

2018 BUDGET

Boone County Missouri



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How to Use This Document:

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

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

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

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

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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January 1, 2017

Christopher P. Morrill

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, 2017.

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.

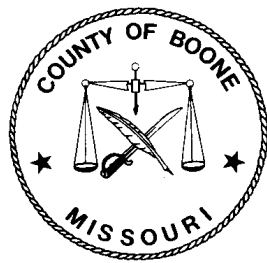


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BOONE COUNTY AUDITOR

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December 19, 2017

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 2018 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

Boone County's statutory elective form of government differs significantly from a charter form of government or a council-city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year.

Within 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 established internal processes. 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

The local economy reflects a mix of retail, education, service and medical industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals (University Hospital and Clinics, Boone Hospital, Veterans Hospital), the City of Columbia, Veterans United Home Loans, Shelter Insurance Company, State Farm Insurance Company, and MBS Textbook Exchange.

The County's unemployment rate of 2.3% compares favorably to the state and federal rates of 3.4% and 4.1%, respectively (published rates as of November 30, 2017). With a population of approximately 176,000, Boone County is seventh largest of Missouri's 114 counties. Boone County's population has grown more than 15% over the past decade; this compares to 3.7% 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 71% 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 greater concern, however, is the on-going erosion of this tax base resulting from the growth in untaxed remote retail sales, including e-commerce sales. Expected annual growth in local sales tax revenue has flattened to near-zero for the foreseeable future.

2018 Budgetary Issues and Solutions

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 tend to 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 November 2012)
- Public Safety 911 and Emergency Management (voter approved in April 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 2018 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Provide additional staffing for the Public Administrator's Office, the Prosecuting Attorney's Office, and the Sheriff's Department
3. Maintain competitive salaries and benefits for the County's workforce
4. Provide routine replacement of equipment, vehicles, and technology; provide funding to replace the County's phone system and the financial software (ERP-Enterprise Resource Planning software; re-budgeted from fiscal year 2017)
5. Provide funding for election costs
6. 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 50% in the General Fund; 83% 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 71% of total revenue.

Budgetary Impact— The fiscal year 2018 budget assumes nominal growth in sales tax revenue of 0.25%, with overall revenue growth, from all sources combined, of 1%. The budget reflects controlled growth of expenditures and careful use of non-recurring fund balance resources. Within the County's major funds, the planned use of fund balance is

associated with non-routine and non-recurring expenditures. On-going (recurring) expenditures are aligned with recurring revenues to ensure long-term fiscal stability.

Within the General Fund, fund balances have increased over the past several years as a result of favorable spending variances, largely due to high employee vacancies in Sheriff and Corrections. Planned use of fund balance resources within the fiscal year 2018 budget includes approximately \$1.6 million for replacement ERP software and implementation, \$850,000 for an emergency appropriation, \$600,000 for election activity, \$400,000 for a replacement phone system 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 successive years 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 balances in the County's major funds at the end of fiscal year 2018 are budgeted to exceed the minimum level established by policy. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Provide for increased staffing needs in the Public Administrator, Prosecuting Attorney, and Sheriff's Offices: The Public Administrator serves as court-appointed guardian and/or conservator for approximately 400 clients and estates and has requested an additional FTE to assist with the increasing workload; this position is included in the budget. The Prosecuting Attorney requested an additional Assistant Prosecuting Attorney to handle the increased work load associated with review of evidence obtained from law enforcement officer body cameras; this position is included in the budget. The Sheriff requested funding for four (4) additional FTEs: an additional evidence custodian, two (2) Deputies, and an Investigator; the budget includes funding for the evidence custodian position (the Sheriff's highest priority).

Budgetary Impact— Due to the County's nominal growth in sales tax revenue, funding for new positions is very limited. The budget includes the following new positions, all in the General Fund:

- **Additional staff position for the Public Administrator:** on-going budgetary increase of approximately \$56,000 with additional non-recurring start-up costs of approximately \$3,700.
- **Assistant Prosecuting Attorney:** on-going budgetary increase of approximately \$76,000 with additional non-recurring start-up costs of approximately \$6,000.
- **Sheriff's Evidence Custodian:** on-going budgetary increase of approximately \$50,000 with additional non-recurring start-up costs of approximately \$7,000.

The combined on-going budgetary impact for the three positions is approximately \$182,000, or 1.3% of payroll (General Fund).

Maintain competitive salaries and benefits for the County's workforce: The County self-insures employee health and dental benefits and there are no significant employer-paid premium increases required in the budget. Likewise, there are no significant increases required for employee-paid dependent premiums. Additionally, the budget includes funding for modest salary increases to be awarded at the discretion of each administrative authority and used to address wage compression, performance, and tenure.

Budgetary Impact—The budget includes approximately \$275,000 for employee increases, an increase to total payroll of approximately 1.1% (all funds combined).

Routine replacement of equipment, vehicles, and technology: A significant project included in the fiscal year 2017 budget was the replacement of the County's internally developed software used for financial, budgetary, and payroll activities (Enterprise Resource Planning (ERP) software). The County expects to conclude the selection process in 2018, therefore the 2017 budgetary amounts have been re-appropriated.

The 2018 budget includes funding to replace the County's existing phone system as well as routine replacement of computer and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County's Emergency Communications Tower Network infrastructure.

Budgetary Impact—The fiscal year 2018 budget includes approximately \$7.2 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$2.6 million:** includes \$1.6 million for replacement ERP software; \$400,000 replacement phone system; and \$600,000 in new and replacement vehicles, equipment, and computer hardware/software.
- **Road and Bridge Fund--\$1.13 million:** includes funding for routine replacement of machinery and equipment.
- **Law Enforcement Services Fund--\$510,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$2.7 million:** includes \$2.4 million in funding for radio network infrastructure improvement. The remaining \$300,000 provides funding to implement "text to 9-1-1"; routine replacement of emergency sirens, generators, and other equipment; and routine replacement of radio equipment.
- **Various non-major funds-- \$220,000:** provides funding for replacement of various vehicles, equipment, and technology for the Assessor's Office, the Collector's Office, the Recorder of Deeds, and the Circuit Court.

Provide funding for election costs: The County is responsible for conducting an April election for the Hospital Board of Trustees as well as the August primary election and the November general election.

Budgetary Impact— The budget includes approximately \$600,000 for election costs.

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 23% 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 three times, with the current authorization expiring September 30, 2028. 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 \$14.3 million in fiscal year 2018. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.4 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 2018 budget includes total appropriations of \$18.4 million in the Road and Bridge Fund allocated as follows:

- \$ 3.2 million – Distributions to cities and the Centralia Special Road District
- \$15.2 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment

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 2017 and 2018 annual operating budgets (all funds combined) is shown below. The amounts shown below are *net of inter-fund transfers*.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2017	2018	%	2017	2018	2017	2018
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 70,224,858	71,283,232	2%	\$ 6,395,140	6,364,211	\$ 1,128	1,143
Other Financing Sources (net of interfund transfers)	78,364	161,367		-	-	-	-
Planned Use of Fund Balance (net)	8,213,669	8,540,057		404,346	34,632	2,392	1,557
Total Revenues & Other Sources (net of inter- fund transfers)	\$ 78,516,891	79,984,656	2%	\$ 6,799,486	6,398,843	\$ 3,520	2,700

The schedules presented on the following pages demonstrate the relationship between the County's various functional units and its overall financial structure. The following schedules are included:

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.

2018 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	\$ 3,614,640	1,603,100	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,317,000	14,831,000	3,577,000	6,783,000	10,716,000
Franchise Taxes	158,400	-	-	-	-
Licenses and Permits	616,774	10,600	-	-	-
Intergovernmental	1,941,898	1,274,000	-	-	121,969
Charges for Services	3,904,186	37,155	1,000	-	750
Fines and Forfeitures	13,000	-	-	-	-
Interest	218,081	185,605	31,200	216,300	148,900
Hospital Lease	1,885,000	-	-	-	-
Other	2,005,631	18,300	-	-	-
Total Revenues	28,674,610	17,959,760	3,609,200	6,999,300	10,987,619
Other Financing Sources					
Transfer In from other funds	11,150	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,328	133,726	20,313	-	-
Total Other Financing Sources	18,478	133,726	20,313	-	-
Planned Use of Fund Balance	4,865,933	327,960	334,243	1,476,691	306,627
TOTAL FINANCIAL SOURCES	\$ 33,559,021	18,421,446	3,963,756	8,475,991	11,294,246
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 18,540,059	4,514,144	2,781,033	233,078	4,320,863
Materials & Supplies	1,004,819	2,095,108	93,529	2,498	99,312
Dues Travel & Training	419,387	49,310	22,529	12,670	164,150
Utilities	542,456	114,156	58,138	3,692	528,284
Vehicle Expense	326,930	486,038	150	670	28,862
Equip & Bldg Maintenance	348,651	324,656	64,600	650	560,826
Contractual Services	3,207,279	8,705,689	326,561	7,595,432	1,070,089
Debt Service (Principal and Interest)	438,263	-	-	-	-
Emergency	854,000	250,000	25,000	15,000	100,000
Other	5,151,558	756,610	81,773	610,124	844,614
Fixed Assets (New & Replacement)	2,665,619	1,125,735	510,443	2,177	2,705,559
Total Expenditures	33,499,021	18,421,446	3,963,756	8,475,991	10,422,559
Other Financing Uses					
Transfer Out to other funds	60,000	-	-	-	871,687
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	60,000	-	-	-	871,687
TOTAL FINANCIAL USES	\$ 33,559,021	18,421,446	3,963,756	8,475,991	11,294,246
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 16,926,590	14,114,341	2,374,903	9,249,369	14,053,885
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(4,865,933)	(327,960)	(334,243)	(1,476,691)	(306,627)
FUND BALANCE (GAAP), end of year	12,060,657	13,786,381	2,040,660	7,772,678	13,747,258
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(393,675)	(9,000,000)	(1,185,800)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 11,666,982	4,786,381	854,860	7,772,678	3,447,258
Net Fund Balance as a percent of expenditures	34.83%	25.98%	21.57%	91.70%	33.07%

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

(continued from previous page)

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	5,217,740	-	-	5,217,740
120,623	120,623	-	-	120,623
3,000	50,227,000	-	-	50,227,000
-	158,400	-	-	158,400
22,512	649,886	-	-	649,886
241,449	3,579,316	-	-	3,579,316
2,033,471	5,976,562	6,305,515	-	12,282,077
-	13,000	-	-	13,000
87,948	888,034	51,665	1,143	940,842
537,000	2,422,000	-	-	2,422,000
6,740	2,030,671	7,031	-	2,037,702
3,052,743	71,283,232	6,364,211	1,143	77,648,586
978,102	989,252	4,080	-	993,332
-	-	-	-	-
-	161,367	-	-	161,367
978,102	1,150,619	4,080	-	1,154,699
1,228,603	8,540,057	34,632	1,557	8,576,246
5,259,448	80,973,908	6,402,923	2,700	87,379,531
1,223,055	31,612,232	1,003,134	-	32,615,366
134,309	3,429,575	108,700	-	3,538,275
107,577	775,623	3,500	-	779,123
8,344	1,255,070	434,300	-	1,689,370
10,315	852,965	21,988	-	874,953
14,520	1,313,903	502,531	-	1,816,434
1,331,021	22,236,071	4,250,864	2,400	26,489,335
1,129,891	1,568,154	-	-	1,568,154
12,000	1,256,000	17,100	-	1,273,100
1,011,066	8,455,745	42,295	300	8,498,340
219,785	7,229,318	14,431	-	7,243,749
5,201,883	79,984,656	6,398,843	2,700	86,386,199
57,565	989,252	4,080	-	993,332
-	-	-	-	-
57,565	989,252	4,080	-	993,332
5,259,448	80,973,908	6,402,923	2,700	87,379,531
9,367,433	66,086,521	5,648,590	100,939	71,836,050
-	-	-	-	-
-	-	-	-	-
(1,228,603) *	(8,540,057) *	(34,632)	(1,557)	(8,576,246) *
8,138,830	57,546,464	5,613,958	99,382	71,398,634
(930,407)	(21,809,882)	-	(37,671)	(21,847,553)
7,208,423	35,736,582	5,613,958	61,711	41,412,251

2018 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	\$ 6,693,216	\$ 550,969	\$ 304,595	\$ 105,319	\$ 18,973
Public Safety & Judicial - Courts	2,193,016	151,989	65,320	134,848	16,320
Public Safety & Judicial - Sheriff/Corrections	9,416,250	443,012	109,938	320,838	254,270
Public Safety & Judicial - Prosecuting Attorney	2,789,821	61,133	49,195	22,594	4,950
Public Safety & Judicial - 911 & Emergency	4,320,863	99,312	164,150	528,284	28,862
Public Safety & Judicial - Other	466,467	9,755	5,250	15,341	19,000
Environment, Protective Inspection & Infrastructure	5,454,313	2,109,655	61,675	122,544	507,390
Community Health & Public Services	278,286	3,750	15,500	5,302	3,200
Other	-	-	-	-	-
Total	\$ 31,612,232	\$ 3,429,575	\$ 775,623	\$ 1,255,070	\$ 852,965

* 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 for a given functional area.

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 from previous page)

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 262,016	\$ 1,683,461	\$ 438,263	\$ 2,792,283	\$ 2,585,095	\$ 15,434,190	\$ 60,000	\$ 15,494,190
58,045	853,733	-	1,159,388	154,205	4,786,864	-	4,786,864
95,319	947,833	-	1,115,507	586,019	13,288,986	40,000	13,328,986
5,915	6,340	-	235,694	11,024	3,186,666	17,565	3,204,231
560,826	1,070,089	-	967,114	2,705,559	10,445,059	871,687	11,316,746
900	368,276	-	79,798	1,850	966,637	-	966,637
329,882	8,746,072	-	1,145,851	1,157,555	19,634,937	-	19,634,937
1,000	8,560,267	-	2,039,909	28,011	10,935,225	-	10,935,225
-	-	1,129,891	176,201	-	1,306,092	-	1,306,092
\$ 1,313,903	\$ 22,236,071	\$ 1,568,154	\$ 9,711,745	\$ 7,229,318	\$ 79,984,656	\$ 989,252	\$ 80,973,908

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.

2018 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	\$ 500,205	-	-	-	-	-	500,205
1115	Human Resources	357,066	-	-	-	-	-	357,066
1118	Purchasing	300,375	-	-	-	-	-	300,375
1121	County Commission	560,985	-	-	-	-	-	560,985
1122	County Association Dues	47,614	-	-	-	-	-	47,614
1123	Emergency & Contingency	877,000	-	-	-	-	-	877,000
1125	Centralia Office	11,543	-	-	-	-	-	11,543
1126	County Counselor Office	409,732	-	-	-	-	-	409,732
1131	County Clerk	257,998	-	-	-	-	-	257,998
1132	Election and Registration	544,228	-	-	-	-	-	641,948
2300	Election Services	-	-	-	-	-	97,720	
1133	Election Activities	624,000	-	-	-	-	-	624,000
1140	Treasurer	311,347	-	-	-	-	-	311,347
1150	Collector	575,027	-	-	-	-	-	817,744
2110	Collector Tax Maint Activity	-	-	-	-	-	242,717	
1160	Recorder	539,734	-	-	-	-	-	958,299
2800	Record Storage & Preservation	-	-	-	-	-	418,565	
1170	Information Technology	4,387,046	-	-	-	-	-	4,387,046
1171	Facilities Security	190,331	-	-	-	-	-	190,331
1175	GIS - Consortium	2,940	-	-	-	-	-	2,940
1176	GIS - County	292,979	-	-	-	-	-	292,979
1190	Non-Departmental	931,320	-	-	-	-	-	931,320
1191	Insurance & Safety	583,962	-	-	-	-	-	583,962
1192	Employee Benefits	74,940	-	-	-	-	-	74,940
1194	Mail Services	465,949	-	-	-	-	-	465,949
1195	Insurance Claim Activity	60,000	-	-	-	-	-	60,000
1196	Records Management Services	23,425	-	-	-	-	-	23,425
2010	Assessment	-	-	-	-	-	1,745,442	1,745,442
Sub-Total		12,929,746	-	-	-	-	2,504,444	15,434,190
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,808,235	-	-	-	-	-	1,808,235
1221	Circuit Clerk	572,732	-	-	-	-	-	572,732
1230	Jury Services & Court Costs	261,140	-	-	-	-	-	261,140
1241	Juvenile Office	503,166	-	-	-	-	-	503,166
1242	Juvenile Justice Center	369,102	-	-	-	-	-	369,102
1243	Juvenile Justice Grants	374,504	-	-	-	-	-	374,504
2820	Family Service & Justice	-	-	-	-	-	93,200	93,200
2830	Circuit Drug Court	-	-	-	-	-	195,500	195,500
2831	Veterans Court	-	-	-	-	-	75,073	75,073
2850	Administration of Justice	-	-	-	-	-	37,940	37,940
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	32,200	32,200
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	461,972	-	-	-	461,972
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,888,879	-	464,072	-	-	433,913	4,786,864
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	4,991,528	-	-	-	-	-	4,991,528
1253	Internet Crimes Task Force	92,831	-	-	-	-	-	92,831
1255	Corrections	4,955,549	-	-	-	-	-	4,955,549
2510	Sheriff Training	-	-	-	-	-	17,000	17,000
2521	Community Traffic Safety	-	-	-	-	-	13,385	13,385
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	715	715
2540	Sheriff Civil Charges	-	-	-	-	-	3,264	3,264
2550	Sheriff Revolving Fund	-	-	-	-	-	72,386	72,386
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	37,831	37,831
2570	Sheriff K9 Operations	-	-	-	-	-	27,887	27,887
2901	Sheriff-Law Enf Sls Tax	-	-	2,013,937	-	-	-	2,013,937
2902	Corrections - Law Enf Sls Tax	-	-	866,673	-	-	-	866,673
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 10,039,908	-	3,075,610	-	-	173,468	13,288,986

