		143,100	239,065	171,280	194,364	0	194,364	19-
PERSONAL SERVICES								
10100	SALARIES & WAGES	114,160	145,717	111,837	134,781	0	134,781	7-
10110	OVERTIME	0	0	3	0	0	0	0
10120	HOLIDAY WORKED	3,553	13,251	3,560	4,600	0	4,600	65-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	561	6,810	0	6,810	0
10200	FICA	8,978	12,161	8,766	11,183	0	11,183	8-
10300	HEALTH INSURANCE	2,669	11,640	5,273	12,360	0	12,360	6
10325	DISABILITY INSURANCE	88	151	127	174	0	174	15
10350	LIFE INSURANCE	68	96	88	96	0	96	0
10375	DENTAL INSURANCE	250	840	381	840	0	840	0
10400	WORKERS COMP	0	36	40	44	0	44	22
10500	401(A) MATCH PLAN	1,025	1,300	1,250	1,040	0	1,300	0
10600	UNEMPLOYMENT BENEFITS	0	31	0	0	0	0	100-
SUBTOTAL *****		130,791	185,223	131,886	171,928	0	172,188	7-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	78	150	150	150	0	150	0
23000	OFFICE SUPPLIES	1,575	1,855	1,855	1,710	0	1,710	7-
23001	PRINTING	306	629	534	375	0	375	40-
23015	COMPUTER SUPPLIES	0	100	0	100	0	100	0
23016	MAGNETIC MEDIA	0	100	0	75	0	75	25-
23018	PRINTER SUPPLIES	378	150	150	150	0	150	0
23025	RESIDENT SUPPLIES	1,334	2,000	2,000	1,800	0	1,800	10-
23030	KITCHEN SUPPLIES	465	750	750	650	0	650	13-
23031	CUSTODIAL SUPPLIES	2,927	3,400	3,273	3,300	0	3,300	2-
23035	MAINTENANCE SUPPLIES	904	950	950	950	0	950	0
23050	OTHER SUPPLIES	431	1,595	1,400	1,500	0	1,500	5-
23400	FOOD	23,710	30,000	23,508	30,000	0	30,000	0
23502	NON-PRES. MED. SUPPLIES	164	150	150	150	0	150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	940	1,110	660	1,410	0	1,410	27
23855	FURNITURE/FIXTURE <\$1000	0	308	140	308	0	308	0
SUBTOTAL *****		33,212	43,247	35,520	42,628	0	42,628	1-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	150	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	28	250	150	250	0	250	0
37230	MEALS & LODGING-TRAINING	664	1,000	750	1,000	0	1,000	0
37235	MEALS & LODGING - OTHER	60	50	40	50	0	50	0
37240	REGISTRATION/TUITION	699	2,000	1,375	2,000	0	2,000	0
SUBTOTAL *****		1,601	3,450	2,465	3,450	0	3,450	0

Juvenile Justice Center

UTILITIES								
48000	TELEPHONES	3,204	3,500	3,392	3,500	0	3,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	31	50	31	50	0	50	0
48100	NATURAL GAS	11,091	14,200	13,957	14,200	0	14,200	0
48200	ELECTRICITY	28,834	33,500	32,000	33,000	0	33,000	1-
48300	WATER	1,621	1,900	1,734	1,900	0	1,900	0
48400	SOLID WASTE	2,079	2,345	1,378	1,530	0	1,530	34-
48500	STORM WATER UTILITY	433	468	510	515	0	515	10
48600	SEWER USE	2,173	2,200	2,180	2,200	0	2,200	0
48700	LP GAS	0	700	400	500	0	500	28-
SUBTOTAL *****		49,466	58,863	55,582	57,395	0	57,395	2-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,032	2,200	724	1,800	0	1,800	18-
59010	FUEL SURCHARGE - REIMB TO R&B	54	70	31	65	0	65	7-
59100	VEHICLE REPAIRS/MAINTENANCE	332	300	311	300	0	300	0
59105	TIRES	12	300	300	500	0	500	66
59110	MECHANICS CHARGE - REIMB R&B	68	100	61	100	0	100	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		1,498	3,020	1,427	2,815	0	2,815	7-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,220	3,037	3,037	3,005	0	3,005	1-
60100	BLDG REPAIRS/MAINTENANCE	2,573	7,960	5,974	12,900	0	12,900	62
60150	PEST CONTROL	744	800	744	750	0	750	6-
60200	EQUIP REPAIRS/MAINTENANCE	1,983	1,800	1,800	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	666	440	440	440	0	440	0
SUBTOTAL *****		8,186	14,037	11,995	18,895	0	18,895	35
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	447	470	462	470	0	470	0
71100	OUTSIDE SERVICES	750	220	251	600	0	600	172
71101	PROFESSIONAL SERVICES	12,085	10,500	10,500	10,500	0	10,500	0
71500	BUILDING USE/RENT CHARGE	48,189	70,340	70,340	0	0	0	100-
SUBTOTAL *****		61,471	81,530	81,553	11,570	0	11,570	86-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	225	240	225	240	0	240	0
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	73,548	0	73,548	0
84300	ADVERTISING	1,139	1,800	1,100	300	0	300	83-
85620	OTHER MEDICAL	618	1,317	960	1,000	0	1,000	24-
SUBTOTAL *****		1,982	3,357	2,285	75,088	0	75,088	**
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	5,633	0	0	0	0	0	0
91301	COMPUTER HARDWARE	834	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	8,073	6,514	950	0	950	88-
SUBTOTAL *****		6,467	8,073	6,514	950	0	950	88-
TOTAL EXPENDITURES *****		294,674	400,800	329,227	384,719	0	384,979	4-

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 Reconciliation Therapy (MRT) Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2016 to June 30, 2017 Origination: 1995	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, 2016 to June 30, 2017 Origination: 2009	No match required
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"> Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri Funds 0.8 FTE Domestic Assault Court Coordinator, position #745 	January 1, 2016 to December 31, 2017 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 15, 2016 to September 30, 2017 Origination: 2009	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, 2016 to June 30, 2017 Origination: 2012	No match required
Drug Court Discretionary Program Bureau of Justice Assistance <ul style="list-style-type: none"> Funds 0.5 FTE Veterans Treatment Court Coordinator and 0.3 FTE Veterans Mentor Coordinator Funds drug testing, tracking, and transitional living 	October 1, 2015 to September 30, 2017 Origination: 2015	25% Match

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	90,595	105,612	105,612	106,632	0	106,632	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	118,420	128,863	128,863	62,459	0	62,459	51-
	SUBTOTAL *****	209,015	234,475	234,475	169,091	0	169,091	28-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	615	0	0	0	0	0	0
	SUBTOTAL *****	615	0	0	0	0	0	0
	TOTAL REVENUES *****	209,630	234,475	234,475	169,091	0	169,091	28-
PERSONAL SERVICES								
10100	SALARIES & WAGES	98,007	104,581	100,302	109,001	0	71,113	32-
10110	OVERTIME	523	0	2,300	0	0	0	0
10120	HOLIDAY WORKED	168	0	0	0	0	0	0
10200	FICA	7,351	8,000	7,728	8,338	0	5,439	32-
10300	HEALTH INSURANCE	12,099	17,184	13,985	18,540	0	12,360	28-
10325	DISABILITY INSURANCE	361	396	327	468	0	303	23-
10350	LIFE INSURANCE	124	144	132	144	0	96	33-
10375	DENTAL INSURANCE	1,369	1,238	1,185	1,260	0	840	32-
10400	WORKERS COMP	853	1,010	391	785	0	785	22-
10500	401(A) MATCH PLAN	625	1,300	675	1,560	0	1,040	20-
	SUBTOTAL *****	121,480	133,853	127,025	140,096	0	91,976	31-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	1,604	3,432	484	437	0	437	87-
23400	FOOD	526	1,296	535	283	0	283	78-
	SUBTOTAL *****	2,130	4,728	1,019	720	0	720	85-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	77	0	0	0	0
37230	MEALS & LODGING-TRAINING	2,545	1,805	1,119	0	0	0	100-
37240	REGISTRATION/TUITION	0	500	225	0	0	0	100-
	SUBTOTAL *****	2,545	2,305	1,421	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	70,752	80,513	60,000	74,429	0	74,429	7-
71101	PROFESSIONAL SERVICES	9,588	12,500	7,000	5,000	0	5,000	60-
71600	EQUIP LEASES & METER CHRG	4,877	4,896	4,000	2,515	0	2,515	48-
	SUBTOTAL *****	85,217	97,909	71,000	81,944	0	81,944	16-
	TOTAL EXPENDITURES *****	211,372	238,795	200,465	222,760	0	174,640	27-

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	7,493	0	0	0	0	0	0
	SUBTOTAL *****	7,493	0	0	0	0	0	0
CHARGES FOR SERVICES								
3569	OTHER FEES	31,277	36,770	35,000	36,770	0	36,770	0
3575	FAMILY COURT FEES	30,932	33,000	33,000	33,000	0	33,000	0
3579	FAMILY COURT FEES-JUVENILE OFF	11,175	15,000	12,000	12,000	0	12,000	20-
	SUBTOTAL *****	73,384	84,770	80,000	81,770	0	81,770	4-
INTEREST								
3711	INT-OVERNIGHT	34	25	46	35	0	35	40
3712	INT-LONG TERM INVEST	867	400	1,000	800	0	800	100
3798	INC/DEC IN FV OF INVESTMENTS	-488	0	0	0	0	0	0
	SUBTOTAL *****	413	425	1,046	835	0	835	96
MISCELLANEOUS								
3890	MISCELLANEOUS	360	500	500	500	0	500	0
	SUBTOTAL *****	360	500	500	500	0	500	0
	TOTAL REVENUES *****	81,650	85,695	81,546	83,105	0	83,105	3-
MATERIALS & SUPPLIES								
23001	PRINTING	0	550	550	0	0	0	100-
23050	OTHER SUPPLIES	11	50	50	50	0	50	0
	SUBTOTAL *****	11	600	600	50	0	50	92-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	109	150	150	150	0	150	0
	SUBTOTAL *****	109	150	150	150	0	150	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	34,400	33,100	34,000	33,100	0	33,100	0
71101	PROFESSIONAL SERVICES	591	50,000	35,000	60,000	0	60,000	20
	SUBTOTAL *****	34,991	83,100	69,000	93,100	0	93,100	12
	TOTAL EXPENDITURES *****	35,111	83,850	69,750	93,300	0	93,300	11

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

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

Budget Highlights

There are no significant changes to this budget.

Performance Measures

	2015 Actual	2016 Estimated	2017 Projected
Admissions by year			
Division Program	33	50	50
Probation Program	49	32	32
Re-Entry Program	15	18	18
DWI Court	20	20	20
Total Participants	117	120	120
Drug Court and DWI Fees Collected			
Drug Court	43,847	60,000	70,000
DWI Court	26,496	50,000	36,000

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	-38	0	0	0	0	0	0
	SUBTOTAL *****	-38	0	0	0	0	0	0
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	43,847	72,000	50,000	70,000	0	70,000	2-
3584	DRUG COURT FEES - DWI	26,496	36,000	36,000	36,000	0	36,000	0
	SUBTOTAL *****	70,343	108,000	86,000	106,000	0	106,000	2-
INTEREST								
3711	INT-OVERNIGHT	95	125	125	125	0	125	0
3712	INT-LONG TERM INVEST	2,335	1,000	1,500	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,075	0	0	0	0	0	0
	SUBTOTAL *****	1,355	1,125	1,625	1,125	0	1,125	0

13th Judicial Circuit Drug Court

MISCELLANEOUS							
3890 MISCELLANEOUS	349	0	335	0	0	0	0
SUBTOTAL *****	349	0	335	0	0	0	0
TOTAL REVENUES *****	72,009	109,125	87,960	107,125	0	107,125	2-
MATERIALS & SUPPLIES							
23000 OFFICE SUPPLIES	1,048	3,000	3,000	3,000	0	3,000	0
23001 PRINTING	0	100	100	200	0	200	100
23015 COMPUTER SUPPLIES	0	100	100	100	0	100	0
23016 MAGNETIC MEDIA	0	75	25	25	0	25	66-
23018 PRINTER SUPPLIES	351	200	125	200	0	200	0
23027 INMATE WORK/INCENTIVE SUPPLY	1,497	5,000	2,000	5,000	0	5,000	0
23050 OTHER SUPPLIES	356	2,000	1,000	2,000	0	2,000	0
23850 MINOR EQUIP & TOOLS (<\$1000)	201	175	433	175	0	175	0
SUBTOTAL *****	3,453	10,650	6,783	10,700	0	10,700	0
DUES TRAVEL & TRAINING							
37000 DUES & PROF CERTIFCTN/LICENSE	380	440	300	440	0	440	0
37220 TRAVEL (AIRFARE, MILEAGE, ETC)	1,554	3,500	2,700	3,500	0	3,500	0
37230 MEALS & LODGING-TRAINING	1,264	7,500	4,000	7,500	0	7,500	0
37235 MEALS & LODGING - OTHER	299	600	600	600	0	600	0
37240 REGISTRATION/TUITION	1,300	4,000	2,200	4,000	0	4,000	0
SUBTOTAL *****	4,797	16,040	9,800	16,040	0	16,040	0
VEHICLE EXPENSE							
59000 MOTORFUEL/GASOLINE	0	100	50	100	0	100	0
59200 LOCAL MILEAGE	210	400	200	400	0	400	0
SUBTOTAL *****	210	500	250	500	0	500	0
CONTRACTUAL SERVICES							
70050 SOFTWARE SERVICE CONTRACT	0	150	0	150	0	150	0
71100 OUTSIDE SERVICES	14,525	77,500	21,000	76,760	0	76,760	0
71101 PROFESSIONAL SERVICES	12	500	0	1,000	0	1,000	100
71600 EQUIP LEASES & METER CHR	144	800	200	1,600	0	1,600	100
SUBTOTAL *****	14,681	78,950	21,200	79,510	0	79,510	1
OTHER							
83100 AWARDS	1,230	4,000	1,500	4,000	0	4,000	0
84010 RECEPTION/MEETINGS	535	400	400	400	0	400	0
84300 ADVERTISING	142	200	0	200	0	200	0
86300 TESTING	11,544	55,083	40,000	63,240	0	63,240	14
SUBTOTAL *****	13,451	59,683	41,900	67,840	0	67,840	14
TOTAL EXPENDITURES *****	36,592	165,823	79,933	174,590	0	174,590	5

Decimal values have been truncated.

Veterans Court

Department Number 2831

Mission

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

Budget Highlights

In June 2013, the 13th Circuit received contributions from the Veterans United Foundation to launch a Veterans Treatment Court. 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 period ends October 31, 2017 with an anticipated no-cost extension through December 31, 2017.

Performance Measures

	2015 Actual	2016 Estimated	2017 Projected
Admissions by year			
Veterans Court	9	15	20
Contributions and Fees Collected			
Contributions	\$41,900	\$0	\$0
Fees	\$7,660	\$18,000	\$17,000

Veterans Court

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	93,509	93,509	106,471	0	106,471	13
	SUBTOTAL *****	0	93,509	93,509	106,471	0	106,471	14
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	7,660	18,000	8,000	17,000	0	17,000	5-
	SUBTOTAL *****	7,660	18,000	8,000	17,000	0	17,000	6-
MISCELLANEOUS								
3880	CONTRIBUTIONS	41,900	0	0	0	0	0	0
	SUBTOTAL *****	41,900	0	0	0	0	0	0
	TOTAL REVENUES *****	49,560	111,509	101,509	123,471	0	123,471	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	33,050	40,860	37,258	38,039	0	38,039	6-
10200	FICA	2,528	3,125	2,841	2,909	0	2,909	6-
10300	HEALTH INSURANCE	3,947	2,910	2,910	3,090	0	3,090	6
10325	DISABILITY INSURANCE	88	97	94	109	0	109	12
10330	CNTY PD DEPENDENT PREM-HEALTH	0	2,791	2,791	2,963	0	2,963	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	114	123	0	123	50-
10350	LIFE INSURANCE	24	24	24	24	0	24	0
10375	DENTAL INSURANCE	250	210	210	210	0	210	0
10400	WORKERS COMP	1,757	980	822	920	0	920	6-
10500	401(A) MATCH PLAN	0	260	225	260	0	325	25
	SUBTOTAL *****	41,644	51,504	47,289	48,647	0	48,712	5-
MATERIALS & SUPPLIES								
23015	COMPUTER SUPPLIES	0	50	0	0	0	0	100-
23027	INMATE WORK/INCENTIVE SUPPLY	995	800	800	800	0	800	0
23050	OTHER SUPPLIES	23	0	0	0	0	0	0
	SUBTOTAL *****	1,018	850	800	800	0	800	6-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	180	300	200	300	0	300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,081	2,300	1,500	2,300	0	2,300	0
37230	MEALS & LODGING-TRAINING	1,989	5,500	2,700	5,500	0	5,500	0
37240	REGISTRATION/TUITION	1,200	13,000	7,100	13,000	0	13,000	0
	SUBTOTAL *****	4,450	21,100	11,500	21,100	0	21,100	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	200	200	200	0	200	0
	SUBTOTAL *****	0	200	200	200	0	200	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	9,436	56,300	17,000	66,802	0	66,802	18
	SUBTOTAL *****	9,436	56,300	17,000	66,802	0	66,802	19
OTHER								
83100	AWARDS	0	300	300	300	0	300	0
84010	RECEPTION/MEETINGS	230	50	200	50	0	50	0
86300	TESTING	4,181	24,615	16,000	22,080	0	22,080	10-
	SUBTOTAL *****	4,411	24,965	16,500	22,430	0	22,430	10-
	TOTAL EXPENDITURES *****	60,959	154,919	93,289	159,979	0	160,044	3

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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 routine funding for replacement court reporter and court security equipment. In addition, the 2017 budget includes funding to renovate the judicial benches in two courtrooms.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	500	368	0	0	0	100-
	SUBTOTAL *****	0	500	368	0	0	0	100-
CHARGES FOR SERVICES								
3560	COLLECTION FEES	13,303	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	13,303	15,000	15,000	15,000	0	15,000	0
INTEREST								
3711	INT-OVERNIGHT	41	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	1,002	500	800	500	0	500	0
3798	INC/DEC IN FV OF INVESTMENTS	-461	0	0	0	0	0	0
	SUBTOTAL *****	582	560	860	560	0	560	0
	TOTAL REVENUES *****	13,885	16,060	16,228	15,560	0	15,560	3-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	76	250	100	200	0	200	20-
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23016	MAGNETIC MEDIA	0	100	68	0	0	0	100-
23400	FOOD	0	350	291	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,275	800	1,275	0	1,275	0
	SUBTOTAL *****	76	2,025	1,259	1,525	0	1,525	25-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	130	2,500	500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	1,715	3,000	1,200	3,000	0	3,000	0
37240	REGISTRATION/TUITION	100	3,500	1,000	3,500	0	3,500	0
	SUBTOTAL *****	1,945	9,000	2,700	9,000	0	9,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	5,000	2,500	10,000	0	10,000	100
	SUBTOTAL *****	0	5,000	2,500	10,000	0	10,000	100
OTHER								
83100	AWARDS	1,380	1,750	1,400	1,750	0	1,750	0
	SUBTOTAL *****	1,380	1,750	1,400	1,750	0	1,750	0

Administration of Justice

Department Number 2850

FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	20,000	0	20,000	0
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	5,500	5,386	5,500	0	5,500	0
92301	REPLC COMPUTER HDWR	0	4,500	4,000	4,500	0	4,500	0
SUBTOTAL *****		0	13,500	12,886	33,500	0	33,500	148
TOTAL EXPENDITURES *****		3,401	31,275	20,745	55,775	0	55,775	78

Decimal values have been truncated.

Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

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

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

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

Budget Highlights

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

There are no significant changes to the budget.

Performance Measures

	2015 Actual	2016 Estimated	2017 Projected
Mental Health Court Admissions			
Diversion Program	3	5	5
Probation Program	26	24	24
Re-Entry Program	1	3	3
Total Admissions	30	32	32

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	183,400	200,862	196,989	214,544	0	214,544	6
10110	OVERTIME	1,727	2,000	1,616	2,000	0	2,000	0
10200	FICA	12,794	15,518	14,394	16,565	0	16,565	6
10300	HEALTH INSURANCE	39,270	32,010	26,190	33,990	0	33,990	6
10325	DISABILITY INSURANCE	663	763	707	922	0	922	20
10330	CNTY PD DEPENDENT PREM-HEALTH	0	5,950	5,950	6,317	0	6,317	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	406	340	370	0	370	8-
10350	LIFE INSURANCE	252	264	264	264	0	264	0
10375	DENTAL INSURANCE	2,695	2,310	2,310	2,310	0	2,310	0
10400	WORKERS COMP	3,501	3,425	3,823	3,546	0	3,546	3
10500	401(A) MATCH PLAN	1,800	2,860	2,025	2,860	0	2,860	0
SUBTOTAL *****		246,102	266,368	254,608	283,688	0	283,688	7
MATERIALS & SUPPLIES								
22000	POSTAGE	16	200	100	60	0	60	70-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	300	100	100	0	100	66-
23000	OFFICE SUPPLIES	265	500	300	400	0	400	20-
23001	PRINTING	0	200	50	100	0	100	50-
23015	COMPUTER SUPPLIES	0	250	100	100	0	100	60-
23016	MAGNETIC MEDIA	0	75	25	25	0	25	66-
23018	PRINTER SUPPLIES	82	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	1,691	2,000	1,500	2,000	0	2,000	0
23050	OTHER SUPPLIES	70	50	116	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	32	350	433	350	0	350	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	500	0	500	0
SUBTOTAL *****		2,156	4,025	2,824	3,785	0	3,785	6-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	220	220	220	0	220	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	252	1,000	400	800	0	800	20-
37230	MEALS & LODGING-TRAINING	807	1,300	1,000	1,300	0	1,300	0
37235	MEALS & LODGING - OTHER	66	0	0	200	0	200	0
37240	REGISTRATION/TUITION	775	750	600	750	0	750	0
SUBTOTAL *****		2,050	3,270	2,220	3,270	0	3,270	0
UTILITIES								
48000	TELEPHONES	2,646	3,600	2,700	3,600	0	3,600	0
48100	NATURAL GAS	1,335	2,500	1,700	2,500	0	2,500	0
48200	ELECTRICITY	5,235	5,000	5,000	5,000	0	5,000	0
48300	WATER	284	300	325	300	0	300	0
48500	STORM WATER UTILITY	150	150	180	150	0	150	0
48600	SEWER USE	271	250	328	300	0	300	20
SUBTOTAL *****		9,921	11,800	10,233	11,850	0	11,850	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	35	0	0	0	0	0	0
59200	LOCAL MILEAGE	0	350	50	150	0	150	57-
SUBTOTAL *****		35	350	50	150	0	150	57-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	500	300	500	0	500	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	100	100	0	100	60-
SUBTOTAL *****		0	750	400	600	0	600	20-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	32,515	45,000	42,000	48,000	0	48,000	6
71101	PROFESSIONAL SERVICES	4	500	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	28,130	33,017	33,017	0	0	0	100-
SUBTOTAL *****		60,649	78,517	75,017	48,000	0	48,000	39-
OTHER								
83100	AWARDS	0	200	200	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	34,892	0	34,892	0
84010	RECEPTION/MEETINGS	189	350	250	350	0	350	0
84300	ADVERTISING	33	250	0	0	0	0	100-
86300	TESTING	18,656	26,112	22,200	33,200	0	33,200	27
SUBTOTAL *****		18,878	26,912	22,650	68,642	0	68,642	155

Alternative Sentencing Program

Law Enforcement Sales Tax

FIXED ASSET ADDITIONS							
92301 REPLC COMPUTER HDWR	0	0	0	1,000	0	1,000	0
SUBTOTAL *****	0	0	0	1,000	0	1,000	0
TOTAL EXPENDITURES *****	339,791	391,992	368,002	420,985	0	420,985	7

Decimal values have been truncated.

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM FY 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

Decimal values have been truncated.



Sheriff & Corrections Summary

Description of Funding Sources

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

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

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

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) Note: effective with the fiscal year 2017 budget, these activities have been re-consolidated within the Facilities Maintenance Department.

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	2015	2016	2017	2017	2017	2017
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 4,185,825	\$ 4,472,800	\$ 4,349,314	\$ 615,560	\$ -	\$ 4,964,874
100	1253	Internet Crimes Task Force	151,454	149,977	60,857	845	-	61,702
250	2501	Sheriff Forfeiture-Dept of Justice	-	-	-	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	-	-	-	-	-	-
251	2510	Sheriff Training	18,508	16,329	-	28,200	-	28,200
252	252x	Law Enf. Citizen Contributions	5,150	4,013	5,585	9,515	-	15,100
253	253x	Justice Assistance Grants (JAG)	55,955	38,952	-	-	-	-
254	2540	Sheriff Civil Charges	46,295	45,371	-	47,302	-	47,302
255	2550	Sheriff Revolving Fund Activity	77,399	390,700	48,380	114,840	-	163,220
257	2570	Sheriff K9 Operations Fund	2,470	2,749	-	4,875	-	4,875
290	2901	Sheriff-Law Enf SalesTax	1,681,846	1,942,585	1,298,322	262,630	599,082	2,160,034
Subtotal			\$ 6,224,902	\$ 7,063,476	\$ 5,762,458	\$ 1,083,767	\$ 599,082	\$ 7,445,307
Corrections:								
100	1255	Corrections	4,077,602	4,248,619	2,876,841	1,901,293	83,868	4,862,002
256	2560	Inmate Security Fund	-	200,837	-	37,831	-	37,831
290	2902	Corrections-Law Enf SalesTax	787,298	844,576	815,397	23,646	-	839,043
290	2906	Contract Inmate Housing	102,748	235,260	-	195,000	-	195,000
Subtotal			4,967,648	5,529,292	3,692,238	2,157,770	83,868	5,933,876
Housekeeping & Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint	279,957	221,789	-	-	-	-
Total			\$ 11,472,507	\$ 12,814,557	\$ 9,454,696	\$ 3,241,537	\$ 682,950	\$ 13,379,183

* 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	2015	2016	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 2550	Dept. 1255	Dept. 2902	Dept. 1256	2017 Total	
Sheriff											
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00	
Major	1.00	1.00	1.00	-	-	-	-	-	-	1.00	
Captain	1.50	1.50	1.50	-	-	-	-	-	-	1.50	
Lieutenant	2.00	2.00	2.00	-	-	-	-	-	-	2.00	
Sergeant	9.00	9.00	8.00	1.00	-	-	-	-	-	9.00	
Deputy Sheriff	37.00	38.00	28.00	10.00	-	-	-	-	-	38.00	
Deputy Sheriff-Civil Process	2.00	2.00	2.00	-	-	-	-	-	-	2.00	
Investigator	11.00	11.00	8.00	1.00	0.83	b	-	-	-	9.83	
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	83.90	84.90	67.90	14.00	0.83	1.00	-	-	-	83.73	
Corrections											
Detention Director	1.00	1.00	-	-	-	-	1.00	-	-	1.00	
Captain	1.50	1.50	-	-	-	-	0.50	1.00	-	1.50	a
Detention Lieutenant	2.00	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	-	-	-	-	-	-	-	-	
Cook	3.75	3.75	-	-	-	-	-	-	-	-	
Registered Nurse	3.80	3.80	-	-	-	-	-	-	-	-	
Registered Nurse Pool	0.28	0.28	-	-	-	-	-	-	-	-	
Supervisor, Clinical Social Worker	0.50	0.50	-	-	-	-	-	-	-	-	
Jail Clinical Social Worker Pool	0.50	0.50	-	-	-	-	-	-	-	-	
Office Specialist	1.00	1.00	-	-	-	-	1.00	-	-	1.00	
Detention Corporal	4.00	4.00	-	-	-	-	-	4.00	-	4.00	
Subtotal	67.56	67.56	-	-	-	-	51.73	6.00	-	57.73	
Housekeeping & Maintenance											
Senior Facility Maintenance Tech.	1.00	1.00	-	-	-	-	-	-	-	-	
Custodian	1.00	1.00	-	-	-	-	-	-	-	-	
Subtotal	2.00	2.00	-	-	-	-	-	-	-	-	
Total FTEs	153.46	154.46	67.90	14.00	0.83	1.00	51.73	6.00	-	141.46	
Overtime	\$583,283	\$625,206	\$272,570	\$ 90,578	\$ -	\$ 2,000	\$225,008	\$ 63,359	\$ -	\$653,515	
Holiday	\$ 99,684	\$121,092	\$ 50,787	\$ 19,690	\$ -	\$ 100	\$ 54,990	\$ 15,747	\$ -	\$141,314	

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.

c Effective January 1st, 2017, these two positions will be accounted for in Facilities Maintenance Dept. 6100 & Housekeeping Dept. 6101

d The Sheriff outsourced food services and inmate health in 2016, thus these positions were removed from the budget

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. Effective with the 2017 budget, facilities maintenance activities have been re-consolidated within the Facilities Maintenance Department and the budget reflects an internal service charge. There are no other significant changes to the budget.

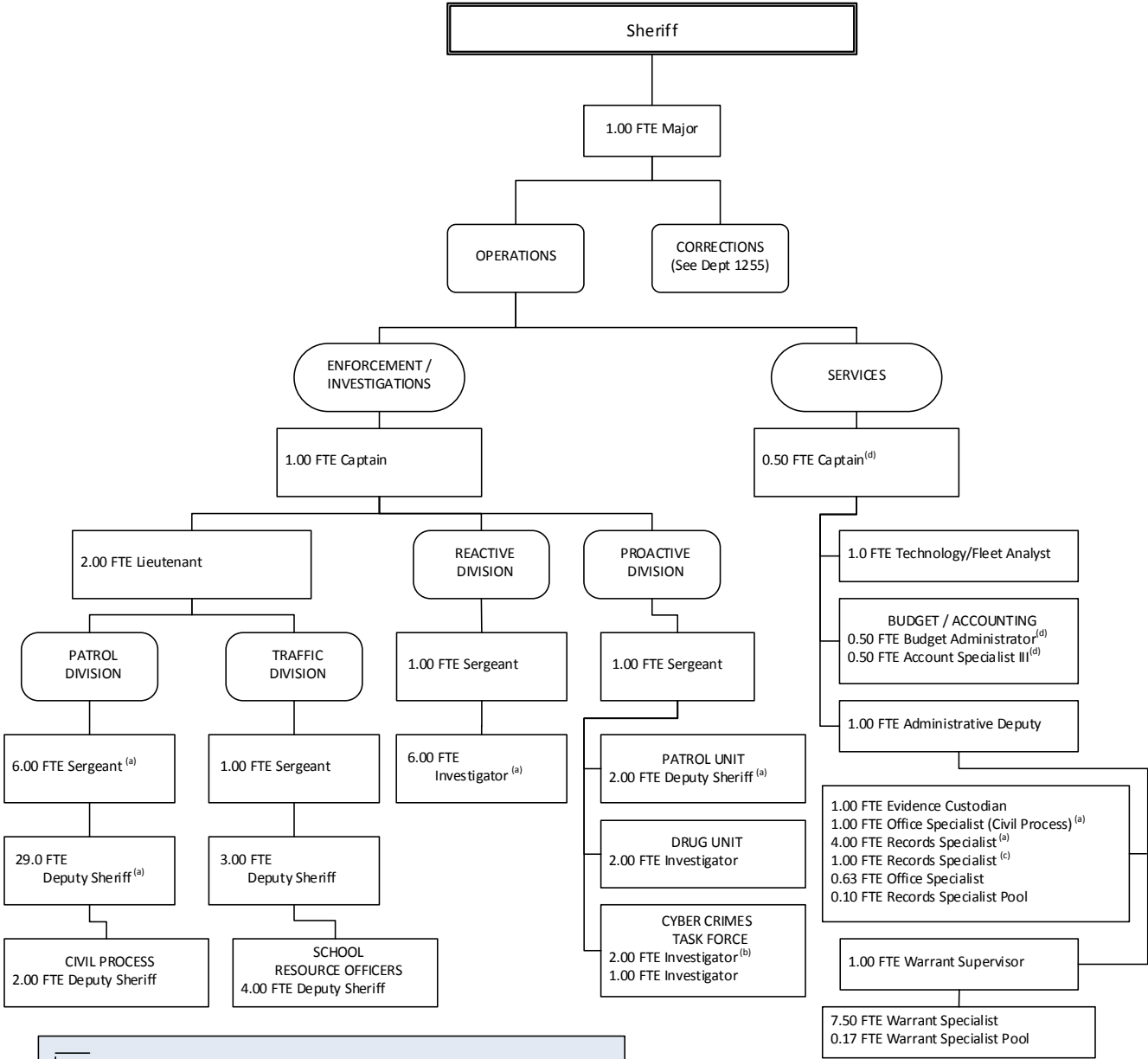
Sheriff Revolving Fund: The 2016 budget was amended mid-year to provide funding for a replacement Records Management System (RMS). The 2017 budget includes additional funding related to the RMS project.

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 2017 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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	165	120	140	120	0	120	0
	SUBTOTAL *****	165	120	140	120	0	120	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	76,294	86,892	86,892	77,517	0	77,517	10-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	23,191	0	0	0	0	0	0
3465	FEDERAL REIMBURSE EXPENSES	15,318	0	11,800	10,000	0	10,000	0
3469	STATE REIMB-CRIMINAL COSTS	32,925	28,000	18,600	26,825	0	26,825	4-
	SUBTOTAL *****	147,728	114,892	117,292	114,342	0	114,342	0
CHARGES FOR SERVICES								
3510	COPIES	1,903	900	1,135	1,315	0	1,315	46
3525	REIMB. SPECIAL PROJECTS	0	52,000	52,000	52,000	0	52,000	0
3528	REIMB PERSONNEL/PROJECTS	36,304	0	43,800	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	14,119	5,260	11,000	10,000	0	10,000	90
3563	CIVIL PROCESS FEES	6,665	9,000	8,385	9,000	0	9,000	0
3569	OTHER FEES	1,609	1,500	1,845	1,700	0	1,700	13
3572	SHERIFF'S FEES	117,890	120,000	118,500	118,500	0	118,500	1-
3590	INSPECTION FEES	70	100	76	100	0	100	0
	SUBTOTAL *****	178,560	188,760	236,741	192,615	0	192,615	2
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,450	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	255	0	250	0	0	0	0
3890	MISCELLANEOUS	132	500	3	500	0	500	0
3891	DIVIDENDS/REBATES	1,171	1,125	1,172	1,125	0	1,125	0
	SUBTOTAL *****	3,008	1,625	1,425	1,625	0	1,625	0
	TOTAL REVENUES *****	329,461	305,397	355,598	308,702	0	308,702	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,611,373	2,980,785	2,800,143	3,380,235	48,610	3,057,225	2
10110	OVERTIME	288,650	268,607	290,519	292,265	0	272,570	1
10115	SHIFT DIFFERENTIAL	34,532	33,134	38,539	36,270	0	36,270	9
10120	HOLIDAY WORKED	48,399	43,452	48,691	56,396	0	50,787	16
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	9,621	9,621	0	9,621	0
10200	FICA	218,132	254,438	235,001	288,771	3,719	262,126	3
10300	HEALTH INSURANCE	312,834	391,516	359,827	417,150	6,180	415,605	6
10325	DISABILITY INSURANCE	8,465	10,872	9,135	14,417	233	12,818	17
10330	CNTY PD DEPENDENT PREM-HEALTH	0	81,008	80,608	82,717	5,582	82,717	2
10331	CNTY PD DEPENDENT PREM-DENTAL	0	5,422	5,232	5,308	247	5,308	2-
10350	LIFE INSURANCE	2,794	3,228	2,970	3,240	48	3,228	0
10375	DENTAL INSURANCE	29,466	28,225	26,387	28,350	420	28,245	0
10400	WORKERS COMP	85,941	61,169	58,463	75,834	1,176	75,557	23
10500	401(A) MATCH PLAN	30,288	35,067	29,550	35,100	650	34,937	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,645	4,000	2,300	0	0	2,300	42-
	SUBTOTAL *****	3,674,519	4,200,923	3,996,986	4,725,674	66,865	4,349,314	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,645	4,113	4,113	4,279	0	4,279	4
23000	OFFICE SUPPLIES	8,941	13,600	12,200	13,600	0	13,600	0
23001	PRINTING	3,714	3,000	2,300	3,000	0	3,000	0
23016	MAGNETIC MEDIA	1,094	1,000	810	1,000	0	1,000	0
23050	OTHER SUPPLIES	13,534	17,265	15,915	16,450	0	16,450	4-
23200	AMMUNITION	14,106	18,598	0	0	0	0	100-
23201	AMMUNITION (LESS-LETHAL)	0	550	550	550	0	550	0
23300	UNIFORMS	31,411	48,156	45,000	28,105	1,000	28,105	41-
23305	UNIFORM MAINTENANCE	4,231	5,870	5,200	5,330	0	5,330	9-
23350	RESERVE/EXPLORER PRGM SUPPLIES	2,154	2,285	2,200	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	10,203	7,331	7,300	5,931	1,750	7,681	4
23855	FURNITURE/FIXTURE <\$1000	601	778	778	778	0	778	0
23860	VEHICLE EQUIPMENT <\$1000	7,526	1,750	1,750	900	0	900	48-
	SUBTOTAL *****	100,160	124,296	98,116	82,208	2,750	83,958	32-

Sheriff Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,938	2,755	3,060	3,094	0	3,094	12
37200	SEMINARS/CONFEREN/MEETING	726	1,225	1,976	2,048	0	2,048	67
37210	TRAINING/SCHOOLS	175	3,040	450	9,575	13,500	23,075	659
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,640	200	2,100	0	2,100	28
37230	MEALS & LODGING-TRAINING	1,377	4,405	1,500	5,686	0	5,686	29
SUBTOTAL *****		5,216	13,065	7,186	22,503	13,500	36,003	176
UTILITIES								
48000	TELEPHONES	27,515	28,800	28,850	28,800	0	28,800	0
48050	CELLULAR/MOBILE DEVICE SERVICE	22,153	30,030	29,050	30,000	0	30,000	0
48100	NATURAL GAS	6,087	8,000	5,508	7,400	0	7,400	7-
48200	ELECTRICITY	31,834	31,630	30,681	31,175	0	31,175	1-
48300	WATER	3,981	3,660	3,843	3,840	0	3,840	4
48400	SOLID WASTE	897	852	1,046	1,056	0	1,056	23
48500	STORM WATER UTILITY	125	120	148	156	0	156	30
48600	SEWER USE	4,249	4,368	4,003	4,368	0	4,368	0
SUBTOTAL *****		96,841	107,460	103,129	106,795	0	106,795	1-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	147,114	188,171	123,000	166,701	0	166,701	11-
59010	FUEL SURCHARGE - REIMB TO R&B	7,886	7,965	8,200	7,891	0	7,891	0
59025	VEHICLE TITLE/LICENSE/PLATES	879	976	761	1,335	0	1,335	36
59030	MOTOR VEHICLE LICENSING EXP	57	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	43,135	40,100	35,000	38,800	0	38,800	3-
59105	TIRES	21,878	23,730	13,000	23,500	0	23,500	0
59110	MECHANICS CHARGE - REIMB R&B	12,071	13,600	11,668	12,040	0	12,040	11-
SUBTOTAL *****		233,020	274,542	191,629	250,267	0	250,267	9-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,525	8,317	8,140	8,140	0	8,140	2-
60200	EQUIP REPAIRS/MAINTENANCE	4,589	7,305	4,430	6,300	0	6,300	13-
SUBTOTAL *****		8,114	15,622	12,570	14,440	0	14,440	8-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,584	2,184	1,584	5,942	0	5,942	172
71000	INSURANCE AND BONDS	200	100	100	100	0	100	0
71100	OUTSIDE SERVICES	1,856	2,908	2,410	5,703	0	5,703	96
71101	PROFESSIONAL SERVICES	1,485	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	24,420	24,420	24,420	0	0	0	100-
71526	DISPOSAL SERVICES	687	550	550	550	0	550	0
71600	EQUIP LEASES & METER CHR	0	200	0	200	0	200	0
SUBTOTAL *****		30,232	30,362	29,064	12,495	0	12,495	59-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	75,225	0	75,225	0
84010	RECEPTION/MEETINGS	36	200	100	200	0	200	0
85400	CRIMINAL INVESTIGATION	13,581	18,357	9,000	20,000	0	20,000	8
86300	TESTING	8,525	17,425	12,315	16,177	0	16,177	7-
86898	SHORTAGES & OVERAGES- NET	0	0	20	0	0	0	0
SUBTOTAL *****		22,142	35,982	21,435	111,602	0	111,602	210
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	8,415	8,730	8,138	0	1,300	0	100-
92300	REPLCMENT MACH & EQUIP	7,169	12,043	4,547	0	0	0	100-
SUBTOTAL *****		15,584	20,773	12,685	0	1,300	0	100-
TOTAL EXPENDITURES *****		4,185,828	4,823,025	4,472,800	5,325,984	84,415	4,964,874	3

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2015	2016		2017	2017	2017	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2016 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	6,194	15,089	4,088	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	140,773	142,184	144,566	51,096	0	51,096	64-
	SUBTOTAL *****	146,967	157,273	148,654	51,096	0	51,096	68

Sheriff Operations

CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	530	0	0	0	0	0
	SUBTOTAL *****	530	0	0	0	0	0
	TOTAL REVENUES *****	147,497	157,273	148,654	51,096	0	51,096 68-
PERSONAL SERVICES							
10100	SALARIES & WAGES	97,849	100,442	100,340	102,949	0	43,172 57-
10120	HOLIDAY WORKED	9	0	14	0	0	0 0
10200	FICA	7,379	7,680	7,260	7,875	0	3,302 57-
10300	HEALTH INSURANCE	10,674	11,640	11,640	12,360	0	5,150 55-
10325	DISABILITY INSURANCE	347	155	367	442	0	442 185
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	5,581	5,926	0	5,926 0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	318	319	318	0	318 0
10350	LIFE INSURANCE	96	40	96	96	0	96 140
10375	DENTAL INSURANCE	1,000	350	840	840	0	840 140
10400	WORKERS COMP	3,033	2,448	2,599	2,491	0	1,061 56-
10500	401(A) MATCH PLAN	675	1,070	1,100	1,040	0	550 48-
	SUBTOTAL *****	121,062	124,143	130,156	134,337	0	60,857 51-
MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	200	0	0	0	0	0 0
23050	OTHER SUPPLIES	209	1,063	603	240	0	240 77-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,749	2,000	0	0	0	0 100-
	SUBTOTAL *****	2,158	3,063	603	240	0	240 92-
DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	995	1,500	3,033	0	0	0 100-
37210	TRAINING/SCHOOLS	11,380	6,795	2,555	0	0	0 100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,894	3,204	1,010	0	0	0 100-
37230	MEALS & LODGING-TRAINING	2,670	4,575	1,946	0	0	0 100-
	SUBTOTAL *****	16,939	16,074	8,544	0	0	0 100-
UTILITIES							
48002	DATA COMMUNICATIONS	487	0	0	0	0	0 0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	490	488	205	0	205 58-
	SUBTOTAL *****	487	490	488	205	0	205 58-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	8,879	12,288	9,297	0	0	0 100-
71100	OUTSIDE SERVICES	734	1,092	889	400	0	400 63-
	SUBTOTAL *****	9,613	13,380	10,186	400	0	400 97-
OTHER							
86850	CONTINGENCY	0	937	0	0	0	0 100-
	SUBTOTAL *****	0	937	0	0	0	0 100-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,194	0	0	0	0	0 0
	SUBTOTAL *****	1,194	0	0	0	0	0 0
	TOTAL EXPENDITURES *****	151,453	158,087	149,977	135,182	0	61,702 61-

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	9	10	14	14	0	14	40
3712	INT-LONG TERM INVEST	224	200	226	200	0	200	0
3798	INC/DEC IN FV OF INVESTMENTS	-95	0	0	0	0	0	0
	SUBTOTAL *****	138	210	240	214	0	214	2
	TOTAL REVENUES *****	138	210	240	214	0	214	2

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	3	4	6	6	0	6	50
3712	INT-LONG TERM INVEST	81	62	120	120	0	120	93
3798	INC/DEC IN FV OF INVESTMENTS	-47	0	0	0	0	0	0
	SUBTOTAL *****	37	66	126	126	0	126	91
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	5,250	0	0	0	1,200	1,200	0
	SUBTOTAL *****	5,250	0	0	0	1,200	1,200	0
	TOTAL REVENUES *****	5,287	66	126	126	1,200	1,326	**
FIXED ASSET ADDITIONS								
92400	REPLCMNT AUTO/TRUCKS	0	6,000	0	0	0	0	100-
	SUBTOTAL *****	0	6,000	0	0	0	0	100-
	TOTAL EXPENDITURES *****	0	6,000	0	0	0	0	100-

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	5,858	7,300	6,700	6,700	0	6,700	8-
	SUBTOTAL *****	5,858	7,300	6,700	6,700	0	6,700	8-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	12,447	14,065	14,014	14,065	0	14,065	0
	SUBTOTAL *****	12,447	14,065	14,014	14,065	0	14,065	0
INTEREST								
3711	INT-OVERNIGHT	4	5	7	7	0	7	40
3712	INT-LONG TERM INVEST	97	88	154	154	0	154	75
3798	INC/DEC IN FV OF INVESTMENTS	-36	0	0	0	0	0	0
	SUBTOTAL *****	65	93	161	161	0	161	73
	TOTAL REVENUES *****	18,370	21,458	20,875	20,926	0	20,926	2-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	2,928	8,000	2,045	8,000	0	8,000	0
37210	TRAINING/SCHOOLS	12,439	8,000	10,250	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2	2,000	34	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	3,139	10,200	4,000	10,200	0	10,200	0
	SUBTOTAL *****	18,508	28,200	16,329	28,200	0	28,200	0
	TOTAL EXPENDITURES *****	18,508	28,200	16,329	28,200	0	28,200	0

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	6,000	0	6,000	0	0	0	0
	SUBTOTAL *****	6,000	0	6,000	0	0	0	0

Sheriff Operations

INTEREST							
3711	INT-OVERNIGHT	5	6	10	10	0	10 66
3712	INT-LONG TERM INVEST	126	108	216	216	0	216 100
3798	INC/DEC IN FV OF INVESTMENTS	-61	0	0	0	0	0 0
SUBTOTAL *****		70	114	226	226	0	226 98
TOTAL REVENUES *****		6,070	114	6,226	226	0	226 98
PERSONAL SERVICES							
10110	OVERTIME	3,807	5,000	2,000	0	0	5,000 0
10200	FICA	300	385	385	0	0	385 0
10400	WORKERS COMP	0	0	175	0	0	200 0
10510	CERF-EMPLOYER PD CONTRIBUTION	30	50	50	0	0	0 100-
SUBTOTAL *****		4,137	5,435	2,610	0	0	5,585 3
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	300	0	300	0	300 0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	800	0	800	0	800 0
SUBTOTAL *****		0	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	516	1,200	0	1,000	0	1,000 16-
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000 0
SUBTOTAL *****		516	6,200	0	6,000	0	6,000 3-
TOTAL EXPENDITURES *****		4,653	13,435	2,610	7,800	0	13,385 0

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	0	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	11	10	10	10	0	10	0
3798	INC/DEC IN FV OF INVESTMENTS	-4	0	0	0	0	0	0
SUBTOTAL *****		7	11	11	11	0	11	0
MISCELLANEOUS								
3880	CONTRIBUTIONS	39	0	0	0	0	0	0
SUBTOTAL *****		39	0	0	0	0	0	0
TOTAL REVENUES *****		46	11	11	11	0	11	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	498	500	390	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	500	0	0	0	0	100-
SUBTOTAL *****		498	1,000	390	500	0	500	50-
OTHER								
86850	CONTINGENCY	0	500	0	500	0	500	0
SUBTOTAL *****		0	500	0	500	0	500	0
TOTAL EXPENDITURES *****		498	1,500	390	1,000	0	1,000	33-

Sheriff Operations

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	0	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	11	10	12	12	0	12	20
3798	INC/DEC IN FV OF INVESTMENTS	-5	0	0	0	0	0	0
	SUBTOTAL *****	6	11	13	13	0	13	18
	TOTAL REVENUES *****	6	11	13	13	0	13	18
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	714	228	215	0	215	69-
	SUBTOTAL *****	0	914	228	215	0	215	76-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	450	450	0	0	0	100-
37230	MEALS & LODGING-TRAINING	0	336	335	0	0	0	100-
	SUBTOTAL *****	0	786	785	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
	TOTAL EXPENDITURES *****	0	1,700	1,013	715	0	715	58-

2533 LOCAL LAW ENF BLOCK GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	5,048	0	0	0	0	0	0
	SUBTOTAL *****	5,048	0	0	0	0	0	0
	TOTAL REVENUES *****	5,048	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	5,048	0	0	0	0	0	0
	SUBTOTAL *****	5,048	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	5,048	0	0	0	0	0	0

2534 LOCAL LAW ENF BLOCK GRANT FYX4

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	12,769	2,778	2,777	0	0	0	100-
	SUBTOTAL *****	12,769	2,778	2,777	0	0	0	100-
	TOTAL REVENUES *****	12,769	2,778	2,777	0	0	0	100-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	1,829	1,453	2,777	0	0	0	100-
	SUBTOTAL *****	1,829	1,453	2,777	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	10,940	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	1,325	0	0	0	0	100-
	SUBTOTAL *****	10,940	1,325	0	0	0	0	100-
	TOTAL EXPENDITURES *****	12,769	2,778	2,777	0	0	0	100-

Sheriff Operations

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	5,666	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	44,334	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	11	27	14	20	0	20	25-
3712	INT-LONG TERM INVEST	268	226	403	243	0	243	7
3798	INC/DEC IN FV OF INVESTMENTS	-129	0	0	0	0	0	0
	SUBTOTAL *****	150	253	417	263	0	263	4
	TOTAL REVENUES *****	50,150	50,253	50,417	50,263	0	50,263	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	1,305	1,440	1,395	1,440	0	1,440	0
48200	ELECTRICITY	1,274	1,621	1,366	1,400	0	1,400	13-
48300	WATER	423	422	778	778	0	778	84
	SUBTOTAL *****	3,002	3,483	3,539	3,618	0	3,618	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	174	183	179	0	0	0	100-
	SUBTOTAL *****	174	183	179	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,621	1,624	1,653	1,684	0	1,684	3
	SUBTOTAL *****	1,621	1,624	1,653	1,684	0	1,684	4
OTHER								
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	40,000	0	40,000	0
86850	CONTINGENCY	0	500	0	500	0	500	0
	SUBTOTAL *****	40,000	40,500	40,000	40,500	0	40,500	0
	TOTAL EXPENDITURES *****	46,297	47,290	45,371	47,302	0	47,302	0

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	150,937	117,832	148,000	50,000	0	50,000	57-
	SUBTOTAL *****	150,937	117,832	148,000	50,000	0	50,000	58-
CHARGES FOR SERVICES								
3569	OTHER FEES	33,607	36,456	36,000	25,275	0	25,275	30-
	SUBTOTAL *****	33,607	36,456	36,000	25,275	0	25,275	31-
INTEREST								
3711	INT-OVERNIGHT	79	79	183	183	0	183	131
3712	INT-LONG TERM INVEST	1,984	1,515	4,058	4,058	0	4,058	167
3798	INC/DEC IN FV OF INVESTMENTS	-1,060	0	0	0	0	0	0
	SUBTOTAL *****	1,003	1,594	4,241	4,241	0	4,241	166
	TOTAL REVENUES *****	185,547	155,882	188,241	79,516	0	79,516	49-

Sheriff Operations

PERSONAL SERVICES							
10100	SALARIES & WAGES	28,023	29,681	28,759	30,160	0	30,160 1
10110	OVERTIME	1,345	2,000	1,463	2,000	0	2,000 0
10120	HOLIDAY WORKED	81	100	0	100	0	100 0
10200	FICA	1,882	2,431	2,036	2,467	0	2,467 1
10300	HEALTH INSURANCE	7,893	5,820	5,820	6,180	0	6,180 6
10325	DISABILITY INSURANCE	100	112	107	129	0	129 15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	5,582	5,581	5,926	0	5,926 6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	247	246	0	246 0
10350	LIFE INSURANCE	48	48	48	48	0	48 0
10375	DENTAL INSURANCE	500	420	420	420	0	420 0
10400	WORKERS COMP	109	100	60	54	0	54 46-
10500	401(A) MATCH PLAN	675	650	650	520	0	650 0
SUBTOTAL *****		40,656	47,191	45,191	48,250	0	48,380 3
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	2,003	2,000	2,508	2,508	0	2,508 25
SUBTOTAL *****		2,003	2,000	2,508	2,508	0	2,508 25
DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETING	0	1,873	1,873	0	0	0 100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,538	945	0	0	0 100-
37230	MEALS & LODGING-TRAINING	0	2,443	1,656	0	0	0 100-
SUBTOTAL *****		0	5,854	4,474	0	0	0 100-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	904	1,032	1,032	1,032	0	1,032 0
SUBTOTAL *****		904	1,032	1,032	1,032	0	1,032 0
CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	33,837	72,871	67,120	52,235	0	52,235 28-
71101	PROFESSIONAL SERVICES	0	197,214	197,214	4,065	0	54,065 72-
SUBTOTAL *****		33,837	270,085	264,334	56,300	0	106,300 61-
OTHER							
86850	CONTINGENCY	0	3,800	0	5,000	0	5,000 31
SUBTOTAL *****		0	3,800	0	5,000	0	5,000 32
FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	0	10,561	0	0	0 0
92300	REPLCMENT MACH & EQUIP	0	5,400	4,200	0	0	0 100-
92302	REPLC COMPUTER SOFTWARE	0	68,961	58,400	0	0	0 100-
SUBTOTAL *****		0	74,361	73,161	0	0	0 100-
TOTAL EXPENDITURES *****		77,400	404,323	390,700	113,090	0	163,220 60-

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

257 SHERIFF K9 OPERATIONS FUND								%CHG FROM PY
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	7,200	5,400	11,800	9,000	0	9,000	66
SUBTOTAL *****		7,200	5,400	11,800	9,000	0	9,000	67
INTEREST								
3711	INT-OVERNIGHT	3	3	7	7	0	7	133
3712	INT-LONG TERM INVEST	66	47	140	140	0	140	197
3798	INC/DEC IN FV OF INVESTMENTS	-41	0	21	21	0	21	0
SUBTOTAL *****		28	50	168	168	0	168	236
MISCELLANEOUS								
3880	CONTRIBUTIONS	100	0	100	0	0	0	0
SUBTOTAL *****		100	0	100	0	0	0	0
TOTAL REVENUES *****		7,328	5,450	12,068	9,168	0	9,168	68

Sheriff Operations

MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	610	1,050	1,050	550	0	550	47-
23850	MINOR EQUIP & TOOLS (<\$1000)	210	300	0	300	0	300	0
	SUBTOTAL *****	820	1,350	1,050	850	0	850	37-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	275	275	0	0	0	100-
37230	MEALS & LODGING-TRAINING	0	2,486	1,242	775	0	775	68-
37235	MEALS & LODGING - OTHER	51	600	182	600	0	600	0
	SUBTOTAL *****	51	3,361	1,699	1,375	0	1,375	59-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	950	0	950	0	950	0
71101	PROFESSIONAL SERVICES	0	1,200	0	1,200	0	1,200	0
	SUBTOTAL *****	0	2,150	0	2,150	0	2,150	0
OTHER								
86850	CONTINGENCY	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,600	0	0	0	0	0	0
	SUBTOTAL *****	1,600	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,471	6,861	2,749	4,875	0	4,875	29-

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG
		2015	2016		2017	2017	2017	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2016	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	6,061	0	0	0	0	0	0
	SUBTOTAL *****	6,061	0	0	0	0	0	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	12,195	37,675	37,675	0	22,298	22,298	40-
3836	SALE OF NON-CAPITAL ASSETS	10	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	750	0	0	0	0
	SUBTOTAL *****	12,205	37,675	38,425	0	22,298	22,298	41-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	37,657	37,657	0	0	0	100-
3946	INS PROCEEDS-CAP ASSET RETIRED	0	0	21,450	0	0	0	0
	SUBTOTAL *****	0	37,657	59,107	0	0	0	100-
TOTAL REVENUES *****		18,266	75,332	97,532	0	22,298	22,298	70-
PERSONAL SERVICES								
10100	SALARIES & WAGES	842,464	937,618	805,141	647,865	0	959,968	2
10110	OVERTIME	98,442	89,820	99,341	70,883	0	90,578	0
10115	SHIFT DIFFERENTIAL	9,328	8,996	8,682	8,145	0	8,145	9-
10120	HOLIDAY WORKED	20,131	18,825	21,783	14,081	0	19,690	4
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	2,655	2,655	0	2,655	0
10200	FICA	72,945	80,733	70,602	56,887	0	82,698	2
10300	HEALTH INSURANCE	101,663	81,480	65,100	86,520	0	86,520	6
10325	DISABILITY INSURANCE	3,352	3,915	3,737	2,785	0	4,338	10
10330	CNTY PD DEPENDENT PREM-HEALTH	0	18,851	12,918	13,303	0	13,303	29-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	740	364	334	0	334	54-
10350	LIFE INSURANCE	588	672	522	672	0	672	0
10375	DENTAL INSURANCE	6,172	5,880	4,698	5,880	0	5,880	0
10400	WORKERS COMP	29,486	27,393	24,394	16,261	0	16,261	40-
10500	401(A) MATCH PLAN	6,795	7,280	5,415	7,280	0	7,280	0
	SUBTOTAL *****	1,191,366	1,282,203	1,125,352	933,551	0	1,298,322	1

Sheriff Operations

MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	5,441	6,930	6,505	7,986	0	7,986	15
23200	AMMUNITION	16,645	17,353	0	0	0	0	100-
23201	AMMUNITION (LESS-LETHAL)	3,328	9,055	5,379	9,055	0	9,055	0
23300	UNIFORMS	10,783	7,582	6,251	6,682	0	6,682	11-
23305	UNIFORM MAINTENANCE	440	1,457	500	1,100	0	1,100	24-
23850	MINOR EQUIP & TOOLS (<\$1000)	6,681	10,450	9,854	8,130	52,391	60,521	479
23860	VEHICLE EQUIPMENT <\$1000	45,057	102,838	97,799	19,637	9,913	27,571	73-
SUBTOTAL *****		88,375	155,665	126,288	52,590	62,304	112,915	27-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,748	1,498	1,708	3,173	0	3,173	111
37210	TRAINING/SCHOOLS	1,135	2,170	1,370	3,560	0	3,560	64
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,188	2,120	1,092	350	0	350	83-
37230	MEALS & LODGING-TRAINING	4,468	9,973	4,075	13,607	0	13,607	36
SUBTOTAL *****		9,539	15,761	8,245	20,690	0	20,690	31
UTILITIES								
48002	DATA COMMUNICATIONS	22,867	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	4,029	31,591	30,864	31,603	0	31,603	0
SUBTOTAL *****		26,896	31,591	30,864	31,603	0	31,603	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	11,903	9,968	8,000	16,578	0	16,578	66
60200	EQUIP REPAIRS/MAINTENANCE	135	5,000	500	1,000	0	1,000	80-
60250	EQUIPMENT INSTALLATION CHARGES	15,925	44,800	33,600	4,000	31,850	34,650	22-
SUBTOTAL *****		27,963	59,768	42,100	21,578	31,850	52,228	13-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,663	23,312	23,312	34,214	0	34,214	46
71100	OUTSIDE SERVICES	0	3,300	3,276	1,700	8,740	10,440	216
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
SUBTOTAL *****		18,203	27,152	27,128	36,454	8,740	45,194	66
OTHER								
86910	PY ENCUMBRANCES NOT USED	-810	0	0	0	0	0	0
SUBTOTAL *****		-810	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	11,494	18,800	18,800	0	8,825	0	100-
91301	COMPUTER HARDWARE	0	26,800	11,585	0	0	0	100-
91302	COMPUTER SOFTWARE	1,402	0	0	0	0	0	0
91400	AUTO/TRUCKS	0	0	0	0	25,725	0	0
92300	REPLCMENT MACH & EQUIP	114,960	158,973	148,973	0	207,210	207,210	30
92301	REPLC COMPUTER HDWR	0	4,100	4,100	0	6,100	6,100	48
92400	REPLCMENT AUTO/TRUCKS	192,460	390,252	399,150	0	385,772	385,772	1-
SUBTOTAL *****		320,316	598,925	582,608	0	633,632	599,082	0
TOTAL EXPENDITURES *****		1,681,848	2,171,065	1,942,585	1,096,466	736,526	2,160,034	1-

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

General Fund— During 2016, the County contracted with vendors to provide inmate food service and inmate medical/psychiatric care, thus eliminating staff positions and various supplies. The 2017 budget reflects a full year budgetary impact of this new implementation model.

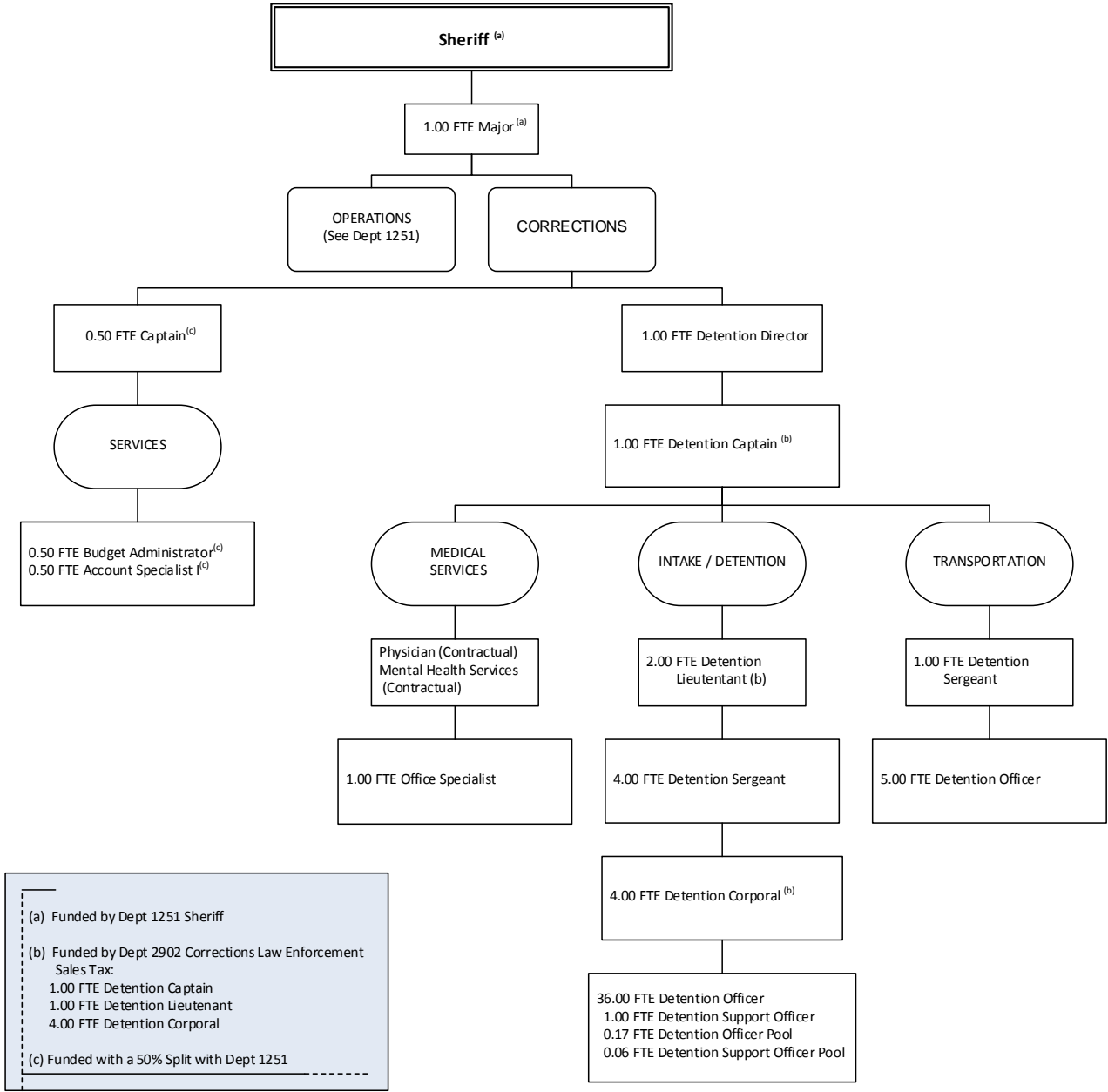
The budget also included funding to replace two vehicles. There are no other significant changes to the budget.

Inmate Security Fund— During 2016, the budget was amended to provide funding for a replacement Jail Management System (JMS), with a portion of the costs paid from the Inmate Security Fund. The 2017 budget includes additional funding for the JMS project.

Prop L Fund (Law Enforcement Services Fund)— there are no significant changes to the budget.

Corrections

Organizational Chart



Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	583	0	285	0	0	0	0
3420	FEDERAL INCENTIVE PROGRAM	5,800	6,000	9,600	6,500	0	6,500	8
3467	STATE REIMB-EXTRADITION	22,443	16,500	14,898	16,500	0	16,500	0
3468	STATE REIMB-TRANSPORTING	31,085	36,100	34,678	36,100	0	36,100	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	0	510	1,000	350	0	350	31-
3476	STATE REIMB-PRISONER BD.	822,977	650,000	700,000	700,000	0	700,000	7
3494	PRISONER HOUSING-US MARSHALS	2,254	409	1,175	1,000	0	1,000	144
3495	PRISONER HOUSING-COLUMBIA	1,764	3,369	400	100	0	100	97-
3496	PRISONER HOUSING-FEDERAL BOP	15,787	21,885	7,475	17,416	0	17,416	20-
SUBTOTAL *****		902,693	734,773	769,511	777,966	0	777,966	6
CHARGES FOR SERVICES								
3510	COPIES	53	159	100	85	0	85	46-
3518	INMATE MED FEES (RECOUPMENT)	24,237	21,500	23,174	22,418	0	22,418	4
3528	REIMB PERSONNEL/PROJECTS	85,447	73,400	74,611	75,000	0	75,000	2
3529	OVERNIGHT HOLDS	343	500	0	500	0	500	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	16,390	16,500	12,897	14,248	0	14,248	13-
3550	COMMISSIONS	15,165	13,827	13,735	14,776	0	14,776	6
3553	COMMISSIONS-PHONES	63,093	60,000	58,962	60,000	0	60,000	0
SUBTOTAL *****		204,728	185,886	183,479	187,027	0	187,027	1
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	32	0	310	0	0	0	0
3830	SALES	98,203	90,000	89,000	90,000	0	90,000	0
3890	MISCELLANEOUS	408	0	408	700	0	700	0
3891	DIVIDENDS/REBATES	4,993	4,789	4,372	4,372	0	4,372	8-
SUBTOTAL *****		103,636	94,789	94,090	95,072	0	95,072	0
TOTAL REVENUES *****		1,211,057	1,015,448	1,047,080	1,060,065	0	1,060,065	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,860,857	1,916,708	1,698,864	2,220,117	0	1,925,490	0
10110	OVERTIME	341,452	194,349	320,946	225,008	0	194,349	0
10115	SHIFT DIFFERENTIAL	36,112	33,767	35,853	33,414	0	33,414	1-
10120	HOLIDAY WORKED	49,585	45,881	44,847	54,990	0	47,604	3
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	11,568	11,568	0	11,568	0
10200	FICA	168,306	201,123	156,744	194,700	0	169,251	15-
10300	HEALTH INSURANCE	253,117	352,110	266,206	318,270	0	318,270	9-
10325	DISABILITY INSURANCE	5,683	8,232	5,161	9,510	0	7,979	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	65,233	59,204	56,902	0	56,902	12-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,401	3,701	3,055	0	3,055	10-
10350	LIFE INSURANCE	2,290	2,904	2,202	2,472	0	2,472	14-
10375	DENTAL INSURANCE	24,257	25,410	19,331	21,630	0	21,630	14-
10400	WORKERS COMP	74,119	52,243	53,096	58,077	0	58,077	11
10500	401(A) MATCH PLAN	18,802	31,460	15,948	26,780	0	26,780	14-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,510	1,600	673	0	0	0	100-
10600	UNEMPLOYMENT BENEFITS	0	6,400	6,399	0	0	0	100-
SUBTOTAL *****		2,836,090	2,940,821	2,700,743	3,236,493	0	2,876,841	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	655	1,651	680	1,680	0	1,680	1
23000	OFFICE SUPPLIES	4,923	6,500	5,500	5,711	0	5,711	12-
23001	PRINTING	1,375	1,500	938	1,500	0	1,500	0
23016	MAGNETIC MEDIA	0	250	250	250	0	250	0
23025	RESIDENT SUPPLIES	22,762	23,500	18,800	26,300	420	26,720	13
23026	INTAKE/INDIGENT SUPPLIES	7,066	7,000	6,000	7,000	0	7,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	7,303	7,000	8,000	3,900	0	3,900	44-
23028	COMMISSARY SUPPLIES	98,203	90,000	89,000	90,000	0	90,000	0
23030	KITCHEN SUPPLIES	16,395	7,000	8,500	5,000	0	5,000	28-
23035	MAINTENANCE SUPPLIES	12,352	14,000	9,800	13,000	0	13,000	7-
23050	OTHER SUPPLIES	4,068	5,240	5,270	5,240	0	5,240	0
23200	AMMUNITION	3,350	3,665	0	0	0	0	100-
23201	AMMUNITION (LESS-LETHAL)	10,653	10,600	10,600	10,600	0	10,600	0
23300	UNIFORMS	28,420	33,423	32,159	30,423	0	30,423	8-
23305	UNIFORM MAINTENANCE	4,150	4,100	2,830	1,300	0	1,300	68-
23400	FOOD	225,967	105,000	102,503	0	0	0	100-
23501	PRESCRIPTION DRUGS	144,687	64,400	64,313	18,000	0	18,000	72-
23502	NON-PRES. MED. SUPPLIES	12,647	4,350	4,344	2,000	0	2,000	54-
23800	MEDICAL EQUIPMENT	990	1,500	600	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	11,745	8,738	8,500	10,238	3,631	13,869	58
23855	FURNITURE/FIXTURE <\$1000	105	200	180	200	0	200	0
SUBTOTAL *****		617,816	399,617	378,767	233,842	4,051	237,893	40-

Corrections

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	261	551	551	486	0	486	11-
37200	SEMINARS/CONFEREN/MEETING	1,656	3,558	2,800	4,984	0	4,984	40
37210	TRAINING/SCHOOLS	5,300	2,584	1,500	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	246	296	385	0	385	56
37230	MEALS & LODGING-TRAINING	501	6,013	1,500	3,834	0	3,834	36-
SUBTOTAL *****		7,718	12,952	6,647	9,689	0	9,689	25-
UTILITIES								
48000	TELEPHONES	7,085	6,900	7,295	7,296	0	7,296	5
48050	CELLULAR/MOBILE DEVICE SERVICE	5,137	6,600	5,500	4,960	0	4,960	24
48100	NATURAL GAS	25,951	29,520	23,485	29,520	0	29,520	0
48200	ELECTRICITY	95,303	94,300	95,303	93,200	0	93,200	1-
48300	WATER	15,297	15,000	13,420	15,000	0	15,000	0
48400	SOLID WASTE	3,824	3,624	4,464	4,464	0	4,464	23
48500	STORM WATER UTILITY	533	504	636	636	0	636	26
48600	SEWER USE	14,520	14,350	14,501	14,501	0	14,501	1
SUBTOTAL *****		167,650	170,798	164,604	169,577	0	169,577	1-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	16,537	21,664	15,380	20,417	0	20,417	5-
59010	FUEL SURCHARGE - REIMB TO R&B	820	836	932	877	0	877	4
59025	VEHICLE TITLE/LICENSE/PLATES	74	75	75	75	0	75	0
59100	VEHICLE REPAIRS/MAINTENANCE	6,542	5,300	5,045	5,300	0	5,300	0
59105	TIRES	2,245	1,100	314	1,100	0	1,100	0
59110	MECHANICS CHARGE - REIMB R&B	2,936	2,000	800	2,000	0	2,000	0
SUBTOTAL *****		29,154	30,975	22,546	29,769	0	29,769	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	839	744	744	782	3,200	3,982	435
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	2,260	2,260	0
60200	EQUIP REPAIRS/MAINTENANCE	20	1,000	218	6,000	0	6,000	500
SUBTOTAL *****		859	1,744	962	6,782	5,460	12,242	602
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	200	100	200	0	200	0
71100	OUTSIDE SERVICES	719	190,015	184,015	365,315	0	365,315	92
71101	PROFESSIONAL SERVICES	1,227	4,500	2,000	500	0	500	88-
71500	BUILDING USE/RENT CHARGE	53,859	53,859	53,859	0	0	0	100-
71526	DISPOSAL SERVICES	2,007	1,918	1,762	550	0	550	71-
72000	OUT OF FACILITY INMATE HOUSING	120,000	203,906	203,906	120,000	0	120,000	41-
SUBTOTAL *****		177,812	454,398	445,642	486,565	0	486,565	7
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	300	300	300	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	243,726	0	243,726	0
84010	RECEPTION/MEETINGS	0	0	2	0	0	0	0
85600	EXTRADITION EXPENSE	22,169	23,000	30,000	23,000	0	23,000	0
85605	PRISONER TRANSPORT-INSTAT	960	500	644	639	0	639	27
85610	HOSPITAL COSTS	54,920	60,000	44,996	60,000	0	60,000	0
85620	OTHER MEDICAL	128,189	482,844	417,000	612,104	0	612,104	26
86300	TESTING	12,230	20,353	14,820	15,789	0	15,789	22-
SUBTOTAL *****		218,768	586,997	507,762	955,558	0	955,558	63
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	21,733	22,355	20,946	0	24,338	24,338	8
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	59,530	59,530	0
SUBTOTAL *****		21,733	22,355	20,946	0	83,868	83,868	275
TOTAL EXPENDITURES *****		4,077,600	4,620,657	4,248,619	5,128,275	93,379	4,862,002	5

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

256 INMATE PRSNR DETAINEE SEC FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3569	OTHER FEES	26,152	21,000	30,359	30,400	0	30,400	44
	SUBTOTAL *****	26,152	21,000	30,359	30,400	0	30,400	45
INTEREST								
3711	INT-OVERNIGHT	49	52	94	94	0	94	80
3712	INT-LONG TERM INVEST	1,201	1,000	2,047	2,050	0	2,050	105
3798	INC/DEC IN FV OF INVESTMENTS	-579	0	0	0	0	0	0
	SUBTOTAL *****	671	1,052	2,141	2,144	0	2,144	104
TOTAL REVENUES *****		26,823	22,052	32,500	32,544	0	32,544	48

Corrections

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	17,587	17,587	17,831	0	17,831	1
71100	OUTSIDE SERVICES	0	8,585	8,585	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	57,640	57,640	0	0	20,000	65-
	SUBTOTAL *****	0	83,812	83,812	17,831	0	37,831	55-
FIXED ASSET ADDITIONS								
92302	REPLC COMPUTER SOFTWARE	0	117,025	117,025	0	0	0	100-
	SUBTOTAL *****	0	117,025	117,025	0	0	0	100-
	TOTAL EXPENDITURES *****	0	200,837	200,837	17,831	0	37,831	81-

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	541,834	588,173	579,088	315,050	0	609,677	3
10110	OVERTIME	74,243	62,180	77,392	32,700	0	63,359	1
10115	SHIFT DIFFERENTIAL	3,113	3,306	4,146	3,822	0	3,822	15
10120	HOLIDAY WORKED	12,145	12,264	18,505	8,361	0	15,747	28
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	1,933	1,933	0	1,933	0
10200	FICA	47,348	50,942	51,214	27,682	0	53,131	4
10300	HEALTH INSURANCE	42,023	34,920	33,423	37,080	0	37,080	6
10325	DISABILITY INSURANCE	2,379	2,573	2,863	1,354	0	2,885	12
10330	CNTY PD DEPENDENT PREM-HEALTH	0	11,163	11,249	11,852	0	11,852	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	653	497	493	0	493	24-
10350	LIFE INSURANCE	276	288	260	288	0	288	0
10375	DENTAL INSURANCE	2,845	2,520	2,412	2,520	0	2,520	0
10400	WORKERS COMP	22,576	19,714	15,395	8,710	0	8,710	55-
10500	401(A) MATCH PLAN	3,200	3,900	3,800	3,120	0	3,900	0
SUBTOTAL *****		751,982	792,596	802,177	454,965	0	815,397	3
MATERIALS & SUPPLIES								
23300	UNIFORMS	1,396	3,344	2,794	3,286	0	3,286	1-
SUBTOTAL *****		1,396	3,344	2,794	3,286	0	3,286	2-
EQUIP & BLDG MAINTENANCE								
60250	EQUIPMENT INSTALLATION CHARGES	0	3,080	0	0	0	0	100-
SUBTOTAL *****		0	3,080	0	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	19,579	20,602	20,601	20,360	0	20,360	1-
SUBTOTAL *****		19,579	20,602	20,601	20,360	0	20,360	1-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-1,087	0	0	0	0	0	0
SUBTOTAL *****		-1,087	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	15,429	19,004	19,004	0	0	0	100-
SUBTOTAL *****		15,429	19,004	19,004	0	0	0	100-
TOTAL EXPENDITURES *****		787,299	838,626	844,576	478,611	0	839,043	0

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71550	WORK RELEASE CONTRACT COSTS	14,652	15,000	10,260	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	88,096	180,000	225,000	180,000	0	180,000	0
SUBTOTAL *****		102,748	195,000	235,260	195,000	0	195,000	0
TOTAL EXPENDITURES *****		102,748	195,000	235,260	195,000	0	195,000	0

Decimal values have been truncated.

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.

Effective with 2017 budget, the services will be re-consolidated within the Facilities Maintenance Department.

Sheriff Housekeeping & Maintenance

Annual Budget

1256 SHERIFF/CORR BLDG HK/MAINT

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	376	0	0	0	0	0	0
	SUBTOTAL *****	376	0	0	0	0	0	0
	TOTAL REVENUES *****	376	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	73,046	75,647	75,980	75,649	0	0	100-
10110	OVERTIME	6,251	8,250	6,137	0	0	0	100-
10115	SHIFT DIFFERENTIAL	1,340	1,310	1,391	0	0	0	100-
10120	HOLIDAY WORKED	398	570	0	0	0	0	100-
10200	FICA	5,639	6,561	5,939	5,787	0	0	100-
10300	HEALTH INSURANCE	10,674	11,640	11,640	11,640	0	0	100-
10325	DISABILITY INSURANCE	259	287	278	287	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,793	1,794	1,793	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	247	246	0	0	100-
10350	LIFE INSURANCE	96	96	96	96	0	0	100-
10375	DENTAL INSURANCE	1,000	840	840	840	0	0	100-
10400	WORKERS COMP	1,849	2,178	2,017	1,921	0	0	100-
10500	401(A) MATCH PLAN	1,350	1,300	1,300	1,040	0	0	100-
	SUBTOTAL *****	101,902	110,719	107,659	99,299	0	0	100-
MATERIALS & SUPPLIES								
23001	PRINTING	17	0	0	0	0	0	0
23031	CUSTODIAL SUPPLIES	7,932	6,656	6,656	0	0	0	100-
23035	MAINTENANCE SUPPLIES	6,725	10,000	5,376	0	0	0	100-
23038	GROUNDS MAINTENANCE SUPPLIES	205	4,300	542	0	0	0	100-
23050	OTHER SUPPLIES	1,986	1,000	583	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	4,558	5,270	5,167	0	0	0	100-
26300	MATERIAL & CHEMICAL SUPP.	777	3,100	1,074	0	0	0	100-
26600	STRT/TRAFFIC/CONST SIGNS	0	500	400	0	0	0	100-
	SUBTOTAL *****	22,200	30,826	19,798	0	0	0	100-
UTILITIES								
48000	TELEPHONES	6	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	482	720	511	0	0	0	100-
	SUBTOTAL *****	488	720	511	0	0	0	100-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	903	1,611	958	0	0	0	100-
59010	FUEL SURCHARGE - REIMB TO R&B	48	68	67	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	82	500	64	0	0	0	100-
59105	TIRES	1,123	348	140	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	0	100	0	0	0	0	100-
	SUBTOTAL *****	2,156	2,627	1,229	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	6,765	6,765	6,835	0	0	0	100-
60100	BLDG REPAIRS/MAINTENANCE	39,642	20,524	33,761	0	0	0	100-
60125	CUSTODIAL/JANITORIAL SERV	0	500	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	7,987	15,611	14,844	0	0	0	100-
60400	GROUNDS MAINTENANCE	2,601	11,472	11,831	0	0	0	100-
	SUBTOTAL *****	56,995	54,872	67,271	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,360	3,390	3,387	0	0	0	100-
71100	OUTSIDE SERVICES	675	8,900	8,822	0	0	0	100-
71700	EQUIPMENT RENTALS	0	200	0	0	0	0	100-
	SUBTOTAL *****	2,035	12,490	12,209	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	14,105	6,170	5,919	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	38,839	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	38,982	7,200	7,193	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	2,254	0	0	0	0	0	0
	SUBTOTAL *****	94,180	13,370	13,112	0	0	0	100-
	TOTAL EXPENDITURES *****	279,956	225,624	221,789	99,299	0	0	100-

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)
- Bad Check Collections (2651)
- 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

			2015	2016	2017	2017	2017	2017
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	\$ 1,933,707	\$ 2,016,188	\$ 1,821,595	\$ 229,425	\$ 15,951	\$ 2,066,971
100	1262	Victim Witness	229,918	312,645	323,115	37,447	-	360,562
100	1264	PA Retirement	7,752	9,044	-	10,336	-	10,336
260	2600	PA Training	1,705	2,560	-	3,163	-	3,163
261	2610	PA Tax Collection	38,411	73,160	69,061	2,867	-	71,928
262	2620	PA Contingency	20,000	9,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	49,618	-	-	-	-	-
264	2640	PA Forfeiture Money	-	-	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	23,769	18,205	-	20,127	-	20,127
265	2651	Bad Check Collections	-	7,515	-	7,515	-	7,515
290	2903	PA-Law Enf Sales Tax	333,884	340,176	326,928	8,482	-	335,410
		Subtotal	2,638,764	2,788,493	2,540,699	342,437	15,951	2,899,087
Child Support Enforcement								
100	1263	IV-D Child Support	212,377	237,465	216,084	28,015	-	244,099
		Subtotal	212,377	237,465	216,084	28,015	-	244,099

Prosecuting Attorney Summary

Personnel Summary

Position Title	Departmental Funding Source								Change
	2015	2016	Full-time Equivalent Positions					2017	
			Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2903		
Prosecuting Attorney Operations:									
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	1.00	-
Assistant Prosecuting Attorney II	11.00	10.00	9.00	-	-	-	1.00	10.00	-
Assistant Prosecuting Attorney I	-	1.00	-	-	-	-	1.00	1.00	-
Chief Investigator	1.00	1.00	1.00	-	-	-	-	1.00	-
Investigator	3.00	3.00	1.00	-	-	-	2.00	3.00	-
Office Administrator	1.00	1.00	1.00	-	-	-	-	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-	-	-	-	1.00	-
Legal Assistant I	8.00	8.00	7.00	-	-	-	1.00	8.00	-
Legal Assistant III	1.00	1.00	1.00	-	-	-	-	1.00	-
Crime Victim Specialist	2.00	3.00	-	3.00	-	-	-	3.00	-
Victim Assistant	1.00	1.00	-	1.00	-	-	-	1.00	-
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	1.00	-
Case Specialist	0.48	0.48	-	0.48	-	-	-	0.48	-
Bad Check /Tax Administrator	0.50	1.00	-	-	-	1.00	-	1.00	-
Account Specialist I	1.50	2.00	1.60	-	-	0.40	-	2.00	-
Temporary File Clerk Pool	-	1.00	1.00	-	-	-	-	1.00	-
Subtotal	34.48	37.48	25.60	5.48	-	1.40	5.00	37.48	-
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	-
Subtotal	3.00	3.00	-	-	3.00	-	-	3.00	-
Total FTEs	37.48	40.48	25.60	5.48	3.00	1.40	5.00	40.48	-
Overtime	\$ 31,350	\$ 35,600	\$ 10,000	\$ 2,000	\$ -	\$ 250	\$ 500	\$ 12,750	\$ (22,850)

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.