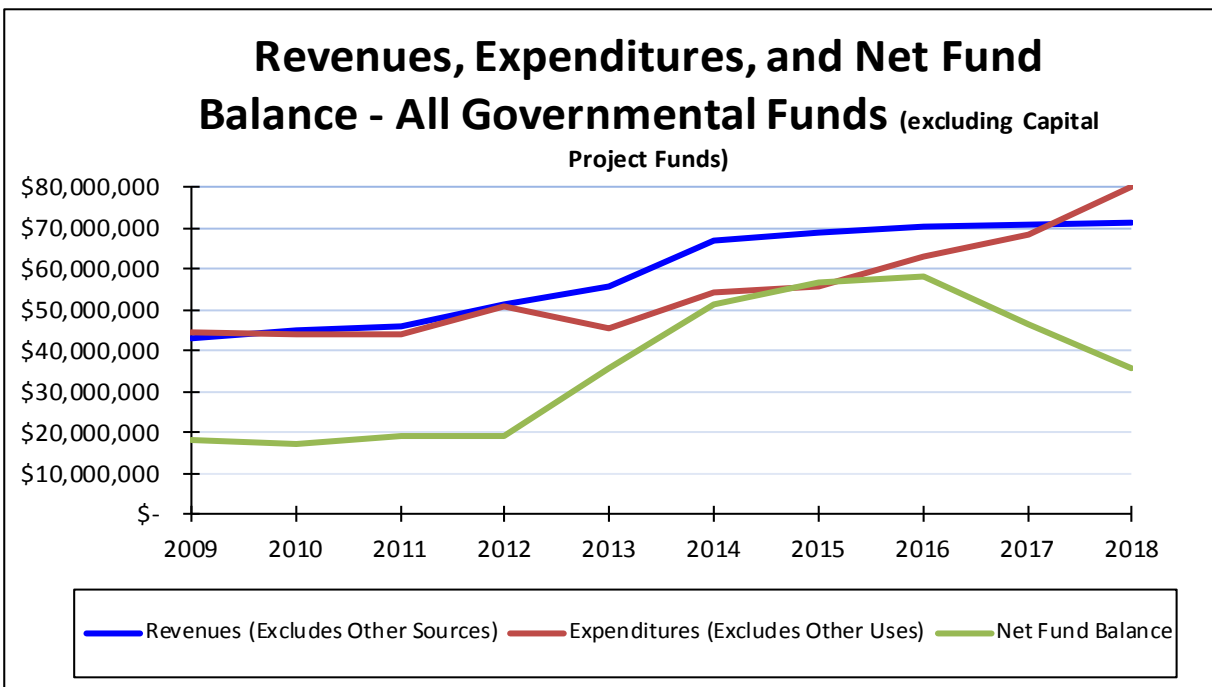
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		Major Funds					Non-Major Funds	Total Governmental Funds
Function		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
Dept. #	Department/Cost Center Name							
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,153,774	-	-	-	-	-	2,153,774
1262	Victim Witness	369,188	-	-	-	-	-	369,188
1263	IV-D	248,333	-	-	-	-	-	248,333
1264	PA Retirement	11,628	-	-	-	-	-	11,628
2600	PA Training	-	-	-	-	-	3,712	3,712
2610	PA Tax Collections	-	-	-	-	-	18,781	18,781
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,347	1,347
2651	Bad Check Collections	-	-	-	-	-	605	605
2903	PA - Law Enf Sales Tax	-	-	356,223	-	-	-	356,223
	Sub-Total	2,782,923	-	356,223	-	-	47,520	3,186,666
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC_CERF Grant	-	-	-	-	-	22,500	22,500
2700	911/EM Sales Tax Revenue	-	-	-	-	715,600	-	715,600
2701	E911/Joint Communications	-	-	-	-	4,094,438	-	4,094,438
2702	Emergency Management Operations	-	-	-	-	765,440	-	765,440
2703	Information Technology-911/EM	-	-	-	-	1,218,249	-	1,218,249
2704	Joint Communication Radio Network	-	-	-	-	955,719	-	955,719
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	242,129	-	242,129
2706	Radio Network Improvements	-	-	-	-	2,430,984	-	2,430,984
	Sub-Total	-	-	-	-	10,422,559	22,500	10,445,059
Public Safety & Judicial - Other								
1200	Public Administrator	526,413	-	-	-	-	-	526,413
1280	Medical Examiner	338,216	-	-	-	-	-	338,216
1285	District Defender	34,157	-	-	-	-	-	34,157
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	38,051	-	-	-	38,051
	Sub-Total	898,786	-	67,851	-	-	-	966,637
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	127,745	-	-	-	-	-	127,745
1370	BC Reg Sewer Dist Mgmt Service	4,709	-	-	-	-	-	4,709
1710	Planning and Zoning	415,165	-	-	-	-	-	415,165
1720	Building Codes	530,738	-	-	-	-	-	530,738
1725	Stormwater Administration	128,884	-	-	-	-	-	128,884
2040	Public Works-R&B Maintenance	-	7,977,143	-	-	-	-	7,977,143
2041	Pavement Preservation	-	4,990,000	-	-	-	-	4,990,000
2045	Public Works-Design & Construction	-	1,313,482	-	-	-	-	1,313,482
2046	Stormwater Administration	-	125,436	-	-	-	-	125,436
2048	PW - Insurance Claim Activity	-	20,000	-	-	-	-	20,000
2049	PW - Administration	-	3,995,385	-	-	-	-	3,995,385
	Sub-Total	1,213,491	18,421,446	-	-	-	-	19,634,937
Community Health & Public Services								
1410	Community Health	1,166,750	-	-	-	-	-	1,166,750
1420	Social Services	44,048	-	-	-	-	-	44,048
1430	Community Services	112,760	-	-	-	-	-	112,760
1730	Animal Control	263,841	-	-	-	-	-	263,841
1740	On-Site Waste Water	104,889	-	-	-	-	-	104,889
2030	Domestic Violence	-	-	-	-	-	27,696	27,696
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	739,250	739,250
2160	Community Children Services Administration	-	-	-	475,991	-	-	475,991
2161	Children's Services Funding Opportunities	-	-	-	8,000,000	-	-	8,000,000
	Sub-Total	1,692,288	-	-	8,475,991	-	766,946	10,935,225
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
2120	Fairground maintenance Fund	-	-	-	-	-	118,000	118,000
3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	100,796	100,796
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	871,687	871,687
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	69,966	69,966
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,790	10,790
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,632	10,632
3900	2011A GO Bonds - Road NID	-	-	-	-	-	51,738	51,738
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	4,790	4,790
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	14,693
	Sub-Total	\$ 53,000	-	-	-	-	1,253,092	1,306,092
Total Expenditures		33,499,021	18,421,446	3,963,756	8,475,991	10,422,559	5,201,883	79,984,656
Other Financing Uses		60,000	-	-	-	871,687	57,565	989,252
Grand Total		\$ 33,559,021	18,421,446	3,963,756	8,475,991	11,294,246	5,259,448	80,973,908

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:

- **Significant increase in revenue and net fund balance 2013-2016:** 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. This is shown in the graph by the significant growth in fund balance. 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 2013-2016):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund).
- **Planned use of accumulated resources for non-recurring projects:** The 2018 budget includes funding for several significant non-recurring projects. Funding for these projects accumulated over the course of several prior years and has been approved for spending within the current budget.



Revenue Assumptions and Projections

Government *revenues* represent current period inflows of 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 2018 revenue projection, taken as a whole for all governmental funds, is relatively flat compared to the fiscal year 2017 budget, primarily due to minimal growth expected in local sales tax, the County’s primary source of revenue. 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	2016 (Actual)	2017 (Budget)	2017 (Estimated)	2018 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
Property Taxes	\$ 5,019,805	5,054,400	5,128,029	5,217,740	3%	7.3%
Assessments	182,348	128,021	148,000	120,623	-6%	0.2%
Sales Taxes	50,087,949	50,140,000	50,116,000	50,227,000	0%	70.5%
Franchise Taxes	167,080	164,000	158,400	158,400	-3%	0.2%
Licenses and Permits	832,321	599,650	995,187	649,886	8%	0.9%
Intergovernmental	3,845,288	3,856,841	3,944,465	3,579,316	-7%	5.0%
Charges for Services	6,850,421	5,927,935	5,921,481	5,976,562	1%	8.4%
Fines and Forfeitures	16,866	13,000	13,000	13,000	0%	0.0%
Interest	400,345	496,947	873,064	888,034	79%	1.2%
Hospital Lease	2,361,806	2,372,650	2,410,696	2,422,000	2%	3.4%
Other*	825,471	1,471,414	1,377,542	2,030,671	38%	2.8%
Total Revenues	\$ 70,589,700	70,224,858	71,085,864	71,283,232	2%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.3% of total revenue)

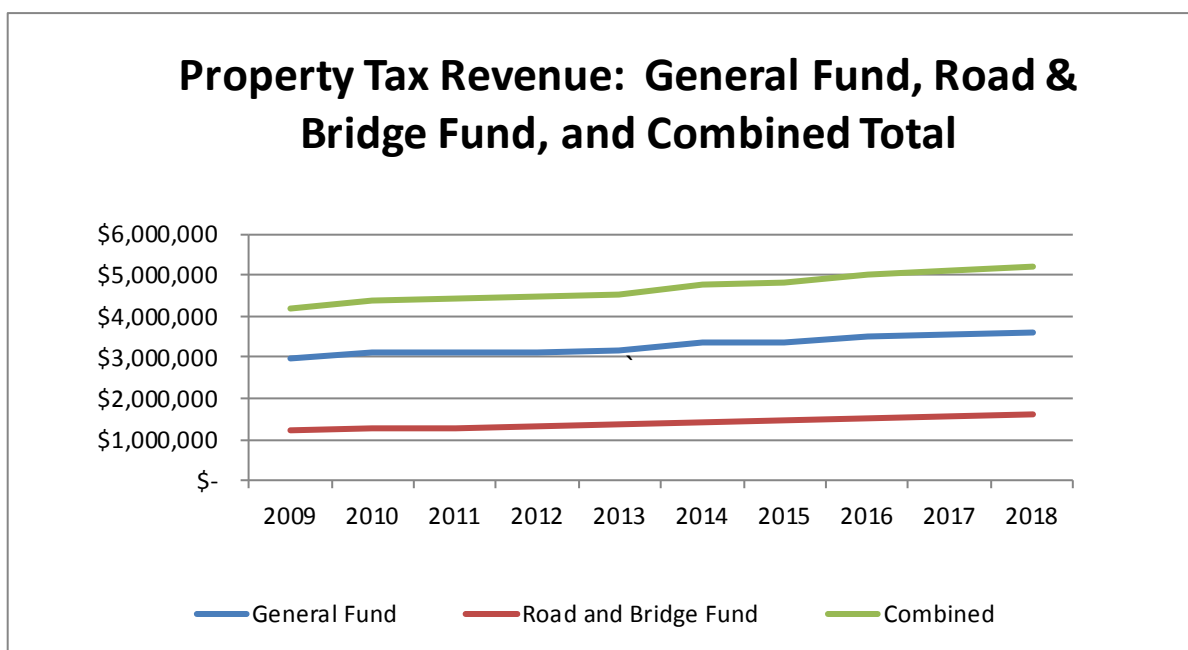
Property tax comprises a relatively small portion of the County’s overall operating revenues as a result of statutory and voluntary property tax roll-backs described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, 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 \$2.7 billion. The fiscal year 2018 Budget assumes 3% growth in assessed valuation for real estate property and 2.5% 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 2018** 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.



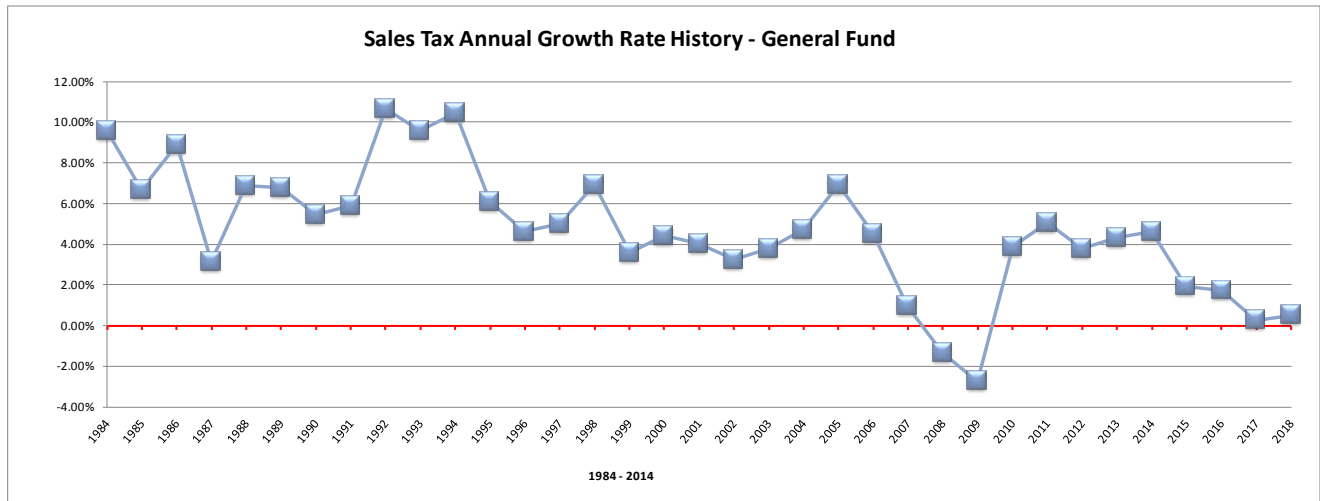
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General 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)

The County has elected to create Neighborhood Improvement Districts (NIDs) which provide a financing mechanism to property owners for certain road and sewer improvements. The County constructs the improvements, issues long-term debt, and then collects annual assessments from the property owners to pay for the annual principle and interest on the outstanding debt. The program is governed by state statutes. 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, number of annual assessments levied, and number of NID projects completed and assessments ordered.

Sales Tax (70.5% 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 71% 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 2017 budget was prepared using a 1% growth rate but this has been revised to 0% and the fiscal year 2018 budget assumes 0.25% growth.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$14.3 million in 2018, which represents approximately 50% 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 2018, which represents approximately 80% 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 three 10-year renewals (expiring in 2028). 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 \$525,000 in 2018. This revenue source declined significantly in 2008 and has increased modestly since and is now slightly ahead of the fiscal year 2006 amount of \$510,000.

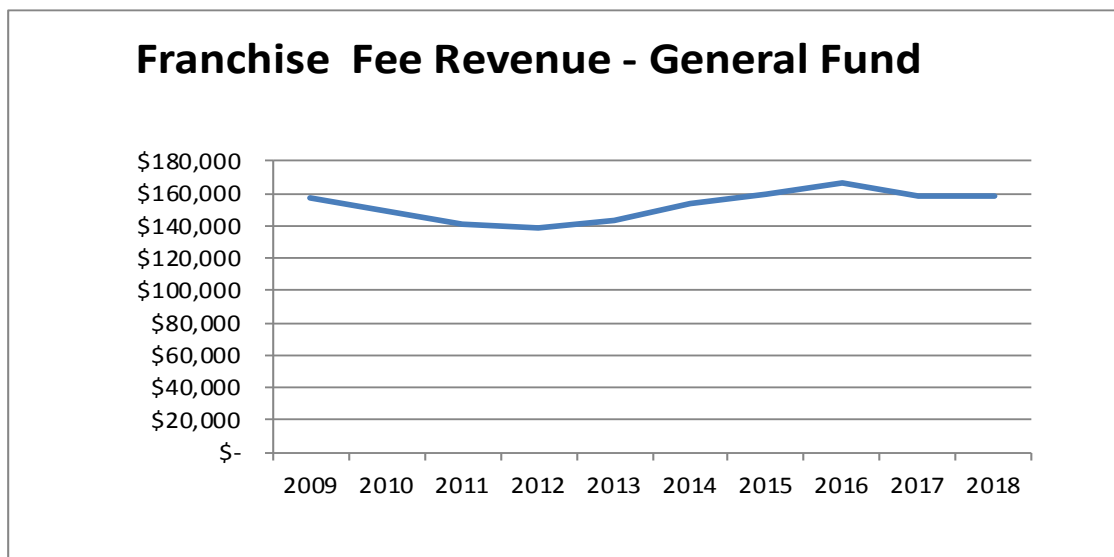
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.6 million in 2018, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which 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 2018. 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.)

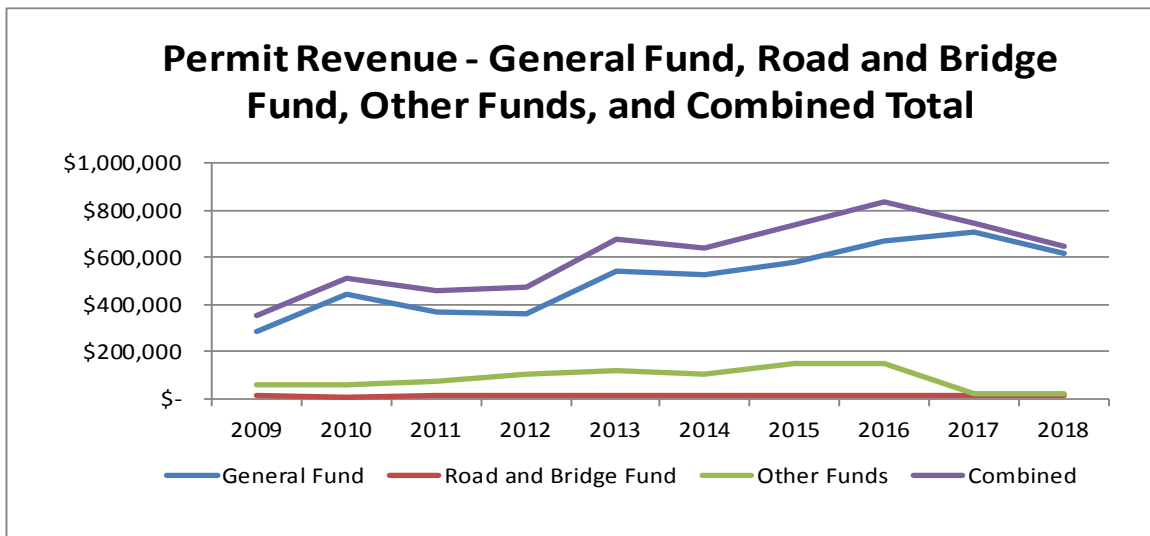
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.7 million in fiscal year 2018.

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 on the following page illustrates the growth trends for Licenses & Permit revenue.



The County establishes and collects fees for building permits, on-site waste water systems, and food-handling licenses, all of which are accounted for within the General Fund. The 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. The fiscal year 2013 increase was 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 has established a 50% cost recovery target for food handling and on-site waste water permits and a 75% cost recovery target for building permits. The fee structure and actual cost-recovery levels are reviewed as part of the annual budget process. The 2018 budget reflects a small increase to the food handling permit fees (approximately \$10-\$25 per establishment). Building permit revenue is expected to exceed budget for 2017 due to increased volume. This increase is expected to continue into 2018 and the revenue projections have been increased accordingly. The 2018 budget reflects no changes to the building permit fee structure.

The overall combined net decrease in projected revenue for fiscal year 2018 is attributable to the legislative change pertaining to concealed weapons permit fees. 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 significantly reduced this revenue.

Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

Intergovernmental Revenues (5.0% of total revenue)

The County receives substantial revenue from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues. Overall, this revenue category reflects a 7% reduction from the prior year. This decline is primarily associated with grants that are subject to renewal during the County's 2018 fiscal year and are therefore excluded until such time that the amounts are actually awarded to the County.

The County's primary intergovernmental revenue sources in fiscal year 2018 include the following:

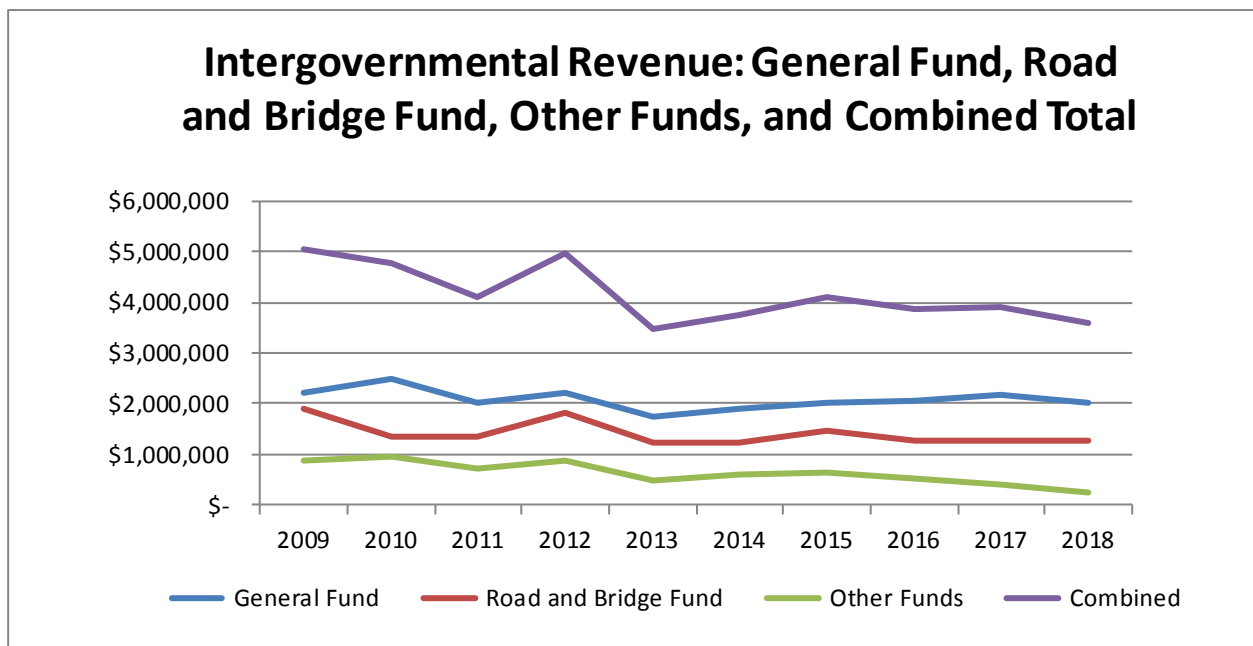
- Within the General Fund—

- State prisoner per diem reimbursement, \$700,000, and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement, \$226,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$101,000
 - Various law enforcement-judicial grants and reimbursements, \$650,000
- Within the Road and Bridge Fund—
- Boone County’s distribution from the state’s County Aid Road Trust (CART) fund, \$1.26 million (proportionate share of the statewide gasoline tax)
- Within the Assessment Fund—
- State reimbursement for property tax assessment, \$208,000

Grants awarded to the County reflect the fiscal year of the granting agency which is usually different than the County’s fiscal year. The County’s budget reflects only those grant revenues and expenditures associated with awarded grant periods and does not assume the future renewal of existing grants. As a result, the County’s budget reflects that portion of an awarded grant that falls within the County’s fiscal year; 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:

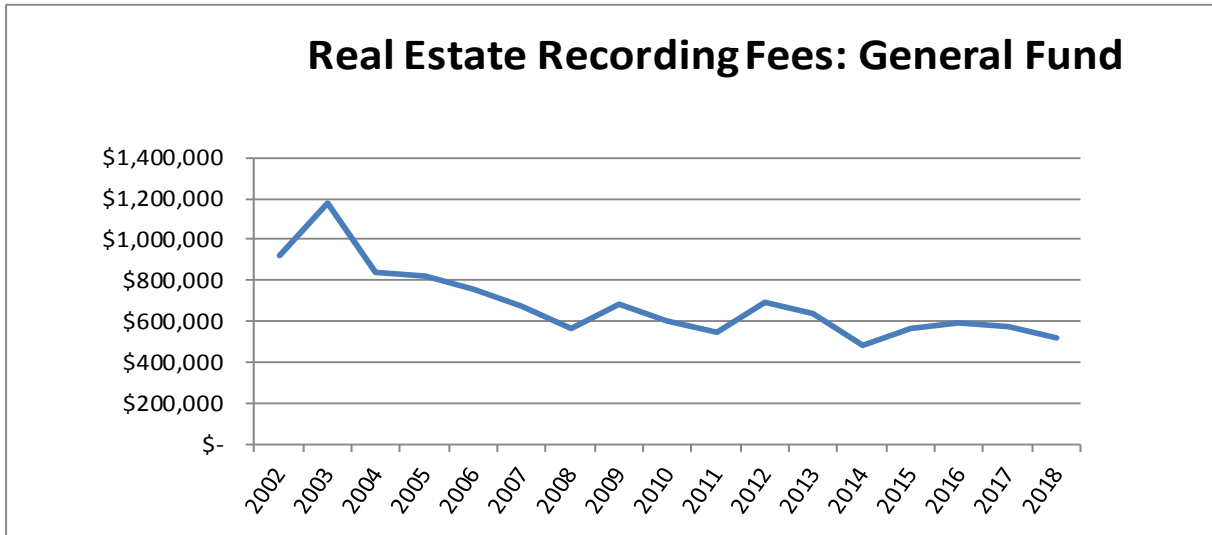
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project
- 2015- federal transportation funds received for Rustic Road Bridge project



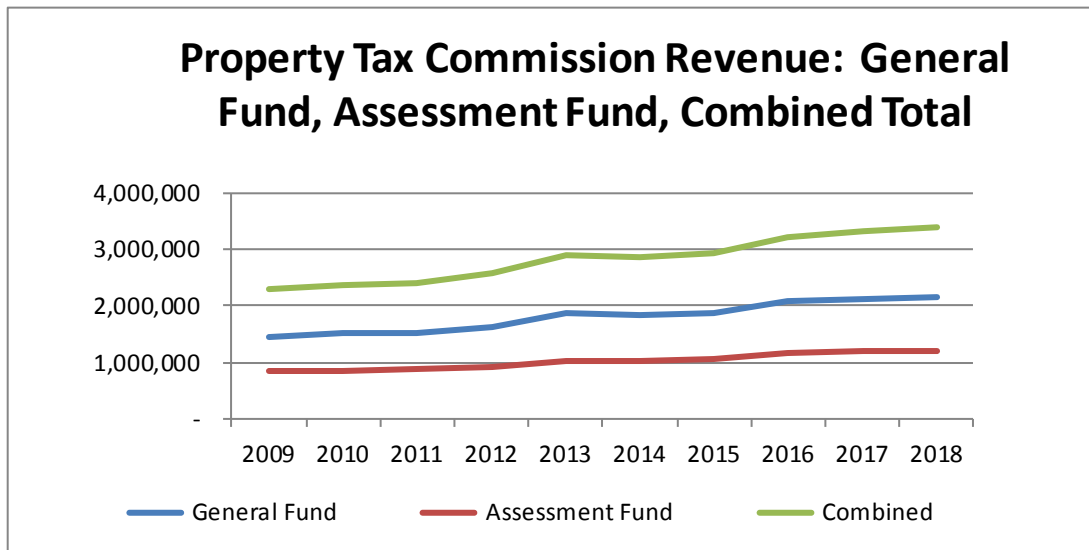
Charges for Services (8.4% of total revenue)

The 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.



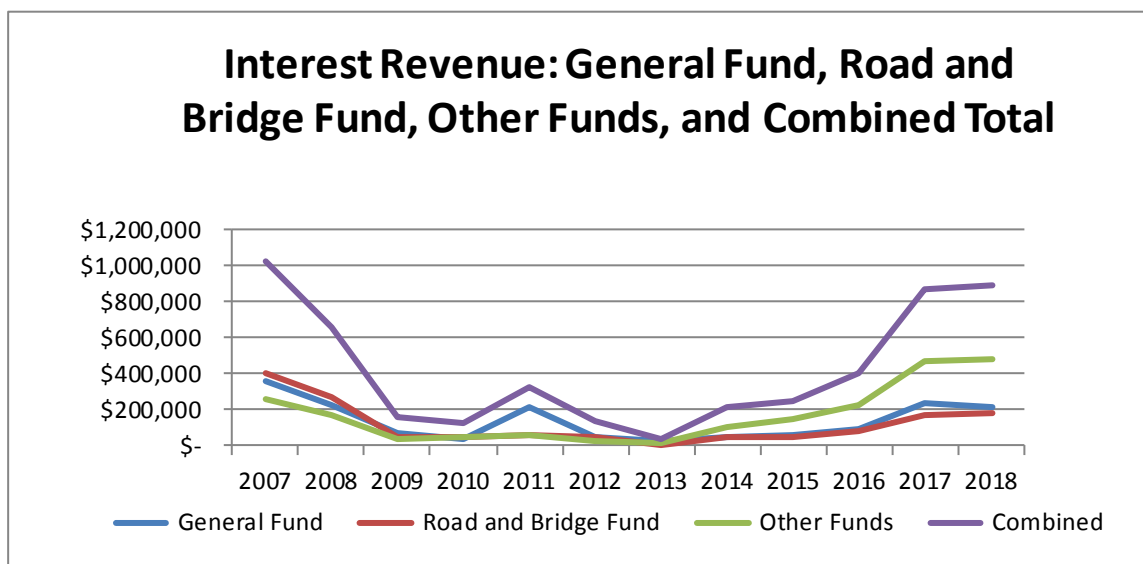
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



Fines and Forfeitures, Interest, and Other Revenues (4.0% 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 declined significantly after 2007 but has increased since 2016. This is due to a combination of higher interest rates as well as higher invested cash balances. In fiscal year 2018, the County expects to earn approximately \$890,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.



Hospital Lease Revenue (3.4% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved 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 2018, the combined lease revenue is estimated at \$2.4 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The County's two lease payment components are described below.

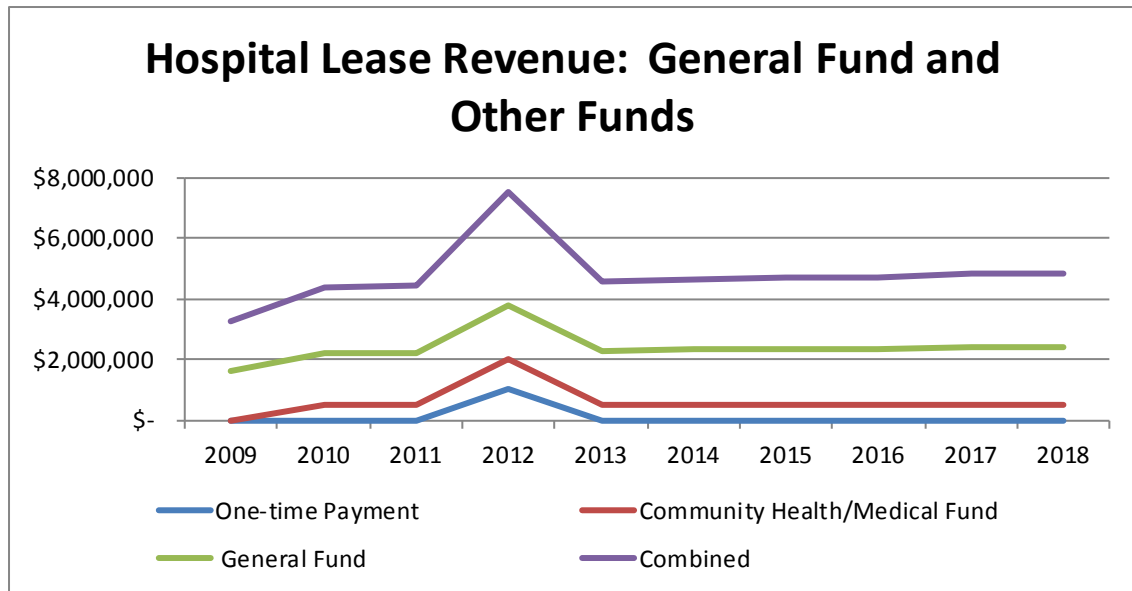
The first component consists of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2018 estimated lease revenue is \$1.89 million, which assumes 0.5% CPI growth over the prior year. This revenue 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 2018 Budget includes estimated lease revenue of \$537,000, 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 use. These monies provided the funding for data cabling replacement (2017) in the Government Center, which was necessary to support a replacement phone system included in the 2018 budget.

The Hospital lease revenue accounts for 3.4% of revenue for all governmental funds and 6.6% 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 2018 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$79.9 million, which represents a 2% increase over the prior year's budget (as amended) of \$78.5 million. The budgetary increase is primarily attributable to funding for non-recurring projects and investment in new and replacement 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	2016 (Actual)	2017 (Budget)	2017 (Estimated)	2018 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
General Government Operations*	\$ 10,212,364	11,609,036	9,346,284	12,410,832	7%	15.5%
Public Safety & Judicial	23,400,684	28,181,078	25,366,155	29,215,555	4%	36.5%
Environment, Protective Inspection & Infrastructure	15,533,026	19,048,867	17,708,706	18,477,382	-3%	23.1%
Community Health & Public Services	9,638,906	12,673,573	11,172,846	10,907,214	-14%	13.6%
Fixed Assets (New and Replacement)	2,430,612	5,147,209	2,968,457	7,229,318	40%	9.0%
Debt Service	1,524,188	1,515,313	1,515,313	1,568,154	3%	2.0%
Other	151,767	341,815	234,565	176,201	-48%	0.2%
Total Expenditures	\$ 62,891,547	78,516,891	68,312,326	79,984,656	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 2018 expenditures shown in the table above exceed total revenue shown in the table presented earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues dedicated to community children's services accumulated within the restricted special revenue fund in prior years are appropriated for procurement of services in fiscal year 2018, thereby resulting in total appropriations exceeding the expected revenues for the year. This represents a planned use of fund balance and is not a cause for concern. Planned use of fund balance within the General Fund provides funding for equipment and software replacement, emergency appropriation, and several non-recurring projects. Likewise, planned use of fund balance within the 911/Emergency Management Fund includes significant appropriations in 2018 for radio network infrastructure improvements.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, favorable weather conditions, as well as 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 by limiting administrative authorities' ability to re-direct unspent appropriations to other purposes without prior approval.