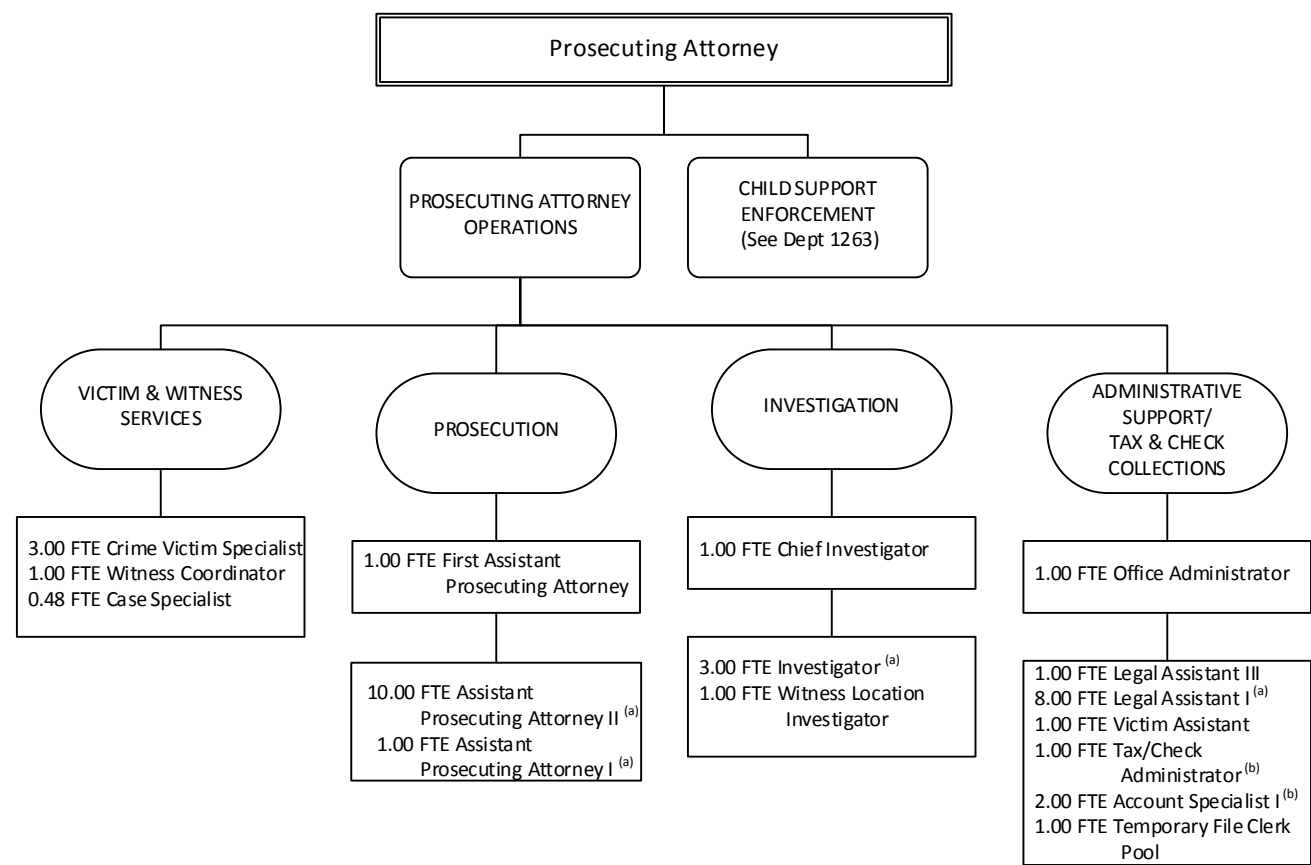
The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

There are no 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
 - 1.00 FTE Assistant Prosecuting Attorney II
 - 1.00 FTE Assistant Prosecuting Attorney I
- (b) Prosecuting Attorney Tax Collection (Dept 2610)
 - 1.00 FTE Bad Check/Tax Administrator
 - 0.40 FTE Account Specialist I

Prosecuting Attorney Operations

Performance Measures

	2015	2016	2017
	Actual	Estimated	Projected
Number of Felonies Filed	1,225	1,608	1,600
Number of Misdemeanors Filed	5,623	5,431	5,450
Total Number of Cases Filed	6,848	7,039	7,050

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	71,084	79,672	74,610	76,848	0	76,848	3-
	SUBTOTAL *****	71,084	79,672	74,610	76,848	0	76,848	4-
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	29,169	41,169	30,910	0	0	0	100-
3560	COLLECTION FEES	59,976	50,000	46,500	58,000	0	58,000	16
3574	P.A. FEES	96,641	100,000	100,000	100,000	0	100,000	0
	SUBTOTAL *****	185,786	191,169	177,410	158,000	0	158,000	17-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	23,769	12,000	17,600	18,630	0	18,630	55
	SUBTOTAL *****	23,769	12,000	17,600	18,630	0	18,630	55
	TOTAL REVENUES *****	280,639	282,841	269,620	253,478	0	253,478	10-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,404,947	1,465,539	1,444,368	1,458,102	97,978	1,483,832	1
10110	OVERTIME	31,481	30,000	30,000	10,000	0	10,000	66-
10120	HOLIDAY WORKED	933	750	750	750	0	750	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	100	100	0	100	0
10200	FICA	105,454	114,726	110,130	112,374	7,496	114,343	0
10300	HEALTH INSURANCE	133,959	142,590	143,970	152,028	9,585	152,028	6
10325	DISABILITY INSURANCE	4,954	5,487	5,858	6,269	350	6,272	14
10330	CNTY PD DEPENDENT PREM-HEALTH	0	9,990	21,886	26,483	0	26,483	165
10331	CNTY PD DEPENDENT PREM-DENTAL	0	844	1,340	1,425	0	1,425	68
10350	LIFE INSURANCE	1,190	1,176	1,168	1,180	72	1,180	0
10375	DENTAL INSURANCE	12,551	10,290	10,370	10,332	630	10,332	0
10400	WORKERS COMP	3,147	2,191	605	2,056	103	2,058	6-
10500	401(A) MATCH PLAN	13,285	16,055	11,460	12,792	0	12,792	20-
	SUBTOTAL *****	1,711,901	1,799,638	1,782,005	1,793,891	116,214	1,821,595	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	16,032	21,879	20,200	19,526	0	19,526	10-
23000	OFFICE SUPPLIES	15,523	15,484	15,500	18,128	0	18,128	17
23001	PRINTING	274	563	600	575	0	575	2
23050	OTHER SUPPLIES	383	250	200	250	0	250	0
23200	AMMUNITION	0	275	0	275	0	275	0
23300	UNIFORMS	118	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,723	500	456	845	85	845	69
23855	FURNITURE/FIXTURE <\$1000	3,434	461	461	500	0	500	8
	SUBTOTAL *****	37,487	39,512	37,417	40,199	85	40,199	2
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	6,309	7,475	6,301	7,977	0	7,977	6
37200	SEMINARS/CONFEREN/MEETING	2,040	3,100	3,637	5,309	0	5,309	71
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,123	1,639	1,600	2,725	0	2,725	66
37230	MEALS & LODGING-TRAINING	2,493	4,711	4,864	6,511	0	6,511	38
	SUBTOTAL *****	11,965	16,925	16,402	22,522	0	22,522	33

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	9,982	10,500	10,000	10,500	45	10,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	600	600	605	612	0	612	2
48100	NATURAL GAS	187	289	200	204	0	204	29-
48200	ELECTRICITY	570	600	565	564	0	564	6-
48300	WATER	38	63	36	48	0	48	23-
48400	SOLID WASTE	138	140	147	156	0	156	11
48500	STORM WATER UTILITY	9	9	11	12	0	12	33
48600	SEWER USE	73	89	72	84	0	84	5-
SUBTOTAL *****		11,597	12,290	11,636	12,180	45	12,180	1-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,162	3,900	2,875	3,000	0	3,000	23-
59010	FUEL SURCHARGE - REIMB TO R&B	171	166	189	192	0	192	15
59025	VEHICLE TITLE/LICENSE/PLATES	124	0	0	0	0	0	0
59030	MOTOR VEHICLE LICENSING EXP	56	0	0	112	0	112	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,266	1,000	1,000	1,000	0	1,000	0
59105	TIRES	111	500	425	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	847	500	500	500	0	500	0
59200	LOCAL MILEAGE	967	800	300	500	0	500	37-
SUBTOTAL *****		6,704	6,866	5,289	5,804	0	5,804	15-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,770	5,770	5,770	5,827	-463	5,364	7-
60200	EQUIP REPAIRS/MAINTENANCE	221	735	135	225	0	225	69-
SUBTOTAL *****		5,991	6,505	5,905	6,052	-463	5,589	14-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	164	164	164	0	0	0	100-
71100	OUTSIDE SERVICES	113	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	141,871	156,810	156,810	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	59	60	60	60	0	60	0
SUBTOTAL *****		142,207	157,534	157,534	560	0	560	100
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	142,571	0	142,571	0
SUBTOTAL *****		0	0	0	142,571	0	142,571	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	4,148	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	19,208	15,951	0
91301	COMPUTER HARDWARE	0	0	0	0	2,044	0	0
91302	COMPUTER SOFTWARE	0	900	0	0	841	0	100-
92100	REPLCMNT FURN & FIXTURES	1,708	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	10,000	0	0
SUBTOTAL *****		5,856	900	0	0	32,093	15,951	**
TOTAL EXPENDITURES *****		1,933,708	2,040,170	2,016,188	2,023,779	147,974	2,066,971	1

1262 VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	77,241	150,257	123,161	215,880	0	215,880	43
SUBTOTAL *****		77,241	150,257	123,161	215,880	0	215,880	44
CHARGES FOR SERVICES								
3510	COPIES	1,013	500	250	250	0	250	50-
SUBTOTAL *****		1,013	500	250	250	0	250	50-
TOTAL REVENUES *****		78,254	150,757	123,411	216,130	0	216,130	43

Prosecuting Attorney Operations

PERSONAL SERVICES							
10100	SALARIES & WAGES	165,641	228,053	226,851	251,935	0	251,935 10
10110	OVERTIME	2,373	2,000	2,000	2,000	0	2,000 0
10120	HOLIDAY WORKED	214	0	223	250	0	250 0
10200	FICA	11,365	18,123	16,490	19,445	0	19,445 7
10300	HEALTH INSURANCE	16,011	27,645	23,940	30,900	0	30,900 11
10325	DISABILITY INSURANCE	495	790	718	963	0	963 21
10330	CNTY PD DEPENDENT PREM-HEALTH	0	9,167	9,323	11,184	0	11,184 22
10331	CNTY PD DEPENDENT PREM-DENTAL	0	406	418	493	0	493 21
10350	LIFE INSURANCE	144	230	188	240	0	240 4
10375	DENTAL INSURANCE	1,500	1,960	1,728	2,100	0	2,100 7
10400	WORKERS COMP	342	330	244	355	0	355 7
10500	401(A) MATCH PLAN	1,375	2,555	2,250	2,600	0	3,250 27
SUBTOTAL *****		199,460	291,259	284,373	322,465	0	323,115 11
MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	39	149	149	148	0	148 0
23000	OFFICE SUPPLIES	2,291	2,300	2,300	2,550	0	2,550 10
23001	PRINTING	0	317	317	317	0	317 0
23050	OTHER SUPPLIES	0	250	0	250	0	250 0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	750	750	750	0	750 0
SUBTOTAL *****		2,330	3,766	3,516	4,015	0	4,015 7
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	606	606	710	606	0	606 0
37200	SEMINARS/CONFERN/MEETING	435	930	775	3,927	0	3,927 322
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	345	95	95	3,111	0	3,111 ,174
37230	MEALS & LODGING-TRAINING	719	423	275	5,038	0	5,038 ,091
SUBTOTAL *****		2,105	2,054	1,855	12,682	0	12,682 517
UTILITIES							
48000	TELEPHONES	1,594	1,900	1,860	2,100	0	2,100 10
SUBTOTAL *****		1,594	1,900	1,860	2,100	0	2,100 11
OTHER							
84010	RECEPTION/MEETINGS	3,512	150	0	150	0	150 0
84600	COURT COSTS	2,374	3,500	1,000	3,500	0	3,500 0
84700	WITNESS EXPENSES	10,844	9,500	8,000	9,500	0	9,500 0
84800	TRANSCRIPTS-CRIMINAL	7,701	5,500	8,500	5,500	0	5,500 0
SUBTOTAL *****		24,431	18,650	17,500	18,650	0	18,650 0
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	4,482	2,700	0	0	0 100-
91302	COMPUTER SOFTWARE	0	841	841	0	0	0 100-
92100	REPLCMENT FURN & FIXTURES	0	5,605	0	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	138	0	0	0	0 100-
SUBTOTAL *****		0	11,066	3,541	0	0	0 100-
TOTAL EXPENDITURES *****		229,920	328,695	312,645	359,912	0	360,562 10

1264 PA RETIREMENT

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	FROM PY BUD
OTHER								
86790	MO PROSECUTOR'S RETIREMEN	7,752	7,752	9,044	10,336	0	10,336	33
SUBTOTAL *****		7,752	7,752	9,044	10,336	0	10,336	33
TOTAL EXPENDITURES *****		7,752	7,752	9,044	10,336	0	10,336	33

2600 PA TRAINING

260 PA TRAINING FUND								%CHG
		2015	2016		2017	2017	2017	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2016	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,163	3,300	3,625	3,300	0	3,300	0
	SUBTOTAL *****	3,163	3,300	3,625	3,300	0	3,300	0

Prosecuting Attorney Operations

INTEREST							
3711 INT-OVERNIGHT	0	0	1	1	0	1	0
3712 INT-LONG TERM INVEST	10	8	25	10	0	10	25
3798 INC/DEC IN FV OF INVESTMENTS	-7	0	0	0	0	0	0
SUBTOTAL *****	3	8	26	11	0	11	38
TOTAL REVENUES *****	3,166	3,308	3,651	3,311	0	3,311	0
DUES TRAVEL & TRAINING							
37200 SEMINARS/CONFEREN/MEETING	1,705	775	800	1,200	0	1,200	54
37220 TRAVEL (AIRFARE, MILEAGE, ETC)	0	579	445	445	0	445	23-
37230 MEALS & LODGING-TRAINING	0	1,315	1,315	1,518	0	1,518	15
SUBTOTAL *****	1,705	2,669	2,560	3,163	0	3,163	19
TOTAL EXPENDITURES *****	1,705	2,669	2,560	3,163	0	3,163	19

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560 COLLECTION FEES		59,976	50,000	46,500	58,000	0	58,000	16
SUBTOTAL *****		59,976	50,000	46,500	58,000	0	58,000	16
INTEREST								
3711 INT-OVERNIGHT		4	2	12	12	0	12	500
3712 INT-LONG TERM INVEST		126	50	200	200	0	200	300
3798 INC/DEC IN FV OF INVESTMENTS		-108	0	0	0	0	0	0
SUBTOTAL *****		22	52	212	212	0	212	308
OTHER FINANCING SOURCES								
3917 OTI: FROM SPECIAL REVENUE FUND		0	18,000	7,530	7,010	0	7,010	61-
SUBTOTAL *****		0	18,000	7,530	7,010	0	7,010	61-
TOTAL REVENUES *****		59,998	68,052	54,242	65,222	0	65,222	4-
PERSONAL SERVICES								
10100 SALARIES & WAGES		20,640	56,223	57,144	54,295	0	54,295	3-
10110 OVERTIME		30	100	250	250	0	250	150
10200 FICA		1,576	4,308	4,388	4,172	0	4,172	3-
10300 HEALTH INSURANCE		7,558	8,730	8,730	8,652	0	8,652	0
10325 DISABILITY INSURANCE		92	214	233	233	0	233	8
10350 LIFE INSURANCE		32	72	72	67	0	67	6-
10375 DENTAL INSURANCE		289	630	630	588	0	588	6-
10400 WORKERS COMP		127	79	-8	76	0	76	3-
10500 401(A) MATCH PLAN		0	780	0	728	0	728	6-
SUBTOTAL *****		30,344	71,136	71,439	69,061	0	69,061	3-
MATERIALS & SUPPLIES								
22000 POSTAGE		1,289	1,780	750	1,000	0	1,000	43-
22500 SUBSCRIPTIONS/PUBLICATIONS		0	0	0	792	0	792	0
23000 OFFICE SUPPLIES		0	750	750	750	0	750	0
23001 PRINTING		75	75	71	75	0	75	0
23050 OTHER SUPPLIES		0	50	50	50	0	50	0
23850 MINOR EQUIP & TOOLS (<\$1000)		25	100	100	100	0	100	0
SUBTOTAL *****		1,389	2,755	1,721	2,767	0	2,767	0
CONTRACTUAL SERVICES								
71100 OUTSIDE SERVICES		69	100	0	100	0	100	0
SUBTOTAL *****		69	100	0	100	0	100	0
OTHER								
83922 OTO: TO SPECIAL REVENUE FUND		6,608	0	0	0	0	0	0
SUBTOTAL *****		6,608	0	0	0	0	0	0
TOTAL EXPENDITURES *****		38,410	73,991	73,160	71,928	0	71,928	3-

Prosecuting Attorney Operations

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	11,659	0	0	0	0	0	0
3574	P.A. FEES	0	20,000	20,000	9,000	0	9,000	55-
	SUBTOTAL *****	11,659	20,000	20,000	9,000	0	9,000	55-
	TOTAL REVENUES *****	11,659	20,000	20,000	9,000	0	9,000	55-
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
OTHER								
84600	COURT COSTS	0	2,000	0	2,000	0	2,000	0
84700	WITNESS EXPENSES	15,089	7,500	4,000	7,500	0	7,500	0
84800	TRANSCRIPTS-CRIMINAL	4,911	9,500	5,000	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	20,000	19,500	9,000	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	20,000	20,000	9,000	20,000	0	20,000	0

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	16,377	0	0	0	0	0	0
	SUBTOTAL *****	16,377	0	0	0	0	0	0
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	18	0	0	0	0	0	0
	SUBTOTAL *****	18	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	6,608	0	0	0	0	0	0
	SUBTOTAL *****	6,608	0	0	0	0	0	0
	TOTAL REVENUES *****	23,003	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	38,348	0	0	0	0	0	0
10110	OVERTIME	31	0	0	0	0	0	0
10200	FICA	2,936	0	0	0	0	0	0
10300	HEALTH INSURANCE	6,005	0	0	0	0	0	0
10325	DISABILITY INSURANCE	121	0	0	0	0	0	0
10350	LIFE INSURANCE	46	0	0	0	0	0	0
10375	DENTAL INSURANCE	503	0	0	0	0	0	0
10400	WORKERS COMP	12	0	0	0	0	0	0
	SUBTOTAL *****	48,002	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	623	0	0	0	0	0	0
23000	OFFICE SUPPLIES	508	0	0	0	0	0	0
23001	PRINTING	430	0	0	0	0	0	0
23050	OTHER SUPPLIES	50	0	0	0	0	0	0
	SUBTOTAL *****	1,611	0	0	0	0	0	0
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	5	0	0	0	0	0	0
	SUBTOTAL *****	5	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	49,618	0	0	0	0	0	0

Prosecuting Attorney Operations

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	2	3	3	0	3	50
3712	INT-LONG TERM INVEST	37	30	50	50	0	50	66
3798	INC/DEC IN FV OF INVESTMENTS	-16	0	0	0	0	0	0
	SUBTOTAL *****	23	32	53	53	0	53	66
	TOTAL REVENUES *****	23	32	53	53	0	53	66
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	750	0	750	0	750	0
37230	MEALS & LODGING-TRAINING	0	750	0	750	0	750	0
	SUBTOTAL *****	0	2,075	0	2,075	0	2,075	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	0	3,075	0	3,075	0	3,075	0

2650 PA ADMIN HANDLING COST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3501	ADMINISTRATIVE FEE	0	12,000	18,000	20,000	0	20,000	66
3560	COLLECTION FEES	11,343	0	75	0	0	0	0
	SUBTOTAL *****	11,343	12,000	18,075	20,000	0	20,000	67
	INTEREST							
3711	INT-OVERNIGHT	2	2	6	10	0	10	400
3712	INT-LONG TERM INVEST	62	25	120	95	0	95	280
3798	INC/DEC IN FV OF INVESTMENTS	-37	0	0	0	0	0	0
	SUBTOTAL *****	27	27	126	105	0	105	289
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	19	25	25	25	0	25	0
	SUBTOTAL *****	19	25	25	25	0	25	0
	TOTAL REVENUES *****	11,389	12,052	18,226	20,130	0	20,130	67
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	1,700	600	750	0	750	55-
23000	OFFICE SUPPLIES	0	0	0	500	0	500	0
23001	PRINTING	0	0	0	142	0	142	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	1,700	600	1,492	0	1,492	12-
	OTHER							
83917	OTO: TO GENERAL FUND	23,769	12,000	17,600	18,630	0	18,630	55
86896	DEPOSIT SHORTAGE	0	5	5	5	0	5	0
	SUBTOTAL *****	23,769	12,005	17,605	18,635	0	18,635	55
	TOTAL EXPENDITURES *****	23,769	13,705	18,205	20,127	0	20,127	47

Prosecuting Attorney Operations

2651 BAD CHECK COLLECTIONS

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	0	18,000	8,500	8,500	0	8,500	52-
	SUBTOTAL *****	0	18,000	8,500	8,500	0	8,500	53-
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	0	15	15	15	0	15	0
	SUBTOTAL *****	0	15	15	15	0	15	0
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	5	0	0	0	0	0	0
	SUBTOTAL *****	5	0	0	0	0	0	0
	TOTAL REVENUES *****	5	18,015	8,515	8,515	0	8,515	53-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	550	750	500	0	500	9-
23000	OFFICE SUPPLIES	0	500	0	0	0	0	100-
23001	PRINTING	0	364	0	0	0	0	100-
23050	OTHER SUPPLIES	0	50	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	0	0	0	0	100-
	SUBTOTAL *****	0	1,514	750	500	0	500	67-
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	0	18,000	6,765	7,010	0	7,010	61-
86896	DEPOSIT SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	0	18,005	6,765	7,015	0	7,015	61-
	TOTAL EXPENDITURES *****	0	19,519	7,515	7,515	0	7,515	61-

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	261,170	270,443	270,443	265,155	0	265,155	1-
10110	OVERTIME	2,178	3,500	3,500	500	0	500	85-
10200	FICA	19,489	20,956	20,956	20,322	0	20,322	3-
10300	HEALTH INSURANCE	39,467	29,100	29,100	30,900	0	30,900	6
10325	DISABILITY INSURANCE	930	1,027	1,027	1,140	0	1,140	11
10330	CNTY PD DEPENDENT PREM-HEALTH	0	3,159	3,159	3,354	0	3,354	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	88	88	246	0	246	179
10350	LIFE INSURANCE	240	240	240	240	0	240	0
10375	DENTAL INSURANCE	2,500	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	539	383	383	371	0	371	3-
10500	401(A) MATCH PLAN	2,430	2,600	2,600	2,600	0	2,600	0
	SUBTOTAL *****	328,943	333,596	333,596	326,928	0	326,928	2-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	1,584	0	1,584	0
23000	OFFICE SUPPLIES	667	1,360	1,360	1,360	0	1,360	0
	SUBTOTAL *****	667	1,360	1,360	2,944	0	2,944	116
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,170	1,520	1,210	1,390	0	1,390	8-
37200	SEMINARS/CONFEREN/MEETING	600	620	1,025	800	0	800	29
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	142	481	260	356	0	356	25-
37230	MEALS & LODGING-TRAINING	398	1,008	800	1,012	0	1,012	0
	SUBTOTAL *****	2,310	3,629	3,295	3,558	0	3,558	2-
	UTILITIES							
48000	TELEPHONES	1,952	1,980	1,925	1,980	0	1,980	0
	SUBTOTAL *****	1,952	1,980	1,925	1,980	0	1,980	0

Prosecuting Attorney Operations

CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	12	0	0	0	0	0	0
SUBTOTAL *****		12	0	0	0	0	0	0
TOTAL EXPENDITURES *****		333,884	340,565	340,176	335,410	0	335,410	2-

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.

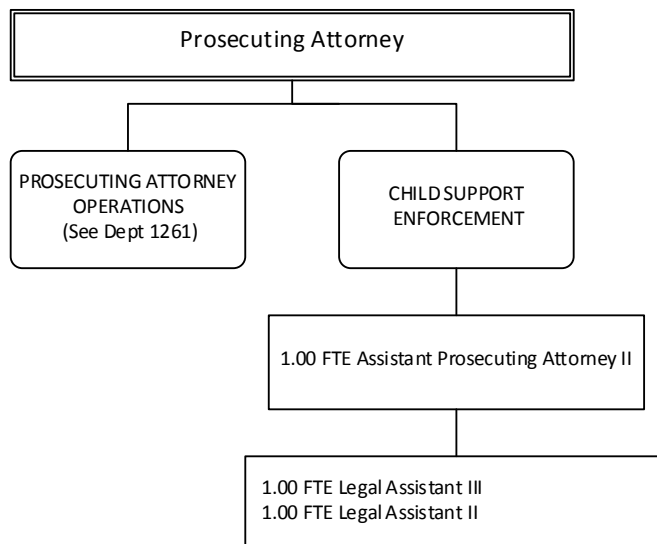
Budget Highlights

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	215,023	226,000	226,000	226,000	0	226,000	0
	SUBTOTAL *****	215,023	226,000	226,000	226,000	0	226,000	0
	TOTAL REVENUES *****	215,023	226,000	226,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	159,498	165,181	165,752	168,476	0	168,476	1
10110	OVERTIME	37	0	0	0	0	0	0
10200	FICA	10,628	12,636	11,845	12,888	0	12,888	1
10300	HEALTH INSURANCE	16,011	17,460	17,460	18,540	0	18,540	6
10325	DISABILITY INSURANCE	568	627	593	724	0	724	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	12,956	11,162	11,852	0	11,852	8-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	565	406	405	0	405	28-
10350	LIFE INSURANCE	144	144	144	144	0	144	0
10375	DENTAL INSURANCE	1,500	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	326	231	233	235	0	235	1
10500	401(A) MATCH PLAN	1,350	1,560	1,300	1,560	0	1,560	0
	SUBTOTAL *****	190,062	212,620	210,155	216,084	0	216,084	2
MATERIALS & SUPPLIES								
22000	POSTAGE	366	391	391	391	0	391	0
22500	SUBSCRIPTIONS/PUBLICATIONS	1,988	1,639	1,639	1,900	0	1,900	15
23000	OFFICE SUPPLIES	486	752	750	1,314	0	1,314	74
23855	FURNITURE/FIXTURE <\$1000	250	0	0	0	0	0	0
	SUBTOTAL *****	3,090	2,782	2,780	3,605	0	3,605	30
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	585	565	575	575	0	575	1
37200	SEMINARS/CONFEREN/MEETING	800	850	650	400	0	400	52-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	95	311	311	180	0	180	42-
37230	MEALS & LODGING-TRAINING	240	572	735	550	0	550	3-
	SUBTOTAL *****	1,720	2,298	2,271	1,705	0	1,705	26-
UTILITIES								
48000	TELEPHONES	2,231	2,384	2,300	2,304	0	2,304	3-
48002	DATA COMMUNICATIONS	370	440	240	280	0	280	36-
48100	NATURAL GAS	425	1,006	800	900	0	900	10-
48200	ELECTRICITY	1,298	1,681	1,500	1,500	0	1,500	10-
48300	WATER	86	101	95	95	0	95	5-
48400	SOLID WASTE	315	335	335	335	0	335	0
48500	STORM WATER UTILITY	21	20	20	20	0	20	0
48600	SEWER USE	166	168	168	168	0	168	0
	SUBTOTAL *****	4,912	6,135	5,458	5,602	0	5,602	9-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	726	592	592	621	0	621	4
60125	CUSTODIAL/JANITORIAL SERV	858	0	0	0	0	0	0
	SUBTOTAL *****	1,584	592	592	621	0	621	5
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,932	2,485	2,485	2,495	0	2,495	0
71000	INSURANCE AND BONDS	151	0	0	0	0	0	0
71100	OUTSIDE SERVICES	755	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	8,170	13,224	13,224	0	0	0	100-
	SUBTOTAL *****	11,008	16,209	16,209	2,995	0	2,995	82-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	13,487	0	13,487	0
	SUBTOTAL *****	0	0	0	13,487	0	13,487	0
	TOTAL EXPENDITURES *****	212,376	240,636	237,465	244,099	0	244,099	1

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 2017.

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	2015 Actual	2016 Projected	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
202	2020	E-911 Emergency Telephone	\$ 226,599	\$ -	\$ -	\$ -	\$ -	\$ -
270	2701	911/Joint Communications Operations	3,246,498	3,404,636	3,192,534	912,428	-	4,104,962
270	2704	Joint Communications Radio Network	402,259	311,181	137,687	394,355	1,034,970	1,567,012
Total			\$ 3,875,356	\$ 3,715,817	\$ 3,330,221	\$ 1,306,783	\$ 1,034,970	\$ 5,671,974

Personnel Summary

Position Title	Departmental Funding Source					Change
	2015	2016	Full-time Equivalent Positions			
	Full-time Equivalent	Full-time Equivalent	Dept. 2701	Dept. 2704	2017 Total	
Joint Communication Operations						
Director, 911/Joint Communications	1.00	1.00	1.00	-	1.00	-
Deputy Director, 911/Joint Communications	1.00	1.00	1.00	-	1.00	-
Operations Manager	1.00	1.00	1.00	-	1.00	-
Shift Supervisor	4.00	4.00	4.00	-	4.00	-
Training/QA Coordinator	1.00	1.00	1.00	-	1.00	-
Lead Emergency Telecommunicator	4.00	4.00	4.00	-	4.00	-
Emergency Telecommunicator/ETC Trainee	41.00	41.00	41.00	-	41.00	-
Budget Administrator	1.00	1.00	1.00	-	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-	1.00	-
Administrative Coordinator (Temp. during transition)	0.38	0.38	0.38	-	0.38	-
Records Custodian	1.00	1.00	1.00	-	1.00	-
Administrative Technician II	1.00	1.00	1.00	-	1.00	-
Facilities Maintenance Technician	0.48	0.48	-	-	-	(0.48) a
Subtotal for County	57.86	57.86	57.38	-	57.38	(0.48)
Joint Communications Radio Network						
Radio Maintenance Technician II	-	1.00	-	1.00	1.00	-
Radio Maintenance Technician I	-	1.00	-	1.00	1.00	-
Facilities Maintenance Technician	-	-	-	0.70	0.70	0.70 a
Subtotal for County	-	2.00	-	2.70	2.70	0.70
Total FTEs	57.86	59.86	57.38	2.70	60.08	0.23
Overtime	\$ 51,000	\$ 129,400	\$ 174,900	\$ -	\$ 174,900	\$ 45,500
Holiday	\$ 16,000	\$ 41,800	\$ 47,190	\$ -	\$ 47,190	\$ 5,390

a: Effective January 1st, 2017, this position will be moved to Joint Communications Radio Network and hours increased

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

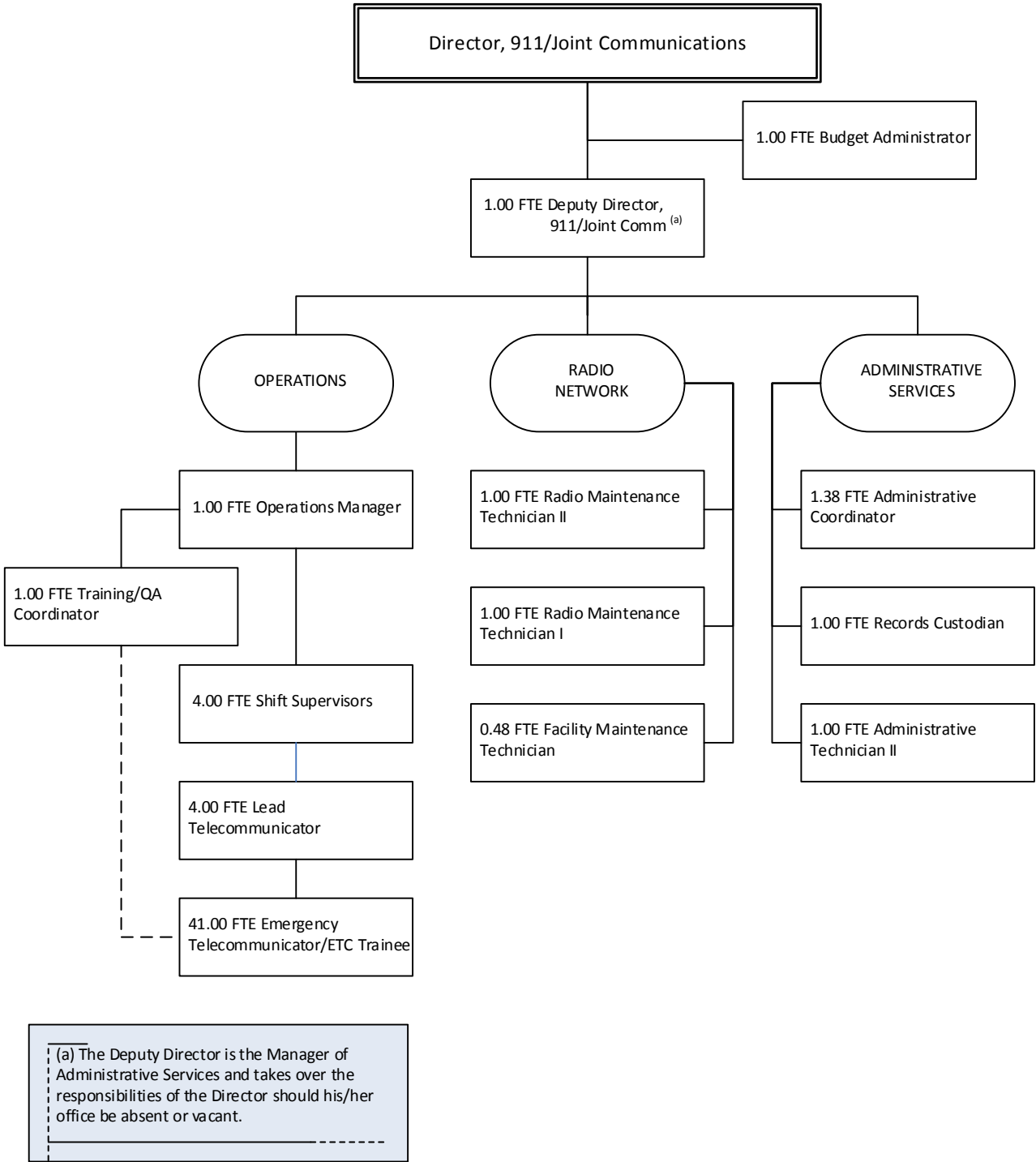
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations from 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 2017. 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 2017 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. Costs pertaining to the operation of the 911 call taking and dispatch center are accounted for within cost center #2701; costs pertaining to the maintenance and operation of the County's radio tower network is accounted for within cost center #2704.

911/Joint Communications

Organizational Chart



911/Joint Communications

Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	66	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	1,332	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	4,210	0	0	0	0	0	0
	SUBTOTAL *****	5,608	0	0	0	0	0	0
	TOTAL REVENUES *****	5,608	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	124,235	0	0	0	0	0	0
	SUBTOTAL *****	124,235	0	0	0	0	0	0
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	102,365	0	0	0	0	0	0
	SUBTOTAL *****	102,365	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	226,600	0	0	0	0	0	0

2701 JOINT COMMUNICATION OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	804	1,969	0	3,938	0	3,938	100
3422	REIMB/REV- OTHER GOVT/CIRCUITS	479	0	0	0	0	0	0
	SUBTOTAL *****	1,283	1,969	0	3,938	0	3,938	100
CHARGES FOR SERVICES								
3510	COPIES	0	0	250	500	0	500	0
3528	REIMB PERSONNEL/PROJECTS	0	0	250	250	0	250	0
	SUBTOTAL *****	0	0	500	750	0	750	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	1,490	0	0	0	0	0	0
	SUBTOTAL *****	1,490	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	102,365	0	0	0	0	0	0
	SUBTOTAL *****	102,365	0	0	0	0	0	0
	TOTAL REVENUES *****	105,138	1,969	500	4,688	0	4,688	138
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,560,220	2,236,397	1,631,970	2,282,335	0	2,282,335	2
10110	OVERTIME	103,732	129,400	144,170	174,900	0	174,900	35
10115	SHIFT DIFFERENTIAL	26,665	35,400	26,475	35,210	0	35,210	0
10120	HOLIDAY WORKED	37,545	41,800	38,832	47,190	0	47,190	12
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	7,020	10,890	0	10,890	0
10200	FICA	128,014	188,638	136,730	195,115	0	195,115	3
10300	HEALTH INSURANCE	375,758	331,740	235,642	352,260	0	352,260	6
10325	DISABILITY INSURANCE	4,846	8,442	5,768	9,720	0	9,720	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	32,112	21,141	22,913	0	22,913	28-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	1,973	1,491	1,321	0	1,321	33-
10350	LIFE INSURANCE	1,796	2,736	1,920	2,736	0	2,736	0
10375	DENTAL INSURANCE	20,116	23,940	17,005	23,940	0	23,940	0
10400	WORKERS COMP	4,972	4,543	3,278	4,364	0	4,364	3-
10500	401(A) MATCH PLAN	13,615	29,640	13,341	29,640	0	29,640	0
10600	UNEMPLOYMENT BENEFITS	335	0	0	0	0	0	0
	SUBTOTAL *****	2,277,614	3,066,761	2,284,783	3,192,534	0	3,192,534	4

911/Joint Communications

MATERIALS & SUPPLIES								
22000	POSTAGE	46	50	200	400	0	400	700
22500	SUBSCRIPTIONS/PUBLICATIONS	945	1,700	800	800	0	800	52-
23000	OFFICE SUPPLIES	3,157	6,200	6,200	5,800	0	5,800	6-
23001	PRINTING	131	2,200	2,200	2,720	0	2,720	23
23031	CUSTODIAL SUPPLIES	161	500	300	100	0	100	80-
23035	MAINTENANCE SUPPLIES	2,385	0	0	0	0	0	0
23050	OTHER SUPPLIES	724	1,750	1,750	2,000	0	2,000	14
23300	UNIFORMS	0	22,700	22,800	10,000	0	10,000	55-
23305	UNIFORM MAINTENANCE	0	0	0	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,288	3,950	2,000	2,000	0	2,000	49-
23855	FURNITURE/FIXTURE <\$1000	1,871	8,200	100	4,050	0	4,050	50-
26600	STRT/TRAFFIC/CONST SIGNS	200	0	0	0	0	0	0
SUBTOTAL *****		12,908	47,250	36,350	28,470	0	28,470	40-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	966	1,625	4,350	5,695	0	5,695	250
37200	SEMINARS/CONFEREN/MEETING	298	5,405	4,550	9,074	0	9,074	67
37210	TRAINING/SCHOOLS	19,244	27,100	29,950	44,940	0	44,940	65
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	779	5,200	4,350	11,365	0	11,365	118
37230	MEALS & LODGING-TRAINING	1,301	14,442	12,800	17,550	0	17,550	21
SUBTOTAL *****		22,588	53,772	56,000	88,624	0	88,624	65
UTILITIES								
48000	TELEPHONES	815	900	19,500	75,156	0	75,156	,250
48002	DATA COMMUNICATIONS	3,104	3,000	4,000	3,270	0	3,270	9
48050	CELLULAR/MOBILE DEVICE SERVICE	-8	0	950	1,080	0	1,080	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	180	1,620	1,620	1,620	0	1,620	0
48200	ELECTRICITY	12,047	13,200	5,367	0	0	0	100-
48300	WATER	202	240	255	0	0	0	100-
48600	SEWER USE	192	216	228	0	0	0	100-
SUBTOTAL *****		16,532	19,176	31,920	81,126	0	81,126	323
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,222	6,708	4,500	6,300	0	6,300	6-
59010	FUEL SURCHARGE - REIMB TO R&B	110	312	275	300	0	300	3-
59025	VEHICLE TITLE/LICENSE/PLATES	46	100	100	180	0	180	80
59100	VEHICLE REPAIRS/MAINTENANCE	862	1,600	634	1,500	0	1,500	6-
59105	TIRES	0	0	0	650	0	650	0
59110	MECHANICS CHARGE - REIMB R&B	422	1,400	145	250	0	250	82-
59200	LOCAL MILEAGE	152	300	250	250	0	250	16-
SUBTOTAL *****		3,814	10,420	5,904	9,430	0	9,430	10-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	318	1,200	1,800	5,100	0	7,895	557
60125	CUSTODIAL/JANITORIAL SERV	0	1,000	1,000	1,000	0	1,000	0
60150	PEST CONTROL	575	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	140	0	1,258	2,000	0	2,000	0
SUBTOTAL *****		1,033	2,200	4,058	8,100	0	10,895	395
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	8,000	0	8,000	0
71000	INSURANCE AND BONDS	125	150	225	0	0	0	100-
71001	AUTO PHYSICAL DAMAGE INS	0	0	769	900	0	900	0
71002	AUTO LIABILITY INS	0	0	582	700	0	700	0
71004	PROPERTY INSURANCE	0	0	1,480	1,500	0	1,500	0
71100	OUTSIDE SERVICES	788,254	1,188,984	798,050	376,005	0	376,005	68-
71101	PROFESSIONAL SERVICES	69,306	95,000	95,000	205,600	0	205,600	116
71500	BUILDING USE/RENT CHARGE	6,318	12,108	12,108	12,108	0	12,108	0
71501	PARKING	0	38,750	34,750	13,850	0	13,850	64-
71526	DISPOSAL SERVICES	0	0	100	550	0	550	0
SUBTOTAL *****		864,003	1,334,992	943,064	619,213	0	619,213	54-
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	0	37,657	37,657	0	0	0	100-
84010	RECEPTION/MEETINGS	287	500	500	1,870	0	1,870	274
84300	ADVERTISING	395	2,000	2,000	16,500	0	16,500	725
86300	TESTING	351	3,750	2,400	6,300	0	6,300	68
86850	CONTINGENCY	0	20,780	0	50,000	0	50,000	140
86900	MISCELLANEOUS	0	1,000	0	0	0	0	100-
SUBTOTAL *****		1,033	65,687	42,557	74,670	0	74,670	14
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	7,819	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	2,600	0	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	39,155	0	0	0	0	0	0
SUBTOTAL *****		46,974	2,600	0	0	0	0	100-
TOTAL EXPENDITURES *****		3,246,499	4,602,858	3,404,636	4,102,167	0	4,104,962	11-

911/Joint Communications

2704 JOINT COMM RADIO NETWORK

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	227,400	0	0	0	0
	SUBTOTAL *****	0	0	227,400	0	0	0	0
	TOTAL REVENUES *****	0	0	227,400	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	17,922	0	110,943	0	110,943	519
10200	FICA	0	1,371	0	8,487	0	8,487	519
10300	HEALTH INSURANCE	0	2,426	0	12,360	0	12,360	409
10325	DISABILITY INSURANCE	0	68	0	376	0	376	452
10350	LIFE INSURANCE	0	20	0	96	0	96	380
10375	DENTAL INSURANCE	0	176	0	840	0	840	377
10400	WORKERS COMP	0	602	0	3,545	0	3,545	488
10500	401(A) MATCH PLAN	0	270	0	1,040	0	1,040	285
	SUBTOTAL *****	0	22,855	0	137,687	0	137,687	502
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	4,496	20,100	10,000	15,000	0	15,000	25-
23050	OTHER SUPPLIES	0	0	9	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,905	800	11,000	5,000	0	5,000	525
	SUBTOTAL *****	7,401	20,900	21,009	20,000	0	20,000	4-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	0	0	600	0	600	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	1,050	0	1,050	0
37230	MEALS & LODGING-TRAINING	0	0	0	850	0	850	0
	SUBTOTAL *****	0	0	0	2,500	0	2,500	0
UTILITIES								
48002	DATA COMMUNICATIONS	0	1,500	1,500	21,000	0	21,000	,300
48050	CELLULAR/MOBILE DEVICE SERVICE	0	350	0	1,200	0	1,200	242
48200	ELECTRICITY	0	19,050	19,100	22,200	0	22,200	16
48500	STORM WATER UTILITY	0	100	50	100	0	100	0
48700	LP GAS	0	3,300	3,000	3,600	0	3,600	9
	SUBTOTAL *****	0	24,300	23,650	48,100	0	48,100	98
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	350	500	3,780	0	3,780	980
59010	FUEL SURCHARGE - REIMB TO R&B	0	20	0	168	0	168	740
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	0	50	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
59105	TIRES	0	0	0	650	0	650	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	300	0	300	0
	SUBTOTAL *****	0	370	500	5,898	0	5,948	**
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	18,400	0	18,400	0
60200	EQUIP REPAIRS/MAINTENANCE	30,918	120,400	120,400	100,000	45,195	145,195	20
	SUBTOTAL *****	30,918	120,400	120,400	118,400	45,195	163,595	36
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	74,129	0	74,129	0
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	500	0	500	0
71002	AUTO LIABILITY INS	0	0	0	400	0	400	0
71004	PROPERTY INSURANCE	0	1,700	1,648	2,500	0	2,500	47
71101	PROFESSIONAL SERVICES	0	10,000	5,000	10,000	0	10,000	0
71500	BUILDING USE/RENT CHARGE	0	32,035	37,000	66,683	0	66,683	108
	SUBTOTAL *****	0	43,735	43,648	154,212	0	154,212	253
OTHER								
86850	CONTINGENCY	0	357,500	0	0	0	0	100-
	SUBTOTAL *****	0	357,500	0	0	0	0	100-

911/Joint Communications

FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	11,000	11,000	0	0	11,000	0
91300	MACHINERY & EQUIPMENT	310,481	203,400	36,474	0	909,970	909,970	347
91301	COMPUTER HARDWARE	0	2,400	0	0	0	0	100-
91302	COMPUTER SOFTWARE	0	2,500	0	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	0	42,000	0
92200	REPLACEMENT BLDGS & IMPRV	0	19,000	19,000	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	53,459	35,500	35,500	0	65,000	72,000	102
SUBTOTAL *****		363,940	273,800	101,974	0	974,970	1,034,970	278
TOTAL EXPENDITURES *****		402,259	863,860	311,181	486,797	1,020,165	1,567,012	81

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 2101).

The County Commission establishes and approves the appropriations for all budgets.

Emergency Management- Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
100	1287	Emergency Services & Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	5,688	16,955	-	23,623	-	23,623
270	2702	Emergency Management Operations	308,874	485,077	423,410	130,447	165,400	719,257
Total			\$ 314,562	\$ 502,032	\$ 423,410	\$ 154,070	\$ 165,400	\$ 742,880

Personnel Summary

Position Title	2015 Full-time Equivalent	2016 Full-time Equivalent	2017 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	-
Administrative Assistant	-	1.00	1.00	-
Subtotal for County	1.00	7.00	7.00	-
EM Personnel funded by BCFPD and Reimbursed by County:				
Emergency Management Director	0.20	-	-	-
Deputy Director	0.75	-	-	-
Executive Assistant	1.00	-	-	-
Grants Manager	0.30	-	-	-
Public Information Office	0.25	-	-	-
IT/Communications Specialist	0.25	-	-	-
Subtotal for BCFPD	2.75	-	-	-
Total FTEs	3.75	7.00	7.00	-
Overtime	\$ -	\$ 5,000	\$ 5,000	\$ -

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).

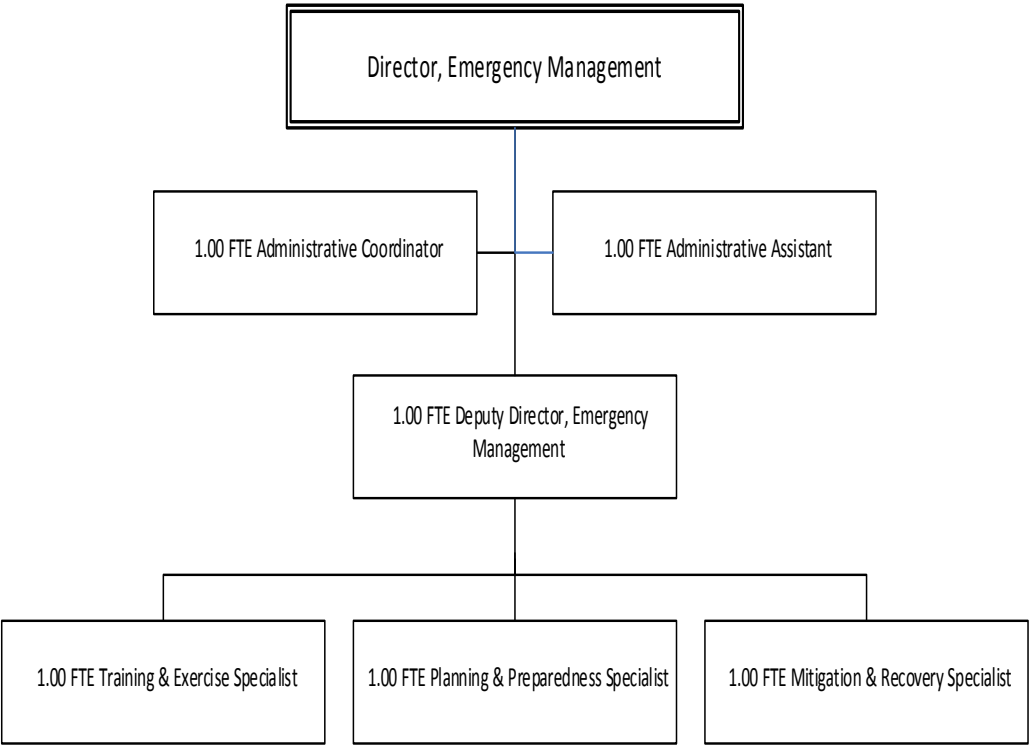
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. Shortly thereafter, administrative responsibility 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 2017 Emergency Management operating budget (department 2702) includes funding for all of the positions originally anticipated in the ballot proposal along with an additional receptionist position. The 2017 budget also includes appropriations for two replacement sirens and an additional vehicle.