On a county-wide basis, actual spending for fiscal year 2017 is projected at 81% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

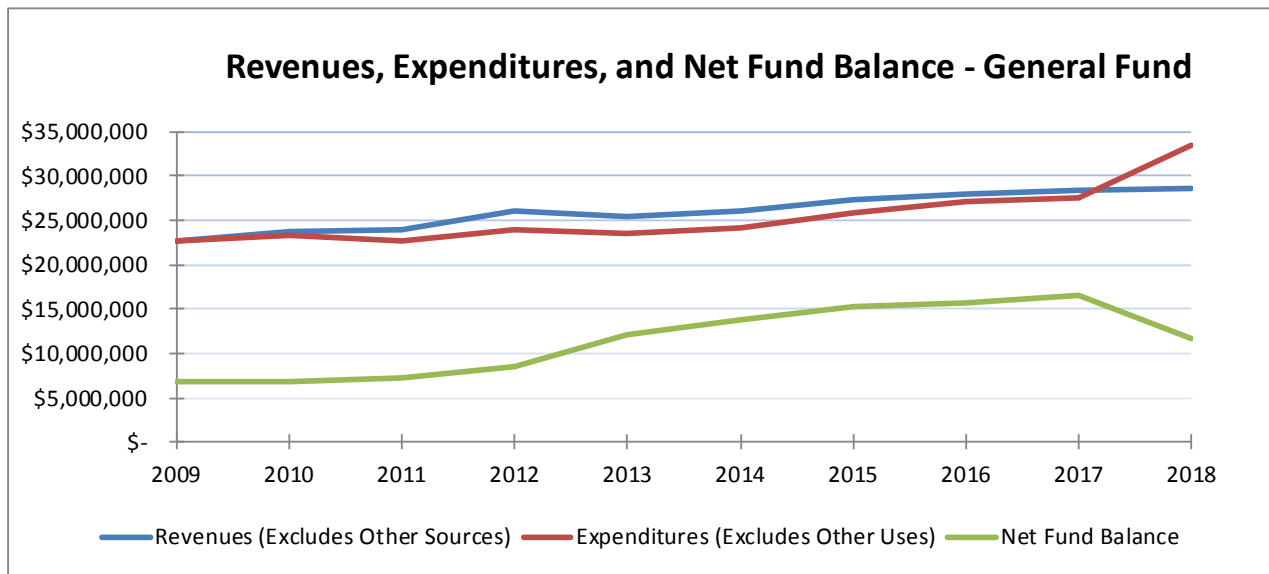
- General Fund— the fiscal year 2017 projected actual spending is approximately 87% of budget and is attributable to the high number of vacant positions, unspent emergency appropriation, and re-budget of the County's ERP software project.

- Road and Bridge Fund— the fiscal year 2017 projected actual spending is 92% of budget and is attributable to budget savings in salary/benefits, materials, utilities, fuel, equipment acquisition, infrastructure preservation and rehab programs, and unspent emergency appropriations.
- Law Enforcement Services Fund— fiscal year 2017 projected actual spending is 92% of budget and is attributable to budget savings in salary/benefits, supplies, equipment replacement, and unspent emergency appropriation.
- Community Children’s Services Fund— fiscal year 2017 projected actual spending is 89% of budget and is attributable to lower utilization of service contracts than anticipated.
- 911/Emergency Management Fund— fiscal year 2017 projected actual spending is 83% of budget and is attributable to budgeted positions that could not be filled until operations were relocated to the new Emergency Communications Center (ECC), which occurred mid-year 2017.
- All nonmajor special revenue funds— fiscal year 2017 projected actual spending is 64% 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 2017 projected actual spending is 100% of budget

Within the General Fund specifically, numerous factors contribute to favorable spending variances such as savings on 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 except through the annual budget process.

The County monitors spending ratios and variances and adjusts appropriation methodologies in keeping with 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 2018 budget as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2018. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy.

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

General Government Operations (15.5% of total expenditures)

The 2018 budget includes significant appropriations for technology replacement, ERP software, a replacement phone system and election costs.

Public Safety and Judicial (36.5% of total expenditures)

The 2018 budget includes funding for three new positions: a Deputy Public Administrator, an Assistant Prosecuting Attorney, and a Sheriff's Evidence Custodian, which accounts for the increase in this area.

Environment, Protective Inspection, and Infrastructure (23.1% 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 2018 budget includes fewer bridge maintenance projects, which accounts for the reduction compared to 2017.

Community Health and Public Services (13.6% of total expenditures)

The decrease 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 years 2016, 2017, and 2018; however, the amount budget in 2018 is less than in the prior years. At such time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$7.0 million.

Fixed Assets (New and Replacement) (9.0% 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:

- **\$2.67 million General Fund:** new and replacement vehicles, equipment, computer hardware, computer software, and replacement phone system. In addition, the 2017 appropriation for replacement ERP software has been re-budgeted for 2018.
- **\$1.13 million Road and Bridge Fund:** routine replacement of machinery and equipment, computer hardware, dump trucks, and other vehicles.
- **\$510,000 Law Enforcement Services Fund:** replacement sheriff vehicles and law enforcement equipment
- **\$2.7 million 911/Emergency Management Fund:** the majority, \$2.4 million, pertains to radio network infrastructure improvements. The remaining \$300,000 includes funding for emergency siren and generator replacement as well as technology to support text-to-9-1-1 implementation
- **\$220,000 various nonmajor funds:** new and replacement office equipment, replacement vehicles, and replacement computer hardware and software.

Debt Service (2.0% of total expenditures)

Debt service expenditures reflect little change over the previous year and consist of \$1.4 million to be paid from County resources and \$170,000 to be paid from assessments received from property owners participating in the County’s road and sewer Neighborhood Improvement District programs.

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

Other Expenditures (0.2% of total expenditures)

This category of expenditure includes 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.

Changes in Personnel Staffing Levels

The changes in employee staffing levels county-wide reflect a **net increase of 0.19 FTE** and are summarized below. **The net increase is 2.36 FTE, when ignoring the impact of partial-year grant funding for certain positions.**

Governmental Funds:

General Government Operations: +3.15 FTE net change

- **County Clerk – Elections and Voter Registration Office:** increase Elections Office Specialist Pool by 2,000 hours (General Fund) and establish an election intern position. This is a result of election cycle activity. **Temporary increase, +1.15 FTE.**
- **Information Technology – facilities security technician:** administrative control of position transferred from Facilities Maintenance (Facilities and Grounds Fund) to Information Technology (General Fund). **Permanent transfer of position, +1.00 FTE.**
- **Information Technology – Office Administrator:** add an additional full-time benefitted position (+1.0 FTE) (General Fund). **Permanent transfer of position, +1.00 FTE.**

Public Safety and Judicial – Circuit Court: -1.79 FTE

- **Circuit Court, Juvenile Court, and Juvenile Justice Grants:** increase part-time court security pool position hours by 430 (+0.22 FTE); reduce hours in part-time Juvenile Office program assistant pool position (-0.29 FTE); reduce part-time non-benefitted Juvenile Office program assistant hours (-0.72 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 one-half of the County's budget year (General Fund). **Permanent decrease, -0.79 FTE; grant-related decrease, -1.00 FTE**

Public Safety and Judicial – Public Administrator: +1.00 FTE

- **Administrative support:** add an additional full-time benefitted Administrative Technician III position (+1.0 FTE) (General Fund). **Permanent increase, +1.0 FTE, benefitted.**

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

- **Evidence Custodian:** add an additional full-time benefitted Evidence Custodian position (+1.0 FTE) (General Fund). **Permanent increase, +1.0 FTE, benefitted.**
- **Internet Crimes grant-funded positions:** reduce hours to reflect grant funding which currently is approved through May 2018 (-1.17 FTE). The County expects to request renewal of the grant funding (General Fund). **Grant-related decrease, -1.17 FTE.**
- **Conceal-and-Carry Records Specialist:** eliminate a full-time position (-1.00 FTE) as a result of changes in statutory permitting requirements (Sheriff's Revolving Fund). **Permanent decrease, -1.00 FTE.**

Public Safety and Judicial – Prosecuting Attorney: +1.00 FTE

- **Assistant Prosecuting Attorney:** add an additional full-time benefitted Assistant Prosecuting Attorney, +1.00 FTE (General Fund). **Permanent increase, +1.00 FTE, benefitted.**

Public Safety and Judicial – 911/Joint Communications and Emergency Management (Information Technology): -1.00 FTE

- **Senior Programmer Analyst:** eliminate a vacant full-time benefitted position (-1.0 FTE) (911/Emergency Management Sales Tax Fund). **Permanent decrease, -1.0 FTE, benefitted.**

Internal Service Funds:

Facilities Maintenance: -1.00 FTE

- **Facilities Maintenance- facilities security technician:** Administrative and budgetary control of 1.00 FTE is transferred from the Director of Facilities Maintenance (Facilities and Grounds Fund) to the Director of Information Technology (General Fund). **Permanent transfer, -1.00 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 2018 for the County's major funds, nonmajor funds, and all governmental funds combined (except capital project funds). The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2018

	-----Major Funds-----						
		Law	Community	911/			
		Enforcement	Children's	Emergency	Nonmajor		
	General	Road and	Services	Services	Management	Governmental	All Governmental
	Fund	Bridge Fund	Fund	Fund	Fund	Funds	Funds
Projected Fund Balance 12/31	\$ 12,060,657	13,786,381	2,040,660	7,772,678	13,747,258	8,138,830	57,546,464
Less: Fund Balance Unavailable for Appropriation	(393,675)	(9,000,000)	(1,185,800)	-	(10,300,000)	(930,407)	(21,809,882)
Projected Net Fund Balance	\$ 11,666,982	4,786,381	854,860	7,772,678	3,447,258	7,208,423	35,736,582
As a percent of expenditures	35%	26%	22%	92%	33%		
# of months expenditures	4.2	3.1	2.6	11.0	4.0		

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 non-recurring technology and facility improvements. 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, 2018

	-----Major Funds-----						
	General	Road and	Law	Community	911/	Nonmajor	All Governmental
	Fund	Bridge Fund	Enforcement Services Fund	Children's Services Fund	Emergency Management Fund	Governmental Funds	Funds
Projected Fund Balance 12/31	12,060,657	13,786,381	2,040,660	7,772,678	13,747,258	8,138,830	57,546,464
Projected Fund Balance 1/1	\$ 16,926,590	14,114,341	2,374,903	9,249,369	14,053,885	9,367,433	66,086,521
Projected Change in Fund Balance	\$ (4,865,933)	(327,960)	(334,243)	(1,476,691)	(306,627)	(1,228,603)	(8,540,057)
Percentage Change	-29%	-2%	-14%	-16%	-2%	-13%	-13%

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 and election costs. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2018. 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 flat revenue growth, emergency appropriation and planned equipment and vehicle replacements.

The projected change in the Community Children’s Services Fund is due to the fiscal year 2018 budget allocations including amounts that accumulated in the fund during prior years.

The projected decrease in the 911/Emergency Management Fund is due to the inclusion of significant non-recurring appropriation related to radio infrastructure improvements.

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, but it unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2018 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2018 Budget amount to \$1.6 million or 2.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$438,000 - 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;
- \$871,000 - 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;
- \$158,000 – 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, 2018 exceeds \$2.7 billion which results in a legal debt limit of approximately \$279,870,000. 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 2017 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 2018 Proposed Budget

	Expenditure	Dept.	Account	Revenue	Description
General (Fund #100)					
Personnel Changes (with related costs):					
Salary & benefits- Information Technology Dept.	\$ 58,234	1170	1XXXX	\$ -	Create Office Administrator position: department re-organization
Other Supplies	\$ 200	1170	23050	\$ -	Create Office Administrator position: department re-organization
Furniture & Fixtures	4,300	1170	91100	-	Create Office Administrator position: department re-organization
Computer Hardware	800	1170	91301	-	Create Office Administrator position: department re-organization
Computer Software	1,070	1170	91302	-	Create Office Administrator position: department re-organization
Subtotal	64,604			-	
Other Changes:					
Law Enforcement Insurance	\$ 12,374	1191	71007		Renewal notice exceeded original budget estimate
State-Reimb-Grant/Program/Other		1243	3451	(3,970)	Relocating Juvenile Justice Program Assistance Grant award from 2018 to 2017
Food	(1,750)	1243	23400		Relocating Juvenile Justice Program Assistance Grant award from 2018 to 2017
Outside Services	(1,235)	1243	71100		Relocating Juvenile Justice Program Assistance Grant award from 2018 to 2017
Equipment Leases & Meter Charge	(985)	1243	71600		Relocating Juvenile Justice Program Assistance Grant award from 2018 to 2017
Interfund Services Provided		1243	3810	209,000	Children's Services - Child Permanency Services
Professional Services	209,000	1243	71101		Children's Services - Child Permanency Services
Federal Grant Reimbursement		1253	3411	10,000	MOICAC Grant
Minor Equip & Tools (<\$1,000)	4,000	1253	23850	-	MOICAC Grant
Training/Schools	2,000	1253	37210	-	MOICAC Grant
Travel	2,000	1253	37220	-	MOICAC Grant
Meals & Lodging	2,000	1253	37230	-	MOICAC Grant
Boone County Historical Society	10,000	1430	86889	-	Project - Digital preservation of County's first book of record, 1821
Subtotal	237,404			215,030	
Total Changes to General Fund	\$ 302,008			\$ 215,030	
Road and Bridge (Fund #204)					
Public Works					
Software Service Contract	\$ 5,000	2040	70050	\$ -	Maintenance on additional licenses added in 2017; overlooked in Proposed Budget
Professional Services	50,000	2040	71101	-	Buildings space needs study
Building & Improvements	(185,000)	2040	91200	-	Remove truck wash/storage building until completion of Buildings space needs study
Subtotal	\$ (130,000)			\$ -	
Resource Management -- Design & Construction					
Software Service Contract	\$ 5,000	2040	70050	\$ -	Maintenance on additional licenses added in 2017; overlooked in Proposed Budget
Subtotal	\$ 5,000			\$ -	
Total Changes to Road & Bridge Fund	\$ (125,000)			\$ -	
911/Emergency Management Sales Tax (Fund #270)					
Information Technology-BCJC/EM					
Salary & benefits	\$ (67,849)	2703	1XXXX	\$ -	Remove vacant senior programmer position: department re-organization
Subtotal	\$ (67,849)			\$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ (67,849)			\$ -	

Continued on next page

Schedule of Commission Changes to the 2018 Proposed Budget cont'd

Facilities & Grounds (Fund #610)

Facilities Maintenance

Building Repairs/Maintenance	\$	<u>4,500</u>	6100	60100	\$	<u>-</u>	Paint Jail administration rooms where flooring is being replaced
Subtotal		<u>4,500</u>				<u>-</u>	

Parking

Miscellaneous	\$	<u>1,300</u>			\$	<u>-</u>	Parking lease (First Christian Church); CID property tax increase
Subtotal	\$	<u>1,300</u>			\$	<u>-</u>	

Total Changes to Facilities and Grounds Fund	\$	<u>5,800</u>			\$	<u>-</u>	
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Capital Repairs & Replacements (Fund #620)

Building Repairs/Maintenance	\$	<u>96,000</u>			\$	<u>-</u>	Flooring Replacement Project-- Sheriff/Correctional Facility
Total Changes to Capital Repairs & Replacements Fund		<u>96,000</u>			\$	<u>-</u>	

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 302,008	\$ 215,030
Road and Bridge (Fund #204)	(125,000)	-
911/Emergency Management Sales Tax (Fund #270)	(67,849)	-
Facilities & Grounds (Fund #610)	5,800	-
Capital Repairs & Replacements (Fund #620)	96,000	-
Total	\$ <u>210,959</u>	\$ <u>215,030</u>

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

December Session of the October Adjourned

Term. 20 17

County of Boone

In the County Commission of said county, on the

19th

day of

December

20

17

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

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County operating budget for fiscal year 2018. 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 2018 Proposed Budget***. Final wage and benefit appropriations for each department have been calculated using actual salaries in effect as of December 12, 2017 along with all approved range re-classifications having an effective date of January 1, 2018.

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 2018 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 County's Purchasing Policy adopted by the County Commission.

The County Commission authorizes the County Auditor to re-appropriate unspent fiscal year 2017 grant funds (which may be carried forward into fiscal year 2018 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 19th day of December, 2017.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

County of Boone

} ea.