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	11	15	17	17	0	17	13
3712	INT-LONG TERM INVEST	258	210	300	300	0	300	42
3798	INC/DEC IN FV OF INVESTMENTS	-131	0	0	0	0	0	0
	SUBTOTAL *****	138	225	317	317	0	317	41
	TOTAL REVENUES *****	138	225	317	317	0	317	41

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,960	7,800	0	0	0	0	100-
	SUBTOTAL *****	7,960	7,800	0	0	0	0	100-
	TOTAL REVENUES *****	7,960	7,800	0	0	0	0	100-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	30	30	0	0	0	100-
23001	PRINTING	0	30	30	0	0	0	100-
23050	OTHER SUPPLIES	0	1,500	1,500	0	0	0	100-
	SUBTOTAL *****	0	1,560	1,560	0	0	0	100-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	22,250	13,000	0	0	0	100-
37210	TRAINING/SCHOOLS	5,550	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,275	685	0	0	0	100-
37230	MEALS & LODGING-TRAINING	0	5,975	671	0	0	0	100-
	SUBTOTAL *****	5,550	31,500	14,356	0	0	0	100-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	900	900	0	0	0	100-
	SUBTOTAL *****	0	900	900	0	0	0	100-
	OTHER							
84300	ADVERTISING	139	200	139	0	0	0	100-
86850	CONTINGENCY	0	0	0	23,623	0	23,623	0
	SUBTOTAL *****	139	200	139	23,623	0	23,623	**
	TOTAL EXPENDITURES *****	5,689	34,160	16,955	23,623	0	23,623	31-

2702 EMERGENCY MGMT OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	117,184	117,184	118,000	0	118,000	0
	SUBTOTAL *****	0	117,184	117,184	118,000	0	118,000	1
	TOTAL REVENUES *****	0	117,184	117,184	118,000	0	118,000	1

Office of Emergency Management

PERSONAL SERVICES							
10100	SALARIES & WAGES	6,922	314,436	243,073	326,260	0	326,260 3
10110	OVERTIME	0	5,000	1,500	5,000	0	5,000 0
10200	FICA	492	24,436	18,182	25,341	0	25,341 3
10300	HEALTH INSURANCE	445	36,375	29,023	43,260	0	43,260 18
10325	DISABILITY INSURANCE	0	1,195	617	1,402	0	1,402 17
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	5,581	5,926	0	5,926 0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	247	246	0	246 0
10350	LIFE INSURANCE	0	300	249	336	0	336 12
10375	DENTAL INSURANCE	42	2,625	2,095	2,940	0	2,940 12
10400	WORKERS COMP	112	543	-89	9,059	0	9,059 ,568
10500	401(A) MATCH PLAN	75	3,995	1,700	3,640	0	3,640 8-
SUBTOTAL *****		8,088	388,905	302,178	423,410	0	423,410 9
MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	50	500	0	500 0
23000	OFFICE SUPPLIES	82	1,150	2,000	1,500	0	1,500 30
23001	PRINTING	0	0	0	1,000	0	1,000 0
23050	OTHER SUPPLIES	0	4,400	2,500	5,650	0	5,650 28
23850	MINOR EQUIP & TOOLS (<\$1000)	155	2,619	2,800	3,180	750	3,930 50
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	0	0	950 0
SUBTOTAL *****		237	8,169	7,350	11,830	750	13,530 66
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,000	210	1,000	0	1,000 0
37200	SEMINARS/CONFERN/MEETING	0	1,925	955	2,850	0	2,850 48
37210	TRAINING/SCHOOLS	0	1,500	0	1,500	0	1,500 0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	1,752	4,752	0	4,752 0
37230	MEALS & LODGING-TRAINING	0	5,342	744	16,394	0	16,394 206
37235	MEALS & LODGING - OTHER	0	1,000	0	0	0	0 100-
SUBTOTAL *****		0	10,767	3,661	26,496	0	26,496 146
UTILITIES							
48000	TELEPHONES	277	1,600	1,400	1,500	0	1,500 6-
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	40	2,400	0	2,400 0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,620	700	1,080	0	1,080 33-
48200	ELECTRICITY	0	10,000	4,500	4,500	0	4,500 55-
SUBTOTAL *****		277	13,220	6,640	9,480	0	9,480 28-
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	4,500	2,250	4,500	0	4,500 0
59010	FUEL SURCHARGE - REIMB TO R&B	0	1,837	110	184	0	184 89-
59025	VEHICLE TITLE/LICENSE/PLATES	0	100	36	300	0	300 200
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,000	500	2,000	0	2,000 100
59105	TIRES	0	0	135	0	0	0 0
59110	MECHANICS CHARGE - REIMB R&B	0	250	100	500	0	500 100
59200	LOCAL MILEAGE	0	0	1,000	1,000	0	1,000 0
SUBTOTAL *****		0	7,687	4,131	8,484	0	8,484 10
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	43,632	43,632	43,632	0	43,632 0
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	0	3,000	0	3,000 200
60250	EQUIPMENT INSTALLATION CHARGES	0	0	708	0	725	725 0
SUBTOTAL *****		0	44,632	44,340	46,632	725	47,357 6
CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	500	0	500 0
71002	AUTO LIABILITY INS	0	0	0	400	0	400 0
71004	PROPERTY INSURANCE	0	0	1,662	2,000	0	2,000 0
71100	OUTSIDE SERVICES	0	27,000	24,025	21,000	0	21,000 22-
SUBTOTAL *****		0	27,000	25,687	23,900	0	23,900 11-
OTHER							
84010	RECEPTION/MEETINGS	0	600	0	1,200	0	1,200 100
85700	RECRUITMENT/RELOCATION EXPENSE	2,897	0	0	0	0	0 0
86670	EMERGENCY MANAGEMENT	263,849	105,865	90,000	0	0	0 100-
86850	CONTINGENCY	0	117,184	0	0	0	0 100-
SUBTOTAL *****		266,746	223,649	90,000	1,200	0	1,200 99-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	4,903	50,000	0	60,000	5,000	65,000 30
91301	COMPUTER HARDWARE	0	1,150	0	0	0	0 100-
91302	COMPUTER SOFTWARE	0	492	0	0	0	0 100-
91400	AUTO/TRUCKS	28,624	0	1,090	0	40,400	40,400 0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	0	60,000 0
SUBTOTAL *****		33,527	51,642	1,090	60,000	45,400	165,400 220
TOTAL EXPENDITURES *****		308,875	775,671	485,077	611,432	46,875	719,257 7-

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 funding for TIF (Tax Increment Financing) payments to the City of Columbia.

Annual Budget

2700 911/OEM GENERAL SALES TAX

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	10,486,996	10,812,000	10,592,000	10,698,000	0	10,698,000	1-
	SUBTOTAL *****	10,486,996	10,812,000	10,592,000	10,698,000	0	10,698,000	1-
INTEREST								
3711	INT-OVERNIGHT	2,275	2,800	3,000	3,000	0	3,000	7
3712	INT-LONG TERM INVEST	50,998	40,000	62,500	62,500	0	62,500	56
3798	INC/DEC IN FV OF INVESTMENTS	-5,415	0	0	0	0	0	0
	SUBTOTAL *****	47,858	42,800	65,500	65,500	0	65,500	53
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	8,517	0	0	0	0	0	0
	SUBTOTAL *****	8,517	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	0	33,240	33,240	0	0	0	100-
	SUBTOTAL *****	0	33,240	33,240	0	0	0	100-
	TOTAL REVENUES *****	10,543,371	10,888,040	10,690,740	10,763,500	0	10,763,500	1-
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	510	600	0	0	0	0	100-
71002	AUTO LIABILITY INS	606	700	0	0	0	0	100-
71004	PROPERTY INSURANCE	30	100	8,057	25,524	0	25,524	0
71006	ERRORS & OMISSIONS INS	52	100	238	800	0	800	700
71008	GENERAL LIABILITY INS	316	500	1,872	5,500	0	5,500	,000
71016	AUTO CLAIMS DEDUCTIBLE	807	500	0	500	0	500	0
	SUBTOTAL *****	2,321	2,500	10,167	32,324	0	32,324	**

911/Joint Communications and Emergency Management – Sales Tax Revenue

OTHER								
83810	INTERFUND SERVICES USED	0	0	0	295,000	0	295,000	0
83919	OTO: TO CAPITAL PROJECT FUND	8,000,000	0	1,200,000	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	871,513	868,238	868,237	872,587	0	872,587	0
86850	CONTINGENCY	0	100,000	0	100,000	0	100,000	0
86882	TIF SALES TAX PAYMENTS	5,467	19,000	7,000	7,000	0	7,000	63-
SUBTOTAL *****		8,876,980	987,238	2,075,237	1,274,587	0	1,274,587	29
TOTAL EXPENDITURES *****		8,879,301	989,738	2,085,404	1,306,911	0	1,306,911	32

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

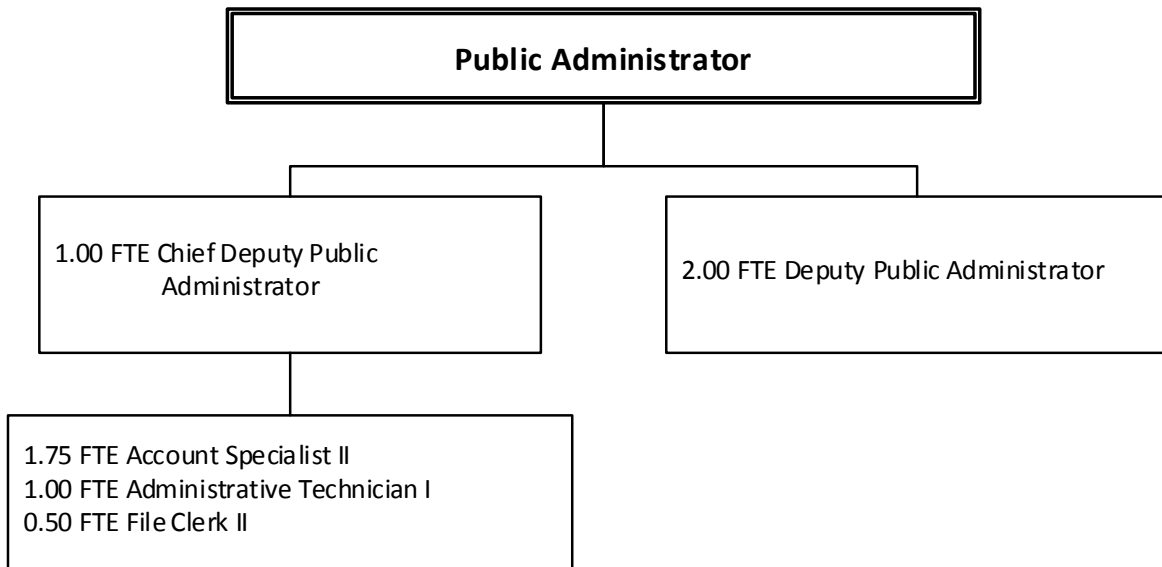
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2015	2016	2017	2016-2017
	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	-
Account Specialist	1.75	-	-	-
Administrative Technician I	-	1.00	1.00	-
Office Specialist	1.00	-	-	-
File Clerk II	-	0.50	0.50	-
File Clerk	0.24	-	-	-
Total FTEs	6.99	7.25	7.25	-

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	121,030	150,000	125,000	125,000	0	125,000	16-
	SUBTOTAL *****	121,030	150,000	125,000	125,000	0	125,000	17-
MISCELLANEOUS								
3890	MISCELLANEOUS	0	0	1	0	0	0	0
	SUBTOTAL *****	0	0	1	0	0	0	0
	TOTAL REVENUES *****	121,030	150,000	125,001	125,000	0	125,000	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	314,713	328,097	325,003	333,610	0	333,610	1
10110	OVERTIME	0	500	0	7,500	0	7,500	,400
10200	FICA	23,659	25,138	24,503	26,094	0	26,094	3
10300	HEALTH INSURANCE	31,993	40,740	34,920	43,260	0	43,260	6
10325	DISABILITY INSURANCE	1,069	1,199	1,162	1,380	0	1,380	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,367	1,366	1,450	0	1,450	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	88	247	246	0	246	179
10350	LIFE INSURANCE	332	336	336	336	0	336	0
10375	DENTAL INSURANCE	2,998	2,940	2,520	2,940	0	2,940	0
10400	WORKERS COMP	9,080	7,734	16,029	7,945	0	7,945	2
10500	401(A) MATCH PLAN	2,455	3,640	2,340	3,640	0	3,640	0
	SUBTOTAL *****	386,299	411,779	408,426	428,401	0	428,401	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,271	2,800	2,500	2,800	0	2,800	0
23001	PRINTING	829	1,200	1,000	2,400	0	2,400	100
23018	PRINTER SUPPLIES	278	900	600	600	0	600	33-
23850	MINOR EQUIP & TOOLS (<\$1000)	60	500	300	500	0	500	0
23855	FURNITURE/FIXTURE <\$1000	756	0	0	300	0	300	0
	SUBTOTAL *****	4,194	5,400	4,400	6,600	0	6,600	22
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	650	600	675	0	675	3
37210	TRAINING/SCHOOLS	600	540	540	200	0	200	62-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,102	1,630	1,630	625	0	625	61-
37230	MEALS & LODGING-TRAINING	1,740	2,780	2,780	2,400	0	2,400	13-
37235	MEALS & LODGING - OTHER	0	330	330	400	0	400	21
	SUBTOTAL *****	3,442	5,930	5,880	4,300	0	4,300	27-
UTILITIES								
48000	TELEPHONES	2,536	3,000	2,720	2,800	0	2,800	6-
48050	CELLULAR/MOBILE DEVICE SERVICE	676	900	750	800	0	800	11-
	SUBTOTAL *****	3,212	3,900	3,470	3,600	0	3,600	8-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	13,632	13,700	13,700	15,000	0	15,000	9
	SUBTOTAL *****	13,632	13,700	13,700	15,000	0	15,000	9
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	360	450	450	473	0	473	5
60200	EQUIP REPAIRS/MAINTENANCE	0	150	155	350	0	350	133
	SUBTOTAL *****	360	600	605	823	0	823	37
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	150	100	50	150	0	150	50
71101	PROFESSIONAL SERVICES	125	0	0	0	0	0	0
71105	LEGAL SERVICES	2,412	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	15,196	16,602	16,602	0	0	0	100-
71525	STORAGE CHARGES	172	200	200	200	0	200	0
	SUBTOTAL *****	18,055	19,402	19,352	2,850	0	2,850	85-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	15,008	0	15,008	0
	SUBTOTAL *****	0	0	0	15,008	0	15,008	0

Public Administrator

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,340	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	0	7,387	6,548	0	0	100-
92100	REPLCMENT FURN & FIXTURES	3,703	0	0	0	0	0
SUBTOTAL *****		3,703	8,727	6,548	0	0	100-
TOTAL EXPENDITURES *****		432,897	469,438	462,381	476,582	0	476,582 2

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

100 GENERAL FUND								%CHG
		2015	2016		2017	2017	2017	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2016	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	241,221	281,666	281,666	322,110	0	322,110	14
	SUBTOTAL *****	241,221	281,666	281,666	322,110	0	322,110	14
	TOTAL EXPENDITURES *****	241,221	281,666	281,666	322,110	0	322,110	14

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	33,959	38,655	38,655	0	0	0	100-
	SUBTOTAL *****	33,959	38,655	38,655	0	0	0	100-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	36,677	0	36,677	0
	SUBTOTAL *****	0	0	0	36,677	0	36,677	0
	TOTAL EXPENDITURES *****	33,959	38,655	38,655	36,677	0	36,677	5-

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	3,504,431	3,627,000	3,539,000	3,575,000	0	3,575,000	1-
	SUBTOTAL *****	3,504,431	3,627,000	3,539,000	3,575,000	0	3,575,000	1-
	INTEREST							
3711	INT-OVERNIGHT	687	800	1,380	1,000	0	1,000	25
3712	INT-LONG TERM INVEST	16,747	14,000	27,000	18,000	0	18,000	28
3798	INC/DEC IN FV OF INVESTMENTS	-7,626	0	0	0	0	0	0
	SUBTOTAL *****	9,808	14,800	28,380	19,000	0	19,000	28
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	3,704	0	0	0	0	0	0
	SUBTOTAL *****	3,704	0	0	0	0	0	0
	TOTAL REVENUES *****	3,517,943	3,641,800	3,567,380	3,594,000	0	3,594,000	1-
	OTHER							
86800	EMERGENCY	0	17,666	0	25,000	0	25,000	41
86882	TIF SALES TAX PAYMENTS	1,941	7,000	2,500	2,500	0	2,500	64-
	SUBTOTAL *****	1,941	24,666	2,500	27,500	0	27,500	11
	TOTAL EXPENDITURES *****	1,941	24,666	2,500	27,500	0	27,500	11

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)

■ 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	2015	2016	2017	2017	2017	2017
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 1,114	\$ 1,600	\$ -	\$ 6,250	\$ -	\$ 6,250
100	1360	Solid Waste Recycling	81,600	92,520	19,868	109,210	-	129,078
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,728	4,711	4,709	-	-	4,709
100	1710	Planning & Zoning	368,164	394,544	379,729	26,870	-	406,599
100	1720	Building Codes	423,967	446,210	412,708	44,633	36,930	494,271
100	1725	Stormwater Administration	132,635	143,165	98,173	90,538	3,400	192,111
204	2045	Design & Construction	1,147,802	1,163,828	1,009,656	289,027	38,873	1,337,556
204	2046	Stormwater Administration	85,781	118,652	98,173	29,502	3,400	131,075
214	2140	DNR 319 Urban Retrofit Grant	(126,878)	-	-	-	-	-
Total			\$ 2,118,913	\$ 2,365,230	\$ 2,023,016	\$ 596,030	\$ 82,603	\$ 2,701,649

Personnel Summary

Position Title			Full-time Equivalent Positions						2017 Total	Change
	2015	2016	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.		
			1360	1710	1720	1725	2045	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	2.00	2.00	-	1.00	1.00	-	-	-	2.00	-
Budget Administrator	1.00	1.00	-	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	-
Chief Engineer	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 Public Works Inspector	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 Technician II	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	-
Subtotal	28.75	28.75	0.25	5.18	6.44	1.50	13.88	1.50	28.75	-
Overtime	\$ 19,600	\$ 23,715	\$ -	\$ 3,250	\$ 9,565	\$ 630	\$ 10,350	\$ 630	\$ 24,425	\$ 710

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.

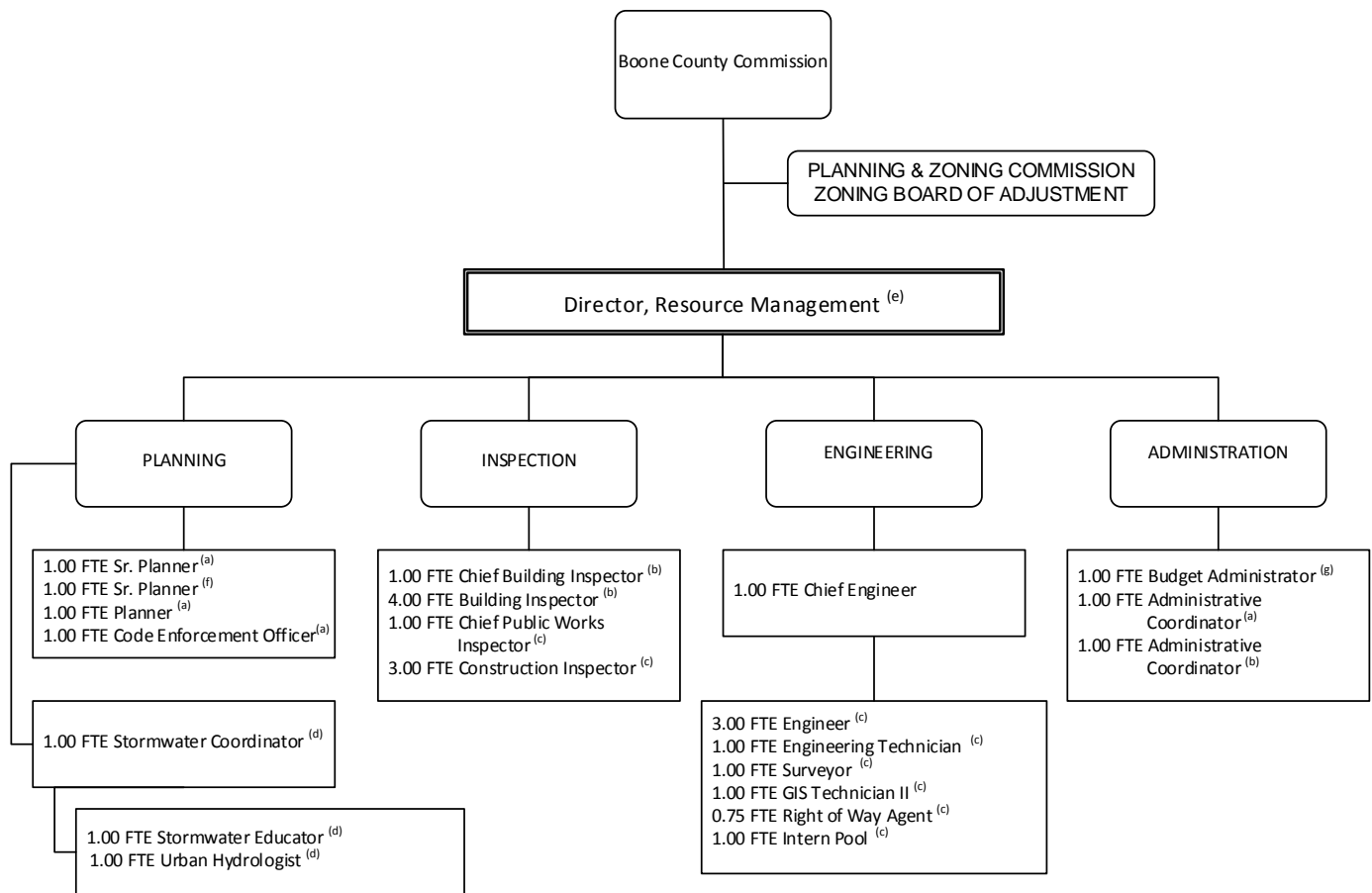
Budget Highlights

The budget reflects a significant increase in hauling fees for the solid waste recycling program. The budget also includes funding for two replacement vehicles: one for building code inspection activities and the other for roadway infrastructure inspection activities.

There are no other 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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	0	0	858	0	0	0	0
	SUBTOTAL *****	0	0	858	0	0	0	0
	TOTAL REVENUES *****	0	0	858	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	552	1,000	600	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	750	0	750	0	750	0
71104	ADMINISTRATIVE SERVICES	562	4,500	1,000	4,500	0	4,500	0
	SUBTOTAL *****	1,114	6,250	1,600	6,250	0	6,250	0
	TOTAL EXPENDITURES *****	1,114	6,250	1,600	6,250	0	6,250	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	15,488	16,040	16,049	16,315	0	16,315	1
10200	FICA	1,185	1,227	1,223	1,248	0	1,248	1
10300	HEALTH INSURANCE	1,334	1,455	1,455	1,545	0	1,545	6
10325	DISABILITY INSURANCE	55	60	57	70	0	70	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	342	342	362	0	362	5
10331	CNTY PD DEPENDENT PREM-DENTAL	0	22	22	21	0	21	4-
10350	LIFE INSURANCE	12	12	12	12	0	12	0
10375	DENTAL INSURANCE	125	105	105	105	0	105	0
10400	WORKERS COMP	29	27	29	27	0	27	0
10500	401(A) MATCH PLAN	156	163	163	130	0	163	0
	SUBTOTAL *****	18,384	19,453	19,457	19,835	0	19,868	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	75	75	0	75	0
23000	OFFICE SUPPLIES	189	200	180	200	0	200	0
23001	PRINTING	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	16	25	25	25	0	25	0
26000	PAVEMENT REPAIRS MATERIAL	0	100	0	100	0	100	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	0	500	0	500	0
	SUBTOTAL *****	205	950	330	950	0	950	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	186	195	232	390	0	390	100
	SUBTOTAL *****	186	195	232	390	0	390	100
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,500	0	2,500	0	2,500	0
	SUBTOTAL *****	0	2,500	0	2,500	0	2,500	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	62,826	0	0	0	0	0	0
	SUBTOTAL *****	62,826	0	0	0	0	0	0
OTHER								
83160	RECYCLING & DUMP FEES	0	64,606	72,501	100,270	5,000	105,270	62
84300	ADVERTISING	0	100	0	100	0	100	0
	SUBTOTAL *****	0	64,706	72,501	100,370	5,000	105,370	63
	TOTAL EXPENDITURES *****	81,601	87,804	92,520	124,045	5,000	129,078	47

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	4,990	5,000	4,990	4,990	0	4,990	0
	SUBTOTAL *****	4,990	5,000	4,990	4,990	0	4,990	0
	TOTAL REVENUES *****	4,990	5,000	4,990	4,990	0	4,990	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,385	4,368	4,368	4,368	0	4,368	0
10200	FICA	336	334	335	334	0	334	0
10400	WORKERS COMP	8	7	8	7	0	7	0
	SUBTOTAL *****	4,729	4,709	4,711	4,709	0	4,709	0
	TOTAL EXPENDITURES *****	4,729	4,709	4,711	4,709	0	4,709	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	0	0	300	480	0	480	0
	SUBTOTAL *****	0	0	300	480	0	480	0
	CHARGES FOR SERVICES							
3510	COPIES	13	0	1	1	0	1	0
3569	OTHER FEES	15,241	15,400	15,007	15,000	0	15,000	2-
	SUBTOTAL *****	15,254	15,400	15,008	15,001	0	15,001	3-
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	10	0	0	0	0	0	0
	SUBTOTAL *****	10	0	0	0	0	0	0
	TOTAL REVENUES *****	15,264	15,400	15,308	15,481	0	15,481	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	286,882	297,547	298,012	302,930	0	302,930	1
10110	OVERTIME	2,969	3,000	3,125	3,250	0	3,250	8
10200	FICA	19,947	22,991	21,753	23,422	0	23,422	1
10300	HEALTH INSURANCE	27,601	30,147	30,148	32,012	0	32,012	6
10325	DISABILITY INSURANCE	1,021	1,130	1,066	1,302	0	1,302	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	7,973	7,971	8,465	0	8,465	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	400	400	400	0	400	0
10350	LIFE INSURANCE	248	248	249	248	0	248	0
10375	DENTAL INSURANCE	2,586	2,175	2,176	2,175	0	2,175	0
10400	WORKERS COMP	2,691	2,053	1,880	2,159	0	2,159	5
10500	401(A) MATCH PLAN	3,118	3,366	2,977	2,693	0	3,366	0
	SUBTOTAL *****	347,063	371,030	369,757	379,056	0	379,729	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	31	298	250	309	0	309	3
23000	OFFICE SUPPLIES	497	600	500	600	0	600	0
23001	PRINTING	43	400	595	400	0	400	0
23050	OTHER SUPPLIES	220	250	220	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	14	100	50	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	1,059	200	200	570	0	570	185
	SUBTOTAL *****	1,864	1,848	1,815	2,229	0	2,229	21
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,343	1,530	1,380	1,565	0	1,565	2
37200	SEMINARS/CONFERENCE/MEETING	209	1,250	200	750	0	750	40-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	267	1,100	390	700	0	700	36-
37230	MEALS & LODGING-TRAINING	376	885	744	770	0	770	12-
37240	REGISTRATION/TUITION	0	450	450	230	0	230	48-
	SUBTOTAL *****	2,195	5,215	3,164	4,015	0	4,015	23-
	UTILITIES							
48000	TELEPHONES	2,372	2,340	2,027	2,340	0	2,340	0
	SUBTOTAL *****	2,372	2,340	2,027	2,340	0	2,340	0

Resource Management

VEHICLE EXPENSE								
59200	LOCAL MILEAGE	1,799	2,850	2,400	2,850	0	2,850	0
	SUBTOTAL *****	1,799	2,850	2,400	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	870	1,028	796	1,028	0	1,028	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	870	1,078	796	1,078	0	1,078	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	15	15	15	15	0	15	0
71101	PROFESSIONAL SERVICES	0	1,000	27	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	11,987	14,443	14,443	0	0	0	100-
	SUBTOTAL *****	12,002	15,458	14,485	1,015	0	1,015	93-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	12,843	0	12,843	0
84400	PUBLIC NOTICES	-1	500	100	500	0	500	0
	SUBTOTAL *****	-1	500	100	13,343	0	13,343	**
	TOTAL EXPENDITURES *****	368,164	400,319	394,544	405,926	0	406,599	2

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	307,132	265,000	338,860	275,000	0	275,000	3
	SUBTOTAL *****	307,132	265,000	338,860	275,000	0	275,000	4
CHARGES FOR SERVICES								
3510	COPIES	27	0	10	10	0	10	0
3569	OTHER FEES	19	5,000	12,270	5,000	0	5,000	0
	SUBTOTAL *****	46	5,000	12,280	5,010	0	5,010	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	0	0	1,514	1,514	0
3892	DEPOSIT OVERAGE	0	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	60	30	0	30	0	30	0
	SUBTOTAL *****	60	30	0	30	1,514	1,544	**
	TOTAL REVENUES *****	307,238	270,030	351,140	280,040	1,514	281,554	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	300,078	306,871	301,437	313,340	0	313,340	2
10110	OVERTIME	12,221	12,400	16,875	9,565	0	9,565	22-
10120	HOLIDAY WORKED	0	0	138	0	0	0	0
10200	FICA	23,295	24,424	23,885	24,702	0	24,702	1
10300	HEALTH INSURANCE	33,106	37,480	35,654	39,799	0	39,799	6
10325	DISABILITY INSURANCE	1,033	1,166	1,065	1,347	0	1,347	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	5,582	5,581	5,926	0	5,926	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	494	335	334	0	334	32-
10350	LIFE INSURANCE	293	309	302	309	0	309	0
10375	DENTAL INSURANCE	3,102	2,704	2,576	2,704	0	2,704	0
10400	WORKERS COMP	10,897	7,976	7,398	8,137	0	8,137	2
10500	401(A) MATCH PLAN	2,880	4,185	2,976	3,348	0	4,185	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,961	2,270	2,251	0	0	2,360	3
	SUBTOTAL *****	388,866	405,861	400,473	409,511	0	412,708	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,934	4,058	5,134	866	0	866	78-
23000	OFFICE SUPPLIES	684	1,155	645	1,395	0	1,395	20
23001	PRINTING	269	155	329	200	0	200	29
23050	OTHER SUPPLIES	318	330	300	596	0	596	80
23850	MINOR EQUIP & TOOLS (<\$1000)	927	1,690	1,690	1,000	66	1,000	40-
23855	FURNITURE/FIXTURE <\$1000	0	855	634	570	0	570	33-
	SUBTOTAL *****	4,132	8,243	8,732	4,627	66	4,627	44-

Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	555	540	505	580	0	580	7
37200	SEMINARS/CONFEREN/MEETING	150	150	0	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	175	79	175	0	175	0
37230	MEALS & LODGING-TRAINING	169	450	268	1,160	0	1,160	157
37240	REGISTRATION/TUITION	0	450	250	800	0	800	77
SUBTOTAL *****		874	1,765	1,102	2,865	0	2,865	62
UTILITIES								
48000	TELEPHONES	1,774	1,800	1,983	2,004	0	2,004	11
48050	CELLULAR/MOBILE DEVICE SERVICE	3,044	4,260	2,348	3,540	0	3,540	16
SUBTOTAL *****		4,818	6,060	4,331	5,544	0	5,544	9
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,445	9,600	8,766	9,600	0	9,600	0
59010	FUEL SURCHARGE - REIMB TO R&B	457	444	588	648	0	648	45
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	15	15	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,884	4,900	2,361	4,900	-1,000	3,900	20
59105	TIRES	1,164	1,640	1,860	1,280	0	1,280	21
59110	MECHANICS CHARGE - REIMB R&B	1,127	900	1,616	1,620	0	1,620	80
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		13,077	17,534	15,191	18,098	-985	17,113	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	211	224	248	260	0	260	16
60200	EQUIP REPAIRS/MAINTENANCE	0	25	72	25	0	25	0
60250	EQUIPMENT INSTALLATION CHARGES	0	340	136	0	40	40	88
SUBTOTAL *****		211	589	456	285	40	325	45
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	912	792	1,056	0	1,056	15
71000	INSURANCE AND BONDS	0	0	0	60	0	60	0
71500	BUILDING USE/RENT CHARGE	11,987	14,443	14,443	0	0	0	100
SUBTOTAL *****		11,987	15,355	15,235	1,116	0	1,116	93
OTHER								
83815	FACILITIES INTERNAL SERVC CHRGE	0	0	0	12,843	0	12,843	0
84400	PUBLIC NOTICES	0	200	150	200	0	200	0
86896	DEPOSIT SHORTAGE	1	0	0	0	0	0	0
SUBTOTAL *****		1	200	150	13,043	0	13,043	**
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	265	0	0
91300	MACHINERY & EQUIPMENT	0	540	540	0	0	0	100
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	36,930	36,930	0
SUBTOTAL *****		0	540	540	0	37,195	36,930	**
TOTAL EXPENDITURES *****		423,966	456,147	446,210	455,089	36,316	494,271	8

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2015	2016	+	2016	2017	2017	FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>CORE REQUEST</u>	<u>SUPPLEMENTAL REQUEST</u>	<u>PY BUD</u>
	LICENSES AND PERMITS							
3320	PERMITS	405	250		300	250	0	0
3322	LAND DISTURBANCE PERMIT	1,725	1,650		2,325	1,950	0	18
	SUBTOTAL *****	2,130	1,900		2,625	2,200	0	16
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRSMNT	0	1,176		200	1,150	0	2-
	SUBTOTAL *****	0	1,176		200	1,150	0	2-
	TOTAL REVENUES *****	2,130	3,076		2,825	3,350	0	9

Resource Management

PERSONAL SERVICES							
10100	SALARIES & WAGES	61,243	74,397	74,224	75,616	0	75,616 1
10110	OVERTIME	385	535	610	630	0	630 17
10200	FICA	3,865	5,732	5,131	5,832	0	5,832 1
10300	HEALTH INSURANCE	6,994	8,730	8,730	9,270	0	9,270 6
10325	DISABILITY INSURANCE	215	282	265	325	0	325 15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	684	683	2,963	0	2,963 333
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	44	43	0	43 0
10350	LIFE INSURANCE	61	72	72	72	0	72 0
10375	DENTAL INSURANCE	655	630	630	630	0	630 0
10400	WORKERS COMP	2,107	1,759	741	1,817	0	1,817 3
10500	401(A) MATCH PLAN	950	975	975	780	0	975 0
SUBTOTAL *****		76,475	93,796	92,105	97,978	0	98,173 5
MATERIALS & SUPPLIES							
22000	POSTAGE	213	680	282	680	0	680 0
22010	SHIPPING CHARGES	0	5	0	5	0	5 0
22500	SUBSCRIPTIONS/PUBLICATIONS	27	443	40	817	0	817 84
23000	OFFICE SUPPLIES	170	560	560	584	0	584 4
23001	PRINTING	349	960	500	1,020	0	1,020 6
23050	OTHER SUPPLIES	574	1,495	610	4,095	0	4,095 173
23850	MINOR EQUIP & TOOLS (<\$1000)	208	1,573	1,325	700	0	700 55-
23855	FURNITURE/FIXTURE <\$1000	205	0	0	286	0	286 0
SUBTOTAL *****		1,746	5,716	3,317	8,187	0	8,187 43
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	188	463	345	391	0	391 15-
37210	TRAINING/SCHOOLS	1,020	1,265	1,014	1,255	0	1,255 0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	646	500	538	540	0	540 8
37230	MEALS & LODGING-TRAINING	422	880	804	1,505	0	1,505 71
37240	REGISTRATION/TUITION	0	475	363	395	0	395 16-
SUBTOTAL *****		2,276	3,583	3,064	4,086	0	4,086 14
UTILITIES							
48000	TELEPHONES	297	348	311	348	0	348 0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	360	105	156	0	156 56-
SUBTOTAL *****		297	708	416	504	0	504 29-
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	226	1,092	329	768	0	768 29-
59010	FUEL SURCHARGE - REIMB TO R&B	12	40	19	30	0	30 25-
59100	VEHICLE REPAIRS/MAINTENANCE	18	380	85	380	0	380 0
59105	TIRES	0	75	20	75	0	75 0
59110	MECHANICS CHARGE - REIMB R&B	17	100	34	100	0	100 0
59200	LOCAL MILEAGE	0	100	60	100	0	100 0
SUBTOTAL *****		273	1,787	547	1,453	0	1,453 19-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	234	304	149	220	0	220 27-
60200	EQUIP REPAIRS/MAINTENANCE	0	1,015	454	1,000	0	1,000 1-
60250	EQUIPMENT INSTALLATION CHARGES	0	43	17	0	0	0 100-
SUBTOTAL *****		234	1,362	620	1,220	0	1,220 10-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	333	895	1,074	1,445	0	1,445 61
71001	AUTO PHYSICAL DAMAGE INS	187	196	208	218	0	218 11
71002	AUTO LIABILITY INS	152	159	146	159	0	159 0
71004	PROPERTY INSURANCE	4	14	11	12	0	12 14-
71100	OUTSIDE SERVICES	48,896	26,655	26,654	26,841	0	26,841 0
71101	PROFESSIONAL SERVICES	0	500	0	500	0	500 0
71501	PARKING	190	860	774	863	0	863 0
71700	EQUIPMENT RENTALS	0	150	150	150	0	150 0
SUBTOTAL *****		49,762	29,429	29,017	30,188	0	30,188 3
OTHER							
83100	AWARDS	0	75	0	75	0	75 0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	395	0	0	0	0 100-
84010	RECEPTION/MEETINGS	687	920	305	1,020	0	1,020 10
84300	ADVERTISING	0	75	0	75	0	75 0
86300	TESTING	154	3,730	3,730	3,730	0	3,730 0
86850	CONTINGENCY	0	35,000	0	35,000	5,000	40,000 14
SUBTOTAL *****		841	40,195	4,035	39,900	5,000	44,900 12
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	10,818	8,874	0	0	0 100-
91301	COMPUTER HARDWARE	0	400	400	0	3,200	3,200 700
91302	COMPUTER SOFTWARE	0	800	770	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	733	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	0	0	0	0	200	200 0
SUBTOTAL *****		733	12,018	10,044	0	3,400	3,400 72-
TOTAL EXPENDITURES *****		132,637	188,594	143,165	183,516	8,400	192,111 2

Resource Management

2045 RM-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	8,500	7,800	7,800	7,800	0	7,800	0
	SUBTOTAL *****	8,500	7,800	7,800	7,800	0	7,800	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	204,255	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,500	2,500	2,500	2,500	0	0	100-
	SUBTOTAL *****	206,755	2,500	2,500	2,500	0	0	100-
CHARGES FOR SERVICES								
3510	COPIES	179	5	122	5	0	5	0
3528	REIMB PERSONNEL/PROJECTS	67,624	0	0	0	0	0	0
3569	OTHER FEES	1	0	0	0	0	0	0
	SUBTOTAL *****	67,804	5	122	5	0	5	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	11,050	0	0	0	1,852	1,852	0
3890	MISCELLANEOUS	20	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	938	0	520	0	0	0	0
	SUBTOTAL *****	12,008	0	520	0	1,852	1,852	0
	TOTAL REVENUES *****	295,067	10,305	10,942	10,305	1,852	9,657	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	703,665	773,687	773,612	785,805	0	785,805	1
10110	OVERTIME	12,626	7,500	7,500	10,350	0	10,350	38
10120	HOLIDAY WORKED	150	0	48	0	0	0	0
10200	FICA	51,866	59,761	59,755	60,905	0	60,905	1
10300	HEALTH INSURANCE	100,933	76,416	76,416	81,143	0	81,143	6
10325	DISABILITY INSURANCE	2,491	2,834	2,834	3,258	0	3,258	14
10330	CNTY PD DEPENDENT PREM-HEALTH	0	21,270	21,270	28,963	0	28,963	36
10331	CNTY PD DEPENDENT PREM-DENTAL	0	1,146	1,146	1,551	0	1,551	35
10350	LIFE INSURANCE	607	630	630	630	0	630	0
10375	DENTAL INSURANCE	6,324	5,514	5,514	5,514	0	5,514	0
10400	WORKERS COMP	27,928	22,353	22,353	23,002	0	23,002	2
10500	401(A) MATCH PLAN	6,636	13,067	13,067	6,827	0	8,535	34-
	SUBTOTAL *****	913,226	984,178	984,145	1,007,948	0	1,009,656	3
MATERIALS & SUPPLIES								
22000	POSTAGE	733	900	750	900	0	900	0
22010	SHIPPING CHARGES	0	335	80	15	0	15	95-
22500	SUBSCRIPTIONS/PUBLICATIONS	31	65	62	64	0	64	1-
23000	OFFICE SUPPLIES	291	800	500	800	0	800	0
23001	PRINTING	932	2,046	2,046	2,046	0	2,046	0
23050	OTHER SUPPLIES	1,228	3,475	1,722	3,200	0	3,200	7-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,708	10,280	9,606	1,810	1,872	3,560	65-
23855	FURNITURE/FIXTURE <\$1000	0	0	69	855	200	1,055	0
	SUBTOTAL *****	6,923	17,901	14,835	9,690	2,072	11,640	35-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,805	1,960	2,085	2,185	0	2,185	11
37210	TRAINING/SCHOOLS	645	1,540	905	1,300	0	1,300	15-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,786	3,215	2,737	3,900	0	3,900	21
37230	MEALS & LODGING-TRAINING	5,579	10,892	8,215	12,196	0	12,196	11
37240	REGISTRATION/TUITION	2,145	4,225	2,725	3,495	0	3,495	17-
	SUBTOTAL *****	11,960	21,832	16,667	23,076	0	23,076	6
UTILITIES								
48000	TELEPHONES	2,858	2,952	2,893	2,940	0	2,940	0
48002	DATA COMMUNICATIONS	1,307	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	2,764	4,308	4,426	4,800	0	4,800	11
48060	CELL PHONE/DATA-EMPLOYEE REIMB	40	720	605	1,440	0	1,440	100
48200	ELECTRICITY	2,917	2,940	2,932	2,940	0	2,940	0
	SUBTOTAL *****	9,886	10,920	10,856	12,120	0	12,120	11
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	7,891	12,900	7,806	8,400	0	8,400	34-
59025	VEHICLE TITLE/LICENSE/PLATES	12	0	0	0	15	15	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,059	3,540	1,304	2,580	-345	2,235	36-
59105	TIRES	676	440	570	2,488	-728	1,760	300
59200	LOCAL MILEAGE	0	100	0	100	0	100	0
	SUBTOTAL *****	10,638	16,980	9,680	13,568	-1,058	12,510	26-

Resource Management

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,792	1,776	1,509	1,624	0	1,624	8-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
SUBTOTAL *****		1,792	2,026	1,509	1,874	0	1,874	8-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,686	18,317	18,245	18,908	1,932	20,840	13
71001	AUTO PHYSICAL DAMAGE INS	2,472	2,700	2,766	2,900	0	2,900	7
71002	AUTO LIABILITY INS	3,030	3,300	2,910	3,300	0	3,300	0
71004	PROPERTY INSURANCE	29	35	29	35	0	35	0
71100	OUTSIDE SERVICES	97,147	1,825	2,591	2,545	12,455	3,345	83
71101	PROFESSIONAL SERVICES	5	0	0	0	0	0	0
71102	ENGINEERING SERVICES	15,516	0	0	0	49,000	49,000	0
71118	EASEMENT ACQUISITION COSTS	4,678	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	36,727	44,251	44,251	0	0	0	100-
71501	PARKING	7,596	8,600	7,733	8,600	0	8,600	0
71700	EQUIPMENT RENTALS	0	100	93	110	0	110	10
SUBTOTAL *****		181,886	79,128	78,618	36,398	63,387	88,130	11
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	39,352	0	39,352	0
84010	RECEPTION/MEETINGS	27	75	26	75	0	75	0
84200	OTHER CONTRACTS	0	29,025	29,025	0	0	0	100-
84300	ADVERTISING	74	150	100	150	0	150	0
84400	PUBLIC NOTICES	157	100	0	100	0	100	0
86800	EMERGENCY	0	70,975	0	100,000	0	100,000	40
86900	MISCELLANEOUS	0	0	9,340	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-27,957	0	0	0	0	0	0
SUBTOTAL *****		-27,699	100,325	38,491	139,677	0	139,677	39
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	530	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	973	973	0
91301	COMPUTER HARDWARE	0	4,500	2,809	0	0	0	100-
91302	COMPUTER SOFTWARE	0	3,400	2,700	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	1,572	3,500	3,518	0	0	0	100-
92301	REPLC COMPUTER HDWR	7,107	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	9,434	0	0
92400	REPLCMENT AUTO/TRUCKS	30,512	0	0	0	37,900	37,900	0
SUBTOTAL *****		39,191	11,400	9,027	0	48,837	38,873	241
TOTAL EXPENDITURES *****		1,147,803	1,244,690	1,163,828	1,244,351	113,238	1,337,556	7