Term. 20

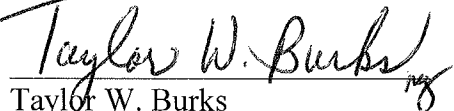
In the County Commission of said county, on the


day of

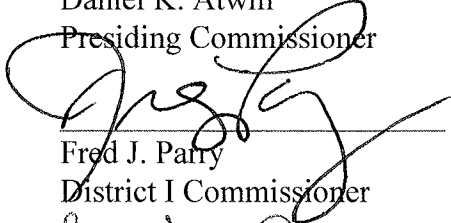
20


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

ATTEST:


Taylor W. Burks
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Fred J. Parry
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

J. Hasbrouck Jacobs, Div I Circuit Judge..... Boone County Courthouse..... 573-886-4050
 Jeff Harris, Div II Circuit Judge..... Boone County Courthouse..... 573-886-4050
 Kevin Crane, Div III Presiding 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
 Casey Clevenger, Div XII Drug Court Commissioner Boone County Courthouse..... 573-886-4050

Clerk

Taylor Burks..... 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

Vacant, Director..... Emergency Communications 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..... Emergency Communications Center..... 573-554-1000

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

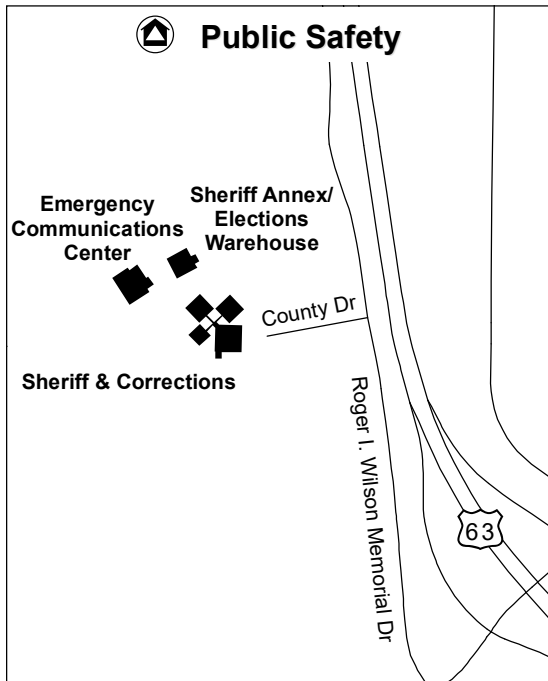
Dwayne Carey, Sheriff,,..... Boone County Sheriff Admin. & Corrections Facility 573-875-1111

Treasurer

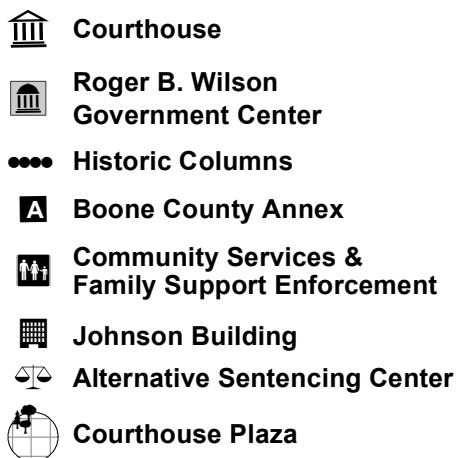
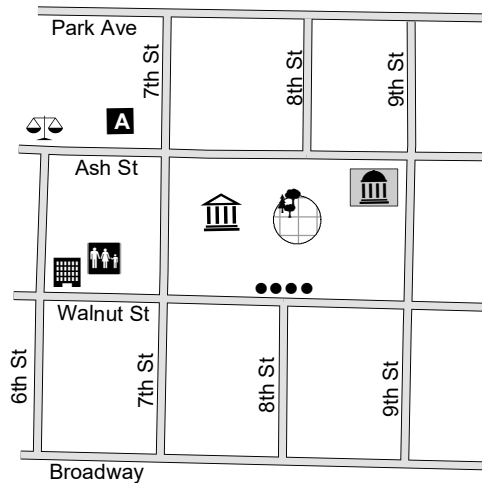
Tom Darrough..... Roger B. Wilson Government Center, Room 205..... 573-886-4365

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

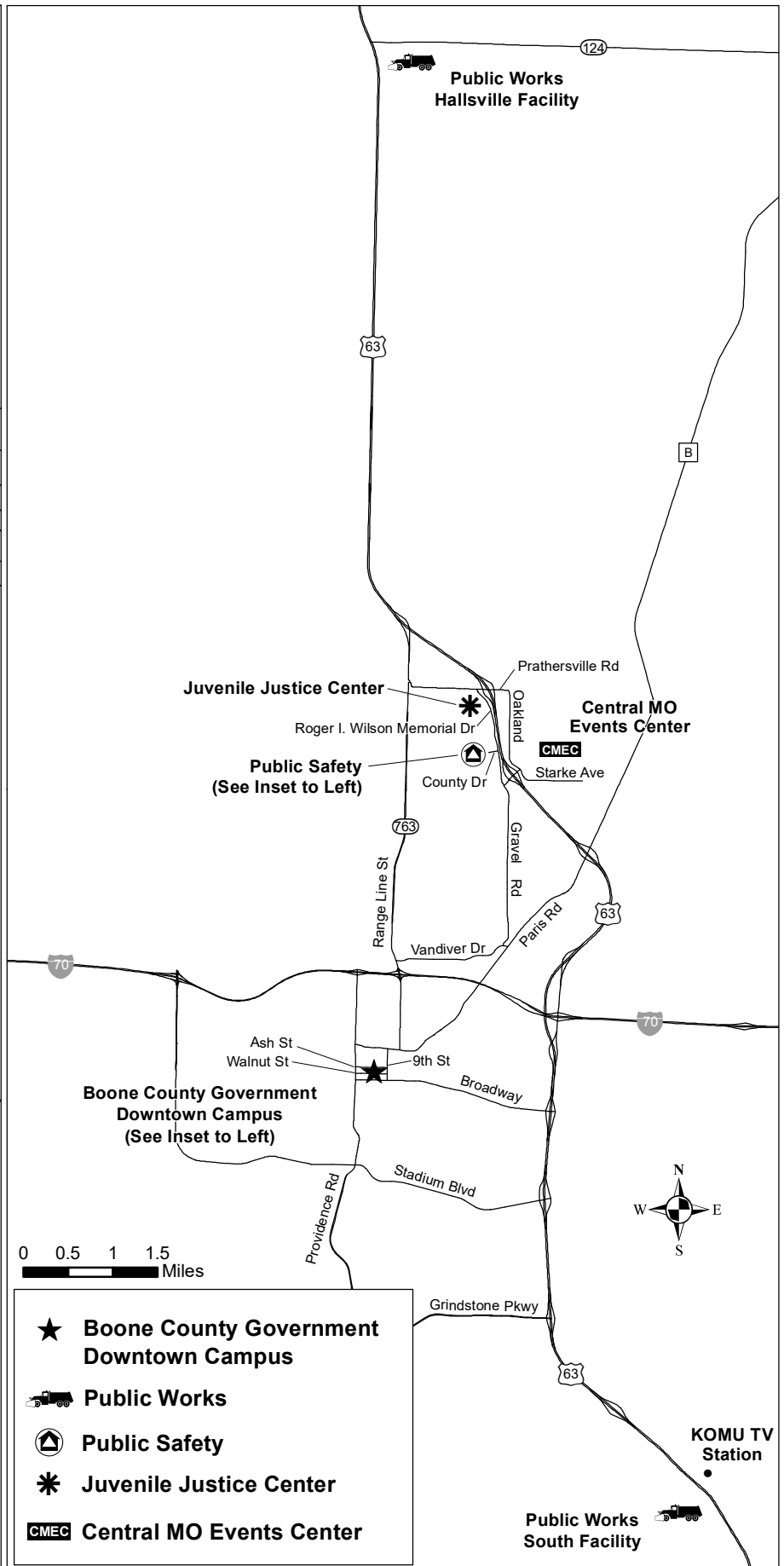
Boone County Facility Locations



**★Boone County Government
Downtown Campus**



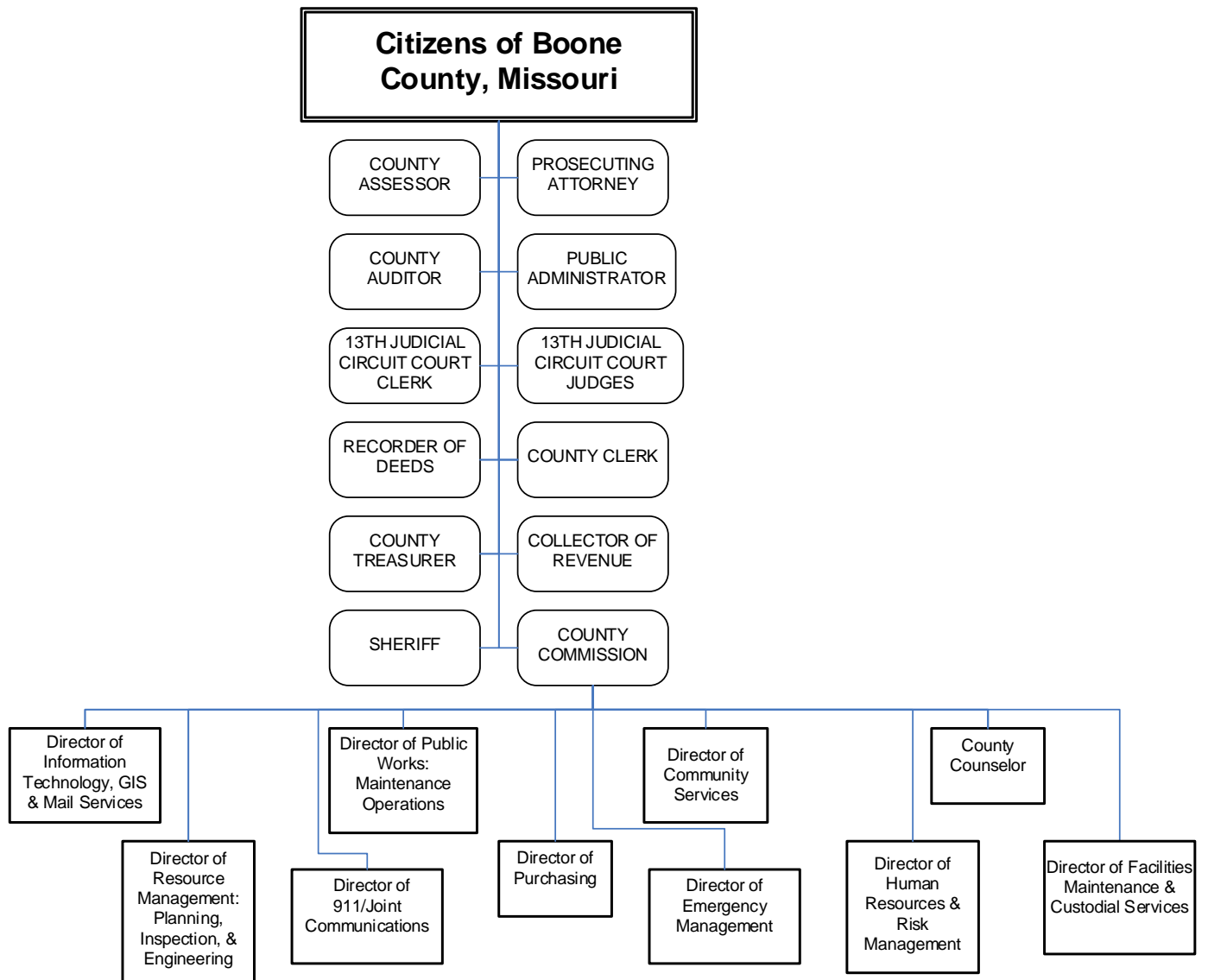
Boone County GIS Department



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
Boone County Fairgrounds (CMEC)	5212 N. Oakland Gravel Road
Public Works - Hallsville Facility	780 East Highway 124
Public Works - South Facility	5551 S Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 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 <i>Currently inactive</i>	<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 <i>Currently inactive</i>	<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 <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</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 <i>Currently inactive</i>	<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 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) <i>Currently inactive</i>	<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
- 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>
625	Capital Repair and Replacement Fund – Emergency Communications Center	<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 the Emergency Communication Center. The resources are derived from annual appropriations from the 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 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 # 550-2017.

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 General Fund incurs costs for various central services such as Human Resources and Risk Management; Legal; Purchasing; Information Technology and GIS; Payroll; Finance, Budgeting, and Treasury Management; Mail Services, etc. The annual operating budget will provide for reimbursement to the General Fund for inter-fund services used by operations wholly funded from dedicated special revenue monies (for example, Road and Bridge Fund or 911/Emergency Management Sales Tax Fund). The County Auditor is responsible for determining the cost allocation methodology to be used. The methodology should comply with established accounting standards and any applicable legal requirements.
- 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. Exceptions to this policy may be authorized by the Budget Officer. (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

Fiscal and Budget Policies cont'd

budgetary impact resulting from the grant and ensure that appropriations are sufficient to meet the grant, if the grant is to be accepted.

- The County does not operate a centralized grants administration office. Therefore, each Administrative Authority who applies for, and is awarded a grant, is solely responsible for all grant administration, grant reporting, and grant compliance activities.

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.
- 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 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.

Fiscal and Budget Policies cont'd

- 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.
- 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 will adhere to the provisions of the Debt Management Policy, adopted by Commission Order #593-2012.
- 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 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.

Fiscal and Budget Policies cont'd

- **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.

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 2018 Budget total \$1,568,154 which represents approximately 2.0% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$438,263; 1.32% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$1,129,891, consisting of \$972,483 related to taxable special obligation bonds associated with land and building acquisition and \$157,408 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%.	200,000
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Sub-total: General Obligation Debt – Road NIDs	\$ 200,000
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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%.	656,600
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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%	197,000
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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%	100,536
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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%. 59,000

\$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% 215,159

Sub-total: General Obligation Debt – Sewer NIDs 1,228,295

Total: All General Obligation Debt \$ **1,428,295**

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. 280,000

\$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. 435,000

\$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. 11,615,000

Total: All Special Obligation Debt \$ **12,330,000**

Total Combined Debt: \$ **13,758,295**

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	\$ 200,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,228,295

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			
2018	1,075,000.00	335,427.16	118,976.13	38,748.63	1,193,976.13	374,175.79	1,568,151.92
2019	655,000.00	316,815.21	126,317.48	35,533.64	781,317.48	352,348.85	1,133,666.33
2020	665,000.00	301,150.91	128,665.46	32,038.84	793,665.46	333,189.75	1,126,855.21
2021	585,000.00	287,418.76	136,120.26	28,240.80	721,120.26	315,659.56	1,036,779.82
2022	595,000.00	272,643.76	83,582.07	25,338.37	678,582.07	297,982.13	976,564.20
2023-2027	3,275,000.00	1,078,968.80	453,696.47	96,897.05	3,728,696.47	1,175,865.85	4,904,562.32
2028-2032	3,795,000.00	549,468.80	326,046.14	31,409.32	4,121,046.14	580,878.12	4,701,924.26
2033-2037	1,685,000.00	52,528.14	54,890.90	3,822.57	1,739,890.90	56,350.71	1,796,241.61
Total	\$ 12,330,000.00	3,194,421.54	1,428,294.91	292,029.19	13,758,294.91	3,486,450.73	17,244,745.64

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 exceed \$278,400,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,798,700,000
Constitutional Debt Limit (10%):	\$ 279,870,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,428,295
Debt outstanding at January 1 as a percentage of debt limit:	0.5%

Financial Summaries—

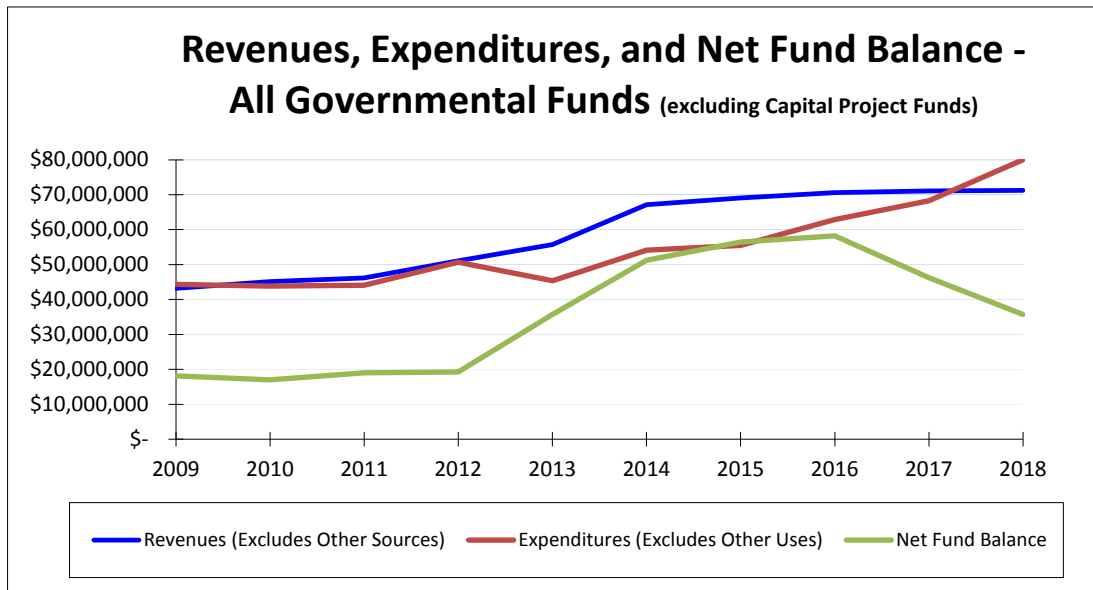
This section contains the following information:

- 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)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Revenues (Excludes Other Sources)	\$43,193,961	\$45,098,630	\$46,174,373	\$51,094,042	\$55,734,573
Expenditures (Excludes Other Uses)	\$44,290,352	\$43,880,268	\$44,095,275	\$50,690,252	\$45,345,945
Net Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110
	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Revenues (Excludes Other Sources)	\$67,156,679	\$69,075,258	\$70,589,700	\$71,085,864	\$71,283,232
Expenditures (Excludes Other Uses)	\$54,096,677	\$55,509,273	\$62,891,547	\$68,312,326	\$79,984,656
Net Fund Balance	\$51,202,647	\$56,465,866	\$58,238,442	\$46,242,169	\$35,736,582



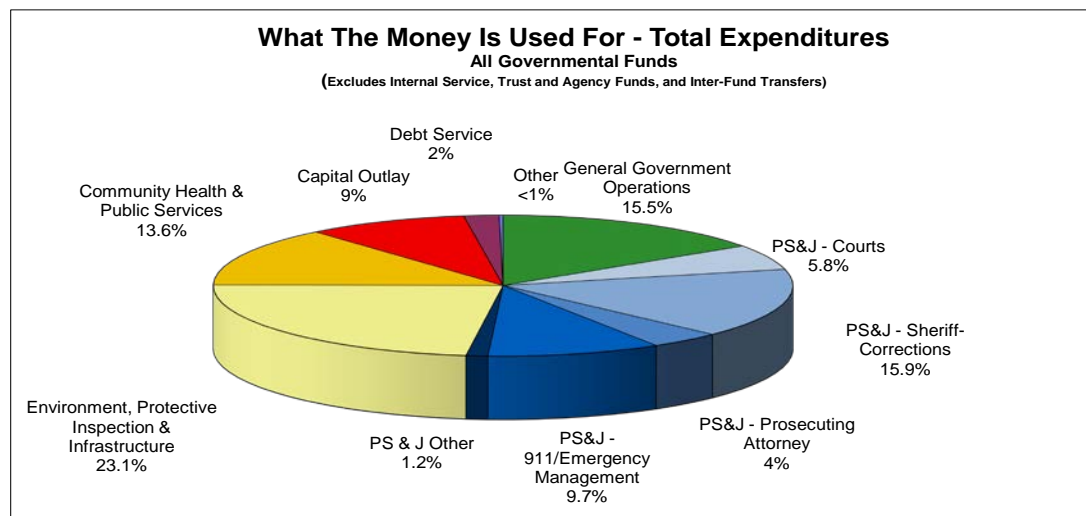
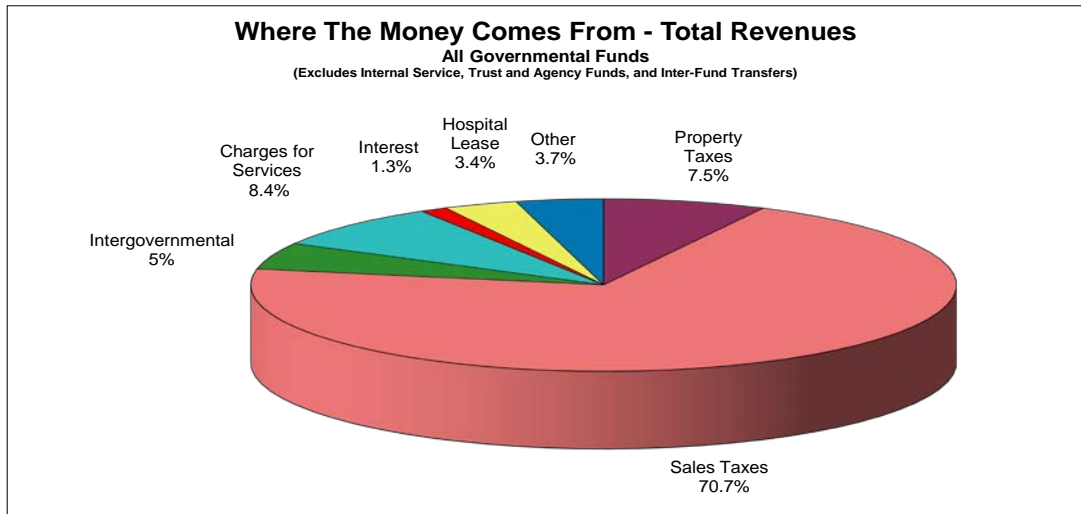
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- 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

2018 Budget - All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes	\$ 5,338,363
Sales Taxes	50,227,000
Intergovernmental	3,579,316
Charges for Services	5,976,562
Interest	888,034
Hospital Lease	2,422,000
Other	2,851,957
Total Revenues	\$ 71,283,232
Other Financing Sources	1,150,619
Fund Balance Used for Operations	8,540,057
Total Financing Sources	\$ 80,973,908

What The Money Is Used For

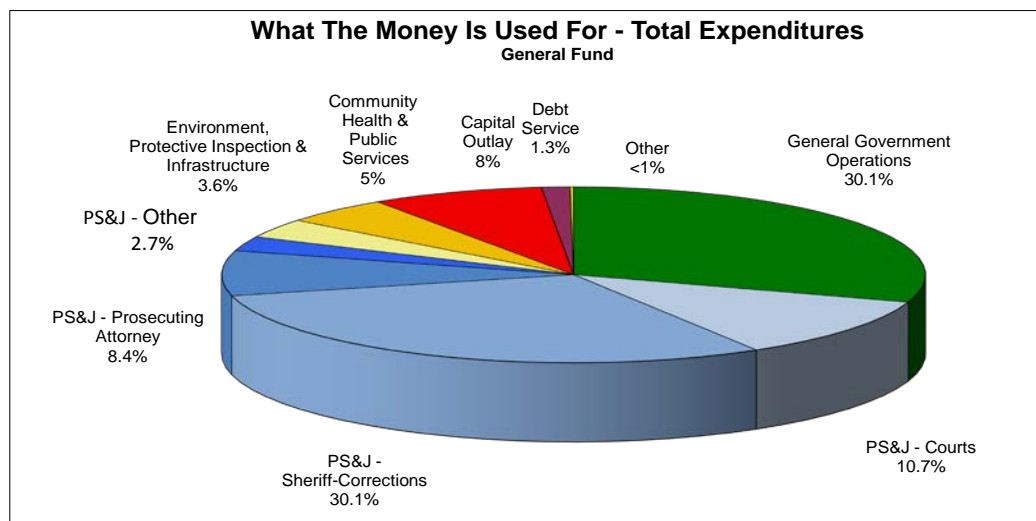
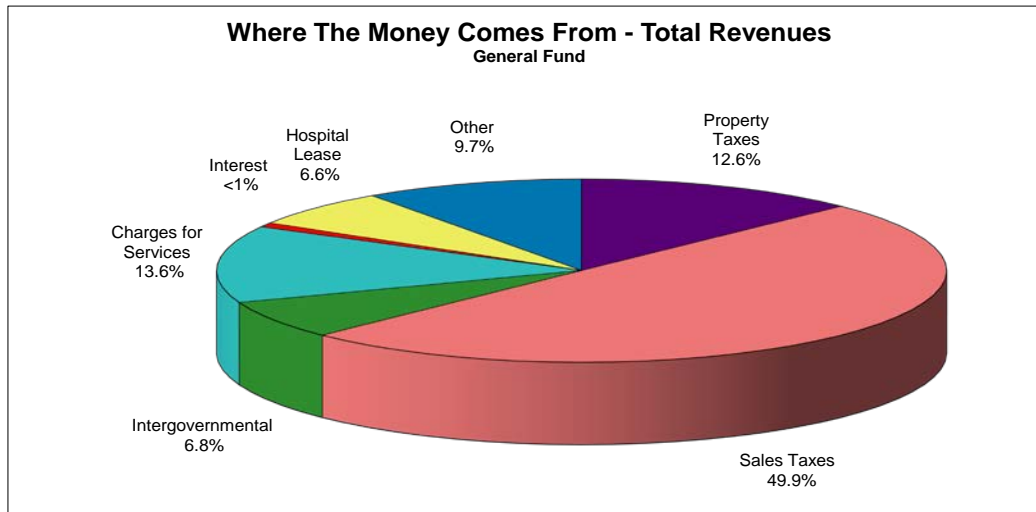
General Government Operations	\$ 12,410,832	**
PS&J - Courts	4,632,659	
PS&J - Sheriff-Corrections	12,702,967	
PS&J - Prosecuting Attorney	3,175,642	
PS&J - 911/Emergency Management	7,739,500	
PS&J - Other	964,787	***
Environment, Protective Inspection & Infrastructure	18,477,382	
Community Health & Public Services	10,907,214	
Capital Outlay	7,229,318	
Debt Service	1,568,154	
Other	176,201	
Total Expenditures	\$ 79,984,656	
Total Other Financing Uses	989,252	
Total Financial Uses	\$ 80,973,908	

** 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

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

Financial Summaries cont'd

2018 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$	3,614,640
Sales Taxes		14,317,000
Intergovernmental		1,941,898
Charges for Services		3,904,186
Interest		218,081
Hospital Lease		1,885,000
Other		2,793,805
Total Revenues	\$	28,674,610
Other Financing Sources		18,478
Fund Balance Used for Operations		4,865,933
Total Financing Sources	\$	33,559,021

What The Money Is Used for

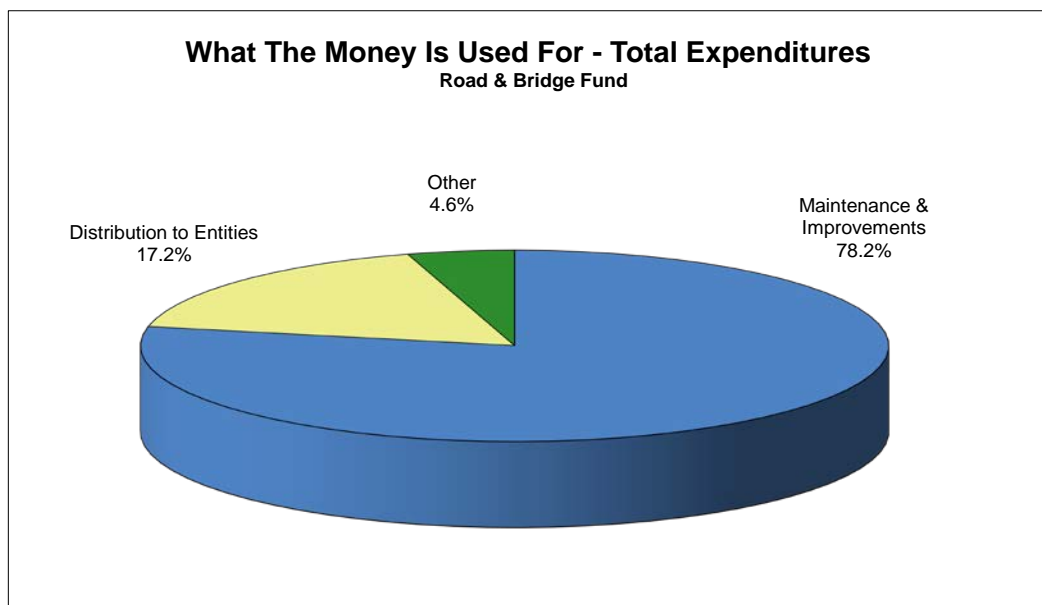
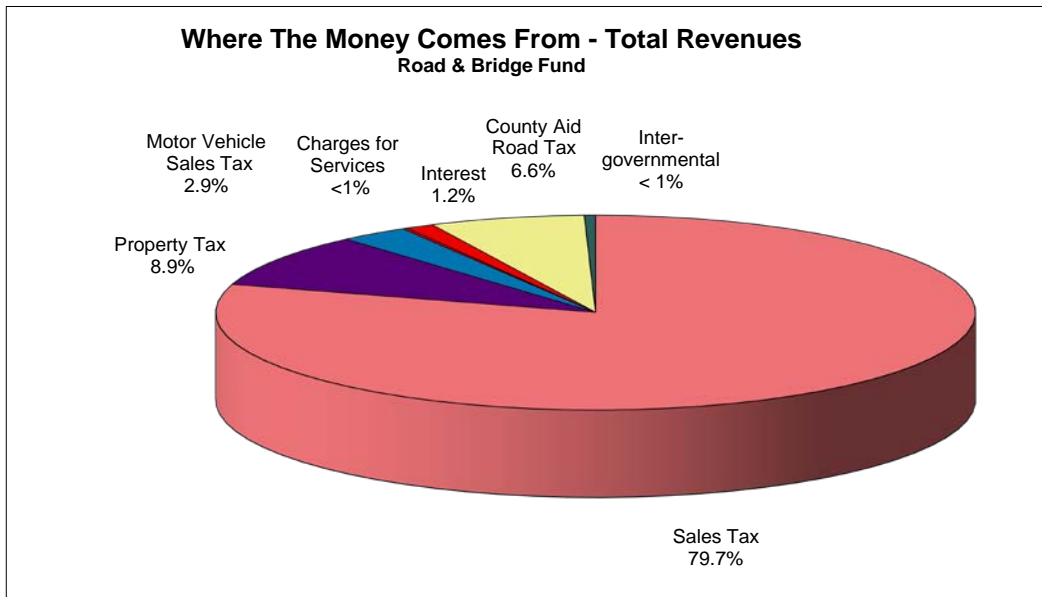
General Government Operations	\$	10,075,408	**
PS&J - Courts		3,770,239	
PS&J - Sheriff/Corrections		9,977,682	
PS&J - Prosecuting Attorney		2,771,899	
PS&J - Other		898,786	***
Environment, Protective Inspection & Infrastructure		1,181,671	
Community Health & Public Services		1,666,454	
Capital Outlay		2,665,619	
Debt Service		438,263	
Other		53,000	
Total Expenditures		33,499,021	
Total Other Financing Uses		60,000	
Total Financial Uses	\$	33,559,021	

** 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

2018 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

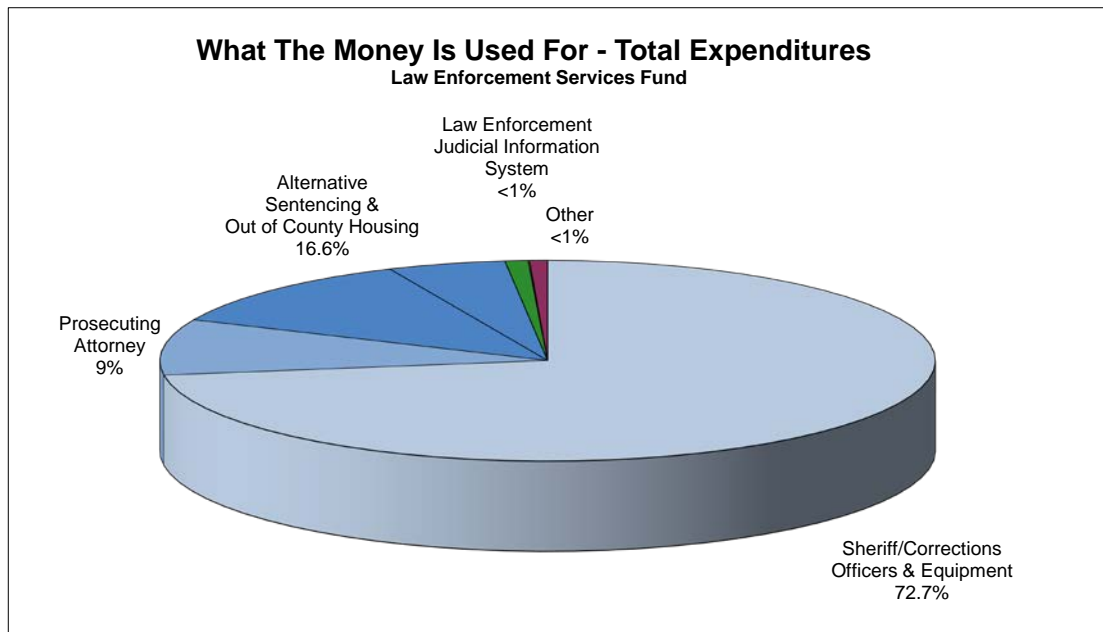
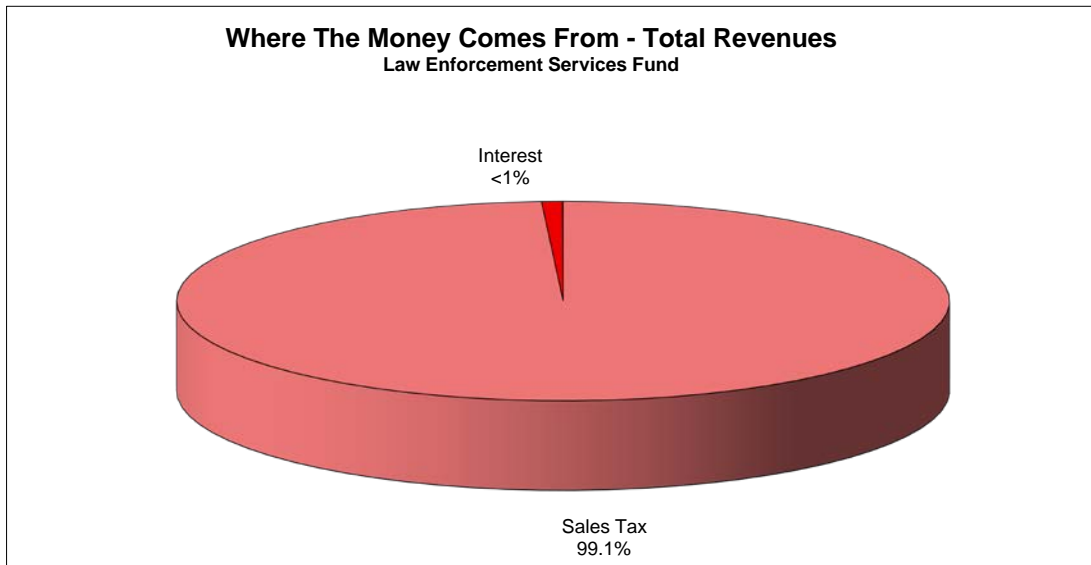
Sales Tax	\$ 14,306,000
Property Tax	1,603,100
Motor Vehicle Sales Tax	525,000
Charges for Services	37,155
Interest & Other	214,505
County Aid Road Tax	1,188,000
Intergovernmental	86,000
Total Revenues	\$ 17,959,760
Other Financing Sources	133,726
Fund Balance Used for Operations	327,960
Total Financing Sources	\$ 18,421,446

What The Money Is Used for

Property Tax Distribution	\$ 270,000
Sales Tax Distribution	2,805,000
Maintenance	7,977,143
Pavement Preservation	4,990,000
Design & Construction	1,313,482
Stormwater Administration	125,436
Administration	538,000
Facility Repair & Replacement	150,000
Insurance Activity	20,000
CART/MV Distribution to Road District	89,000
Other	143,385
Total Expenditures	\$ 18,421,446
Total Other Financing Uses	-
Total Financial Uses	\$ 18,421,446