2046 RM -STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
LICENSES AND PERMITS								
3320	PERMITS	405	250	300	250	0	250	0
3322	LAND DISTURBANCE PERMIT	1,725	1,650	2,325	1,950	0	1,950	18
SUBTOTAL *****		2,130	1,900	2,625	2,200	0	2,200	16
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	1,176	200	1,150	0	1,150	2-
SUBTOTAL *****		0	1,176	200	1,150	0	1,150	2-
TOTAL REVENUES *****		2,130	3,076	2,825	3,350	0	3,350	9
PERSONAL SERVICES								
10100	SALARIES & WAGES	61,225	74,397	74,219	75,616	0	75,616	1
10110	OVERTIME	348	535	610	630	0	630	17
10200	FICA	4,711	5,732	5,692	5,832	0	5,832	1
10300	HEALTH INSURANCE	8,783	8,730	8,730	9,270	0	9,270	6
10325	DISABILITY INSURANCE	202	282	265	325	0	325	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	684	683	2,963	0	2,963	333
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	44	43	0	43	0
10350	LIFE INSURANCE	59	72	72	72	0	72	0
10375	DENTAL INSURANCE	655	630	630	630	0	630	0
10400	WORKERS COMP	1,671	1,759	1,445	1,817	0	1,817	3
10500	401(A) MATCH PLAN	825	975	975	780	0	975	0
SUBTOTAL *****		78,479	93,796	93,365	97,978	0	98,173	5

Resource Management

MATERIALS & SUPPLIES								
22000	POSTAGE	151	680	282	680	0	680	0
22010	SHIPPING CHARGES	0	5	0	5	0	5	0
22500	SUBSCRIPTIONS/PUBLICATIONS	26	443	40	817	0	817	84
23000	OFFICE SUPPLIES	155	560	560	584	0	584	4
23001	PRINTING	141	960	500	1,020	0	1,020	6
23050	OTHER SUPPLIES	558	1,495	610	4,095	0	4,095	173
23850	MINOR EQUIP & TOOLS (<\$1000)	208	1,573	1,325	700	0	700	55-
23855	FURNITURE/FIXTURE <\$1000	205	0	0	286	0	286	0
SUBTOTAL *****		1,444	5,716	3,317	8,187	0	8,187	43
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	188	463	345	391	0	391	15
37210	TRAINING/SCHOOLS	1,020	1,265	1,014	1,255	0	1,255	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	120	500	538	540	0	540	8
37230	MEALS & LODGING-TRAINING	15	880	804	1,505	0	1,505	71
37240	REGISTRATION/TUITION	0	475	363	395	0	395	16-
SUBTOTAL *****		1,343	3,583	3,064	4,086	0	4,086	14
UTILITIES								
48000	TELEPHONES	267	348	311	348	0	348	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	360	105	156	0	156	56-
SUBTOTAL *****		267	708	416	504	0	504	29-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	226	1,092	329	768	0	768	29-
59100	VEHICLE REPAIRS/MAINTENANCE	18	380	85	380	0	380	0
59105	TIRES	0	75	20	75	0	75	0
59200	LOCAL MILEAGE	0	100	60	100	0	100	0
SUBTOTAL *****		244	1,647	494	1,323	0	1,323	20-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	234	304	149	220	0	220	27-
60200	EQUIP REPAIRS/MAINTENANCE	0	1,015	454	1,000	0	1,000	1-
60250	EQUIPMENT INSTALLATION CHARGES	0	43	17	0	0	0	100-
SUBTOTAL *****		234	1,362	620	1,220	0	1,220	10-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	333	895	1,074	1,445	0	1,445	61
71001	AUTO PHYSICAL DAMAGE INS	187	196	208	218	0	218	11
71002	AUTO LIABILITY INS	152	159	146	159	0	159	0
71004	PROPERTY INSURANCE	4	14	11	12	0	12	14-
71100	OUTSIDE SERVICES	400	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	500	0	500	0	500	0
71501	PARKING	190	860	774	863	0	863	0
71700	EQUIPMENT RENTALS	0	150	150	150	0	150	0
SUBTOTAL *****		1,266	2,774	2,363	3,347	0	3,347	21
OTHER								
83100	AWARDS	0	75	0	75	0	75	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	3,103	395	934	935	0	935	136
84010	RECEPTION/MEETINGS	49	920	305	1,020	0	1,020	10
84300	ADVERTISING	0	75	0	75	0	75	0
86300	TESTING	154	3,730	3,730	3,730	0	3,730	0
86850	CONTINGENCY	0	0	0	0	5,000	5,000	0
86910	PY ENCUMBRANCES NOT USED	-2,800	0	0	0	0	0	0
SUBTOTAL *****		506	5,195	4,969	5,835	5,000	10,835	109
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	10,818	8,874	0	0	0	100-
91301	COMPUTER HARDWARE	0	400	400	0	3,200	3,200	700
91302	COMPUTER SOFTWARE	0	800	770	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	733	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	1,269	0	0	0	200	200	0
SUBTOTAL *****		2,002	12,018	10,044	0	3,400	3,400	72-
TOTAL EXPENDITURES *****		85,785	126,799	118,652	122,480	8,400	131,075	3

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	80,665	0	0	0	0	0	0
SUBTOTAL *****		80,665	0	0	0	0	0	0

Resource Management

OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	378	0	0	0	0	0	0
SUBTOTAL *****		378	0	0	0	0	0	0
TOTAL REVENUES *****		81,043	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	66	0	0	0	0	0	0
23001	PRINTING	188	0	0	0	0	0	0
SUBTOTAL *****		254	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	6,805	0	0	0	0	0	0
SUBTOTAL *****		6,805	0	0	0	0	0	0
OTHER								
84010	RECEPTION/MEETINGS	557	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-134,493	0	0	0	0	0	0
SUBTOTAL *****		-133,936	0	0	0	0	0	0
TOTAL EXPENDITURES *****		-126,877	0	0	0	0	0	0

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 Director of Road 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	2015	2016	2017	2017	2017	2017
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 8,025,593	\$ 7,227,799	\$ 3,464,632	\$ 3,979,158	\$ 911,100	\$ 8,354,890
204	2041	Pavement Preservation	4,161,622	3,694,130	-	5,432,000	-	5,432,000
204	2048	Insurance Claim Activity	2,753	9,650	-	30,000	-	30,000
Total			\$ 12,189,968	\$ 10,931,579	\$ 3,464,632	\$ 9,441,158	\$ 911,100	\$ 13,816,890

Personnel Summary

Position Title	2015	2016	2017	2016-2017
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Road Maintenance Operations	-	-	1.00	1.00
Manager, Maintenance Operations	1.00	1.00	-	(1.00)
Asst Manager, Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.75	1.00	1.00	-
Maintenance Superintendent	3.00	2.00	2.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Field Supervisor	-	2.00	2.00	-
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	0.50	-	-	-
Maintenance Worker I Pool	0.24	0.24	0.24	-
Maintenance Worker II Pool	0.24	0.24	0.24	-
GIS Technician I	1.00	1.00	1.00	-
Subtotal	57.73	58.48	58.48	-
Total FTEs	57.73	58.48	58.48	-
Overtime	\$ 65,000	\$ 80,000	\$ 96,000	\$ 16,000
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Reassignment Pay	\$ 500	\$ 500	\$ 500	\$ -

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.

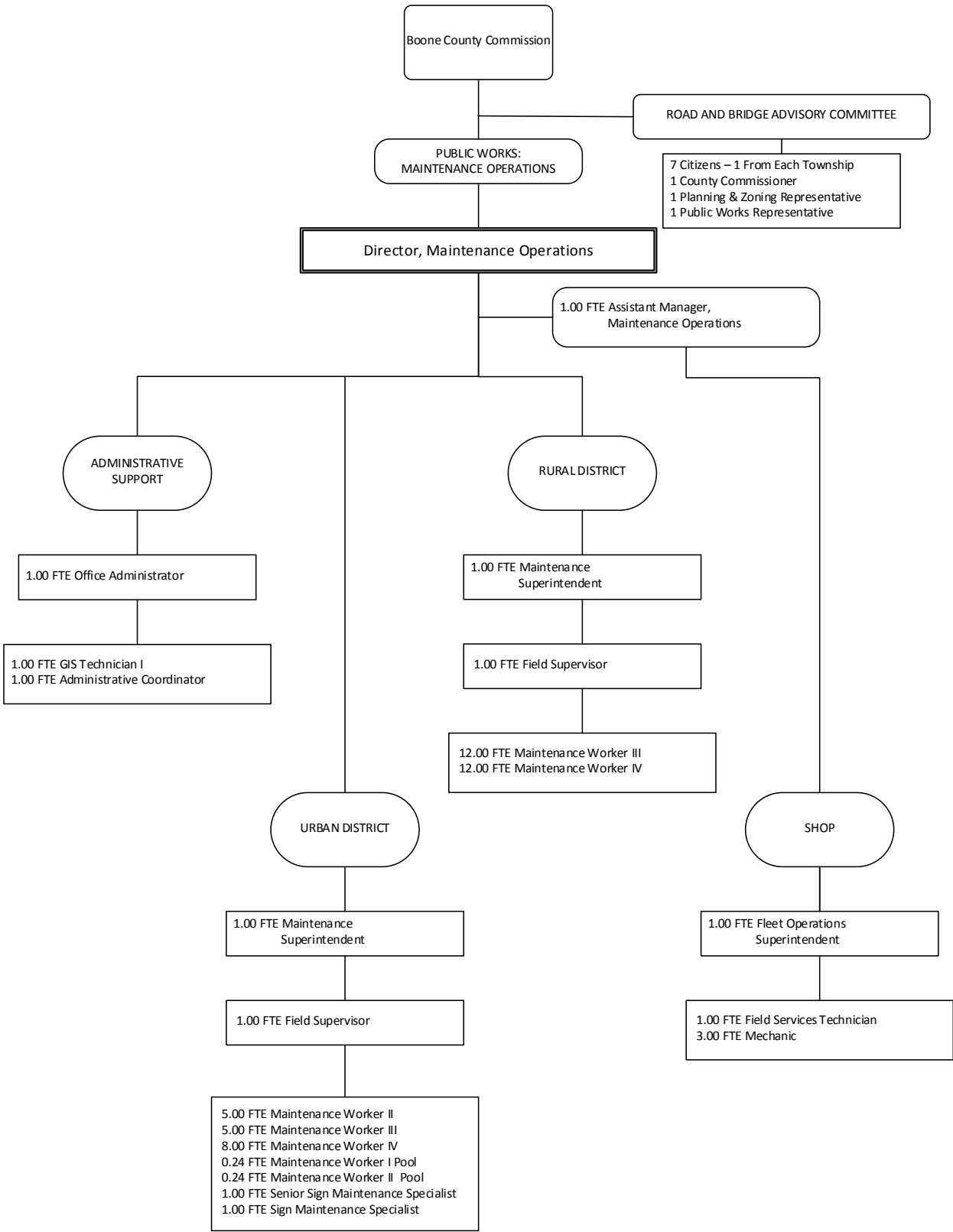
Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2017 are \$13.8 M, consisting of \$8.4 M for Maintenance Operations (which includes \$0.9 M for new and replacement equipment) and \$5.4 M for Infrastructure Preservation and Rehabilitation.

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	5,108	10,500	13,081	13,500	0	13,500	28
	SUBTOTAL *****	5,108	10,500	13,081	13,500	0	13,500	29
CHARGES FOR SERVICES								
3510	COPIES	0	0	320	0	0	0	0
3573	MECHANIC CHARGES	19,933	26,000	17,000	19,500	0	19,500	25-
3585	FUEL SURCHARGE	10,149	12,000	10,800	12,000	0	12,000	0
	SUBTOTAL *****	30,082	38,000	28,120	31,500	0	31,500	17-
MISCELLANEOUS								
3830	SALES	8,741	10,000	7,500	10,000	0	10,000	0
3835	SALE OF CAPITAL FIXED ASSET	13,375	81,250	112,500	0	0	0	100-
3836	SALE OF NON-CAPITAL ASSETS	3,274	0	5,400	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	297	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	127	0	0	0	0
3891	DIVIDENDS/REBATES	12,029	9,300	11,345	11,300	0	11,300	21
	SUBTOTAL *****	37,716	100,550	136,872	21,300	0	21,300	79-
	TOTAL REVENUES *****	72,906	149,050	178,073	66,300	0	66,300	56-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,351,501	2,506,706	2,393,120	2,515,418	0	2,515,418	0
10110	OVERTIME	74,233	80,000	50,000	96,000	0	96,000	20
10200	FICA	177,806	204,003	179,176	207,117	0	207,117	1
10300	HEALTH INSURANCE	443,744	331,740	318,666	358,440	0	358,440	8
10325	DISABILITY INSURANCE	8,236	9,413	8,775	10,688	0	10,688	13
10330	CNTY PD DEPENDENT PREM-HEALTH	0	70,126	66,611	73,915	0	73,915	5
10331	CNTY PD DEPENDENT PREM-DENTAL	0	5,990	5,492	5,307	0	5,307	11-
10350	LIFE INSURANCE	2,692	2,736	2,656	2,784	0	2,784	1
10375	DENTAL INSURANCE	28,000	23,940	23,374	24,360	0	24,360	1
10400	WORKERS COMP	165,556	117,274	109,850	120,628	0	120,628	2
10500	401(A) MATCH PLAN	26,074	29,640	26,350	30,160	0	30,160	1
10510	CERF-EMPLOYER PD CONTRIBUTION	3,809	4,890	4,330	0	0	4,865	0
10800	UNIFORM ALLOWANCE	9,825	10,100	10,450	0	0	10,450	3
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	3,295,976	3,401,058	3,203,350	3,449,317	0	3,464,632	2
MATERIALS & SUPPLIES								
22000	POSTAGE	350	400	360	500	0	500	25
22500	SUBSCRIPTIONS/PUBLICATIONS	238	236	238	252	0	252	6
23000	OFFICE SUPPLIES	650	1,200	1,000	1,200	0	1,200	0
23001	PRINTING	332	400	400	500	0	500	25
23031	CUSTODIAL SUPPLIES	2,169	1,750	1,750	1,750	0	1,750	0
23036	SAFETY SUPPLIES & EQUIPMENT	9,777	9,605	9,605	10,500	0	10,500	9
23037	SHOP SUPPLIES	3,352	2,750	2,700	2,750	0	2,750	0
23050	OTHER SUPPLIES	1,393	2,535	1,200	2,500	0	2,500	1-
23300	UNIFORMS	1,899	2,250	1,950	1,950	0	1,950	13-
23850	MINOR EQUIP & TOOLS (<\$1000)	35,176	36,750	32,000	36,750	0	36,750	0
23855	FURNITURE/FIXTURE <\$1000	0	2,000	2,000	2,000	0	2,520	26
26000	PAVEMENT REPAIRS MATERIAL	419,726	391,000	350,000	394,000	0	394,000	0
26200	ROCK	938,839	820,039	900,000	900,039	0	900,039	9
26201	ROCK-VENDOR HAULED	112,981	185,130	15,000	185,000	0	185,000	0
26300	MATERIAL & CHEMICAL SUPP.	47,700	67,000	65,000	93,000	0	93,000	38
26301	SRFACE STABILIZATION MTRL	46,080	54,074	48,200	46,100	0	46,100	14-
26302	ROAD SALT	86,358	220,700	142,000	224,000	0	224,000	1
26400	ROAD OIL	279,448	68,500	2,500	246,370	0	246,370	259
26420	CULVERTS	68,333	123,492	124,000	125,000	0	125,000	1
26500	HIGHWAY SAFETY SIGNS	4,426	5,000	3,800	5,000	0	5,000	0
26600	STRT/TRAFFIC/CONST SIGNS	15,845	15,000	12,500	15,000	0	15,000	0
	SUBTOTAL *****	2,075,072	2,009,811	1,716,203	2,294,161	0	2,294,681	14
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,720	2,020	2,020	2,280	0	2,280	12
37210	TRAINING/SCHOOLS	8,574	18,160	14,300	17,630	0	17,630	2-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,234	2,500	800	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	2,210	6,965	4,000	4,715	0	4,715	32-
	SUBTOTAL *****	13,738	29,645	21,120	27,125	0	27,125	9-

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

UTILITIES							
48000	TELEPHONES	3,013	4,488	2,811	3,240	0	3,240 27-
48002	DATA COMMUNICATIONS	22,993	40,500	40,500	42,564	0	42,564 5
48050	CELLULAR/MOBILE DEVICE SERVICE	5,128	8,280	5,638	8,040	0	8,040 2-
48100	NATURAL GAS	5,403	9,000	6,000	7,500	0	7,500 16-
48200	ELECTRICITY	24,364	32,820	25,000	32,820	0	32,820 0
48300	WATER	2,898	6,850	2,900	5,050	0	5,050 26-
48400	SOLID WASTE	4,019	5,120	4,200	5,756	0	5,756 12
48600	SEWER USE	429	450	462	480	0	480 6
48700	LP GAS	2,426	6,000	6,000	7,500	0	7,500 25
SUBTOTAL *****		70,673	113,508	93,511	112,950	0	112,950 0
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	357,380	454,977	415,000	472,977	0	472,977 3
59025	VEHICLE TITLE/LICENSE/PLATES	249	26	72	33	0	33 26
59050	ENGINE FLUIDS	34,009	35,750	30,000	35,750	0	35,750 0
59100	VEHICLE REPAIRS/MAINTENANCE	8,314	12,000	3,000	9,000	0	9,000 25-
59105	TIRES	106,278	110,000	110,000	115,000	0	115,000 4
59200	LOCAL MILEAGE	0	100	0	100	0	100 0
59300	PARKING	60	120	120	120	0	120 0
SUBTOTAL *****		506,290	612,973	558,192	632,980	0	632,980 3
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,830	2,690	2,690	2,750	0	2,750 2
60100	BLDG REPAIRS/MAINTENANCE	13,722	35,000	35,000	36,500	0	36,500 4
60125	CUSTODIAL/JANITORIAL SERV	12,495	13,975	13,975	14,986	0	14,986 7
60150	PEST CONTROL	218	600	240	600	0	600 0
60200	EQUIP REPAIRS/MAINTENANCE	255,354	250,000	235,000	237,500	0	237,500 5-
60400	GROUND MAINTENANCE	2,541	3,000	1,300	2,000	0	2,000 33-
SUBTOTAL *****		289,160	305,265	288,205	294,336	0	294,336 4-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	42,680	47,759	45,000	43,284	0	43,284 9-
71000	INSURANCE AND BONDS	500	515	500	515	0	515 0
71001	AUTO PHYSICAL DAMAGE INS	40,621	41,840	44,973	43,000	0	43,000 2
71002	AUTO LIABILITY INS	12,874	13,260	12,385	12,000	0	12,000 9-
71004	PROPERTY INSURANCE	18,573	19,130	21,613	23,000	0	23,000 20
71006	ERRORS & OMISSIONS INS	7,520	7,746	5,292	6,000	0	6,000 22-
71008	GENERAL LIABILITY INS	45,749	47,121	41,607	43,000	0	43,000 8-
71100	OUTSIDE SERVICES	47,049	363,505	353,505	251,710	0	251,710 30-
71101	PROFESSIONAL SERVICES	0	0	0	0	0	0 0
71600	EQUIP LEASES & METER CHRG	30	200	50	200	0	200 0
71700	EQUIPMENT RENTALS	9,195	27,000	22,000	27,000	0	27,000 0
SUBTOTAL *****		224,791	568,076	546,925	449,709	0	449,709 21-
OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	102	300	200	300	0	300 0
83200	FEES & COMMISSIONS	532	700	4,416	10,000	0	10,000 ,328
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	3,152	0	3,152 0
84010	RECEPTION/MEETINGS	0	100	0	100	0	100 0
86300	TESTING	1,696	5,150	1,400	3,825	0	3,825 25-
86800	EMERGENCY	0	144,330	0	150,000	0	150,000 3
SUBTOTAL *****		2,330	150,580	6,016	167,377	0	167,377 11
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	0	0	3,200 0
91200	BUILDINGS & IMPROVEMENTS	373,967	0	0	0	0	0 0
91300	MACHINERY & EQUIPMENT	133,251	71,600	55,253	0	122,000	122,000 70
91301	COMPUTER HARDWARE	1,442	4,150	1,896	0	1,500	1,500 63-
91400	AUTO/TRUCKS	0	0	0	0	27,500	27,500 0
91700	GROUND IMPROVEMENT	0	80,000	0	0	0	0 100-
91800	LAND	118,760	0	0	0	0	0 0
92300	REPLCMENT MACH & EQUIP	400,081	578,900	574,853	0	671,900	671,900 16
92301	REPLC COMPUTER HDWR	3,635	8,000	1,059	5,000	0	5,000 37-
92302	REPLC COMPUTER SOFTWARE	3,018	5,670	5,670	0	49,089	80,000 ,310
92400	REPLCMENT AUTO/TRUCKS	513,411	159,000	155,546	0	0	0 100-
SUBTOTAL *****		1,547,565	907,320	794,277	5,000	871,989	911,100 0
TOTAL EXPENDITURES *****		8,025,595	8,098,236	7,227,799	7,432,955	871,989	8,354,890 3

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	22,684	20,000	0	0	0	0	100-
	SUBTOTAL *****	22,684	20,000	0	0	0	0	100-
	TOTAL REVENUES *****	22,684	20,000	0	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,217,843	560,000	741,520	1,270,000	0	1,270,000	126
71101	PROFESSIONAL SERVICES	0	50,000	11,140	41,000	0	41,000	18-
71102	ENGINEERING SERVICES	254,697	315,000	38,605	200,000	0	200,000	36-
71118	EASEMENT ACQUISITION COSTS	0	61,000	7,784	21,000	0	21,000	65-
71202	CONTRACTOR COSTS	2,689,082	3,940,000	2,895,081	3,025,000	0	3,900,000	1-
	SUBTOTAL *****	4,161,622	4,926,000	3,694,130	4,557,000	0	5,432,000	10
	TOTAL EXPENDITURES *****	4,161,622	4,926,000	3,694,130	4,557,000	0	5,432,000	10

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	0	0	5,875	0	0	0	0
	SUBTOTAL *****	0	0	5,875	0	0	0	0
	TOTAL REVENUES *****	0	0	5,875	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	3,730	0	0	0	0
	SUBTOTAL *****	0	0	3,730	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	346	15,000	2,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	2,408	15,000	2,000	15,000	0	15,000	0
71100	OUTSIDE SERVICES	0	0	1,920	0	0	0	0
	SUBTOTAL *****	2,754	30,000	5,920	30,000	0	30,000	0
	TOTAL EXPENDITURES *****	2,754	30,000	9,650	30,000	0	30,000	0

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049, 2080

Mission

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. It also includes reimbursement to the General Fund for certain administrative costs (legal, purchasing, human resources, payroll, information technology, etc...)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well certain design, construction, and engineering activities which have been consolidated into the new Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

Budget Highlights

There are no significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 PW-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	998,738	1,015,000	1,022,000	1,052,000	0	1,052,000	3
3002	PERSONAL PROPERTY CY	213,913	217,300	217,800	222,000	0	222,000	2
3003	RAILROAD AND UTILITY CY	19,835	20,000	19,450	20,000	0	20,000	0
3004	REPLACEMENT SURTAX/GEN CY	176,138	180,000	180,000	180,000	0	180,000	0
3011	REAL ESTATE PY	16,872	18,000	18,000	18,000	0	18,000	0
3012	PERSONAL PROPERTY PY	24,037	25,000	25,000	25,000	0	25,000	0
3013	RAILROAD & UTILITY PY	327	0	0	0	0	0	0
	SUBTOTAL *****	1,449,860	1,475,300	1,482,250	1,517,000	0	1,517,000	3
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	508,313	450,000	511,670	500,000	0	500,000	11
	SUBTOTAL *****	508,313	450,000	511,670	500,000	0	500,000	11
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	1,540	1,800	1,800	1,800	0	1,800	0
3450	COUNTY AID ROAD TAX	1,233,074	1,200,000	1,215,200	1,215,000	0	1,215,000	1
3490	FISH & WILDLIFE PILT	3,547	0	699	0	0	0	0
3491	NATL FOREST PILT	1,332	1,500	9,690	5,000	0	5,000	233
3492	BUREAU OF LAND MGMT PILT	9,751	9,000	9,772	9,000	0	9,000	0
	SUBTOTAL *****	1,249,244	1,212,300	1,237,161	1,230,800	0	1,230,800	2
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	1,618	0	0	0	0	0	0
3551	COMMISSIONS-CSRSD	6,852	6,600	6,900	7,000	0	7,000	6
	SUBTOTAL *****	8,470	6,600	6,900	7,000	0	7,000	6
INTEREST								
3710	INTEREST	233	400	625	600	0	600	50
3719	INT-FINANCIAL INST TAX	0	5	5	5	0	5	0
	SUBTOTAL *****	233	405	630	605	0	605	49
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	14,803	0	0	0	0	0	0
	SUBTOTAL *****	14,803	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	13,615,560	0	0	0	0	0	0
	SUBTOTAL *****	13,615,560	0	0	0	0	0	0
	TOTAL REVENUES *****	16,846,483	3,144,605	3,238,611	3,255,405	0	3,255,405	4
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	10,000	0	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	241,755	329,163	329,163	0	0	0	100-
71305	CART/MV DISTRIBUTION TO RD DIS	87,359	82,500	85,500	85,750	0	85,750	3
71350	PROPTXDIST-STATUTORY(R&BFUND)	249,839	250,000	247,150	255,000	0	255,000	2
71405	SALESTXDIST-REPLC PROP TX RLCK	1,147,269	1,202,000	1,195,000	1,201,000	0	1,201,000	0
71451	SALESTXDIST - FORMULA	1,341,157	1,275,000	1,275,925	1,292,000	0	1,292,000	1
71452	SALESTXDIST-APPLICATION	83,548	91,000	79,485	95,200	0	95,200	4
71453	SALESTXDIST-ROAD DISTRICT	122,880	126,000	125,500	130,000	0	130,000	3
71500	BUILDING USE/RENT CHARGE	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	3,333,807	3,405,663	3,387,723	3,108,950	0	3,108,950	9-
OTHER								
83810	INTERFUND SERVICES USED	0	0	0	405,000	0	405,000	0
84200	OTHER CONTRACTS	500,000	0	0	0	0	0	0
86882	TIF SALES TAX PAYMENTS	7,759	25,000	10,000	10,000	0	10,000	60-
	SUBTOTAL *****	507,759	25,000	10,000	415,000	0	415,000	**
	TOTAL EXPENDITURES *****	3,841,566	3,430,663	3,397,723	3,523,950	0	3,523,950	3

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES							
3110 SALES TAXES	14,017,757	14,507,000	14,158,000	14,300,000	0	14,300,000	1-
SUBTOTAL *****	14,017,757	14,507,000	14,158,000	14,300,000	0	14,300,000	1-
INTEREST							
3711 INT-OVERNIGHT	3,064	3,200	5,000	3,200	0	3,200	0
3712 INT-LONG TERM INVEST	74,480	50,000	100,000	75,000	0	75,000	50
3798 INC/DEC IN FV OF INVESTMENTS	-29,312	0	0	0	0	0	0
SUBTOTAL *****	48,232	53,200	105,000	78,200	0	78,200	47
TOTAL REVENUES *****	14,065,989	14,560,200	14,263,000	14,378,200	0	14,378,200	1-
OTHER							
83922 OTO: TO SPECIAL REVENUE FUND	13,615,560	0	0	0	0	0	0
SUBTOTAL *****	13,615,560	0	0	0	0	0	0
TOTAL EXPENDITURES *****	13,615,560	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 and 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	2015	2016	2017	2017	2017	2017
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 99,356	\$ 65,983	\$ 14,584	\$ 27,218	\$ 2,500	\$ 44,302
203	2030	Domestic Violence	26,908	27,150	-	27,696	-	27,696
213	2130	Community Health/Medical	538,582	567,901	28,916	1,070,250	-	1,099,166
216	2160	Community Children's Services	174,242	40,536	226,162	157,698	5,000	388,860
216	2161	CCS Funding Opportunities	765,226	9,011,784	-	9,500,000	-	9,500,000
Total			<u>1,604,314</u>	<u>9,713,354</u>	<u>269,662</u>	<u>10,782,862</u>	<u>7,500</u>	<u>11,060,024</u>

Personnel Summary

Position Title	2015	2016	Departmental Funding Source Full-time Equivalent Positions				Change
			Dept. 1420	Dept. 2130	Dept. 2160	2017 Total	
Director, Community Services	1.00	1.00	0.10	0.15	0.75	1.00	-
Program Manager	1.00	1.00	-	-	1.00	1.00	-
Program Specialist	-	1.00	0.10	0.15	0.75	1.00	-
Administrative Coordinator	1.00	1.00	0.10	0.15	0.75	1.00	-
Total FTEs	<u>3.00</u>	<u>4.00</u>	<u>0.30</u>	<u>0.45</u>	<u>3.25</u>	<u>4.00</u>	<u>-</u>

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.

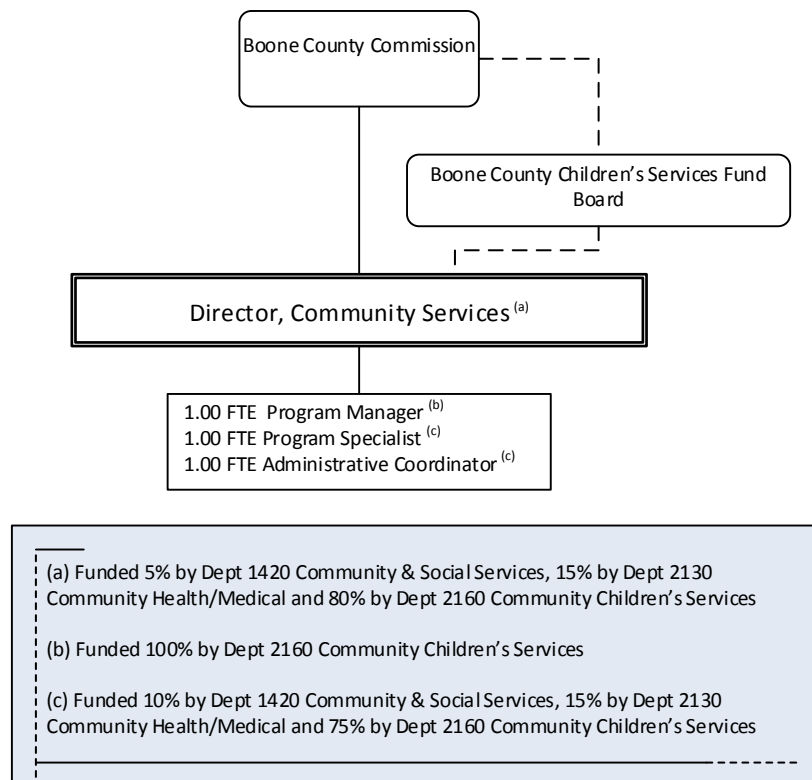
Budget Highlights

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 reflected appropriations for purchase of services contracts and well as pilot programs that provide innovative services.

The total amounts appropriated in 2015, 2016, and 2017 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 these years than is anticipated in subsequent years.

There are no other significant changes to this budget.

Organizational Chart



Community Services

Annual Budget

1420 COMMUNITY AND SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	13,395	15,820	15,070	15,374	0	11,668	26-
10200	FICA	1,025	1,210	1,153	1,176	0	892	26-
10300	HEALTH INSURANCE	1,334	1,649	1,649	1,854	0	1,545	6-
10325	DISABILITY INSURANCE	48	60	53	66	0	50	16-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	145	0	145	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	24	0	24	0
10350	LIFE INSURANCE	12	14	14	14	0	12	14-
10375	DENTAL INSURANCE	125	119	119	126	0	105	11-
10400	WORKERS COMP	49	26	31	26	0	20	23-
10500	401(A) MATCH PLAN	94	158	113	156	0	123	22-
SUBTOTAL *****		16,082	19,056	18,202	18,961	0	14,584	23-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	66	50	50	0	50	24-
23000	OFFICE SUPPLIES	193	500	250	250	0	250	50-
23001	PRINTING	0	500	165	165	0	165	67-
23850	MINOR EQUIP & TOOLS (<\$1000)	113	322	165	165	0	165	48-
23855	FURNITURE/FIXTURE <\$1000	0	330	165	165	0	165	50-
SUBTOTAL *****		306	1,718	795	795	0	795	54-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	170	271	200	170	0	170	37-
37200	SEMINARS/CONFEREN/MEETING	98	500	250	500	0	500	0
37210	TRAINING/SCHOOLS	0	500	250	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,000	500	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	500	250	500	0	500	0
SUBTOTAL *****		268	2,771	1,450	2,670	0	2,670	4-
UTILITIES								
48000	TELEPHONES	226	300	300	300	0	300	0
48050	CELLULAR/MOBILE DEVICE SERVICE	40	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	59	168	180	180	0	180	7
48100	NATURAL GAS	145	250	250	250	0	250	0
48200	ELECTRICITY	443	600	600	600	0	600	0
48300	WATER	29	40	40	40	0	40	0
48400	SOLID WASTE	107	120	120	120	0	120	0
48500	STORM WATER UTILITY	7	10	10	10	0	10	0
48600	SEWER USE	56	60	60	60	0	60	0
SUBTOTAL *****		1,112	1,548	1,560	1,560	0	1,560	1
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	330	200	330	0	330	0
SUBTOTAL *****		0	330	200	330	0	330	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	183	350	350	350	0	350	0
SUBTOTAL *****		183	350	350	350	0	350	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,090	1,229	1,229	1,307	0	1,307	6
71101	PROFESSIONAL SERVICES	0	12,263	7,500	15,000	0	15,000	22
71500	BUILDING USE/RENT CHARGE	3,022	4,419	4,419	0	0	0	100-
SUBTOTAL *****		5,112	17,911	13,148	16,307	0	16,307	9-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRGR	0	0	0	4,426	0	4,426	0
84010	RECEPTION/MEETINGS	200	750	750	750	0	750	0
84200	OTHER CONTRACTS	68,917	29,498	29,498	0	0	0	100-
84300	ADVERTISING	26	30	30	30	0	30	0
SUBTOTAL *****		69,143	30,278	30,278	5,206	0	5,206	83-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	7,149	0	0	0	2,500	2,500	0
91301	COMPUTER HARDWARE	0	379	0	0	0	0	100-
91302	COMPUTER SOFTWARE	0	89	0	0	0	0	100-
SUBTOTAL *****		7,149	468	0	0	2,500	2,500	434
TOTAL EXPENDITURES *****		99,355	74,430	65,983	46,179	2,500	44,302	40-

Community Services

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	12,340	10,500	11,950	11,500	0	11,500	9
3567	DOM VIOLENCE FEES-CIR CLK	14,918	18,000	16,500	16,500	0	16,500	8-
	SUBTOTAL *****	27,258	28,500	28,450	28,000	0	28,000	2-
INTEREST								
3711	INT-OVERNIGHT	8	20	18	20	0	20	0
3712	INT-LONG TERM INVEST	200	150	350	350	0	350	133
3798	INC/DEC IN FV OF INVESTMENTS	-93	0	0	0	0	0	0
	SUBTOTAL *****	115	170	368	370	0	370	118
	TOTAL REVENUES *****	27,373	28,670	28,818	28,370	0	28,370	1-
OTHER								
86900	MISCELLANEOUS	26,908	27,150	27,150	27,696	0	27,696	2
	SUBTOTAL *****	26,908	27,150	27,150	27,696	0	27,696	2
	TOTAL EXPENDITURES *****	26,908	27,150	27,150	27,696	0	27,696	2

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	967	1,025	1,900	1,900	0	1,900	85
3712	INT-LONG TERM INVEST	23,647	19,500	39,700	39,700	0	39,700	103
3798	INC/DEC IN FV OF INVESTMENTS	-11,270	0	0	0	0	0	0
	SUBTOTAL *****	13,344	20,525	41,600	41,600	0	41,600	103
MISCELLANEOUS								
3823	HOSPITAL LEASE	520,101	523,800	522,910	525,500	0	525,500	0
	SUBTOTAL *****	520,101	523,800	522,910	525,500	0	525,500	0
	TOTAL REVENUES *****	533,445	544,325	564,510	567,100	0	567,100	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	31,015	35,349	34,250	23,061	0	23,501	33-
10200	FICA	2,399	2,704	2,612	1,764	0	1,798	33-
10300	HEALTH INSURANCE	4,578	3,666	3,666	2,781	0	2,781	24-
10325	DISABILITY INSURANCE	111	134	134	99	0	99	26-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	217	0	217	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	36	0	36	0
10350	LIFE INSURANCE	28	30	30	21	0	21	30-
10375	DENTAL INSURANCE	290	264	263	189	0	189	28-
10400	WORKERS COMP	113	60	70	39	0	40	33-
10500	401(A) MATCH PLAN	219	342	250	234	0	234	31-
	SUBTOTAL *****	38,753	42,549	41,275	28,441	0	28,916	32-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	50,000	20,000	50,000	0	50,000	0
71101	PROFESSIONAL SERVICES	5,000	5,000	5,000	5,000	0	5,000	0
71106	CONTRACTED SERVICES	494,829	1,000,000	500,000	1,000,000	0	1,000,000	0
	SUBTOTAL *****	499,829	1,055,000	525,000	1,055,000	0	1,055,000	0
OTHER								
84010	RECEPTION/MEETINGS	0	750	626	250	0	250	66-
86850	CONTINGENCY	0	11,085	1,000	15,000	0	15,000	35
	SUBTOTAL *****	0	11,835	1,626	15,250	0	15,250	29
	TOTAL EXPENDITURES *****	538,582	1,109,384	567,901	1,098,691	0	1,099,166	1-

Community Services

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	6,617,337	6,790,000	6,684,000	6,750,000	0	6,750,000	0
	SUBTOTAL *****	6,617,337	6,790,000	6,684,000	6,750,000	0	6,750,000	1-
INTEREST								
3711	INT-OVERNIGHT	3,503	3,000	8,000	8,000	0	8,000	166
3712	INT-LONG TERM INVEST	87,316	45,000	150,000	150,000	0	150,000	233
3798	INC/DEC IN FV OF INVESTMENTS	-45,944	0	0	0	0	0	0
	SUBTOTAL *****	44,875	48,000	158,000	158,000	0	158,000	229
	TOTAL REVENUES *****	6,662,212	6,838,000	6,842,000	6,908,000	0	6,908,000	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	115,450	134,839	128,750	179,700	0	185,902	37
10200	FICA	8,709	10,314	9,582	13,747	0	14,221	37
10300	HEALTH INSURANCE	17,128	14,084	14,084	20,085	0	20,394	44
10325	DISABILITY INSURANCE	410	512	512	772	0	790	54
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	1,088	0	1,088	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	184	0	184	0
10350	LIFE INSURANCE	104	115	115	156	0	158	37
10375	DENTAL INSURANCE	1,085	1,016	1,016	1,365	0	1,386	36
10400	WORKERS COMP	354	229	292	305	0	316	37
10500	401(A) MATCH PLAN	1,038	1,334	1,088	1,690	0	1,723	29
	SUBTOTAL *****	144,278	162,443	155,439	219,092	0	226,162	39
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	134	75	134	0	134	0
23000	OFFICE SUPPLIES	432	1,000	750	750	0	750	25-
23001	PRINTING	0	670	250	2,500	0	2,500	273
23850	MINOR EQUIP & TOOLS (<\$1000)	229	653	300	335	0	335	48-
23855	FURNITURE/FIXTURE <\$1000	0	670	335	335	0	335	50-
	SUBTOTAL *****	661	3,127	1,710	4,054	0	4,054	30
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	275	410	335	580	0	580	41
37200	SEMINARS/CONFEREN/MEETING	148	590	300	1,500	0	1,500	154
37210	TRAINING/SCHOOLS	0	1,000	500	1,500	0	1,500	50
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,000	1,000	2,500	0	2,500	25
37230	MEALS & LODGING-TRAINING	0	1,000	500	1,500	0	1,500	50
	SUBTOTAL *****	423	5,000	2,635	7,580	0	7,580	52
UTILITIES								
48000	TELEPHONES	458	720	720	720	0	720	0
48050	CELLULAR/MOBILE DEVICE SERVICE	440	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	226	792	792	792	0	792	0
48100	NATURAL GAS	280	600	550	600	0	600	0
48200	ELECTRICITY	855	1,000	1,000	1,000	0	1,000	0
48300	WATER	57	80	80	80	0	80	0
48400	SOLID WASTE	207	220	220	220	0	220	0
48500	STORM WATER UTILITY	14	20	18	20	0	20	0
48600	SEWER USE	109	120	120	130	0	130	8
	SUBTOTAL *****	2,646	3,552	3,500	3,562	0	3,562	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	131	670	600	670	0	670	0
	SUBTOTAL *****	131	670	600	670	0	670	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	372	335	335	600	0	600	79
	SUBTOTAL *****	372	335	335	600	0	600	79
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,243	2,685	2,685	2,747	0	2,747	2
71006	ERRORS & OMISSIONS INS	0	0	26	200	0	200	0
71008	GENERAL LIABILITY INS	0	0	208	1,200	0	1,200	0
71101	PROFESSIONAL SERVICES	0	17,915	5,000	20,000	0	20,000	11
71500	BUILDING USE/RENT CHARGE	6,132	8,972	8,972	0	0	0	100-
71526	DISPOSAL SERVICES	0	0	20	100	0	100	0
	SUBTOTAL *****	10,375	29,572	16,911	24,247	0	24,247	18-

Community Services

OTHER							
83810	INTERFUND SERVICES USED	0	0	0	92,000	0	92,000 0
83815	FACILITIES INTERNAL SVC CHRG	0	0	0	8,985	0	8,985 0
84010	RECEPTION/MEETINGS	0	750	500	1,000	0	1,000 33
86800	EMERGENCY	0	0	0	15,000	0	15,000 0
86910	PY ENCUMBRANCES NOT USED	0	0	-142,046	0	0	0 0
SUBTOTAL *****		0	750	-141,546	116,985	0	116,985 **
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	14,515	0	0	0	5,000	5,000 0
91301	COMPUTER HARDWARE	842	771	771	0	0	0 100-
91302	COMPUTER SOFTWARE	0	181	181	0	0	0 100-
SUBTOTAL *****		15,357	952	952	0	5,000	5,000 425
TOTAL EXPENDITURES *****		174,243	206,401	40,536	376,790	5,000	388,860 88

2161 CCS FUNDING OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	11,940	0	0	0	0
SUBTOTAL *****		0	0	11,940	0	0	0	0
TOTAL REVENUES *****		0	0	11,940	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	750,000	250,000	750,000	0	750,000	0
71106	CONTRACTED SERVICES	1,438,946	8,520,000	9,268,178	8,500,000	0	8,500,000	0
SUBTOTAL *****		1,438,946	9,270,000	9,518,178	9,250,000	0	9,250,000	0
OTHER								
86850	CONTINGENCY	0	80,000	0	250,000	0	250,000	212
86910	PY ENCUMBRANCES NOT USED	-673,719	0	-506,394	0	0	0	0
SUBTOTAL *****		-673,719	80,000	-506,394	250,000	0	250,000	212
TOTAL EXPENDITURES *****		765,227	9,350,000	9,011,784	9,500,000	0	9,500,000	2

Decimal values have been truncated.

Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services Department which is administered by the City of Columbia, a result of the 1974 merger of the City of Columbia and Boone County health departments. Services include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, Women, Infants, and Children (WIC) supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County. Joint management of the facility is achieved through a condo association arrangement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget reflects the County's portion of annual operating costs for the Health Department. The County's cost-share ratio is 35%, reflecting the estimated average percent of services provided to Boone County residents living outside the city limits of Columbia.

The County implemented food inspection fees in 2010, which are intended to recover a portion of program costs. Effective with FY 2013 budget, the County Commission approved a target cost recovery of 50% to be achieved through fee adjustments implemented over a 5-year period. FY 2017 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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	0	200	100	200	0	200	0
3323	FOOD INSPECTION FEES	42,125	42,500	39,760	45,000	0	45,000	5
	SUBTOTAL *****	42,125	42,700	39,860	45,200	0	45,200	6
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	5,870	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	5,870	3,500	3,500	3,500	0	3,500	0
	TOTAL REVENUES *****	47,995	46,200	43,360	48,700	0	48,700	5
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	28,726	17,250	17,250	17,638	0	17,638	2
	SUBTOTAL *****	28,726	17,250	17,250	17,638	0	17,638	2
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	1,035,855	1,094,751	1,040,000	1,128,128	0	1,128,128	3
	SUBTOTAL *****	1,047,855	1,106,751	1,052,000	1,140,128	0	1,140,128	3
	TOTAL EXPENDITURES *****	1,076,581	1,124,001	1,069,250	1,157,766	0	1,157,766	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. In prior years, Animal Control services were provided to the City of Ashland pursuant to an intergovernmental agreement with reimbursement from Ashland. The Ashland contract was not renewed for 2016 and has been removed from the 2017 budget.