Financial Summaries cont'd

2018 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

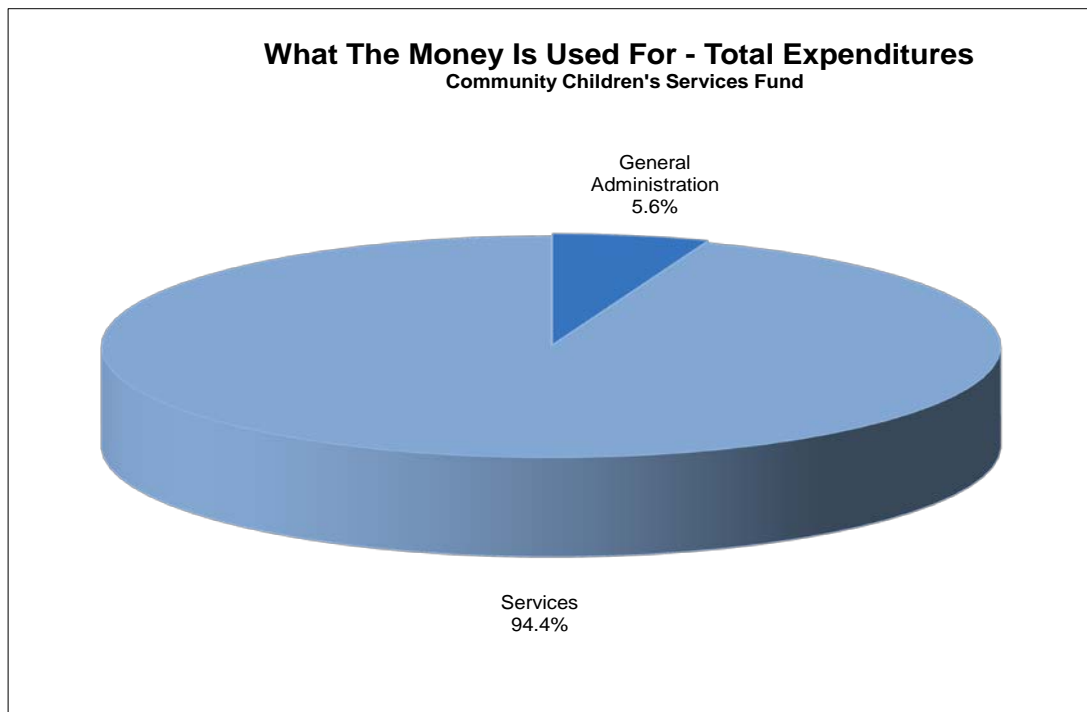
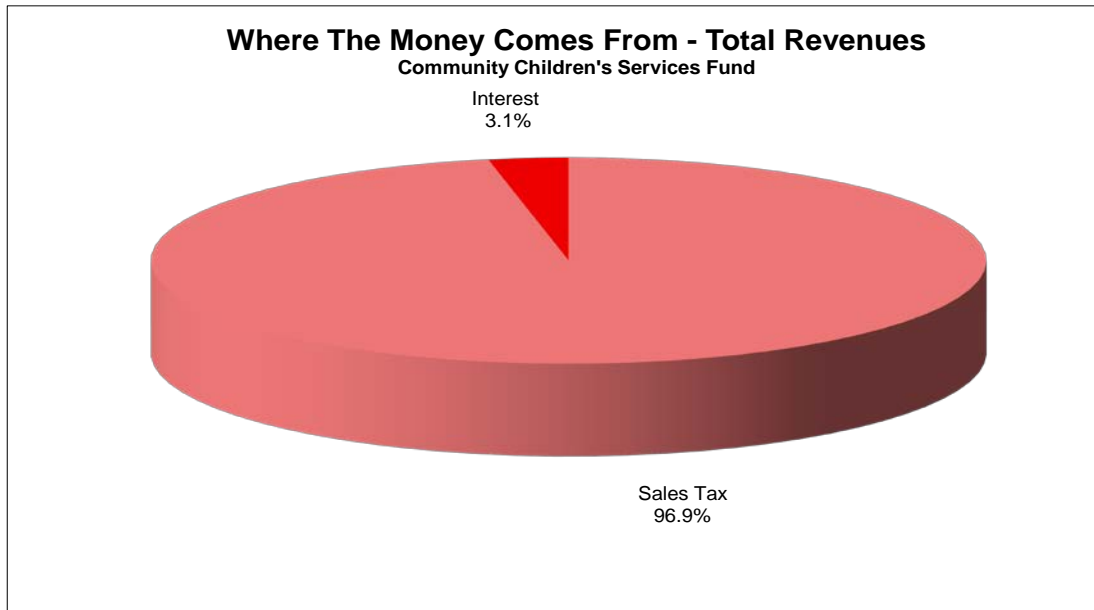
Sales Tax	\$3,577,000
Charges for Services	1,000
Interest	31,200
Total Revenues	<u>\$3,609,200</u>
Other Financing Sources	20,313
Fund Balance Used for Operations	334,243
Total Financing Sources	<u>\$3,963,756</u>

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,880,610
Prosecuting Attorney	356,223
Alternative Sentencing	461,972
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	38,051
Law Enforcement Judicial Information System-Court	2,100
Other	29,800
Total Expenditures	<u>\$3,963,756</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$3,963,756</u>

Financial Summaries cont'd

2018 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

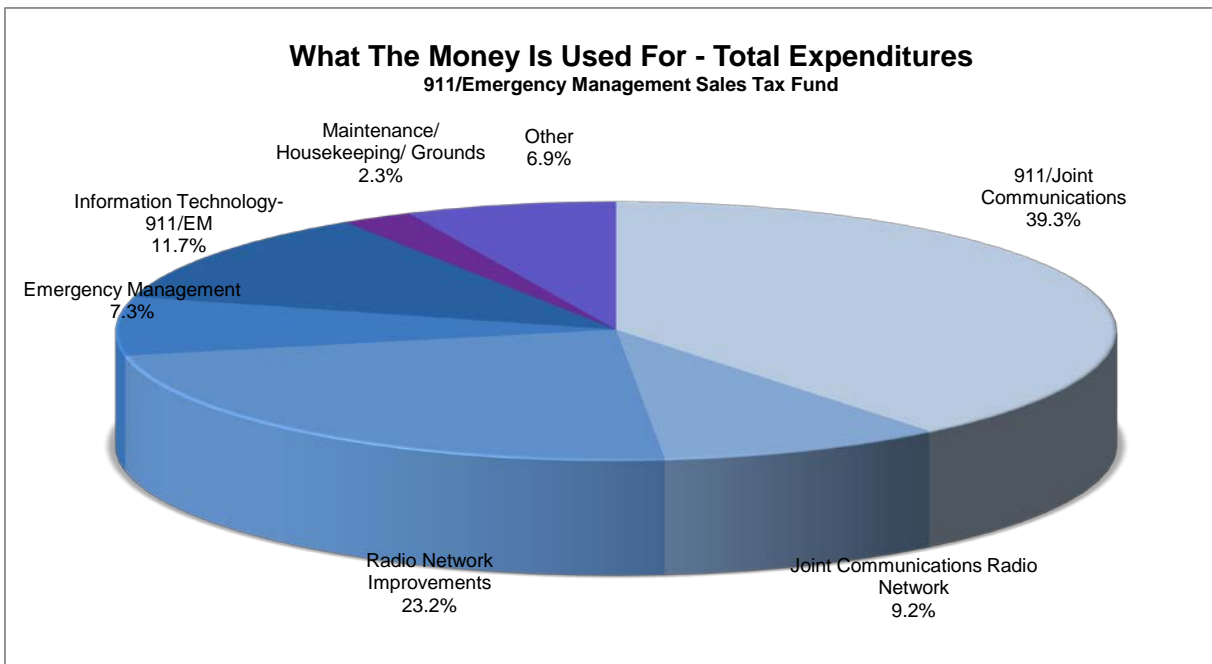
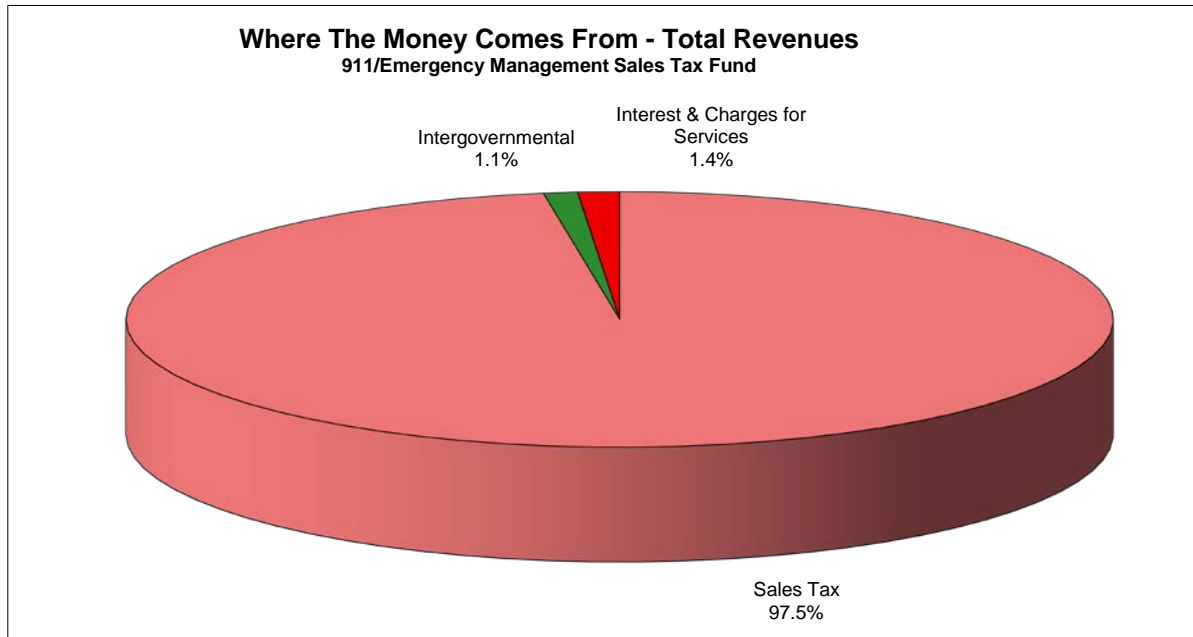
Sales Tax	\$ 6,783,000
Interest	216,300
Total Revenues	<u>\$ 6,999,300</u>
Other Financing Sources	-
Fund Balance Used for Operations	1,476,691
Total Financing Sources	<u>\$ 8,475,991</u>

What The Money Is Used for

General Administration	\$ 475,991
Services	8,000,000
Total Expenditures	<u>\$ 8,475,991</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 8,475,991</u>

Financial Summaries cont'd

2018 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,716,000
Intergovernmental	121,969
Charges for Services	750
Interest	148,900
Total Revenues	\$ 10,987,619
Other Financing Sources	-
Fund Balance Used for Operations	306,627
Total Financing Sources	\$ 11,294,246

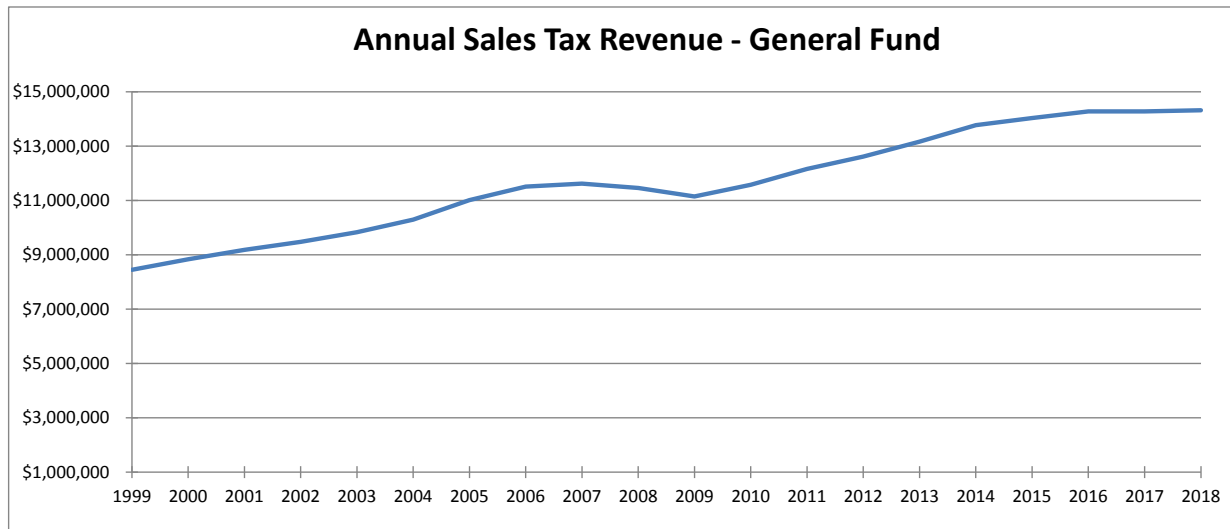
What The Money Is Used for

911/Joint Communications Operations	\$ 4,094,438
Joint Communications Radio Network	955,719
Radio Network Improvements	2,430,984
Emergency Management Operations	765,440
Information Technology-911/EM	1,218,249
Maintenance/Housekeeping/Grounds	242,129
Other	715,600
Total Expenditures	\$ 10,422,559
Total Other Financing Uses	871,687
Total Financial Uses	\$ 11,294,246

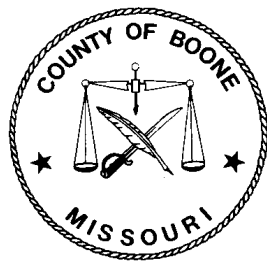
Financial Summaries cont'd

Sales Tax

	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>
Sales Tax	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025
Sales Tax Growth Rate		4.3%	3.9%	3.2%	3.8%
	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>
Sales Tax	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782
Sales Tax Growth Rate	4.7%	6.9%	4.5%	0.9%	-1.4%
	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>
Sales Tax	\$11,144,410	\$11,579,077	\$12,162,398	12,619,573	13,165,037
Sales Tax Growth Rate	-2.8%	3.9%	5.0%	3.8%	4.3%
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
Sales Tax	13,770,424	14,034,684	14,281,327	14,281,000	14,317,000
Sales Tax Growth Rate	4.6%	1.9%	1.8%	0.0%	0.3%



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)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,019,805	5,054,400	5,128,029	5,217,740
Assessments	182,348	128,021	148,000	120,623
Sales Taxes	50,087,949	50,140,000	50,116,000	50,227,000
Franchise Taxes	167,080	164,000	158,400	158,400
Licenses and Permits	832,321	599,650	995,187	649,886
Intergovernmental	3,845,288	3,856,841	3,944,465	3,579,316
Charges for Services	6,850,421	5,927,935	5,921,481	5,976,562
Fines and Forfeitures	16,866	13,000	13,000	13,000
Interest	400,345	496,947	873,064	888,034
Hospital Lease	2,361,806	2,372,650	2,410,696	2,422,000
Other	825,471	1,471,414	1,377,542	2,030,671
Total Revenues	70,589,700	70,224,858	71,085,864	71,283,232
Other Financing Sources				
Transfer In from other funds	1,064,130	1,008,377	1,001,622	989,252
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	239,707	78,364	440,887	161,367
Total Other Financing Sources	1,303,837	1,086,741	1,442,509	1,150,619
Fund Balance Used for Operations	1,439,689	10,145,993	1,902,009	8,540,057
TOTAL FINANCIAL SOURCES	\$ 73,333,226	81,457,592	74,430,382	80,973,908
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 27,919,633	31,487,688	28,491,587	31,612,232
Materials & Supplies	3,112,908	3,413,618	2,948,683	3,429,575
Dues Travel & Training	391,491	839,034	570,783	775,623
Utilities	760,810	932,437	957,094	1,255,070
Vehicle Expense	775,874	1,027,276	809,611	852,965
Equip & Bldg Maintenance	817,111	1,046,783	885,097	1,313,903
Contractual Services	23,116,212	24,876,811	23,038,024	22,236,071
Debt Service (Principal and Interest)	1,524,188	1,515,313	1,515,313	1,568,154
Emergency	-	888,499	-	1,256,000
Other	2,042,708	7,342,223	6,127,677	8,455,745
Fixed Asset Additions	2,430,612	5,147,209	2,968,457	7,229,318
Total Expenditures	62,891,547	78,516,891	68,312,326	79,984,656
Other Financing Uses				
Transfer Out to other funds	2,228,656	1,008,377	1,001,027	989,252
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,228,656	1,008,377	1,001,027	989,252
TOTAL FINANCIAL USES	\$ 65,120,203	79,525,268	69,313,353	80,973,908
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 59,748,629	68,649,047	68,649,047	66,086,521
Less encumbrances, beginning of year	(3,998,303)	(5,777,546)	(5,777,546)	-
Add encumbrances, end of year	6,125,387	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	6,773,334	(8,213,669)	3,215,020	(8,540,057)
FUND BALANCE (GAAP), end of year	68,649,047	54,657,832	66,086,521	57,546,464
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,410,605)	(19,823,360)	(19,844,352)	(21,809,882)
NET FUND BALANCE, end of year	\$ 58,238,442	34,834,472	46,242,169	35,736,582

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,512,970	3,537,400	3,562,511	3,614,640
Assessments	-	-	-	-
Sales Taxes	14,281,327	14,317,000	14,281,000	14,317,000
Franchise Taxes	167,080	164,000	158,400	158,400
Licenses and Permits	672,464	539,650	957,850	616,774
Intergovernmental	2,048,902	2,022,224	2,012,653	1,941,898
Charges for Services	4,472,121	3,918,720	3,867,553	3,904,186
Fines and Forfeitures	16,866	13,000	13,000	13,000
Interest	97,245	100,106	237,248	218,081
Hospital Lease	1,837,960	1,847,150	1,876,006	1,885,000
Other	768,429	1,443,574	1,345,551	2,005,631
Total Revenues	27,875,364	27,902,824	28,311,772	28,674,610
Other Financing Sources				
Transfer In from other funds	14,844	28,780	21,285	11,150
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	82,832	3,014	73,150	7,328
Total Other Financing Sources	97,676	31,794	94,435	18,478
Fund Balance Used for Operations	-	3,864,824	-	4,865,933
TOTAL FINANCIAL SOURCES	\$ 27,973,040	31,799,442	28,406,207	33,559,021
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,023,349	18,316,213	17,121,547	18,540,059
Materials & Supplies	959,986	986,559	847,755	1,004,819
Dues Travel & Training	209,088	369,864	242,834	419,387
Utilities	514,750	523,672	528,510	542,456
Vehicle Expense	293,525	344,666	315,152	326,930
Equip & Bldg Maintenance	364,032	343,728	246,965	348,651
Contractual Services	4,245,500	2,961,060	2,721,660	3,207,279
Debt Service (Principal and Interest)	384,913	383,869	383,869	438,263
Emergency	-	594,189	-	854,000
Other	2,857,491	4,831,246	4,634,502	5,151,558
Fixed Asset Additions	367,284	2,084,376	478,198	2,665,619
Total Expenditures	27,219,918	31,739,442	27,520,992	33,499,021
Other Financing Uses				
Transfer Out to other funds	60,000	60,000	60,000	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	60,000	60,000	60,000	60,000
TOTAL FINANCIAL USES	\$ 27,279,918	31,799,442	27,580,992	33,559,021
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,492,461	16,316,885	16,316,885	16,926,590
Less encumbrances, beginning of year	(84,208)	(215,510)	(215,510)	-
Add encumbrances, end of year	215,510	-	-	-
Fund Balance Increase (Decrease) resulting from operations	693,122	(3,864,824)	825,215	(4,865,933)
FUND BALANCE (GAAP), end of year	16,316,885	12,236,551	16,926,590	12,060,657
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(615,218)	(393,675)	(393,675)	(393,675)
NET FUND BALANCE, end of year	\$ 15,701,667	11,842,876	16,532,915	11,666,982
Net Fund Balance as a percent of expenditures	57.68%	37.31%	60.07%	34.83%