There are no other significant changes to this budget.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	36	500	500	500	0	500	0
	SUBTOTAL *****	36	500	500	500	0	500	0
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	50	50	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	40	50	50	50	0	50	0
3515	IMPOUNDMENT FEES	1,840	2,000	1,980	2,000	0	2,000	0
3516	BOARDING FEES	3,385	3,000	3,380	3,000	0	3,000	0
3528	REIMB PERSONNEL/PROJECTS	9,625	10,000	550	550	0	550	94-
	SUBTOTAL *****	14,940	15,100	6,010	5,650	0	5,650	63-
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	25	0	0	0	0
	SUBTOTAL *****	0	0	25	0	0	0	0
	TOTAL REVENUES *****	14,976	15,600	6,535	6,150	0	6,150	61-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	1,156	1,500	500	1,500	0	1,500	0
59105	TIRES	452	0	0	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	600	700	100	700	0	700	0
	SUBTOTAL *****	2,208	2,200	600	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	198,756	235,117	235,117	237,855	0	237,855	1
	SUBTOTAL *****	198,756	235,117	235,117	237,855	0	237,855	1
	TOTAL EXPENDITURES *****	200,964	237,317	235,717	240,055	0	240,055	1

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

The budget includes appropriations for the implementation and administration of the County's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through a contract with the Boone County/City Health Department.

Budget Highlights

Program revenues have fallen sharply over the past several years, a reflection of the general slow-down in construction. As a result, City of Columbia/Boone County Department of Health personnel resources have been reallocated to environmental health activities which are accounted for within the Community Health budget (Dept. No. 1410).

Permit fee revenue is intended to recover a significant portion of program operating costs. Effective with the FY 2013 budget, the Commission approved a target cost recovery of 50%, to be achieved through fee adjustments implemented over a 5-year period.

The Health Department allocates environmental health costs between public health activities and those associated with administering the County's on-site waste water ordinance.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	48,975	35,000	58,000	45,000	0	45,000	28
	SUBTOTAL *****	48,975	35,000	58,000	45,000	0	45,000	29
	TOTAL REVENUES *****	48,975	35,000	58,000	45,000	0	45,000	29
OTHER								
86606	ON-SITE SEWAGE PROGRAM	99,546	104,012	104,012	104,968	0	104,968	0
	SUBTOTAL *****	99,546	104,012	104,012	104,968	0	104,968	1
	TOTAL EXPENDITURES *****	99,546	104,012	104,012	104,968	0	104,968	1

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 2017 appropriations reflect a reduction of \$9,000, in funding to the University Extension Council. This is the fifth and final year of a 5-year phased-in reduction which will result in an annual appropriation of \$75,000. The budget also includes a one-time appropriation of \$19,000 to the Boone Historical Society for preservation of County historical records.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	2,400	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,400	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	2,400	1,000	1,000	1,000	0	1,000	0
	OTHER							
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	3,850	4,000	1,500	4,000	0	4,000	0
86675	EXTENSION COUNCIL	93,000	84,000	84,000	75,000	0	75,000	10-
86689	BOONE CO HISTORICAL SOCIETY	10,000	21,300	21,300	10,000	24,000	29,000	36
	SUBTOTAL *****	117,110	119,560	117,060	99,260	24,000	118,260	1-
	TOTAL EXPENDITURES *****	117,110	119,560	117,060	99,260	24,000	118,260	1-

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 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.

The 2016 budget was revised during the year to provide funding for flood clean-up activities.

There are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	2,056	100	20	50	0	50	50-
23850	MINOR EQUIP & TOOLS (<\$1000)	437	300	700	900	0	900	200
26600	STRT/TRAFFIC/CONST SIGNS	256	300	100	150	0	150	50-
	SUBTOTAL *****	2,749	700	820	1,100	0	1,100	57
UTILITIES								
48200	ELECTRICITY	88	96	90	96	0	96	0
	SUBTOTAL *****	88	96	90	96	0	96	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	1,534	500	50	300	0	300	40-
60400	GROUND MAINTENANCE	17,026	70,299	60,000	29,060	0	29,060	58-
	SUBTOTAL *****	18,560	70,799	60,050	29,360	0	29,360	59-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	17,460	25,486	25,486	0	0	0	100-
	SUBTOTAL *****	17,460	25,486	25,486	4,000	0	4,000	84-

Parks & Recreation

Dept. No. 1610

OTHER							
83815 FACILITIES INTERNAL SERVC CHRG	0	0	0	80,752	0	80,752	0
SUBTOTAL *****	0	0	0	80,752	0	80,752	0
TOTAL EXPENDITURES *****	38,857	97,081	86,446	115,308	0	115,308	19

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.

The fund will be closed at such time that the residual assets are spent or transferred to the General Fund.

Fairground and Capital Maintenance

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	33	0	60	60	0	60	0
3712	INT-LONG TERM INVEST	845	0	1,200	1,200	0	1,200	0
3798	INC/DEC IN FV OF INVESTMENTS	-511	0	0	0	0	0	0
	SUBTOTAL *****	367	0	1,260	1,260	0	1,260	0
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	1,076	0	0	0	0	0	0
	SUBTOTAL *****	1,076	0	0	0	0	0	0
	TOTAL REVENUES *****	1,443	0	1,260	1,260	0	1,260	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	9,352	7,000	5,040	0	0	0	100-
	SUBTOTAL *****	9,352	7,000	5,040	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	118,000	0	118,000	0	118,000	0
86910	PY ENCUMBRANCES NOT USED	-1,060	0	0	0	0	0	0
	SUBTOTAL *****	-1,060	118,000	0	118,000	0	118,000	0
	TOTAL EXPENDITURES *****	8,292	125,000	5,040	118,000	0	118,000	6-

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. A fund statement is included within the Fund Statement section of the annual budget which reflects estimated total resources available within this special revenue fund.

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	4,133	0	2,500	0	0	0	0
	SUBTOTAL *****	4,133	0	2,500	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	4	0	10	10	0	10	0
3712	INT-LONG TERM INVEST	97	0	150	150	0	150	0
3798	INC/DEC IN FV OF INVESTMENTS	-52	0	0	0	0	0	0
	SUBTOTAL *****	49	0	160	160	0	160	0
	TOTAL REVENUES *****	4,182	0	2,660	160	0	160	0

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, 3930

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)
- 2016 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3930)

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 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	9,183	7,818	7,852	6,203	0	6,203	20-
	SUBTOTAL *****	9,183	7,818	7,852	6,203	0	6,203	21-
INTEREST								
3710	INTEREST	0	0	2	0	0	0	0
3711	INT-OVERNIGHT	23	25	23	25	0	25	0
3712	INT-LONG TERM INVEST	632	275	485	400	0	400	45
3798	INC/DEC IN FV OF INVESTMENTS	-369	0	0	0	0	0	0
	SUBTOTAL *****	286	300	510	425	0	425	42
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 *****	109,469	108,118	108,362	106,628	0	106,628	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	80,000	85,000	85,000	85,000	0	85,000	0
84100	INTEREST EXPENSE	22,015	18,721	18,721	14,816	0	14,816	20-
	SUBTOTAL *****	102,015	103,721	103,721	99,816	0	99,816	4-
	TOTAL EXPENDITURES *****	102,015	103,721	103,721	99,816	0	99,816	4-

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	871,513	868,237	868,237	872,587	0	872,587	0
	SUBTOTAL *****	871,513	868,237	868,237	872,587	0	872,587	1
	TOTAL REVENUES *****	871,513	868,237	868,237	872,587	0	872,587	1
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	640,000	525,000	525,000	540,000	0	540,000	2
84100	INTEREST EXPENSE	231,238	342,919	342,919	332,269	0	332,269	3-
86900	MISCELLANEOUS	275	318	318	318	0	318	0
	SUBTOTAL *****	871,513	868,237	868,237	872,587	0	872,587	1
	TOTAL EXPENDITURES *****	871,513	868,237	868,237	872,587	0	872,587	1

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	22,099	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	536	0	0	0	0	0	0
	SUBTOTAL *****	22,635	0	0	0	0	0	0

Debt Service Funds

INTEREST							
3710 INTEREST	2	0	4	0	0	0	0
3711 INT-OVERNIGHT	1	0	2	0	0	0	0
3712 INT-LONG TERM INVEST	20	0	30	0	0	0	0
3798 INC/DEC IN FV OF INVESTMENTS	14	0	93	0	0	0	0
SUBTOTAL *****	37	0	129	0	0	0	0
TOTAL REVENUES *****	22,672	0	129	0	0	0	0
OTHER							
83917 OTO: TO GENERAL FUND	0	1,636	1,635	0	0	0	100-
84050 DEBT RETIREMENT-PRINCIPAL	21,000	21,000	21,000	0	0	0	100-
84100 INTEREST EXPENSE	1,418	473	473	0	0	0	100-
86900 MISCELLANEOUS	750	750	0	0	0	0	100-
SUBTOTAL *****	23,168	23,859	23,108	0	0	0	100-
TOTAL EXPENDITURES *****	23,168	23,859	23,108	0	0	0	100-

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058 NID PROP TAX PASS THRU-PRINCIP		89,182	43,360	57,365	42,400	0	42,400	2-
3059 NID PROP TAX PASS THRU-INTERST		17,406	9,910	10,868	9,690	0	9,690	2-
SUBTOTAL *****		106,588	53,270	68,233	52,090	0	52,090	2-
INTEREST								
3710 INTEREST		77	60	75	70	0	70	16
3711 INT-OVERNIGHT		60	70	114	70	0	70	0
3712 INT-LONG TERM INVEST		1,459	800	2,409	1,500	0	1,500	87
3798 INC/DEC IN FV OF INVESTMENTS		-736	0	0	0	0	0	0
SUBTOTAL *****		860	930	2,598	1,640	0	1,640	76
TOTAL REVENUES *****		107,448	54,200	70,831	53,730	0	53,730	1-
OTHER								
84050 DEBT RETIREMENT-PRINCIPAL		51,700	52,700	52,700	53,700	0	53,700	1
84100 INTEREST EXPENSE		15,146	14,144	14,144	13,123	0	13,123	7-
86900 MISCELLANEOUS		4,074	3,815	3,815	3,552	0	3,552	6-
SUBTOTAL *****		70,920	70,659	70,659	70,375	0	70,375	0
TOTAL EXPENDITURES *****		70,920	70,659	70,659	70,375	0	70,375	0

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058 NID PROP TAX PASS THRU-PRINCIP		10,208	1,168	4,228	1,166	0	1,166	0
3059 NID PROP TAX PASS THRU-INTERST		14,694	7,656	9,645	7,507	0	7,507	1-
SUBTOTAL *****		24,902	8,824	13,873	8,673	0	8,673	2-
INTEREST								
3710 INTEREST		1	0	1	0	0	0	0
3711 INT-OVERNIGHT		18	15	36	20	0	20	33
3712 INT-LONG TERM INVEST		450	290	780	450	0	450	55
3798 INC/DEC IN FV OF INVESTMENTS		-234	0	0	0	0	0	0
SUBTOTAL *****		235	305	817	470	0	470	54
TOTAL REVENUES *****		25,137	9,129	14,690	9,143	0	9,143	0

Debt Service Funds

OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	9,910	9,870	9,870	9,830	0	9,830	0
SUBTOTAL *****		10,910	10,870	10,870	10,830	0	10,830	0
TOTAL EXPENDITURES *****		10,910	10,870	10,870	10,830	0	10,830	0

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,938	3,792	4,596	3,792	0	3,792	0
3059	NID PROP TAX PASS THRU-INTERST	2,476	2,150	2,453	2,150	0	2,150	0
SUBTOTAL *****		7,414	5,942	7,049	5,942	0	5,942	0
TOTAL REVENUES *****		7,414	5,942	7,049	5,942	0	5,942	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	7,100	7,300	7,300	7,400	0	7,400	1
84100	INTEREST EXPENSE	1,758	1,652	1,652	1,543	0	1,543	6-
86900	MISCELLANEOUS	1,709	1,675	1,675	1,637	0	1,637	2-
SUBTOTAL *****		10,567	10,627	10,627	10,580	0	10,580	0
TOTAL EXPENDITURES *****		10,567	10,627	10,627	10,580	0	10,580	0

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	60,904	39,140	45,334	37,596	0	37,596	3-
3059	NID PROP TAX PASS THRU-INTERST	13,218	7,171	6,570	6,888	0	6,888	3-
SUBTOTAL *****		74,122	46,311	51,904	44,484	0	44,484	4-
INTEREST								
3710	INTEREST	27	35	80	35	0	35	0
SUBTOTAL *****		27	35	80	35	0	35	0
TOTAL REVENUES *****		74,149	46,346	51,984	44,519	0	44,519	4-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	45,000	45,000	45,000	45,000	0	45,000	0
84100	INTEREST EXPENSE	10,900	9,550	9,550	8,200	0	8,200	14-
SUBTOTAL *****		55,900	54,550	54,550	53,200	0	53,200	2-
TOTAL EXPENDITURES *****		55,900	54,550	54,550	53,200	0	53,200	2-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	2,676	1,061	1,217	1,061	0	1,061	0
3059	NID PROP TAX PASS THRU-INTERST	1,835	1,078	1,154	1,078	0	1,078	0
SUBTOTAL *****		4,511	2,139	2,371	2,139	0	2,139	0

Debt Service Funds

INTEREST							
3710 INTEREST	7	15	6	5	0	5	66-
SUBTOTAL *****	7	15	6	5	0	5	67-
TOTAL REVENUES *****	4,518	2,154	2,377	2,144	0	2,144	0
OTHER							
84050 DEBT RETIREMENT-PRINCIPAL	2,000	2,000	2,000	2,000	0	2,000	0
84100 INTEREST EXPENSE	3,030	2,950	2,950	2,870	0	2,870	2-
SUBTOTAL *****	5,030	4,950	4,950	4,870	0	4,870	2-
TOTAL EXPENDITURES *****	5,030	4,950	4,950	4,870	0	4,870	2-

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058 NID PROP TAX PASS THRU-PRINCIP		0	0	0	14,693	0	14,693	0
SUBTOTAL *****		0	0	0	14,693	0	14,693	0
TOTAL REVENUES *****		0	0	0	14,693	0	14,693	0
OTHER								
84050 DEBT RETIREMENT-PRINCIPAL		0	0	0	8,541	0	8,541	0
84100 INTEREST EXPENSE		0	0	0	6,152	0	6,152	0
SUBTOTAL *****		0	0	0	14,693	0	14,693	0
TOTAL EXPENDITURES *****		0	0	0	14,693	0	14,693	0

Decimal values have been truncated.



Self-Insured Health Insurance

Department Number 6000, 6001, 6002

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

Effective with 2017, the County will offer employees a choice between a PPO (Preferred Provider Organization) and a high-deductible HAS (Health Savings Account). Additionally, general administrative costs and wellness program costs have been assigned to a separate cost center.

There are no other significant changes to this budget.

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

Annual Budget

6000 HEALTH-PREFERRED PROVIDER PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	3,560,608	2,851,800	2,566,440	2,410,200	0	2,410,200	15-
3531	DEPENDENT INSURANCE PREMIUMS	531,212	599,981	584,730	519,100	0	519,100	13-
3532	RETIREE/COBRA INSUR. PREMIUMS	29,980	0	32,760	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	0	484,089	484,530	438,800	0	438,800	9-
3534	CNTY PD DEPENDENT PREM-DENTAL	0	31,915	0	0	0	0	100-
3535	EMPLOYEE PAID PREMIUMS-SELF	0	0	0	117,000	0	117,000	0
SUBTOTAL *****		4,121,800	3,967,785	3,668,460	3,485,100	0	3,485,100	12-
INTEREST								
3711	INT-OVERNIGHT	368	1,000	870	0	0	0	100-
3712	INT-LONG TERM INVEST	8,952	9,000	27,240	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-4,236	0	0	0	0	0	0
SUBTOTAL *****		5,084	10,000	28,110	0	0	0	100-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	60,200	0	0	0	0
3891	DIVIDENDS/REBATES	19,535	15,000	4,360	0	0	0	100-
SUBTOTAL *****		19,535	15,000	64,560	0	0	0	100-
TOTAL REVENUES *****		4,146,419	3,992,785	3,761,130	3,485,100	0	3,485,100	13-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	2,112,394	2,132,259	2,150,000	2,101,625	0	2,101,625	1-
71051	OTHER POST-EMPLOYMENT BENEFITS	49,664	92,200	92,200	0	0	0	100-
71055	PRESCRIPTION DRUG CLAIMS	1,022,921	946,129	568,840	570,542	0	570,542	39-
71060	EXCESS LOSS/COVERAGE POLICY	353,497	389,315	393,390	329,303	0	329,303	15-
71100	OUTSIDE SERVICES	10,368	15,000	10,400	0	0	0	100-
71101	PROFESSIONAL SERVICES	33,400	34,400	34,400	0	0	0	100-
71104	ADMINISTRATIVE SERVICES	203,343	198,509	180,270	159,314	0	159,314	19-
71117	PRESCRIP CARD ADMIN FEES	1,026	0	48	0	0	0	0
SUBTOTAL *****		3,786,613	3,807,812	3,429,548	3,160,784	0	3,160,784	17-
OTHER								
83200	FEES & COMMISSIONS	27,105	52,500	29,220	0	0	0	100-
SUBTOTAL *****		27,105	52,500	29,220	0	0	0	100-
TOTAL EXPENDITURES *****		3,813,718	3,860,312	3,458,768	3,160,784	0	3,160,784	18-

6001 HEALTH-HIGH DEDUCTIBLE PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	0	0	369,600	0	369,600	0
3531	DEPENDENT INSURANCE PREMIUMS	0	0	0	87,240	0	87,240	0
3533	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	71,160	0	71,160	0
SUBTOTAL *****		0	0	0	528,000	0	528,000	0
TOTAL REVENUES *****		0	0	0	528,000	0	528,000	0
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	0	0	0	325,725	0	325,725	0
71055	PRESCRIPTION DRUG CLAIMS	0	0	0	88,743	0	88,743	0
71060	EXCESS LOSS/COVERAGE POLICY	0	0	0	60,445	0	60,445	0
71104	ADMINISTRATIVE SERVICES	0	0	0	29,232	0	29,232	0
SUBTOTAL *****		0	0	0	504,145	0	504,145	0
TOTAL EXPENDITURES *****		0	0	0	504,145	0	504,145	0

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

6002 HEALTH-ADMINISTRATION/WELLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM FY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	0	1,000	0	1,000	0
3712	INT-LONG TERM INVEST	0	0	0	19,000	0	19,000	0
	SUBTOTAL *****	0	0	0	20,000	0	20,000	0
	TOTAL REVENUES *****	0	0	0	20,000	0	20,000	0
	CONTRACTUAL SERVICES							
71051	OTHER POST-EMPLOYMENT BENEFITS	0	0	0	92,200	0	92,200	0
71100	OUTSIDE SERVICES	0	0	0	15,000	0	15,000	0
71101	PROFESSIONAL SERVICES	0	0	0	34,400	0	34,400	0
	SUBTOTAL *****	0	0	0	141,600	0	141,600	0
	OTHER							
83200	FEES & COMMISSIONS	0	0	0	52,500	0	52,500	0
	SUBTOTAL *****	0	0	0	52,500	0	52,500	0
	TOTAL EXPENDITURES *****	0	0	0	194,100	0	194,100	0

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

There are no significant changes to this budget.

Annual Budget

6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	218,728	205,800	187,330	193,200	0	193,200	6-
3531	DEPENDENT INSURANCE PREMIUMS	62,805	63,474	73,350	60,830	0	60,830	4-
3532	RETIREE/COBRA INSUR. PREMIUMS	2,862	0	4,920	0	0	0	0
3534	CNTY PD DEPENDENT PREM-DENTAL	0	32,181	31,500	30,520	0	30,520	5-
SUBTOTAL *****		284,395	301,455	297,100	284,550	0	284,550	6-
INTEREST								
3711	INT-OVERNIGHT	43	40	100	100	0	100	150
3712	INT-LONG TERM INVEST	1,070	460	1,540	400	0	400	13-
3798	INC/DEC IN FV OF INVESTMENTS	-560	0	0	0	0	0	0
SUBTOTAL *****		553	500	1,640	500	0	500	0
TOTAL REVENUES *****		284,948	301,955	298,740	285,050	0	285,050	6-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	214,433	282,043	239,570	270,717	0	270,717	4-
71104	ADMINISTRATIVE SERVICES	17,816	23,520	19,720	22,080	0	22,080	6-
SUBTOTAL *****		232,249	305,563	259,290	292,797	0	292,797	4-
TOTAL EXPENDITURES *****		232,249	305,563	259,290	292,797	0	292,797	4-

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

There are no significant changes to this budget.

Annual Budget

6020 WORKERS COMP ADMINISTRATION

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	128	0	1,285	0	0	0	0
3711	INT-OVERNIGHT	248	250	295	250	0	250	0
3712	INT-LONG TERM INVEST	5,851	4,350	6,215	4,350	0	4,350	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,318	0	0	0	0	0	0
SUBTOTAL *****		3,909	4,600	7,795	4,600	0	4,600	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	115	0	0	0	0	0	0
SUBTOTAL *****		115	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	332,827	0	16,438	0	0	0	0
SUBTOTAL *****		332,827	0	16,438	0	0	0	0
TOTAL REVENUES *****		336,851	4,600	24,233	4,600	0	4,600	0
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	42,468	100,000	30,600	75,000	0	75,000	25-
71055	PRESCRIPTION DRUG CLAIMS	40,560	20,000	27,500	20,000	0	20,000	0
71056	CLAIMS EXPENSE - LEGAL	472	7,500	500	7,500	0	7,500	0
71057	CLAIMS EXPENSE - INDEMNITY	44,512	325,000	300,200	325,000	0	325,000	0
71058	CLAIMS EXPENSE - OTHER	21,090	40,000	5,000	15,000	0	15,000	62-
71061	WC - SECOND INJURY FUND TAX	0	3,500	0	0	0	0	100-
71070	INCREASE/DECREASE IN RESERVES	-35,947	0	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	5,729	25,000	2,665	7,500	0	7,500	70-
SUBTOTAL *****		118,884	521,000	366,465	450,000	0	450,000	14-
TOTAL EXPENDITURES *****		118,884	521,000	366,465	450,000	0	450,000	14-

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 Director 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 the Juvenile Justice Center (JJC) are accounted for within the JJC annual operating budget.

Budget Summary

Fund	Dept	Department Name	2015 Actual	2016 Estimated	2017 Class 1 Personal Services	2017 Classes 2-8 Other Services and Charges	2017 Class 9 Capital Outlay	2017 Total
Facilities Maintenance, Housekeeping & Parking								
610	6100	Facilities Maintenance	\$ 554,089	\$ 615,499	\$ 516,507	\$ 417,658	\$ -	\$ 934,165
610	6101	Housekeeping	299,380	302,083	346,366	57,892	-	404,258
610	6102	Parking	72,607	40,709	-	73,963	-	73,963
610	6103	Facilities Security	-	51,121	61,015	22,487	-	83,502
610	6104	Grounds Maintenance	-	88,053	85,325	38,506	16,250	140,081
Subtotal			<u>926,076</u>	<u>1,097,465</u>	<u>1,009,213</u>	<u>610,506</u>	<u>16,250</u>	<u>1,635,969</u>
ECC - Facilities Maintenance, Housekeeping/Grounds								
270	2705	Facilities Maintenance, Housekeeping/Grounds	-	24,387	-	206,703	2,436	209,139
Subtotal			<u>-</u>	<u>24,387</u>	<u>-</u>	<u>206,703</u>	<u>2,436</u>	<u>209,139</u>
Total			<u>\$ 926,076</u>	<u>\$ 1,121,852</u>	<u>\$ 1,009,213</u>	<u>\$ 817,209</u>	<u>\$ 18,686</u>	<u>\$ 1,845,108</u>

Facility and Grounds Services Summary

Personnel Summary

Position Title			Departmental Funding Source					Change
	2015	2016	Full-time Equivalent Positions					
			Dept. 6100	Dept. 6101	Dept. 6103	Dept. 6104	2017 Total	
Facilities Maintenance & Housekeeping								
Director, Facilities Maintenance & Custodial Services	-	1.00	1.00	-	-	-	1.00	-
Manager, Facilitites Maintenance	1.00	-	-	-	-	-	-	-
Senior Maintenance Technician	3.00	4.00	5.00	-	-	-	5.00	1.00
Maintenance Technician	2.00	2.00	1.00	-	-	1.00	2.00	-
Security Technician	-	1.00	-	-	1.00	-	1.00	-
Grounds Maintenance Technician I	-	1.00	-	-	-	1.00	1.00	-
Lead Custodian	1.00	1.00	-	1.00	-	-	1.00	-
Custodian	6.00	7.00	-	8.00	-	-	8.00	1.00
Service Coordinator I	1.00	1.00	1.00	-	-	-	1.00	-
Administrative Assistant	1.00	1.00	1.00	-	-	-	1.00	-
Subtotal	15.00	19.00	9.00	9.00	1.00	2.00	21.00	2.00
Total FTEs	15.00	19.00	9.00	9.00	1.00	2.00	21.00	2.00
Overtime	\$ 6,000	\$ 4,200	\$ 11,100	\$ 850	\$ 990	\$ 300	\$ 13,240	\$ 9,040

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 Maintenance Operations and the Juvenile Justice Center. Services for these two 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 was included in the 2016 budget to provide the necessary resources.

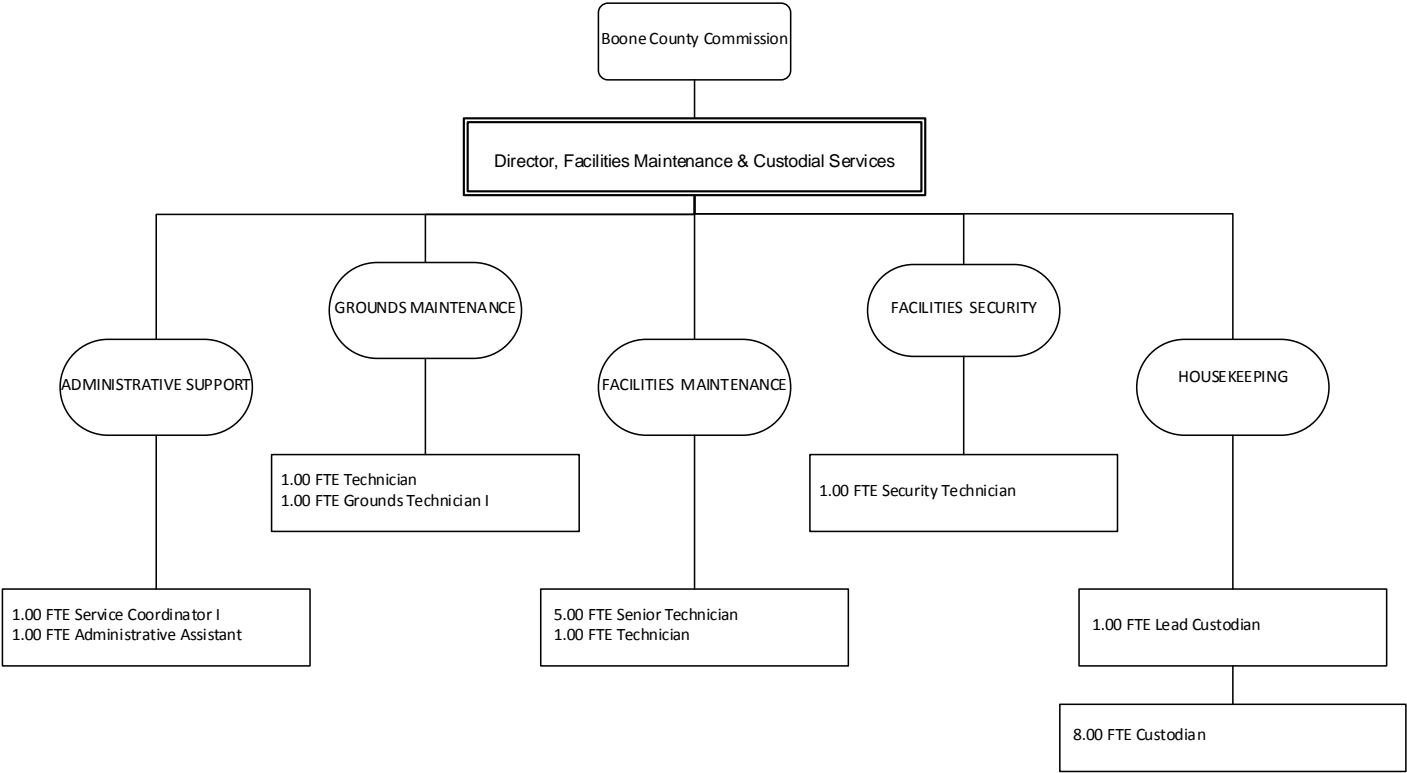
Costs associated with grounds maintenance activities have been removed from cost center #6100 (Facilities Maintenance) and included in the new cost center, #6104- Grounds Maintenance. An additional FTE position and equipment is included in the 2016 budget to support these activities.

Effective with the 2017 budget, facilities maintenance activities pertaining to Sheriff & Corrections has been re-consolidated within this internal service fund. In addition, the 2017 budget reflects a full-year budgetary impact associated with the new Emergency Communications Center (ECC).

There are no other significant changes to the budget.

Facilities and Grounds Maintenance

Organizational Chart



Facilities and Grounds Maintenance

Annual Budget

2705 FAC MAINT/HSKING/GROUNDS-ECC

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	0	0	0	0
10110	OVERTIME	0	0	0	0	0	0	0
10120	HOLIDAY WORKED	0	0	0	0	0	0	0
10200	FICA	0	0	0	0	0	0	0
10300	HEALTH INSURANCE	0	0	0	0	0	0	0
10325	DISABILITY INSURANCE	0	0	0	0	0	0	0
10350	LIFE INSURANCE	0	0	0	0	0	0	0
10375	DENTAL INSURANCE	0	0	0	0	0	0	0
10400	WORKERS COMP	0	0	0	0	0	0	0
10500	401(A) MATCH PLAN	0	0	0	0	0	0	0
SUBTOTAL *****		0	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	0	1,300	3,300	3,300	0	3,300	153
23035	MAINTENANCE SUPPLIES	0	800	300	1,000	0	1,000	25
23038	GROUNDS MAINTENANCE SUPPLIES	0	2,000	500	2,000	0	2,000	0
23050	OTHER SUPPLIES	0	500	0	500	0	500	0
23300	UNIFORMS	0	180	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,550	1,000	1,500	0	1,500	3-
23855	FURNITURE/FIXTURE <\$1000	0	400	0	1,000	0	1,000	150
26300	MATERIAL & CHEMICAL SUPP.	0	2,000	0	500	0	500	75-
26600	STRT/TRAFFIC/CONST SIGNS	0	1,700	200	1,700	0	1,700	0
SUBTOTAL *****		0	10,430	5,300	11,500	0	11,500	10
UTILITIES								
48000	TELEPHONES	0	0	360	480	0	480	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	1,080	0	0	0	0	100-
48100	NATURAL GAS	0	4,500	2,250	4,500	0	4,500	0
48200	ELECTRICITY	0	27,750	13,600	37,750	0	37,750	36
48300	WATER	0	294	1,900	4,620	0	4,620	,471
48400	SOLID WASTE	0	1,776	0	3,552	0	3,552	100
48500	STORM WATER UTILITY	0	72	65	156	0	156	116
48600	SEWER USE	0	438	812	2,076	0	2,076	373
SUBTOTAL *****		0	35,910	18,987	53,134	0	53,134	48
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	2,700	0	0	0	0	100-
59010	FUEL SURCHARGE - REIMB TO R&B	0	50	0	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	0	500	0	0	0	0	100-
59200	LOCAL MILEAGE	0	240	0	0	0	0	100-
SUBTOTAL *****		0	3,490	0	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	500	0	2,280	0	2,280	356
60100	BLDG REPAIRS/MAINTENANCE	0	3,000	0	3,000	0	3,000	0
60125	CUSTODIAL/JANITORIAL SERV	0	500	0	3,660	0	3,660	632
60150	PEST CONTROL	0	130	75	616	0	616	373
60200	EQUIP REPAIRS/MAINTENANCE	0	1,800	0	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	0	500	0	500	0	500	0
SUBTOTAL *****		0	6,430	75	11,856	0	11,856	84
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,100	25	4,300	0	4,300	290
71500	BUILDING USE/RENT CHARGE	0	78,341	0	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	0	60	0	60	0	60	0
SUBTOTAL *****		0	79,501	25	4,360	0	4,360	95-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	125,853	0	125,853	0
SUBTOTAL *****		0	0	0	125,853	0	125,853	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	1,825	0	1,825	0
91302	COMPUTER SOFTWARE	0	0	0	611	0	611	0
91400	AUTO/TRUCKS	0	0	0	0	0	0	0
SUBTOTAL *****		0	0	0	2,436	0	2,436	0
TOTAL EXPENDITURES *****		0	135,761	24,387	209,139	0	209,139	54

Facilities and Grounds Maintenance

6100 FACILITIES MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	447,699	700,608	700,608	854,543	0	854,543	21
	SUBTOTAL *****	447,699	700,608	700,608	854,543	0	854,543	22
INTEREST								
3711	INT-OVERNIGHT	184	250	295	250	0	250	0
3712	INT-LONG TERM INVEST	4,406	3,980	7,340	3,980	0	3,980	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,722	0	0	0	0	0	0
	SUBTOTAL *****	2,868	4,230	7,635	4,230	0	4,230	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	240	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	36	0	0	0	0
3890	MISCELLANEOUS	365	0	0	0	0	0	0
	SUBTOTAL *****	365	0	276	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	0	0	484	0	0	0	0
	SUBTOTAL *****	0	0	484	0	0	0	0
	TOTAL REVENUES *****	450,932	704,838	709,003	858,773	0	858,773	22
PERSONAL SERVICES								
10100	SALARIES & WAGES	299,733	339,997	289,186	385,664	0	397,750	16
10110	OVERTIME	3,122	3,200	3,000	11,100	0	11,100	246
10120	HOLIDAY WORKED	471	300	550	315	0	315	5
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	3	405	0	405	0
10200	FICA	22,684	26,277	22,076	30,407	0	31,332	19
10300	HEALTH INSURANCE	55,112	46,560	33,878	55,620	0	55,620	19
10325	DISABILITY INSURANCE	1,056	1,291	1,022	1,658	0	1,686	30
10330	CNTY PD DEPENDENT PREM-HEALTH	0	5,582	1,395	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	335	149	87	0	175	47-
10350	LIFE INSURANCE	336	384	332	432	0	432	12
10375	DENTAL INSURANCE	3,570	3,360	2,446	3,780	0	3,780	12
10400	WORKERS COMP	6,763	7,032	6,458	8,332	0	8,632	22
10500	401(A) MATCH PLAN	3,370	4,160	3,035	4,680	0	4,680	12
10800	UNIFORM ALLOWANCE	500	500	400	0	0	600	20
	SUBTOTAL *****	396,717	438,978	363,930	502,480	0	516,507	18
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	559	500	400	500	0	500	0
23035	MAINTENANCE SUPPLIES	15,375	19,900	19,900	25,300	0	25,300	27
23038	GROUNDS MAINTENANCE SUPPLIES	7,994	0	0	0	0	0	0
23050	OTHER SUPPLIES	6,814	10,970	6,000	13,500	3,375	16,875	53
23300	UNIFORMS	451	670	500	800	0	800	19
23850	MINOR EQUIP & TOOLS (<\$1000)	6,240	7,720	7,720	7,470	0	7,470	3-
23855	FURNITURE/FIXTURE <\$1000	1,375	500	720	0	1,300	1,300	160
23860	VEHICLE EQUIPMENT <\$1000	0	1,800	1,800	500	0	500	72-
26600	STRT/TRAFFIC/CONST SIGNS	1,278	400	100	560	0	560	40
	SUBTOTAL *****	40,086	42,460	37,140	48,630	4,675	53,305	26
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	40	40	40	40	0	40	0
37210	TRAINING/SCHOOLS	1,230	2,000	140	3,500	0	3,500	75
	SUBTOTAL *****	1,270	2,040	180	3,540	0	3,540	74
UTILITIES								
48000	TELEPHONES	3,508	3,480	3,480	5,400	0	5,400	55
48050	CELLULAR/MOBILE DEVICE SERVICE	3,633	6,000	2,307	7,560	0	7,560	26
48100	NATURAL GAS	1,918	5,520	1,600	2,400	0	2,400	56-
48300	WATER	203	360	120	240	0	240	33-
	SUBTOTAL *****	9,262	15,360	7,507	15,600	0	15,600	2
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	6,203	10,480	4,300	13,680	0	13,680	30
59010	FUEL SURCHARGE - REIMB TO R&B	323	252	250	470	0	470	86
59025	VEHICLE TITLE/LICENSE/PLATES	0	11	22	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	2,082	2,000	2,000	2,800	0	2,800	40
59105	TIRES	56	500	500	620	0	620	24
59110	MECHANICS CHARGE - REIMB R&B	459	2,100	1,000	1,100	0	1,100	47-
59200	LOCAL MILEAGE	0	0	0	240	0	240	0
59300	PARKING	30	0	0	0	0	0	0
	SUBTOTAL *****	9,153	15,343	8,072	18,910	0	18,910	23

Facilities and Grounds Maintenance

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,604	16,398	16,398	13,002	0	13,002	20-
60100	BLDG REPAIRS/MAINTENANCE	9,321	12,800	17,000	36,000	8,000	48,000	275
60200	EQUIP REPAIRS/MAINTENANCE	44,878	69,900	69,900	79,100	0	79,100	13
60400	GROUNDS MAINTENANCE	3,989	0	0	0	0	0	0
SUBTOTAL *****		72,792	99,098	103,298	128,102	8,000	140,102	41
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,990	4,407	4,407	6,323	0	6,323	43
71001	AUTO PHYSICAL DAMAGE INS	2,133	5,250	2,114	4,000	0	4,000	23-
71002	AUTO LIABILITY INS	2,419	3,150	2,037	3,900	0	3,900	23
71004	PROPERTY INSURANCE	253	2,000	2,468	3,000	0	3,000	50
71006	ERRORS & OMISSIONS INS	588	600	600	700	0	700	16
71008	GENERAL LIABILITY INS	3,576	3,750	3,750	4,500	0	4,500	20
71016	AUTO CLAIMS DEDUCTIBLE	0	0	3,000	2,000	0	2,000	0
71100	OUTSIDE SERVICES	5,901	15,321	15,000	27,953	0	27,953	82
71101	PROFESSIONAL SERVICES	9,655	10,000	0	10,000	0	10,000	0
71500	BUILDING USE/RENT CHARGE	4,985	4,965	4,965	0	0	0	100-
71526	DISPOSAL SERVICES	0	500	0	500	0	500	0
71600	EQUIP LEASES & METER CHR	191	228	160	228	0	228	0
71700	EQUIPMENT RENTALS	2,657	4,750	1,800	4,500	0	4,500	5-
SUBTOTAL *****		35,348	54,921	40,301	67,604	0	67,604	23
OTHER								
83200	FEES & COMMISSIONS	0	0	5	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	25,635	0	25,635	0
86800	EMERGENCY	0	10,000	0	10,000	0	10,000	0
86850	CONTINGENCY	0	0	0	82,962	0	82,962	0
86910	PY ENCUMBRANCES NOT USED	-11,869	0	0	0	0	0	0
SUBTOTAL *****		-11,869	10,000	5	118,597	0	118,597	**
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,331	3,825	0	0	0	0	100-
91302	COMPUTER SOFTWARE	0	611	0	0	0	0	100-
91400	AUTO/TRUCKS	0	31,000	27,533	0	0	0	100-
92400	REPLCMNT AUTO/TRUCKS	0	31,000	27,533	0	0	0	100-
SUBTOTAL *****		1,331	66,436	55,066	0	0	0	100-
TOTAL EXPENDITURES *****		554,090	744,636	615,499	903,463	12,675	934,165	25

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	298,584	337,751	337,751	398,136	0	398,136	17
	SUBTOTAL *****	298,584	337,751	337,751	398,136	0	398,136	18
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	360	0	0	0	0	0	0
	SUBTOTAL *****	360	0	0	0	0	0	0
TOTAL REVENUES *****		298,944	337,751	337,751	398,136	0	398,136	18
PERSONAL SERVICES								
10100	SALARIES & WAGES	180,746	209,531	189,353	236,987	0	241,203	15
10110	OVERTIME	169	1,000	500	850	0	850	15-
10115	SHIFT DIFFERENTIAL	8,013	9,500	7,750	10,725	0	10,725	12
10120	HOLIDAY WORKED	0	100	0	40	0	40	60-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	60	0	60	0
10200	FICA	14,028	16,840	14,567	19,022	0	19,345	14
10300	HEALTH INSURANCE	55,255	46,560	40,740	55,620	0	55,620	19
10325	DISABILITY INSURANCE	644	796	677	1,019	0	1,023	28
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,367	569	0	0	1,793	31
10331	CNTY PD DEPENDENT PREM-DENTAL	0	247	247	159	0	318	28
10350	LIFE INSURANCE	336	384	336	432	0	432	12
10375	DENTAL INSURANCE	3,500	3,360	2,940	3,780	0	3,780	12
10400	WORKERS COMP	4,575	5,591	4,912	6,413	0	6,497	16
10500	401(A) MATCH PLAN	2,025	4,160	2,375	4,680	0	4,680	12
	SUBTOTAL *****	269,291	299,436	264,966	339,787	0	346,366	16
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	18,466	21,600	21,600	27,180	0	27,180	25
23300	UNIFORMS	523	560	532	640	0	640	14
23850	MINOR EQUIP & TOOLS (<\$1000)	1,565	4,700	4,700	6,300	0	6,300	34
	SUBTOTAL *****	20,554	26,860	26,832	34,120	0	34,120	27

Facilities and Grounds Maintenance

UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	660	512	1,172	0
	SUBTOTAL *****	0	0	0	660	512	1,172	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	9	312	120	312	0	312	0
	SUBTOTAL *****	9	312	120	312	0	312	0
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	0	10,260	4,581	13,550	0	13,550	32
60150	PEST CONTROL	6,922	2,318	1,980	5,470	0	5,470	135
60200	EQUIP REPAIRS/MAINTENANCE	273	200	50	200	0	200	0
	SUBTOTAL *****	7,195	12,778	6,611	19,220	0	19,220	50
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	57	517	417	848	0	848	64
71600	EQUIP LEASES & METER CHRG	59	120	60	120	0	120	0
	SUBTOTAL *****	116	637	477	968	0	968	52
OTHER								
83200	FEES & COMMISSIONS	27	0	0	0	0	0	0
86800	EMERGENCY	0	2,100	0	2,100	0	2,100	0
	SUBTOTAL *****	27	2,100	0	2,100	0	2,100	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	2,186	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	611	0	0	0	0	100-
92300	REPLCMNT MACH & EQUIP	0	3,600	3,077	0	0	0	100-
	SUBTOTAL *****	2,186	4,211	3,077	0	0	0	100-
TOTAL EXPENDITURES *****		299,378	346,334	302,083	397,167	512	404,258	17

6102 PARKING

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	62,159	62,294	62,294	72,122	0	72,122	15
3569	OTHER FEES	45	0	55	0	0	0	0
SUBTOTAL *****		62,204	62,294	62,349	72,122	0	72,122	16
TOTAL REVENUES *****		62,204	62,294	62,349	72,122	0	72,122	16
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	86	100	0	100	0	100	0
23035	MAINTENANCE SUPPLIES	1,193	500	300	500	0	500	0
23050	OTHER SUPPLIES	7,177	500	230	300	0	300	40-
26300	MATERIAL & CHEMICAL SUPP.	3,325	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	531	500	321	500	0	500	0
SUBTOTAL *****		12,312	1,600	851	1,400	0	1,400	12-
UTILITIES								
48200	ELECTRICITY	1,487	1,476	1,476	1,500	0	1,500	1
SUBTOTAL *****		1,487	1,476	1,476	1,500	0	1,500	2
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	200	50	100	0	100	50-
60400	GROUNDS MAINTENANCE	25,121	16,000	0	16,000	13,000	37,840	136
SUBTOTAL *****		25,121	16,200	50	16,100	13,000	37,940	134
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	25,059	29,832	29,832	24,323	0	24,323	18-
71700	EQUIPMENT RENTALS	1,936	1,200	1,000	800	0	800	33-
SUBTOTAL *****		26,995	31,032	30,832	25,123	0	25,123	19-
OTHER								
86900	MISCELLANEOUS	6,692	9,000	7,500	8,000	0	8,000	11-
SUBTOTAL *****		6,692	9,000	7,500	8,000	0	8,000	11-
TOTAL EXPENDITURES *****		72,607	59,308	40,709	52,123	13,000	73,963	25

Facilities and Grounds Maintenance

6103 FACILITIES SECURITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	0	0	78,799	0	78,799	0
	SUBTOTAL *****	0	0	0	78,799	0	78,799	0
	TOTAL REVENUES *****	0	0	0	78,799	0	78,799	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	38,723	33,898	46,908	0	46,908	21
10110	OVERTIME	0	0	700	990	0	990	0
10120	HOLIDAY WORKED	0	0	0	330	0	330	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	330	0	330	0
10200	FICA	0	3,287	2,607	3,714	0	3,714	12
10300	HEALTH INSURANCE	0	5,820	4,647	6,180	0	6,180	6
10325	DISABILITY INSURANCE	0	163	99	201	0	201	23
10350	LIFE INSURANCE	0	48	32	48	0	48	0
10375	DENTAL INSURANCE	0	420	335	420	0	420	0
10400	WORKERS COMP	0	1,092	0	1,244	0	1,244	13
10500	401(A) MATCH PLAN	0	650	220	520	0	650	0
10800	UNIFORM ALLOWANCE	0	100	0	0	0	0	100-
	SUBTOTAL *****	0	50,303	42,538	60,885	0	61,015	21
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	250	250	250	0	250	0
23018	PRINTER SUPPLIES	0	0	0	1,000	0	1,000	0
23035	MAINTENANCE SUPPLIES	0	2,500	1,300	4,000	0	4,000	60
23050	OTHER SUPPLIES	0	646	50	0	0	0	100-
23300	UNIFORMS	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	2,050	2,050	1,500	0	1,500	26-
23855	FURNITURE/FIXTURE <\$1000	0	450	200	900	0	900	100
	SUBTOTAL *****	0	5,996	3,950	7,750	0	7,750	29
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	1,000	0	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	0	0	0	0	100-
	SUBTOTAL *****	0	1,250	0	1,000	0	1,000	20-
UTILITIES								
48000	TELEPHONES	0	1,210	430	240	0	240	80-
48050	CELLULAR/MOBILE DEVICE SERVICE	0	1,140	700	1,260	0	1,260	10
	SUBTOTAL *****	0	2,350	1,130	1,500	0	1,500	36-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	0	25	250	0	250	0
	SUBTOTAL *****	0	0	25	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	1,000	0	5,040	0	5,040	404
60200	EQUIP REPAIRS/MAINTENANCE	0	200	200	1,200	0	1,200	500
	SUBTOTAL *****	0	1,200	200	6,240	0	6,240	420
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	247	0	247	0
71100	OUTSIDE SERVICES	0	500	500	1,500	0	1,500	200
	SUBTOTAL *****	0	500	500	1,747	0	1,747	249
OTHER								
86800	EMERGENCY	0	0	0	4,000	0	4,000	0
	SUBTOTAL *****	0	0	0	4,000	0	4,000	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	3,040	2,778	0	0	0	100-
	SUBTOTAL *****	0	3,040	2,778	0	0	0	100-
	TOTAL EXPENDITURES *****	0	64,639	51,121	83,372	0	83,502	29

Facilities and Grounds Maintenance

6104 GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	0	0	139,172	0	139,172	0
	SUBTOTAL *****	0	0	0	139,172	0	139,172	0
	TOTAL REVENUES *****	0	0	0	139,172	0	139,172	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	54,829	46,348	63,236	0	63,236	15
10110	OVERTIME	0	0	300	300	0	300	0
10120	HOLIDAY WORKED	0	0	50	50	0	50	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	75	0	75	0
10200	FICA	0	4,194	3,530	4,870	0	4,870	16
10300	HEALTH INSURANCE	0	11,640	5,739	12,360	0	12,360	6
10325	DISABILITY INSURANCE	0	208	113	271	0	271	30
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	36	87	0	87	0
10350	LIFE INSURANCE	0	96	52	96	0	96	0
10375	DENTAL INSURANCE	0	840	414	840	0	840	0
10400	WORKERS COMP	0	1,392	740	1,640	0	1,640	17
10500	401(A) MATCH PLAN	0	1,170	620	1,040	0	1,300	11
10800	UNIFORM ALLOWANCE	0	100	200	0	0	200	100
	SUBTOTAL *****	0	74,469	58,142	84,865	0	85,325	15
MATERIALS & SUPPLIES								
23038	GROUNDS MAINTENANCE SUPPLIES	0	12,000	8,000	15,000	0	15,000	25
23300	UNIFORMS	0	180	200	330	0	330	83
23850	MINOR EQUIP & TOOLS (<\$1000)	0	2,040	2,000	1,200	261	1,461	28-
23855	FURNITURE/FIXTURE <\$1000	0	1,000	200	1,000	0	1,000	0
26300	MATERIAL & CHEMICAL SUPP.	0	5,500	3,000	9,000	0	9,000	63
26600	STRT/TRAFFIC/CONST SIGNS	0	200	0	200	0	200	0
	SUBTOTAL *****	0	20,920	13,400	26,730	261	26,991	29
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	0	1,920	500	1,920	0	1,920	0
	SUBTOTAL *****	0	1,920	500	1,920	0	1,920	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	2,150	1,000	2,400	0	2,400	11
59010	FUEL SURCHARGE - REIMB TO R&B	0	74	60	95	0	95	28
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	2,200	2,200	2,400	0	2,400	9
59105	TIRES	0	0	540	100	0	100	0
59110	MECHANICS CHARGE - REIMB R&B	0	500	200	500	0	500	0
	SUBTOTAL *****	0	4,924	4,011	5,495	0	5,495	12
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	900	200	900	0	900	0
	SUBTOTAL *****	0	900	200	900	0	900	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	2,200	0	2,200	0	2,200	0
71700	EQUIPMENT RENTALS	0	1,000	300	1,000	0	1,000	0
	SUBTOTAL *****	0	3,200	300	3,200	0	3,200	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	11,500	11,500	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	0	0	0	16,250	16,250	0
	SUBTOTAL *****	0	11,500	11,500	0	16,250	16,250	41
	TOTAL EXPENDITURES *****	0	117,833	88,053	123,110	16,511	140,081	19

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.

Capital Repairs and Replacement Fund – Emergency Communications Center (ECC): to be determined. The new ECC should become fully operational in 2017 and an appropriate fund will need to be established.

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The 2017 budget includes funding for a roof replacement project for the Johnson Building and an air-handler replacement project at the jail.

There are no other significant changes to the budget.

Capital Repairs and Replacement

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	248,697	248,697	248,697	248,697	0	248,697	0
	SUBTOTAL *****	248,697	248,697	248,697	248,697	0	248,697	0
INTEREST								
3711	INT-OVERNIGHT	401	590	770	590	0	590	0
3712	INT-LONG TERM INVEST	9,852	8,000	15,900	8,000	0	8,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-4,809	0	0	0	0	0	0
	SUBTOTAL *****	5,444	8,590	16,670	8,590	0	8,590	0
	TOTAL REVENUES *****	254,141	257,287	265,367	257,287	0	257,287	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	8,850	8,850	0
60110	MAJOR BLDG REPAIRS/REPL	72,515	80,000	76,925	0	43,538	43,538	45-
	SUBTOTAL *****	72,515	80,000	76,925	0	52,388	52,388	35-
CONTRACTUAL SERVICES								
71102	ENGINEERING SERVICES	6,206	0	0	0	0	0	0
	SUBTOTAL *****	6,206	0	0	0	0	0	0
OTHER								
86850	CONTINGENCY	0	445,650	0	0	0	0	100-
	SUBTOTAL *****	0	445,650	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	142,728	19,757	0	0	0	100-
91302	COMPUTER SOFTWARE	0	15,440	15,440	0	102,935	102,935	566
92200	REPLACEMENT BLDGS & IMPRV	0	593,422	752,757	0	0	0	100-
	SUBTOTAL *****	0	751,590	787,954	0	102,935	102,935	86-
	TOTAL EXPENDITURES *****	78,721	1,277,240	864,879	0	155,323	155,323	88-

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	20	25	30	30	0	30	20
3712	INT-LONG TERM INVEST	467	400	675	675	0	675	68
3798	INC/DEC IN FV OF INVESTMENTS	-187	0	0	0	0	0	0
	SUBTOTAL *****	300	425	705	705	0	705	66
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 *****	7,331	7,456	7,736	7,736	0	7,736	4
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	600	200	600	0	600	0
	SUBTOTAL *****	0	600	200	600	0	600	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60110	MAJOR BLDG REPAIRS/REPL	0	7,002	7,002	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	12,762	6,881	1,000	6,881	0	6,881	0
	SUBTOTAL *****	12,762	13,983	8,002	6,981	0	6,981	50-
	TOTAL EXPENDITURES *****	12,762	14,583	8,202	7,581	0	7,581	48-

Capital Repairs and Replacement

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	9	10	15	15	0	15	50
3712	INT-LONG TERM INVEST	213	180	320	320	0	320	77
3798	INC/DEC IN FV OF INVESTMENTS	-94	0	0	0	0	0	0
SUBTOTAL *****		128	190	335	335	0	335	76
TOTAL REVENUES *****		128	190	335	335	0	335	76

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 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	79	130	175	175	0	175	34
3712	INT-LONG TERM INVEST	1,949	1,300	3,750	3,750	0	3,750	188
3798	INC/DEC IN FV OF INVESTMENTS	-978	0	0	0	0	0	0
SUBTOTAL *****		1,050	1,430	3,925	3,925	0	3,925	174
TOTAL REVENUES *****		51,050	51,430	53,925	53,925	0	53,925	5
OTHER								
86850	CONTINGENCY	0	21,952	0	0	0	0	100-
SUBTOTAL *****		0	21,952	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	2,559	2,559	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	0	48,348	32,769	0	0	0	100-
SUBTOTAL *****		0	50,907	35,328	0	0	0	100-
TOTAL EXPENDITURES *****		0	72,859	35,328	0	0	0	100-

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	111,242	130,695	130,695	102,245	0	102,245	21-
	SUBTOTAL *****	111,242	130,695	130,695	102,245	0	102,245	22-
INTEREST								
3711	INT-OVERNIGHT	71	80	125	100	0	100	25
3712	INT-LONG TERM INVEST	1,711	1,000	2,695	2,000	0	2,000	100
3798	INC/DEC IN FV OF INVESTMENTS	-770	0	0	0	0	0	0
	SUBTOTAL *****	1,012	1,080	2,820	2,100	0	2,100	94
	TOTAL REVENUES *****	112,254	131,775	133,515	104,345	0	104,345	21-
UTILITIES								
48100	NATURAL GAS	16,920	19,420	16,700	17,600	0	17,600	9-
48200	ELECTRICITY	93,085	103,000	90,700	92,500	0	92,500	10-
48300	WATER	1,232	1,400	1,300	1,315	0	1,315	6-
48400	SOLID WASTE	4,093	4,900	4,500	4,500	0	4,500	8-
48500	STORM WATER UTILITY	145	175	200	230	0	230	31
48600	SEWER USE	1,785	1,800	1,800	1,900	0	1,900	5
	SUBTOTAL *****	117,260	130,695	115,200	118,045	0	118,045	10-
	TOTAL EXPENDITURES *****	117,260	130,695	115,200	118,045	0	118,045	10-

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	242,525	243,625	243,625	197,270	0	197,270	19-
	SUBTOTAL *****	242,525	243,625	243,625	197,270	0	197,270	19-
	TOTAL REVENUES *****	242,525	243,625	243,625	197,270	0	197,270	19-

Building Utilities

UTILITIES								
48100	NATURAL GAS	46,246	61,000	36,300	38,100	0	38,100	37-
48200	ELECTRICITY	158,430	164,100	168,800	172,200	0	172,200	4
48300	WATER	6,861	6,700	6,400	6,600	0	6,600	1-
48400	SOLID WASTE	6,176	7,000	6,600	6,600	0	6,600	5-
48500	STORM WATER UTILITY	389	475	450	570	0	570	20
48600	SEWER USE	3,948	4,350	3,450	3,600	0	3,600	17-
SUBTOTAL *****		222,050	243,625	222,000	227,670	0	227,670	7-
TOTAL EXPENDITURES *****		222,050	243,625	222,000	227,670	0	227,670	7-

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	21,315	18,875	18,875	14,915	0	14,915	20-
SUBTOTAL *****		21,315	18,875	18,875	14,915	0	14,915	21-
TOTAL REVENUES *****		21,315	18,875	18,875	14,915	0	14,915	21-
UTILITIES								
48100	NATURAL GAS	3,896	4,300	4,000	4,200	0	4,200	2-
48200	ELECTRICITY	11,482	12,800	11,200	11,400	0	11,400	10-
48300	WATER	305	330	200	220	0	220	33-
48400	SOLID WASTE	767	875	850	850	0	850	2-
48500	STORM WATER UTILITY	231	270	270	335	0	335	24
48600	SEWER USE	296	300	200	210	0	210	30-
SUBTOTAL *****		16,977	18,875	16,720	17,215	0	17,215	9-
TOTAL EXPENDITURES *****		16,977	18,875	16,720	17,215	0	17,215	9-

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	15,025	12,330	12,330	9,575	0	9,575	22-
SUBTOTAL *****		15,025	12,330	12,330	9,575	0	9,575	22-
TOTAL REVENUES *****		15,025	12,330	12,330	9,575	0	9,575	22-
UTILITIES								
48100	NATURAL GAS	1,167	1,500	775	815	0	815	45-
48200	ELECTRICITY	9,569	10,300	9,525	9,720	0	9,720	5-
48300	WATER	218	250	225	230	0	230	8-
48500	STORM WATER UTILITY	61	75	80	100	0	100	33
48600	SEWER USE	196	205	200	210	0	210	2
SUBTOTAL *****		11,211	12,330	10,805	11,075	0	11,075	10-
TOTAL EXPENDITURES *****		11,211	12,330	10,805	11,075	0	11,075	10-

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	10	15	15	15	0	15	0
3712	INT-LONG TERM INVEST	231	170	300	300	0	300	76
3798	INC/DEC IN FV OF INVESTMENTS	-101	0	0	0	0	0	0
	SUBTOTAL *****	140	185	315	315	0	315	70
	TOTAL REVENUES *****	140	185	315	315	0	315	70
OTHER								
83150	SCHOLARSHIPS	120	213	212	220	0	220	3
	SUBTOTAL *****	120	213	212	220	0	220	3
	TOTAL EXPENDITURES *****	120	213	212	220	0	220	3

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	2	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	45	40	60	70	0	70	75
3798	INC/DEC IN FV OF INVESTMENTS	-18	0	0	0	0	0	0
	SUBTOTAL *****	29	43	63	73	0	73	70
MISCELLANEOUS								
3880	CONTRIBUTIONS	200	0	0	0	0	0	0
	SUBTOTAL *****	200	0	0	0	0	0	0
	TOTAL REVENUES *****	229	43	63	73	0	73	70
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	945	690	657	100	0	100	85-
	SUBTOTAL *****	945	690	657	100	0	100	86-
	TOTAL EXPENDITURES *****	945	690	657	100	0	100	86-

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	2015 ACTUAL	2016 BUDGET + REVISIONS	2016 ESTIMATED	2017 CORE REQUEST	2017 SUPPLEMENTAL REQUEST	2017 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	21	40	40	40	0	40	0
3712	INT-LONG TERM INVEST	496	430	700	700	0	700	62
3798	INC/DEC IN FV OF INVESTMENTS	-211	0	0	0	0	0	0
SUBTOTAL *****		306	470	740	740	0	740	57
TOTAL REVENUES *****		306	470	740	740	0	740	57
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	2,594	3,200	3,200	3,200	0	3,200	0
SUBTOTAL *****		2,594	3,200	3,200	3,200	0	3,200	0
TOTAL EXPENDITURES *****		2,594	3,200	3,200	3,200	0	3,200	0

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

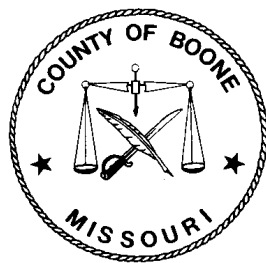
Capital Improvement Planning Process

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.

In April 2013, voters approved a permanent three-eighths cent sales tax to be used to construct, equip, and maintain a new emergency communications facility and to pay for expanded and improved operations.

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds will be paid from the proceeds of the sales tax. Funding for technology is provided through sales tax proceeds with no need for borrowing. The County established a capital project fund, *ECC Construction Project*, to account for all financial activity pertaining to this project.

During fiscal year 2017, residual assets within the General Capital Fund (Fund 405) will be used to replace the data cabling on the first and second floors of the Government Center. Replacement is necessary in order to support a new phone system, which is planned for a subsequent year.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget		Appropriation Status	Project Status 1/1/2017
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; construction contract awarded February 2015; Radio & Technology contracts awarded 2015-2016. Expected occupancy after technology is installed: mid-year 2017.
		Radio/Technology:	8,650,000	Approved 2014	
		Total	\$ <u>21,954,000</u>		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment	\$ <u>1,200,000</u>	Approved 2016	Contract to be awarded January 2017; project should be completed within a few months

Project	Project Description		Appropriation Status	11/15/2016
Data Cable Replacement (Government Center)	Replace data cable on the first and second floors. This is necessary to support replacement of the phone system.	\$ <u>420,000</u>	2017 Budget Request	Approval Pending

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County has occurred in phases with the full transition to be completed in conjunction with relocation to the new facility, which is expected to occur mid 2017. 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, which 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 operating budget expected in 2018
<u>\$ 13,320,000</u>	<u>10,000,000</u>	<u>23,320,000</u>	<u>\$ 9,000,000</u>			
<u>\$ -</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>\$ 75,000</u>	Annual operating costs consist of non-personnel costs such as utilities, maintenance agreements, and software licenses	Permanent 3/8-cent 911/ Emergency Management sales tax	2017-2018

* Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology needs.

Funding Source	Estimated Annual Operating Impact		
Residual Assets in Fund 450- General Capital Fund *	Estimated Cost	Description	Year of Fiscal Impact
\$ <u>420,000</u>	N/A	No impact expected to the annual operating budget.	N/A

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.	Residual assets to be used for a fiscal year 2017 data cable replacement project.	\$ -
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	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,750	1	9.04%	8,002	1	9.68%
University Hospital & Clinics	4,284	2	4.43%	4,520	2	5.47%
Columbia Public Schools	2,417	3	2.50%	2,150	3	2.60%
Boone Hospital Center	2,000	4	2.07%	1,769	4	2.14%
City of Columbia	1,440	5	1.49%	1,220	5	1.48%
Harry S. Truman Veterans Hospital	1,276	6	1.32%	910	9	1.10%
Veterans United Home Loans	1,173	7	1.21%	-	-	-
Shelter Insurance Companies	1,109	8	1.15%	1,151	6	1.39%
MBS Textbook Exchange	863	9	0.89%	947	8	1.15%
State Farm Insurance Companies	850	10	0.88%	1,040	7	1.26%
Hubbell Power Systems, Inc	-	-	-	910	9	1.10%
Total employment for principal employers	24,162		24.96%	22,619		27.36%
Total county employment	96,793			82,672		

* 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%	8.1%
2013	6,044,171	0.37%	170,773	1.33%	41,028	7,006,474	4.5%	6.5%	7.4%
2014	6,063,589	0.32%	172,717	1.14%	41,418	7,153,637	4.1%	6.1%	6.2%
2015	6,083,672	0.33%	174,974	1.31%	*	*	3.5%	5.0%	5.3%

* 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
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
2016	2,184,976,266	10,333,587,959	486,872,186	1,483,458,369

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2016	37,295,357	116,547,991	2,709,143,809	11,933,594,319

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

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Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category		2006	2007	2008	2009
General merchandise retail stores	\$	409,784,463	437,041,100	453,469,833	451,426,016
Eating and drinking establishments		245,901,932	250,882,383	256,965,731	259,611,462
Food stores		192,953,568	188,354,313	187,526,069	187,969,216
Miscellaneous retail		211,149,353	208,049,295	170,236,933	164,707,520
Building material; hardware, garden supply		125,371,642	103,195,966	91,171,823	104,943,336
Furniture, home furnishings and equipment		161,784,753	153,295,254	151,389,186	92,408,834
Automotive dealers and gasoline services		55,331,141	59,237,012	64,248,234	90,459,039
Electric, gas, and sanitary		168,540,873	184,998,226	97,425,630	95,986,937
Wholesale trade- durable goods		104,208,957	87,873,156	64,732,353	60,870,568
Apparel and accessories		53,908,741	56,415,889	59,212,790	60,256,938
Wholesale trade- nondurable goods		63,482,358	62,984,255	52,951,149	53,857,991
Communication		87,217,700	86,462,973	90,983,902	95,461,110
All other		334,280,260	328,491,340	467,263,397	434,656,997
Total	\$	2,213,915,741	2,207,281,162	2,207,577,030	2,152,615,964
Annual percentage change		6.2%	-0.3%	0.0%	-2.5%
County direct sales tax rate		1.325%	1.325%	1.325%	1.325%

Statistical and Demographic Information cont'd

2010	2011	2012	2013	2014	2015
439,263,570	438,648,110	445,646,258	443,183,231	438,462,272	437,547,138
268,448,113	280,233,484	296,066,467	306,913,524	317,134,888	341,901,707
213,852,221	238,480,728	255,039,275	268,169,951	284,686,881	291,020,070
169,324,578	172,913,219	186,910,672	193,287,466	194,469,393	199,633,560
103,631,054	108,986,156	109,475,686	136,531,907	137,864,736	139,216,042
95,754,923	103,023,193	100,502,588	104,363,044	105,980,465	105,132,150
90,628,102	97,938,321	97,632,235	89,585,837	143,737,565	99,281,436
96,927,892	98,332,103	94,196,671	101,872,872	107,778,004	95,738,723
56,086,290	69,268,607	82,533,989	75,334,761	88,199,320	103,146,642
64,266,113	70,867,115	75,594,864	75,318,848	77,907,757	80,053,769
60,184,732	60,581,495	66,839,533	60,716,366	63,491,663	71,055,722
95,061,411	82,199,389	62,626,492	62,046,135	70,701,662	70,256,834
444,768,714	476,989,264	529,569,655	579,894,012	586,487,854	606,635,591
2,198,197,713	2,298,461,184	2,402,634,385	2,497,217,954	2,616,902,461	2,640,619,384
2.1%	4.6%	4.5%	3.9%	4.8%	0.9%
1.125%	1.125%	1.125%	1.750%	1.750%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2017

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%	

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Statistical and Demographic Information cont'd

Continued from previous page

Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates		7.975%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 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%)	8.975%
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%

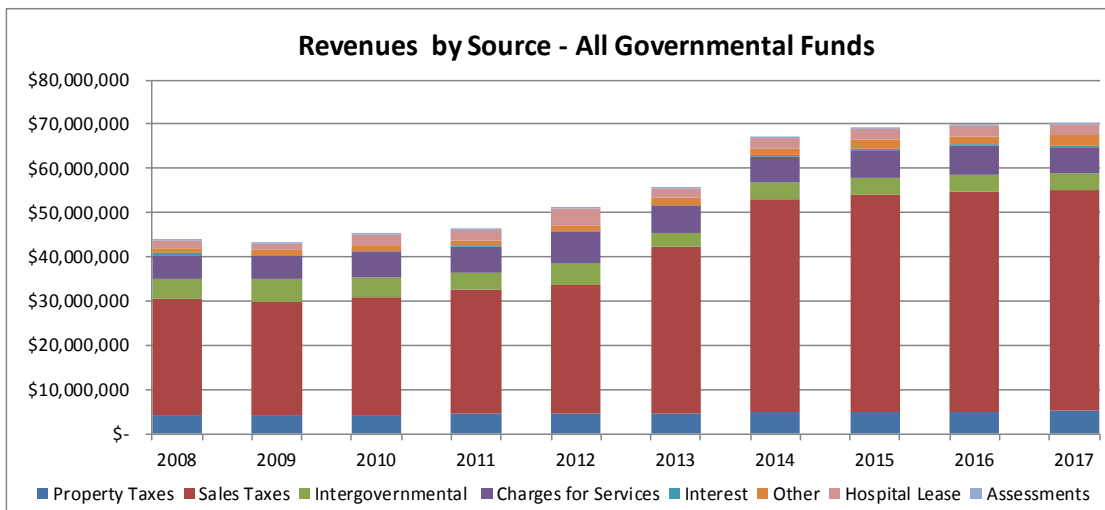
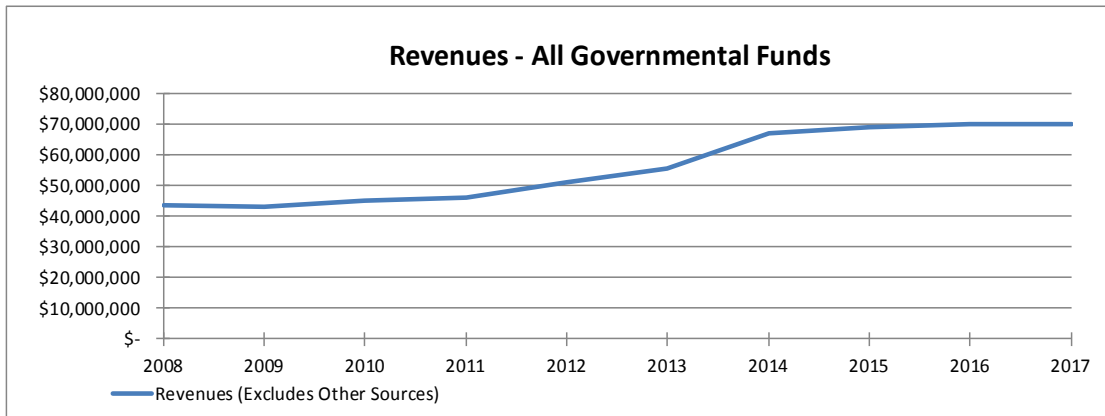
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Property Taxes	\$ 4,160,203	\$ 4,212,637	\$ 4,190,527	\$ 4,424,910	\$ 4,471,097
Assessments	105,288	102,598	178,186	169,336	308,739
Sales Taxes	26,371,448	25,653,471	26,656,012	27,977,495	29,054,019
Intergovernmental	4,397,128	5,032,989	4,646,871	4,067,123	4,945,333
Charges for Services	5,147,827	5,202,384	5,751,015	5,740,553	7,157,934
Interest	659,532	101,113	123,659	327,471	131,294
Hospital Lease	1,630,692	1,632,323	2,178,028	2,203,198	3,754,294
Other	1,304,621	1,256,446	1,374,332	1,264,287	1,271,332
Total	\$ 43,776,739	\$ 43,193,961	\$ 45,098,630	\$ 46,174,373	\$ 51,094,042

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Property Taxes	\$ 4,538,698	\$ 4,774,469	\$ 4,833,291	\$ 4,933,650	\$ 5,054,400
Assessments	232,494	303,673	240,172	143,430	128,021
Sales Taxes	37,541,613	48,137,970	49,173,652	49,662,170	50,140,000
Intergovernmental	3,458,898	3,762,947	3,914,051	3,818,906	3,636,894
Charges for Services	5,996,720	6,020,120	6,146,723	6,581,909	5,904,979
Interest	38,189	210,153	251,064	558,737	496,947
Hospital Lease	2,293,068	2,327,004	2,344,924	2,360,840	2,372,650
Other	1,634,893	1,620,343	2,171,381	1,748,675	2,178,768
Total	\$ 55,734,573	\$ 67,156,679	\$ 69,075,258	\$ 69,808,317	\$ 69,912,659

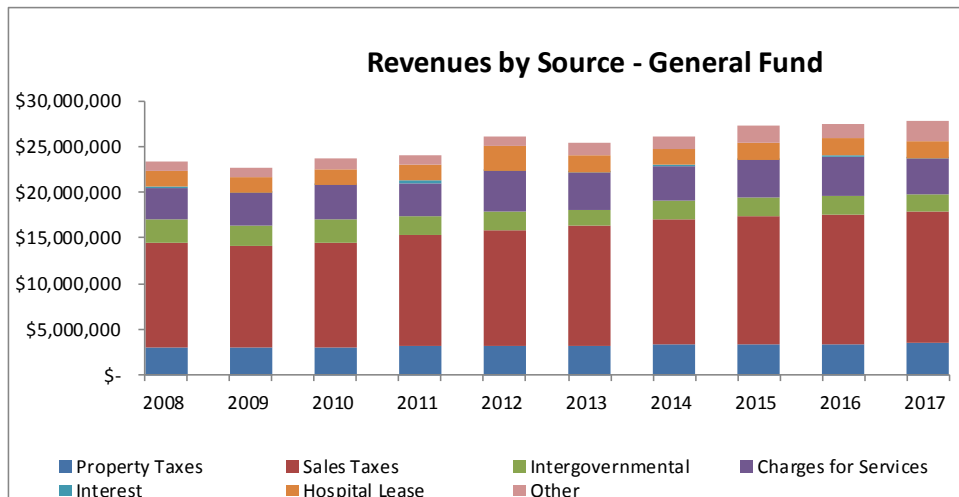
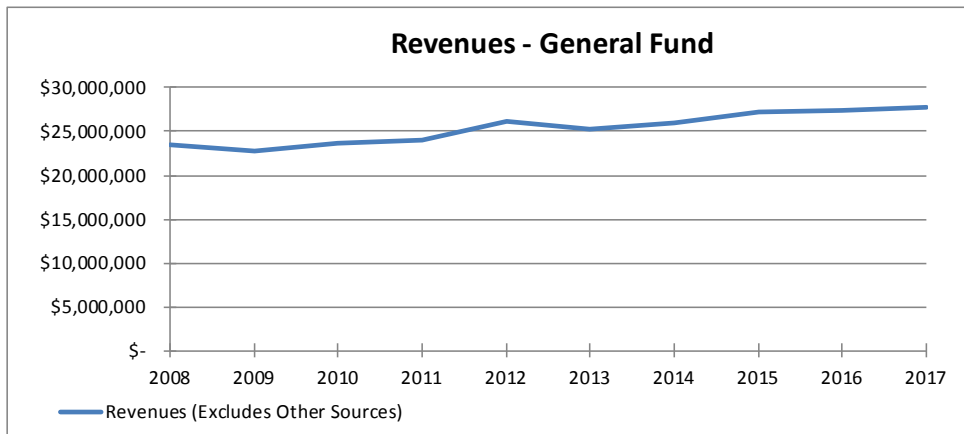


Revenues by Source cont'd

General Fund (Major Fund)

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 2,951,281	\$ 2,980,220	\$ 2,967,101	\$ 3,131,488	\$ 3,132,275
Sales Taxes	11,460,782	11,144,410	11,579,077	12,162,398	12,619,573
Intergovernmental	2,560,964	2,227,679	2,484,261	2,030,178	2,214,652
Charges for Services	3,429,987	3,593,653	3,741,819	3,685,306	4,280,400
Interest	224,012	16,696	31,913	213,118	53,324
Hospital Lease	1,630,692	1,632,323	1,678,028	1,703,198	2,754,294
Other	1,147,380	1,103,313	1,207,515	1,121,443	1,072,995
Total	\$ 23,405,098	\$ 22,698,294	\$ 23,689,714	\$ 24,047,129	\$ 26,127,513

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 3,177,727	\$ 3,339,334	\$ 3,383,431	\$ 3,451,400	\$ 3,537,400
Sales Taxes	13,165,037	13,770,424	14,034,684	14,175,000	14,317,000
Intergovernmental	1,745,996	1,899,352	2,020,034	1,977,775	1,916,482
Charges for Services	4,059,082	3,877,499	4,016,566	4,341,764	3,899,764
Interest	21,037	52,185	59,982	109,409	100,106
Hospital Lease	1,784,468	1,810,877	1,824,822	1,837,930	1,847,150
Other	1,375,622	1,265,448	1,905,465	1,544,196	2,090,928
Total	\$ 25,328,969	\$ 26,015,119	\$ 27,244,984	\$ 27,437,474	\$ 27,708,830

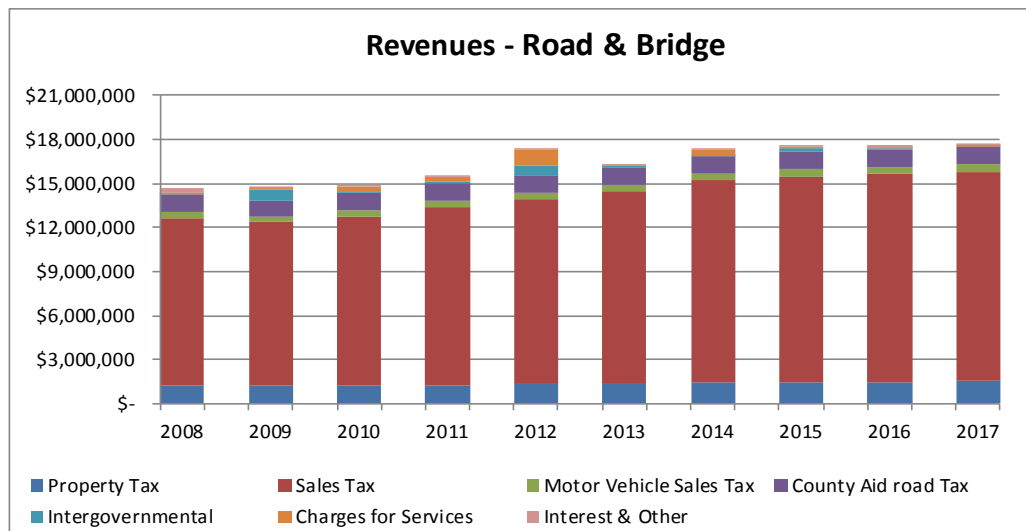
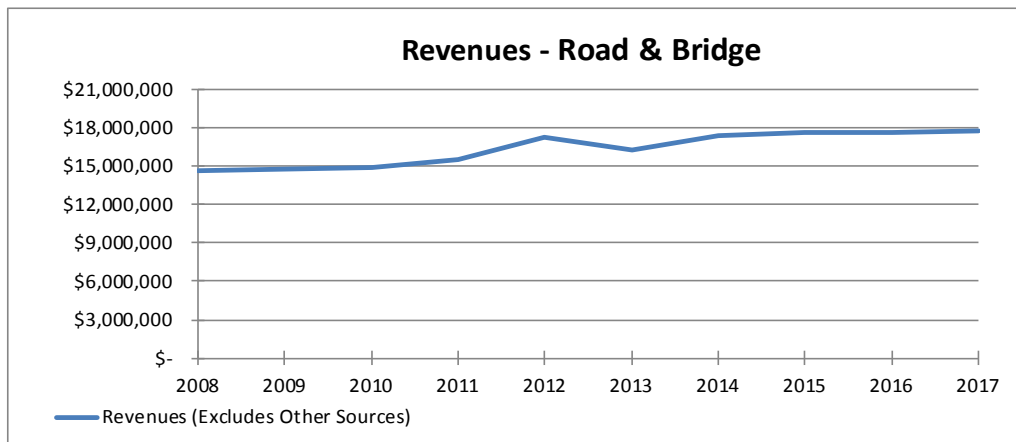


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Actual
Property Tax	\$ 1,208,922	\$ 1,232,417	\$ 1,223,426	\$ 1,293,422	\$ 1,338,822
Sales Tax	11,444,392	11,134,451	11,568,348	12,148,480	12,605,385
Motor Vehicle Sales Tax	371,592	344,213	363,759	375,538	413,881
County Aid road Tax	1,196,444	1,158,628	1,197,202	1,161,133	1,165,665
Intergovernmental	73,342	758,099	138,952	173,793	668,990
Charges for Services	45,407	60,144	316,859	284,230	1,054,408
Interest & Other	335,556	67,536	60,917	83,348	16,583
Total	\$ 14,675,655	\$ 14,755,488	\$ 14,869,463	\$ 15,519,944	\$ 17,263,734

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Estimated	Budget
Property Tax	\$ 1,360,971	\$ 1,435,135	\$ 1,449,860	1,482,250	\$ 1,517,000
Sales Tax	13,149,084	13,754,107	14,047,239	14,158,000	14,300,000
Motor Vehicle Sales Tax	428,153	478,831	478,831	511,670	500,000
County Aid road Tax	1,161,598	1,161,598	1,161,598	1,188,000	1,188,000
Intergovernmental	71,398	76,153	299,510	64,742	56,300
Charges for Services	78,538	341,568	129,040	35,342	39,655
Interest & Other	20,117	99,792	99,198	140,947	110,105
Total	\$ 16,269,859	\$ 17,347,184	\$ 17,665,276	\$ 17,580,951	\$ 17,711,060

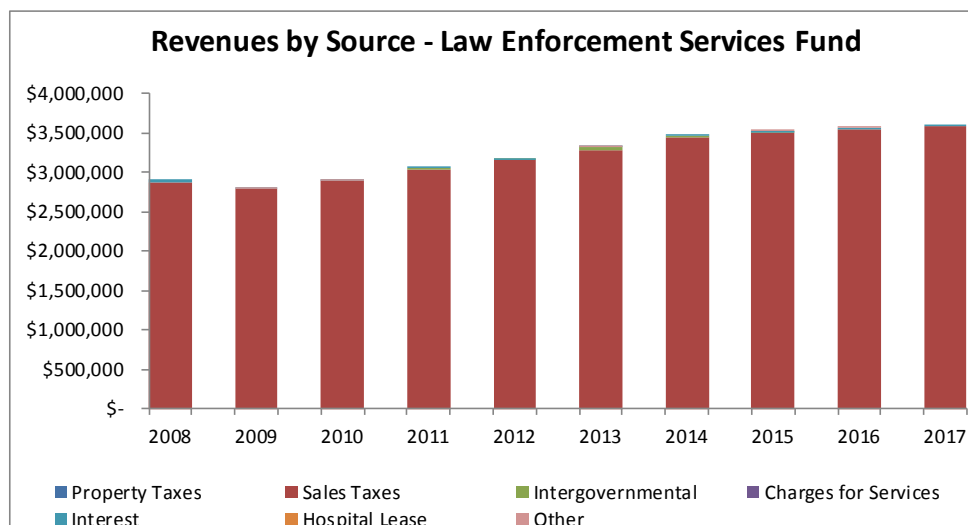
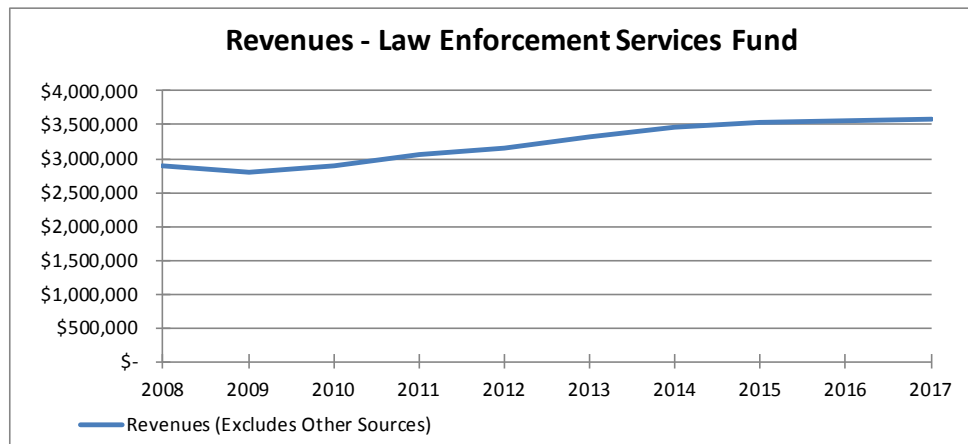


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,860,622	2,782,843	2,892,065	3,035,421	3,151,723
Intergovernmental	-	-	-	8,110	8,007
Charges for Services	-	-	-	-	-
Interest	38,536	6,467	5,758	8,033	6,310
Hospital Lease	-	-	-	-	-
Other	-	3,281	215	-	-
Total	\$ 2,899,158	\$ 2,792,591	\$ 2,898,038	\$ 3,051,564	\$ 3,166,040

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,285,946	3,438,362	3,504,432	3,539,000	3,575,000
Intergovernmental	26,495	12,517	6,061	-	-
Charges for Services	-	-	0	-	-
Interest	805	10,522	9,807	28,380	19,000
Hospital Lease	-	-	0	-	-
Other	624	-	3,714	750	-
Total	\$ 3,313,870	\$ 3,461,401	\$ 3,524,014	\$ 3,568,130	\$ 3,594,000

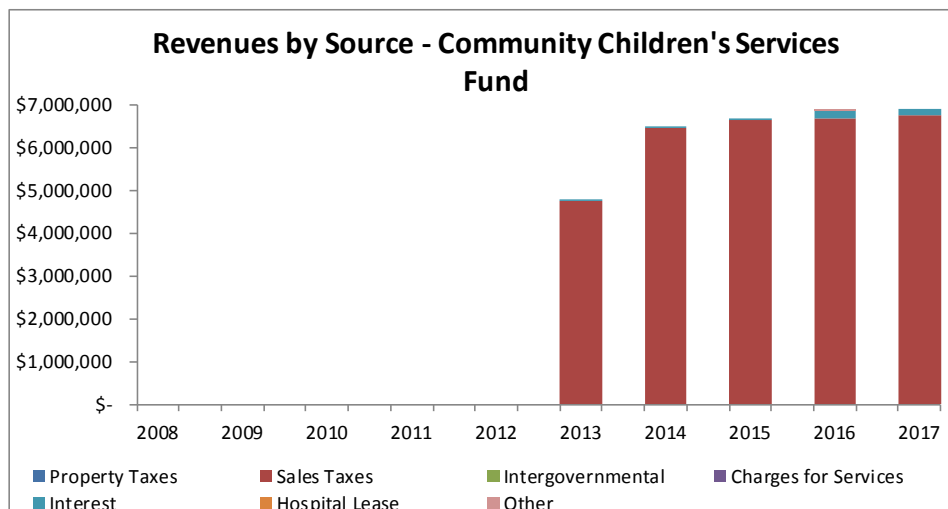
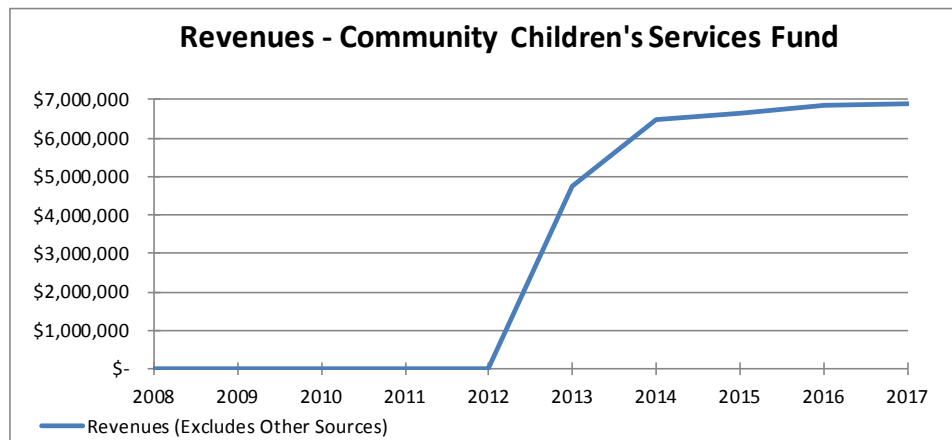


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,741,873	6,438,173	6,617,337	6,684,000	6,750,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	5,231	33,684	44,875	158,000	158,000
Hospital Lease	-	-	-	-	-
Other	-	-	-	11,940	-
Total	\$ 4,747,104	\$ 6,471,857	\$ 6,662,212	\$ 6,853,940	\$ 6,908,000

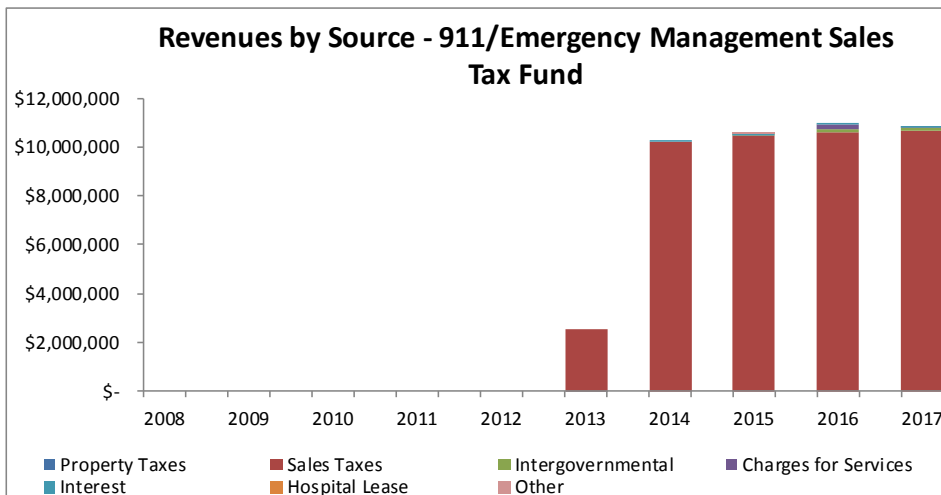
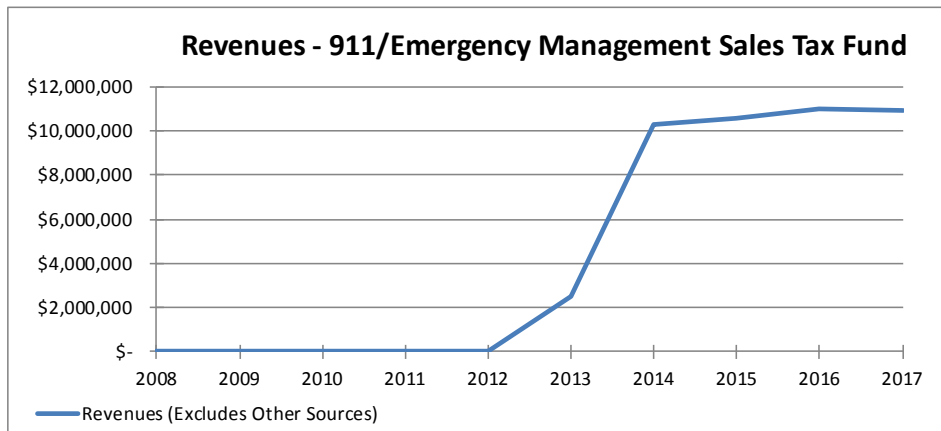


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,529,281	10,251,257	10,486,996	10,592,000	10,698,000
Intergovernmental	-	-	1,283	117,184	121,938
Charges for Services	-	-	-	227,900	750
Interest	(401)	22,079	47,858	65,500	65,500
Hospital Lease	-	-	-	-	-
Other	-	-	10,007	-	-
Total	\$ 2,528,880	\$ 10,273,336	\$ 10,546,144	\$ 11,002,584	\$ 10,886,188

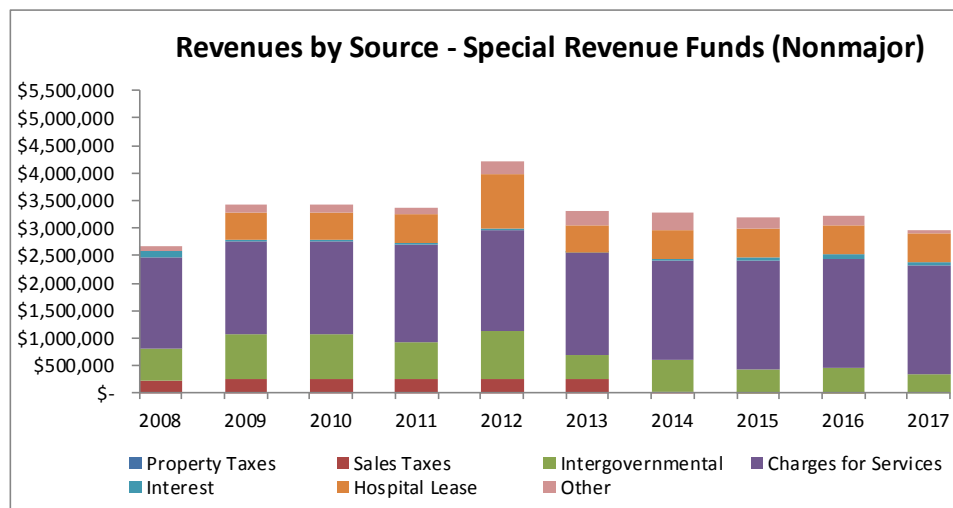
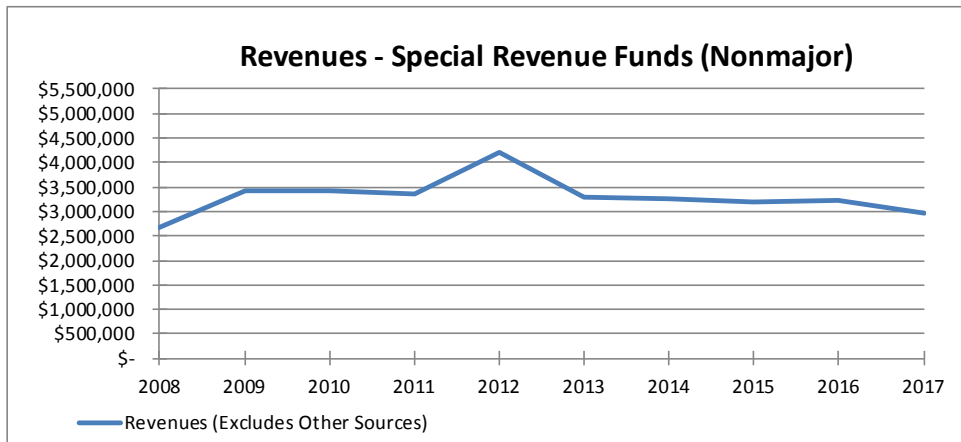


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	234,060	252,763	252,763	255,658	263,457
Intergovernmental	566,378	818,519	818,519	679,399	874,603
Charges for Services	1,672,433	1,692,337	1,692,337	1,771,017	1,823,126
Interest	116,048	25,919	25,919	31,554	27,255
Hospital Lease	-	500,000	500,000	500,000	1,000,000
Other	81,052	123,164	123,164	128,402	228,819
Total	\$ 2,669,971	\$ 3,412,702	\$ 3,412,702	\$ 3,366,030	\$ 4,217,260

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	242,239	6,816	4,133	2,500	-
Intergovernmental	441,321	603,013	416,381	463,353	347,971
Charges for Services	1,859,100	1,801,053	2,001,117	1,976,903	1,964,810
Interest	4,352	39,758	38,624	87,678	72,961
Hospital Lease	508,600	516,127	520,102	522,910	525,500
Other	245,171	305,378	201,463	156,472	56,540
Total	\$ 3,300,783	\$ 3,272,145	\$ 3,181,820	\$ 3,209,816	\$ 2,967,782

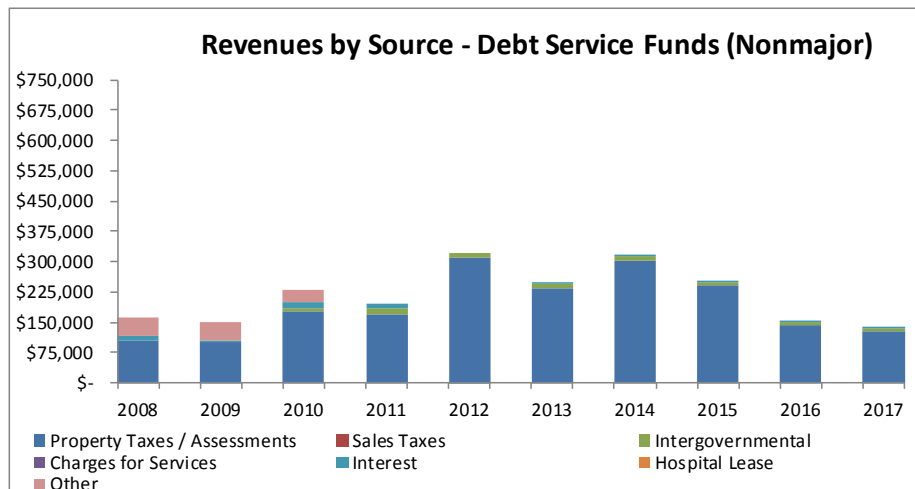
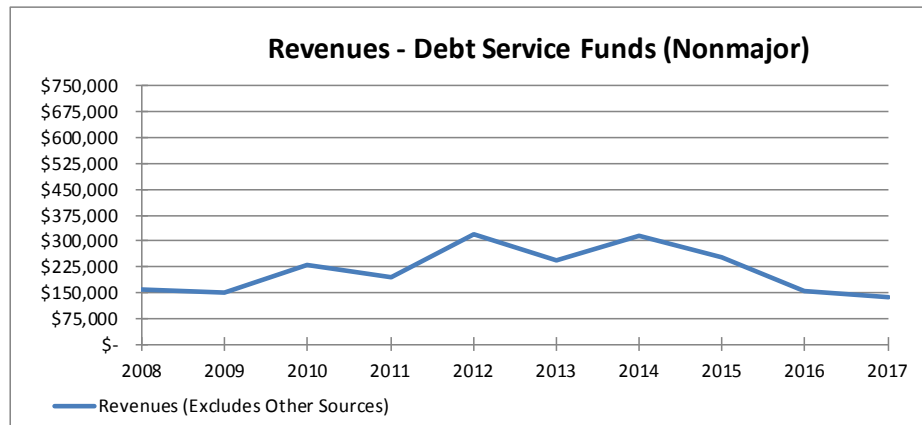


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Property Taxes / Assessments	\$ 105,288	\$ 102,598	\$ 178,186	\$ 169,336	\$ 308,739
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	7,937	14,510	13,416
Charges for Services	-	-	-	-	-
Interest	9,241	605	11,670	12,799	(2,660)
Hospital Lease	-	-	-	-	-
Other	46,380	46,380	30,920	-	-
Total	\$ 160,909	\$ 149,583	\$ 228,713	\$ 196,645	\$ 319,495

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Property Taxes / Assessments	\$ 232,494	\$ 303,673	\$ 240,172	\$ 143,430	\$ 128,021
Sales Taxes	-	-	-	-	-
Intergovernmental	12,090	10,314	9,184	7,852	6,203
Charges for Services	-	-	-	-	-
Interest	524	1,650	1,452	4,140	2,575
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 245,108	\$ 315,637	\$ 250,808	\$ 155,422	\$ 136,799

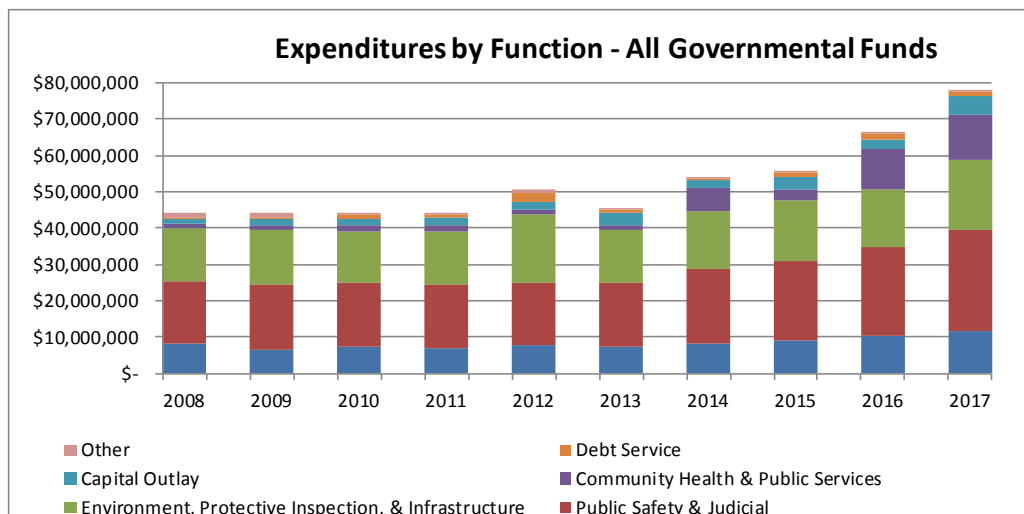
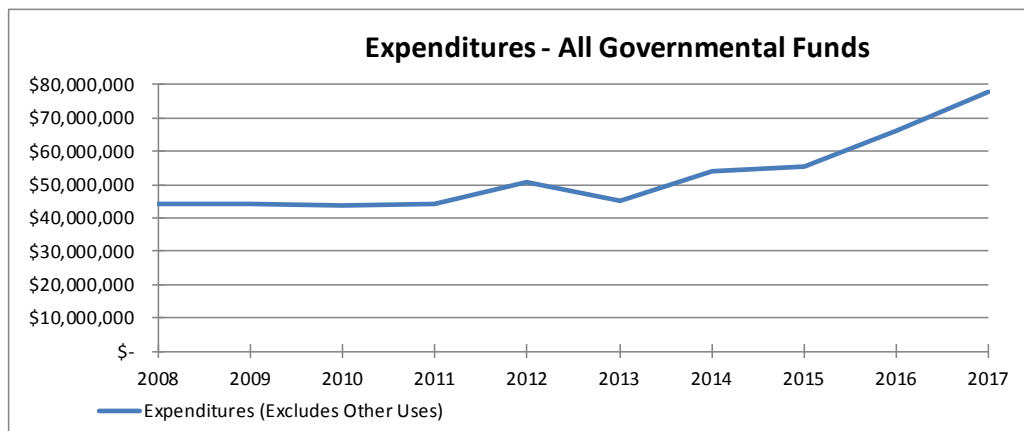


Expenditures by Function

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

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
General Government Operations	\$ 8,218,749	\$ 6,586,550	\$ 7,462,293	\$ 6,951,734	\$ 7,688,936
Public Safety & Judicial	17,334,021	17,856,751	17,509,665	17,696,783	17,233,333
Environment, Protective Inspection, & Infrastructure	14,559,888	15,151,300	14,238,149	14,561,537	18,723,259
Community Health & Public Services	1,238,888	1,167,434	1,422,917	1,375,818	1,447,056
Capital Outlay	1,028,043	1,632,700	1,706,602	2,243,279	2,179,936
Debt Service	739,757	727,790	1,430,156	996,486	2,544,502
Other	1,120,844	1,167,827	110,486	269,638	873,230
Total	\$ 44,240,190	\$ 44,290,352	\$ 43,880,268	\$ 44,095,275	\$ 50,690,252

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
General Government Operations	\$ 7,374,106	\$ 8,180,935	\$ 9,197,803	\$ 10,412,196	\$ 11,603,088
Public Safety & Judicial	17,414,437	20,617,433	21,950,396	24,278,239	27,973,548
Environment, Protective Inspection, & Infrastructure	14,742,116	15,798,896	16,560,963	15,870,600	19,048,786
Community Health & Public Services	1,402,096	6,365,857	3,081,699	11,238,441	12,673,573
Capital Outlay	3,362,106	2,071,604	3,096,129	2,563,078	4,893,284
Debt Service	656,041	650,076	1,515,325	1,524,192	1,515,313
Other	395,043	411,876	106,958	150,294	291,815
Total	\$ 45,345,945	\$ 54,096,677	\$ 55,509,273	\$ 66,037,040	\$ 77,999,407

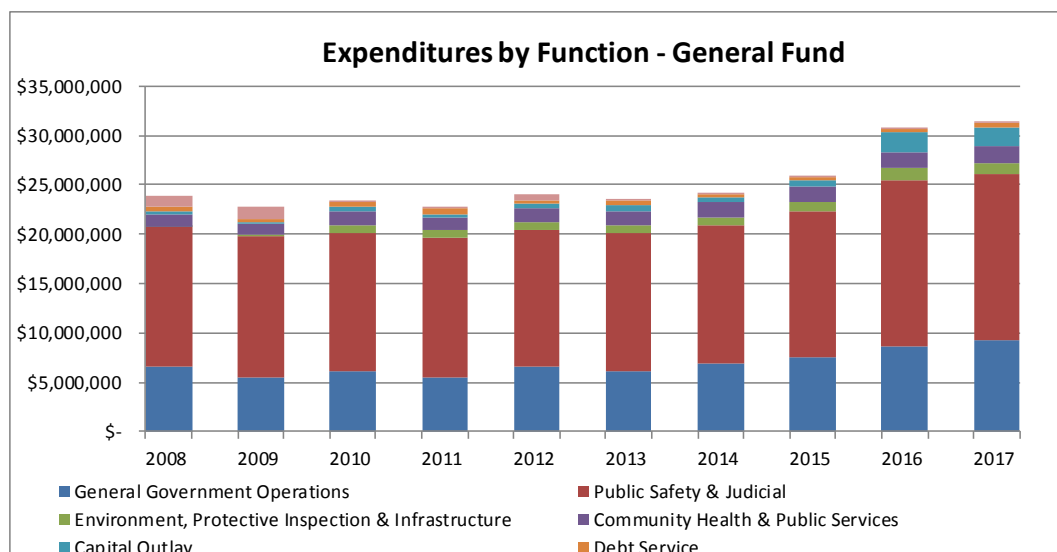
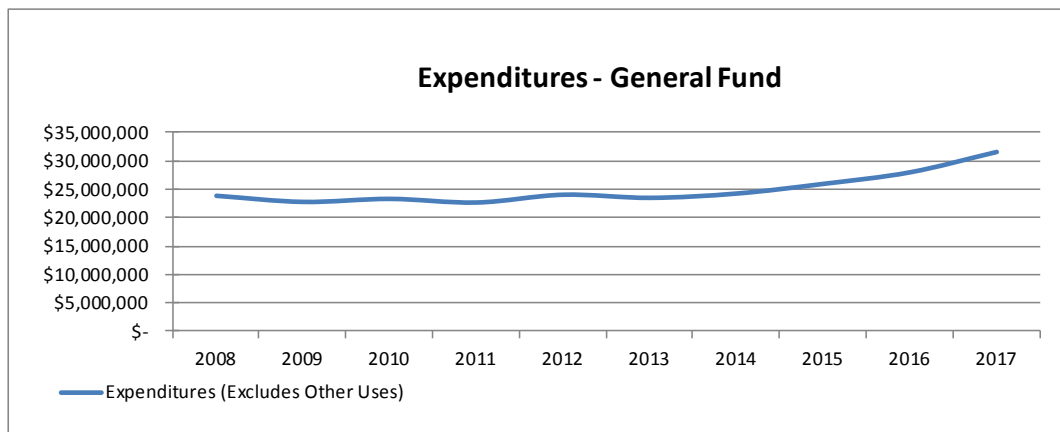


Expenditures by Function cont'd

Budget Basis-General Fund (Major Fund)

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 6,561,212	\$ 5,549,947	\$ 6,107,750	\$ 5,553,216	\$ 6,536,609
Public Safety & Judicial	14,190,682	14,322,495	14,072,321	14,083,478	13,878,989
Environment, Protective Inspection & Infrastructure	46,218	52,175	795,860	776,560	824,069
Community Health & Public Services	1,195,151	1,134,723	1,386,199	1,336,993	1,429,634
Capital Outlay	305,958	134,187	417,897	249,732	356,434
Debt Service	413,215	416,090	408,115	566,865	379,947
Other	1,120,844	1,167,827	110,486	102,576	612,955
Total	\$ 23,833,280	\$ 22,777,444	\$ 23,298,628	\$ 22,669,420	\$ 24,018,637

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 6,062,491	\$ 6,900,695	\$ 7,551,347	\$ 8,612,059	\$ 9,210,333
Public Safety & Judicial	14,065,068	13,935,300	14,722,906	15,709,612	16,838,331
Environment, Protective Inspection & Infrastructure	834,661	901,069	1,011,478	1,072,166	1,192,688
Community Health & Public Services	1,364,169	1,457,612	1,586,407	1,592,022	1,662,851
Capital Outlay	639,904	547,250	562,013	392,481	1,970,773
Debt Service	386,111	379,113	372,112	384,913	383,869
Other	127,838	102,597	91,857	139,446	168,308
Total	\$ 23,480,242	\$ 24,223,636	\$ 25,898,120	\$ 27,902,699	\$ 31,427,153

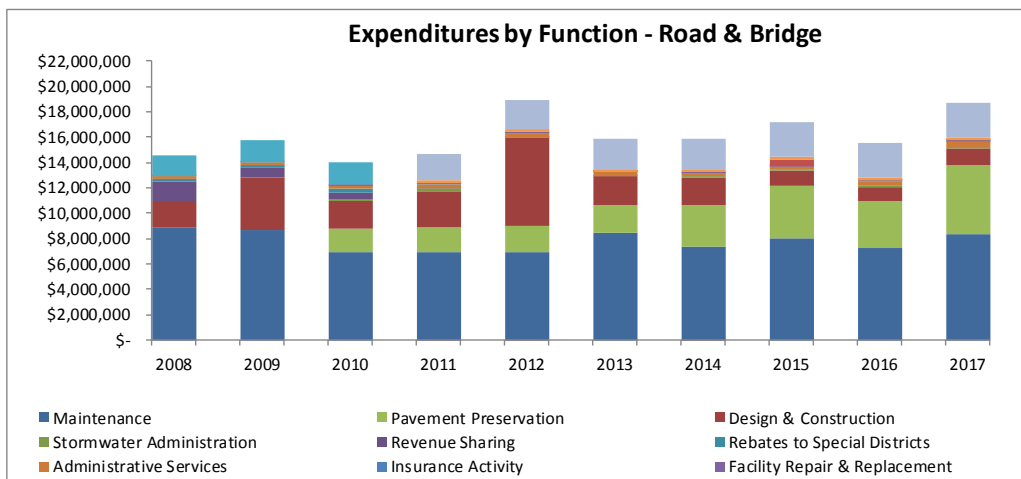
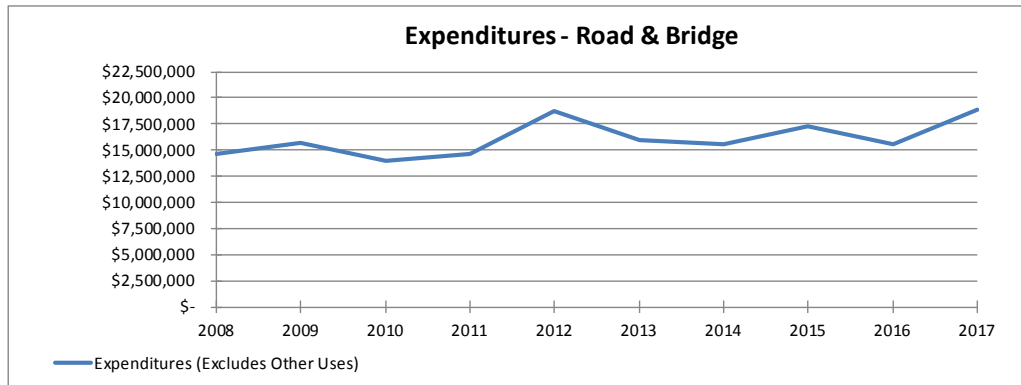


Expenditures by Function cont'd

Budget Basis- Road & Bridge Fund (Major Fund)

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 8,895,520	\$ 8,703,697	\$ 6,929,618	\$ 6,976,416	\$ 6,897,453
Pavement Preservation	-	-	1,824,051	1,943,146	2,118,274
Design & Construction	2,080,801	4,133,012	2,216,907	2,853,850	6,959,901
Stormwater Administration	-	-	141,808	129,239	39,768
Replacement Revenue	1,702,839	1,763,894	1,772,552	-	-
Revenue Sharing	1,485,202	702,064	550,000	-	-
Rebates to Special Districts	270,294	269,455	268,124	62,475	-
Administrative Services	150,000	150,000	250,000	350,000	309,500
Insurance Activity	2,499	24,278	18,960	8,228	8,821
Facility Repair & Replacement	-	-	50,000	50,000	50,000
Property Tax Distribution	-	-	-	203,302	206,055
Sales Tax Distribution	-	-	-	2,118,578	2,279,397
CART/MV Distribution to Road District	-	-	-	39,366	78,613
Other	-	-	-	(62,829)	(192,615)
Total	\$ 14,587,155	\$ 15,746,400	\$ 14,022,020	\$ 14,671,771	\$ 18,755,167

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Estimated	Budget
Maintenance	\$ 8,423,002	\$ 7,316,481	\$ 8,025,593	\$ 7,227,799	\$ 8,354,890
Pavement Preservation	2,225,936	3,287,483	4,161,622	3,694,130	5,432,000
Design & Construction	2,280,728	2,232,145	1,147,802	1,163,828	1,337,556
Stormwater Administration	32,078	42,957	85,783	118,652	131,075
Replacement Revenue	-	-	-	-	-
Revenue Sharing	-	-	-	-	-
Rebates to Special Districts	-	-	-	-	-
Administrative Services	241,755	241,755	241,755	329,163	405,000
Insurance Activity	12,904	30,590	2,753	9,650	30,000
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	218,667	224,663	249,839	247,150	255,000
Sales Tax Distribution	2,354,854	2,464,895	2,694,854	2,675,910	2,718,200
CART/MV Distribution to Road District	79,381	83,799	87,359	85,500	85,750
Other	4,247	(473,324)	517,760	10,000	10,000
Total	\$ 15,923,552	\$ 15,501,444	\$ 17,265,120	\$ 15,611,782	\$ 18,809,471

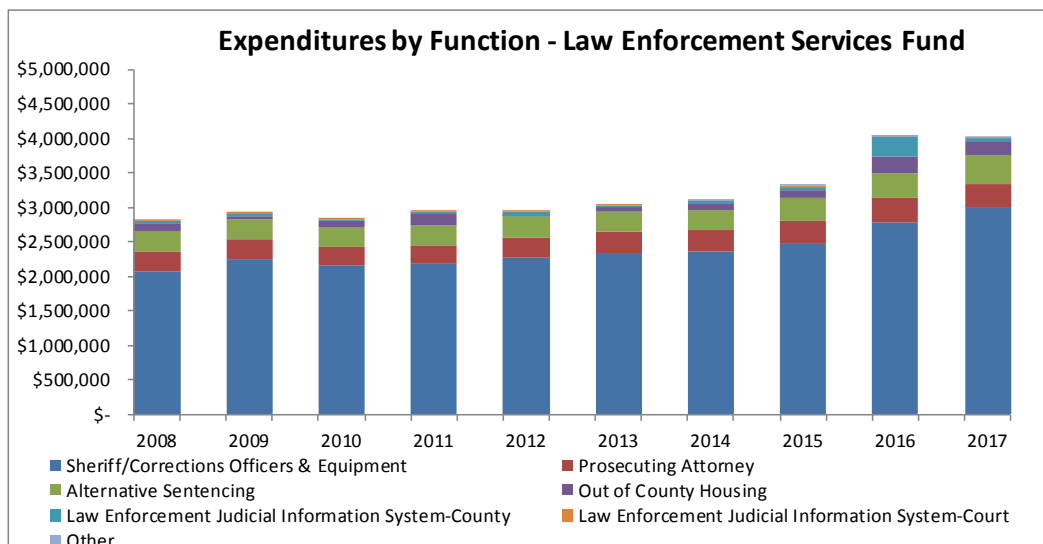
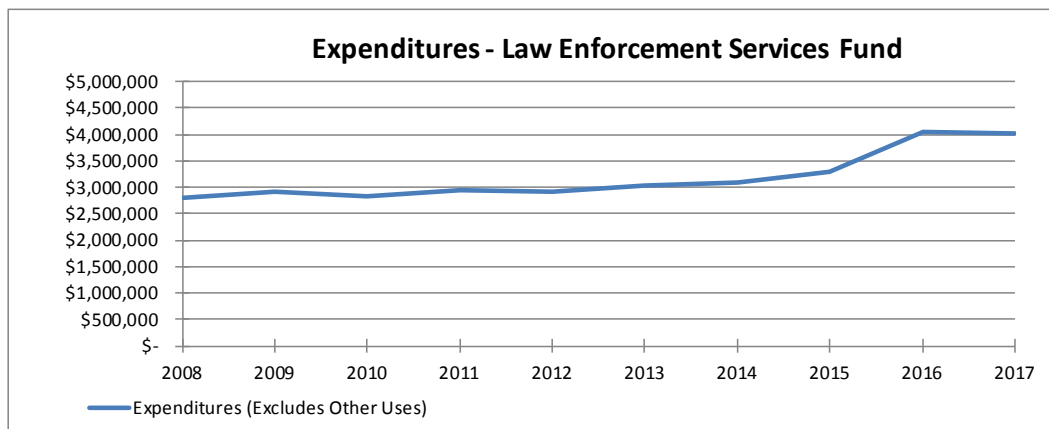


Expenditures by Function cont'd

Budget Basis- Law Enforcement Services Fund (Major Fund)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,072,402	\$ 2,247,145	\$ 2,150,531	\$ 2,175,422	\$ 2,273,862
Prosecuting Attorney	280,478	280,918	273,568	268,439	292,676
Alternative Sentencing	289,263	289,636	298,952	292,340	292,414
Out of County Housing	112,056	50,763	71,681	173,073	9,782
Law Enforcement Judicial Information System-County	44,425	39,978	31,622	28,633	57,314
Law Enforcement Judicial Information System-Court	12,284	2,100	2,100	2,100	2,100
Other	-	-	-	-	-
Total	\$ 2,810,908	\$ 2,910,540	\$ 2,828,454	\$ 2,940,007	\$ 2,928,148

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,339,052	\$ 2,368,703	\$ 2,469,145	\$ 2,787,161	\$ 2,999,077
Prosecuting Attorney	303,219	305,537	333,884	340,176	335,410
Alternative Sentencing	300,852	287,816	339,794	368,002	420,985
Out of County Housing	50,894	84,525	102,748	235,260	195,000
Law Enforcement Judicial Information System-County	38,742	38,033	55,629	298,922	41,659
Law Enforcement Judicial Information System-Court	3,355	2,100	2,100	2,100	2,100
Other	-	4,390	1,941	2,500	27,500
Total	\$ 3,036,114	\$ 3,091,104	\$ 3,305,241	\$ 4,034,121	\$ 4,021,731

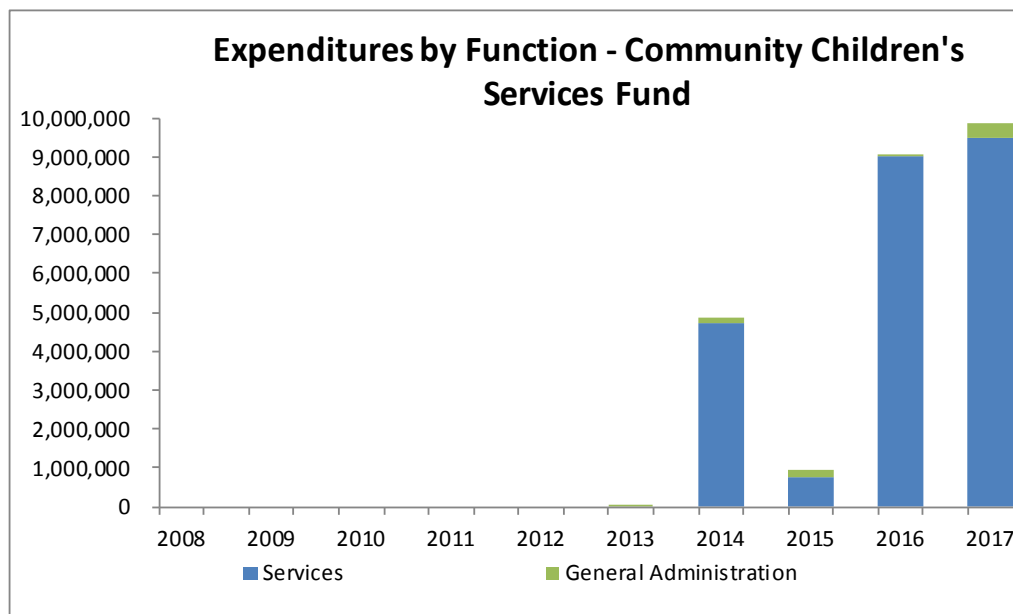
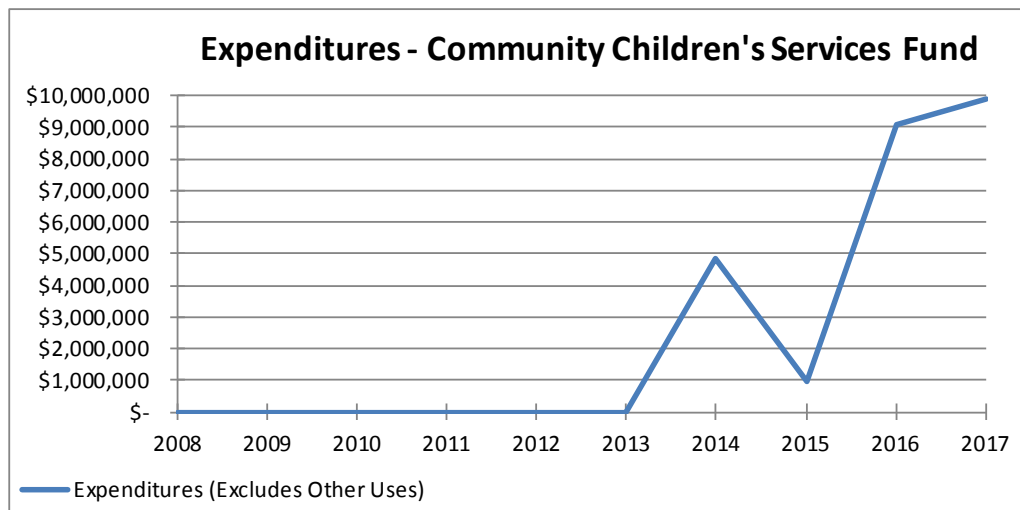


Expenditures by Function cont'd

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

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Services	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
General Administration	\$ 415	\$ 134,221	\$ 174,242	\$ 40,536	\$ 388,860
Services	-	4,718,455	765,227	9,011,784	9,500,000
Total	\$ 415	\$ 4,852,676	\$ 939,469	\$ 9,052,320	\$ 9,888,860

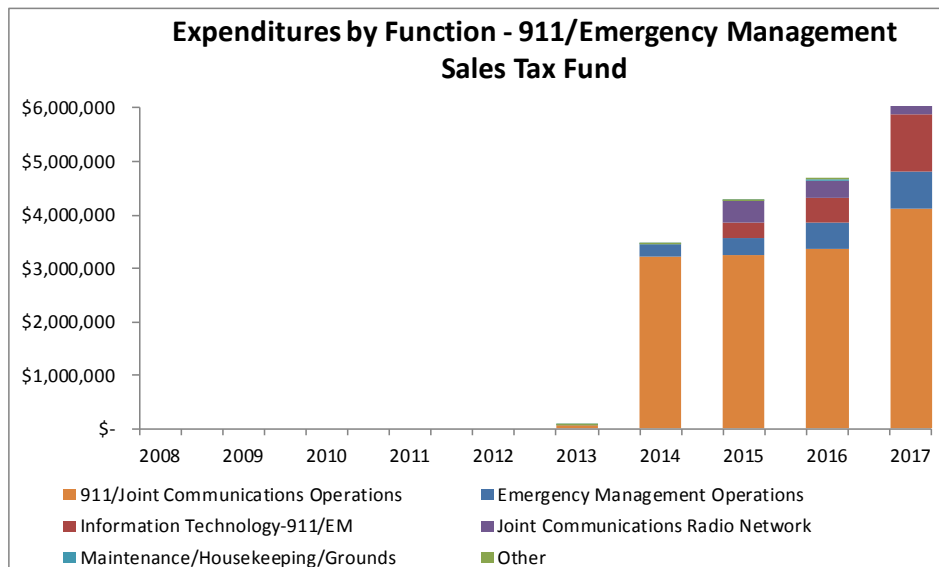
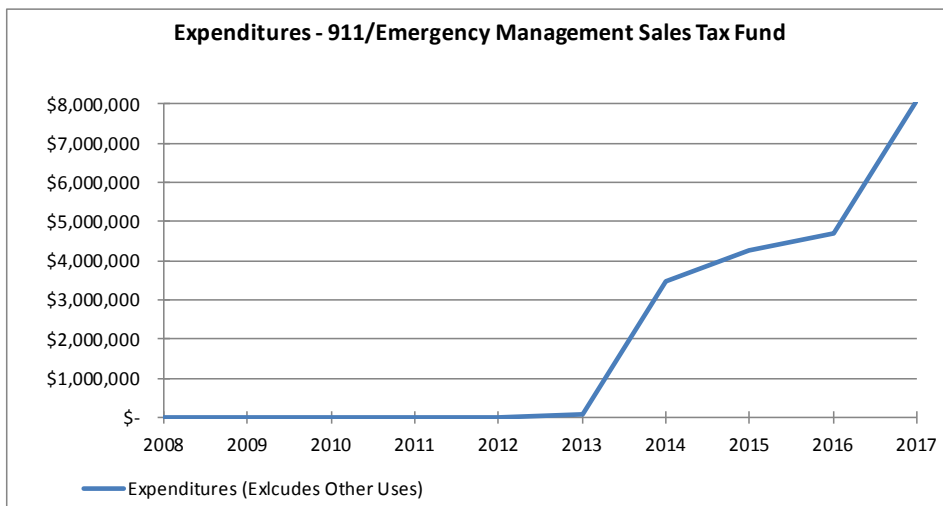


Expenditures by Function cont'd

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

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Operations	-	-	-	-	-
Information Technology-911/EM	-	-	-	-	-
Joint Communications Radio Network	-	-	-	-	-
Maintenance/Housekeeping/Grounds	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
911/Joint Communications Operations	\$ 77,263	\$ 3,232,539	\$ 3,246,499	\$ 3,366,979	\$ 4,104,962
Emergency Management Operations	-	219,394	308,874	485,077	719,257
Information Technology-911/EM	-	-	294,320	480,647	1,046,502
Joint Communications Radio Network	-	-	402,259	311,181	1,567,012
Maintenance/Housekeeping/Grounds	-	-	-	24,387	209,139
Other	448	13,161	7,787	17,167	434,324
Total	\$ 77,711	\$ 3,465,094	\$ 4,259,739	\$ 4,685,438	\$ 8,081,196

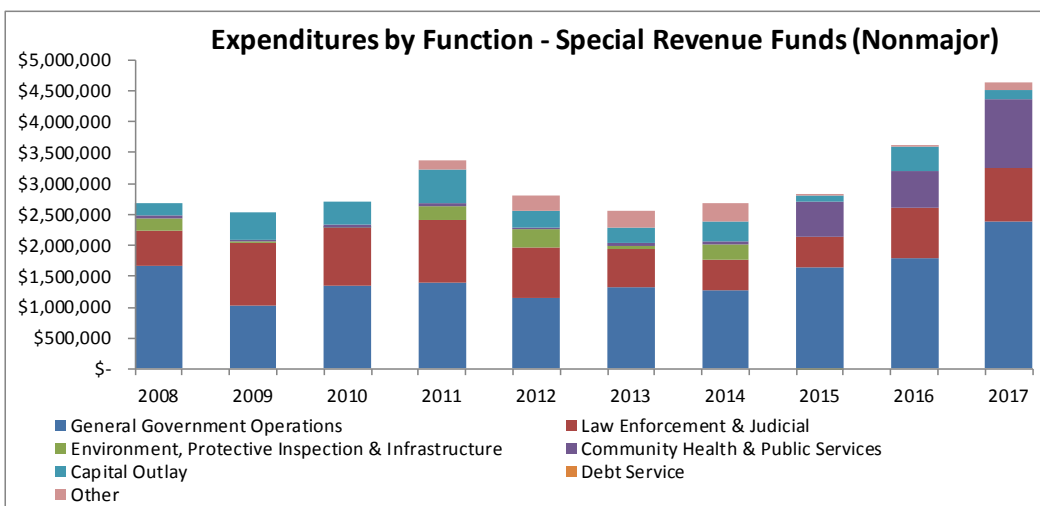
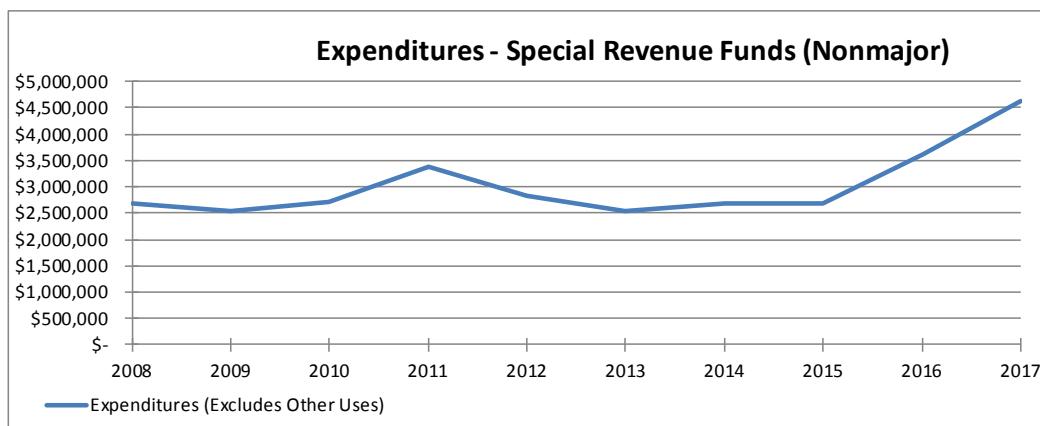


Expenditures by Function cont'd

Budget Basis-Special Revenue Funds (Nonmajor Funds)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
General Government Operations	\$ 1,657,537	\$ 1,036,603	\$ 1,354,543	\$ 1,398,518	\$ 1,152,327
Public Safety & Judicial	578,529	992,039	926,714	1,011,773	824,685
Environment, Protective Inspection & Infrastructure	209,594	27,884	10,064	223,480	283,260
Community Health & Public Services	43,737	32,711	36,718	38,825	17,422
Capital Outlay	192,908	455,031	381,086	544,798	285,776
Debt Service	-	-	-	-	-
Other	-	-	-	167,062	252,270
Total	\$ 2,682,305	\$ 2,544,268	\$ 2,709,125	\$ 3,384,456	\$ 2,815,740

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
General Government Operations	\$ 1,311,615	\$ 1,280,240	\$ 1,646,456	\$ 1,800,137	\$ 2,392,755
Public Safety & Judicial	617,354	497,851	501,404	808,156	852,528
Environment, Protective Inspection & Infrastructure	70,531	226,947	(126,878)	-	-
Community Health & Public Services	37,927	63,129	571,180	595,051	1,126,862
Capital Outlay	253,348	314,314	91,108	397,209	143,900
Debt Service	-	-	-	-	-
Other	260,500	302,457	8,292	5,040	118,000
Total	\$ 2,551,275	\$ 2,684,938	\$ 2,691,562	\$ 3,605,593	\$ 4,634,045

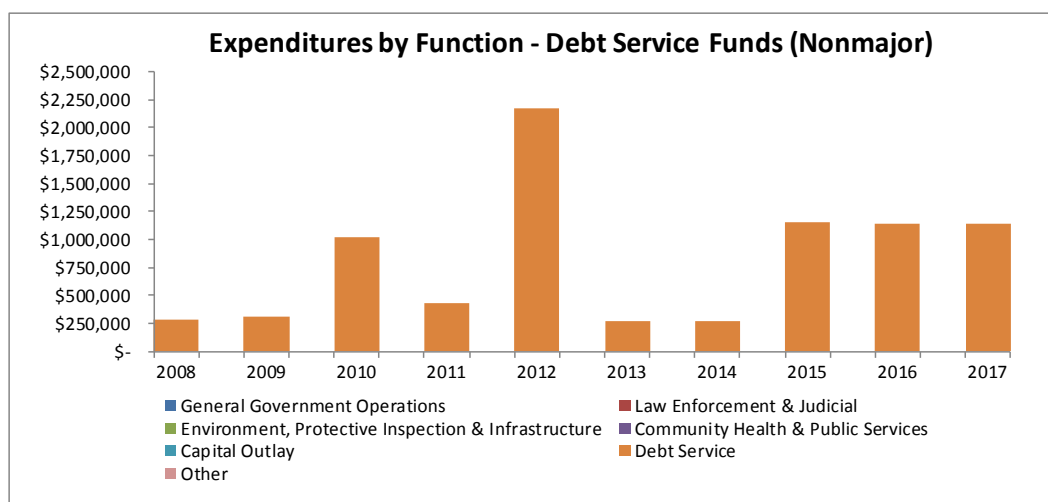
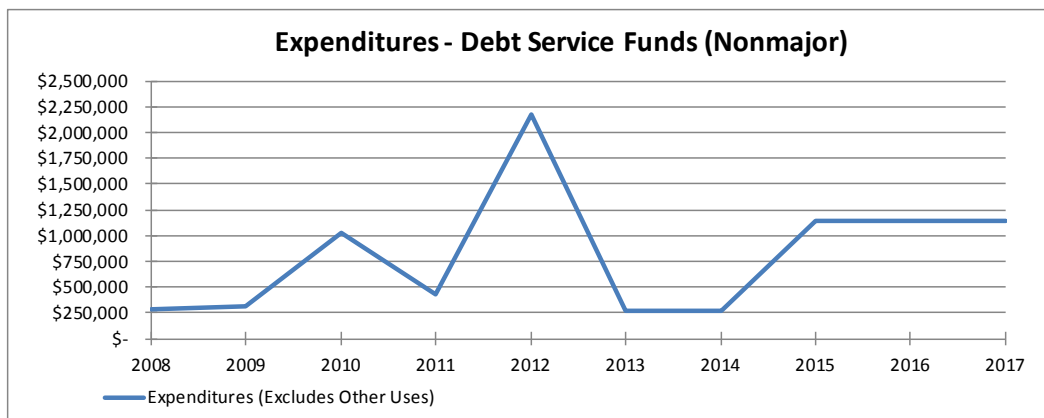


Expenditures by Function cont'd

Budget Basis- Debt Service Funds (Nonmajor Funds)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	287,144	311,700	1,022,041	429,621	2,172,560
Other	-	-	-	-	-
Total	\$ 287,144	\$ 311,700	\$ 1,022,041	\$ 429,621	\$ 2,172,560

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	276,635	277,785	1,150,022	1,145,087	1,136,951
Other	-	-	-	-	-
Total	\$ 276,635	\$ 277,785	\$ 1,150,022	\$ 1,145,087	\$ 1,136,951



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.