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,506,835	1,517,000	1,565,518	1,603,100
Assessments	-	-	-	-
Sales Taxes	14,779,094	14,800,000	14,805,000	14,831,000
Franchise Taxes	-	-	-	-
Licenses and Permits	13,011	10,000	14,825	10,600
Intergovernmental	1,285,465	1,244,300	1,374,237	1,274,000
Charges for Services	35,054	39,655	35,214	37,155
Fines and Forfeitures	-	-	-	-
Interest	76,309	78,805	168,028	185,605
Hospital Lease	-	-	-	-
Other	26,641	21,300	18,661	18,300
Total Revenues	17,722,409	17,711,060	17,981,483	17,959,760
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	118,445	51,852	323,113	133,726
Total Other Financing Sources	118,445	51,852	323,113	133,726
Fund Balance Used for Operations	-	1,096,640	-	327,960
TOTAL FINANCIAL SOURCES	\$ 17,840,854	18,859,552	18,304,596	18,421,446
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,238,308	4,572,542	4,134,565	4,514,144
Materials & Supplies	1,810,425	2,074,508	1,823,148	2,095,108
Dues Travel & Training	36,244	54,287	29,320	49,310
Utilities	100,553	125,574	96,042	114,156
Vehicle Expense	469,804	646,813	468,635	486,038
Equip & Bldg Maintenance	293,237	297,430	267,631	324,656
Contractual Services	7,491,313	9,302,136	9,245,248	8,705,689
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	25,611	532,889	518,474	756,610
Fixed Asset Additions	816,174	1,003,373	782,849	1,125,735
Total Expenditures	15,281,669	18,859,552	17,365,912	18,421,446
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,281,669	18,859,552	17,365,912	18,421,446
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 11,437,037	13,260,721	13,260,721	14,114,341
Less encumbrances, beginning of year	(820,565)	(85,064)	(85,064)	-
Add encumbrances, end of year	85,064	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,559,185	(1,096,640)	938,684	(327,960)
FUND BALANCE (GAAP), end of year	13,260,721	12,079,017	14,114,341	13,786,381
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,000,000)	(7,000,000)	(7,000,000)	(9,000,000)
NET FUND BALANCE, end of year	\$ 6,260,721	5,079,017	7,114,341	4,786,381
Net Fund Balance as a percent of expenditures	40.97%	26.93%	40.97%	25.98%

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,603,100	\$ -	\$ 1,603,100
Sales Taxes	-	-	-	-	-	525,000	14,306,000	14,831,000
Licenses and Permits	-	-	8,400	2,200	-	-	-	10,600
Intergovernmental	-	-	3,000	-	-	1,271,000	-	1,274,000
Charges for Services	29,000	-	5	1,150	-	7,000	-	37,155
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	605	185,000	185,605
Hospital Lease	-	-	-	-	-	-	-	-
Other	147,915	-	4,111	-	-	-	-	152,026
Total Revenues	\$ 176,915	\$ -	\$ 15,516	\$ 3,350	\$ -	\$ 3,406,705	\$ 14,491,000	\$ 18,093,486
EXPENDITURES:								
Personal Services	3,434,851	-	981,049	98,244	-	-	-	4,514,144
Materials & Supplies	2,079,611	-	8,810	8,875	-	-	-	2,097,296
Dues Travel & Training	26,500	-	18,145	4,665	-	-	-	49,310
Utilities	102,420	-	11,100	636	-	-	-	114,156
Vehicle Expense	470,333	-	14,400	1,305	-	-	-	486,038
Equip & Bldg Maintenance	321,323	-	2,026	1,307	-	-	-	324,656
Contractual Services	350,215	4,990,000	44,357	2,732	20,000	3,298,385	-	8,705,689
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	10,400	-	40,960	11,980	-	697,000	-	760,340
Fixed Asset Additions	1,031,490	-	92,635	1,610	-	-	-	1,125,735
Total Expenditures	\$ 7,977,143	\$ 4,990,000	\$ 1,313,482	\$ 131,354	\$ 20,000	\$ 3,995,385	\$ -	\$ 18,427,364
FUND BALANCE USED FOR OPERATIONS								\$ 327,960

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,567,736	3,575,000	3,568,000	3,577,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	4,000	4,270	1,000
Fines and Forfeitures	-	-	-	-
Interest	18,302	19,000	28,105	31,200
Hospital Lease	-	-	-	-
Other	750	-	-	-
Total Revenues	3,586,788	3,598,000	3,600,375	3,609,200
Other Financing Sources				
Transfer In from other funds	37,657	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	35,080	22,298	32,725	20,313
Total Other Financing Sources	72,737	22,298	32,725	20,313
Fund Balance Used for Operations	380,384	405,433	90,674	334,243
TOTAL FINANCIAL SOURCES	\$ 4,039,909	4,025,731	3,723,774	3,963,756
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,497,408	2,724,335	2,535,495	2,781,033
Materials & Supplies	130,725	122,930	105,007	93,529
Dues Travel & Training	10,608	27,518	22,294	22,529
Utilities	60,334	62,921	61,574	58,138
Vehicle Expense	35	150	150	150
Equip & Bldg Maintenance	43,610	63,086	61,791	64,600
Contractual Services	469,051	329,607	288,036	326,561
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,960	-	25,000
Other	28,353	71,142	70,942	81,773
Fixed Asset Additions	799,785	605,082	578,485	510,443
Total Expenditures	4,039,909	4,025,731	3,723,774	3,963,756
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,039,909	4,025,731	3,723,774	3,963,756
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,855,848	2,593,535	2,593,535	2,374,903
Less encumbrances, beginning of year	(9,887)	(127,958)	(127,958)	-
Add encumbrances, end of year	127,958	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(380,384)	(405,433)	(90,674)	(334,243)
FUND BALANCE (GAAP), end of year	2,593,535	2,060,144	2,374,903	2,040,660
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(1,313,758)	(1,185,800)	(1,185,800)	(1,185,800)
NET FUND BALANCE, end of year	\$ 1,279,777	874,344	1,189,103	854,860
Net Fund Balance as a percent of expenditures	31.68%	21.72%	31.93%	21.57%

Governmental Funds

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

	Departments funded by Law Enforcement Sales Tax								
	<u>2900</u>	<u>2901</u>	<u>2902</u>	<u>2903</u>	<u>2904</u>	<u>2905</u>	<u>2906</u>	<u>2907</u>	<u>Fund</u>
	<u>Revenue</u>	<u>Sheriff</u> <u>Operations</u>	<u>Corrections</u> <u>Operations</u>	<u>Prosecuting</u> <u>Attorney</u>	<u>Alternative</u> <u>Sentencing</u>	<u>Judicial</u> <u>Info System</u>	<u>Contract</u> <u>Inmate Housing</u>	<u>Information</u> <u>System -Court</u>	<u>290</u> <u>Total</u>
REVENUES:									
Taxes	\$ 3,577,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,577,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,000	-	-	-	1,000
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	31,200	-	-	-	-	-	-	-	31,200
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	20,313	-	-	-	-	-	-	20,313
Total Revenues	\$ 3,608,200	\$ 20,313	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 3,629,513
EXPENDITURES:									
Personal Services	-	1,311,351	810,033	347,745	311,904	-	-	-	2,781,033
Materials & Supplies	-	83,704	3,396	2,944	3,485	-	-	-	93,529
Dues Travel & Training	-	16,505	-	3,554	2,470	-	-	-	22,529
Utilities	-	31,267	-	1,980	11,250	11,541	-	2,100	58,138
Vehicle Expense	-	-	-	-	150	-	-	-	150
Equip & Bldg Maintenance	-	53,742	10,258	-	600	-	-	-	64,600
Contractual Services	2,500	40,731	12,830	-	50,840	24,660	195,000	-	326,561
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,300	-	-	-	79,473	-	-	-	81,773
Fixed Asset Additions	-	476,637	30,156	-	1,800	1,850	-	-	510,443
Total Expenditures	\$ 29,800	\$ 2,013,937	\$ 866,673	\$ 356,223	\$ 461,972	\$ 38,051	\$ 195,000	\$ 2,100	\$ 3,963,756
REVENUES OVER (UNDER) EXPENDITURES									\$ (334,243)

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,766,351	6,750,000	6,766,000	6,783,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	107,095	158,000	205,862	216,300
Hospital Lease	-	-	-	-
Other	11,940	-	3,111	-
Total Revenues	6,885,386	6,908,000	6,974,973	6,999,300
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,034,482	2,980,860	1,804,762	1,476,691
TOTAL FINANCIAL SOURCES	\$ 7,919,868	9,888,860	8,779,735	8,475,991
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 153,867	226,162	227,340	233,078
Materials & Supplies	761	4,054	1,384	2,498
Dues Travel & Training	742	7,580	1,400	12,670
Utilities	3,037	3,562	3,420	3,692
Vehicle Expense	372	670	500	670
Equip & Bldg Maintenance	417	600	600	650
Contractual Services	8,643,313	9,274,247	8,568,340	7,595,432
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	13,350	-	15,000
Other	(883,428)	353,635	(27,924)	610,124
Fixed Asset Additions	787	5,000	4,675	2,177
Total Expenditures	7,919,868	9,888,860	8,779,735	8,475,991
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,919,868	9,888,860	8,779,735	8,475,991
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,499,614	16,201,032	16,201,032	9,249,369
Less encumbrances, beginning of year	(2,411,001)	(5,146,901)	(5,146,901)	-
Add encumbrances, end of year	5,146,901	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,034,482)	(2,980,860)	(1,804,762)	(1,476,691)
FUND BALANCE (GAAP), end of year	16,201,032	8,073,271	9,249,369	7,772,678
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,201,032	8,073,271	9,249,369	7,772,678
Net Fund Balance as a percent of expenditures	204.56%	81.64%	105.35%	91.70%

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,689,521	10,698,000	10,690,000	10,716,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	113,109	168,938	118,331	121,969
Charges for Services	227,685	750	150	750
Fines and Forfeitures	-	-	-	-
Interest	37,777	65,500	128,451	148,900
Hospital Lease	-	-	-	-
Other	386	-	588	-
Total Revenues	11,068,478	10,933,188	10,937,520	10,987,619
Other Financing Sources				
Transfer In from other funds	33,240	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	4,899	-
Total Other Financing Sources	33,240	-	4,899	-
Fund Balance Used for Operations	-	-	-	306,627
TOTAL FINANCIAL SOURCES	\$ 11,101,718	10,933,188	10,942,419	11,294,246
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,902,897	4,300,771	3,395,433	4,320,863
Materials & Supplies	72,397	87,085	74,287	99,312
Dues Travel & Training	48,160	221,852	172,034	164,150
Utilities	70,019	202,500	257,792	528,284
Vehicle Expense	9,367	24,362	22,493	28,862
Equip & Bldg Maintenance	100,110	320,433	288,161	560,826
Contractual Services	677,903	1,189,721	1,123,532	1,070,089
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	100,000
Other	100,993	561,397	452,894	844,614
Fixed Asset Additions	70,144	1,220,156	956,357	2,705,559
Total Expenditures	4,051,990	8,128,277	6,742,983	10,422,559
Other Financing Uses				
Transfer Out to other funds	2,105,894	872,587	872,587	871,687
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,105,894	872,587	872,587	871,687
TOTAL FINANCIAL USES	\$ 6,157,884	9,000,864	7,615,570	11,294,246
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,904,182	10,727,036	10,727,036	14,053,885
Less encumbrances, beginning of year	(160,755)	-	-	-
Add encumbrances, end of year	39,775	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,943,834	1,932,324	3,326,849	(306,627)
FUND BALANCE (GAAP), end of year	10,727,036	12,659,360	14,053,885	13,747,258
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 10,727,036	2,359,360	3,753,885	3,447,258
Net Fund Balance as a percent of expenditures	264.74%	29.03%	55.67%	33.07%

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701	2702	2703	2704	2705	2706	Fund
	Revenue	Joint Communications Operations	Emergency Management Operations	Information Technology	Joint Communications Radio Network	Facilities Housekeeping Grounds	Radio Network Improvements	270 Total
REVENUES:								
Taxes	\$ 10,716,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,716,000
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,969	120,000	-	-	-	-	121,969
Charges for Services	-	750	-	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	148,900	-	-	-	-	-	-	148,900
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 10,864,900	\$ 2,719	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 10,987,619
EXPENDITURES:								
Personal Services	-	3,270,948	427,355	479,981	142,579	-	-	4,320,863
Materials & Supplies	-	19,370	16,133	22,814	23,095	17,900	-	99,312
Dues Travel & Training	-	100,602	23,005	34,605	5,938	-	-	164,150
Utilities	-	331,700	11,160	62,664	49,708	73,052	-	528,284
Vehicle Expense	-	7,763	13,399	500	7,200	-	-	28,862
Equip & Bldg Maintenance	-	7,100	57,788	123,945	338,008	33,985	-	560,826
Contractual Services	58,800	193,805	21,000	476,343	307,241	6,900	6,000	1,070,089
Emergency	100,000	-	-	-	-	-	-	100,000
Other	556,800	110,400	4,600	12,522	50,000	110,292	-	844,614
Fixed Asset Additions	-	52,750	191,000	4,875	31,950	-	2,424,984	2,705,559
Total Expenditures	\$ 715,600	\$ 4,094,438	\$ 765,440	\$ 1,218,249	\$ 955,719	\$ 242,129	\$ 2,430,984	\$ 10,422,559
REVENUES OVER (UNDER) EXPENDITURES								\$ 565,060

Governmental Funds

Fund Statement–Special Revenue Funds Combined (Nonmajor Funds)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,920	-	6,000	3,000
Franchise Taxes	-	-	-	-
Licenses and Permits	146,846	50,000	22,512	22,512
Intergovernmental	389,960	415,176	433,037	236,912
Charges for Services	2,115,561	1,964,810	2,014,294	2,033,471
Fines and Forfeitures	-	-	-	-
Interest	60,687	72,961	101,786	84,173
Hospital Lease	523,846	525,500	534,690	537,000
Other	17,325	6,540	9,631	6,740
Total Revenues	3,258,145	3,034,987	3,121,950	2,923,808
Other Financing Sources				
Transfer In from other funds	7,917	7,010	7,750	6,415
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,350	1,200	7,000	-
Total Other Financing Sources	11,267	8,210	14,750	6,415
Fund Balance Used for Operations	24,823	1,770,671	-	1,194,133
TOTAL FINANCIAL SOURCES	\$ 3,294,235	4,813,868	3,136,700	4,124,356
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,103,804	1,347,665	1,077,207	1,223,055
Materials & Supplies	138,614	138,482	97,102	134,309
Dues Travel & Training	86,649	157,933	102,901	107,577
Utilities	12,117	14,208	9,756	8,344
Vehicle Expense	2,771	10,615	2,681	10,315
Equip & Bldg Maintenance	15,705	21,506	19,949	14,520
Contractual Services	1,589,132	1,820,040	1,091,208	1,331,021
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(92,121)	986,407	473,282	1,005,865
Fixed Asset Additions	376,438	229,222	167,893	219,785
Total Expenditures	3,233,109	4,738,078	3,041,979	4,066,791
Other Financing Uses				
Transfer Out to other funds	61,126	75,790	68,440	57,565
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	61,126	75,790	68,440	57,565
TOTAL FINANCIAL USES	\$ 3,294,235	4,813,868	3,110,419	4,124,356
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,604,919	8,578,388	8,578,388	8,402,556
Less encumbrances, beginning of year	(511,887)	(202,113)	(202,113)	-
Add encumbrances, end of year	510,179	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(24,823)	(1,770,671)	26,281	(1,194,133)
FUND BALANCE (GAAP), end of year	8,578,388	6,605,604	8,402,556	7,208,423
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(510,179)	-	-	-
NET FUND BALANCE, end of year	\$ 8,068,209	6,605,604	8,402,556	7,208,423

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	215,825	219,800	206,904	208,212
Charges for Services	1,151,023	1,110,000	1,185,500	1,215,000
Fines and Forfeitures	-	-	-	-
Interest	12,530	8,200	22,610	8,200
Hospital Lease	-	-	-	-
Other	7,710	6,000	6,589	6,000
Total Revenues	1,387,088	1,344,000	1,421,603	1,437,412
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,350	-	5,800	-
Total Other Financing Sources	3,350	-	5,800	-
Fund Balance Used for Operations	-	417,922	-	308,030
TOTAL FINANCIAL SOURCES	\$ 1,390,438	1,761,922	1,427,403	1,745,442
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 893,380	1,101,905	920,972	1,113,517
Materials & Supplies	89,355	95,225	62,015	95,225
Dues Travel & Training	9,212	25,775	12,100	25,775
Utilities	5,820	7,090	5,900	6,340
Vehicle Expense	2,771	9,915	2,281	9,915
Equip & Bldg Maintenance	14,495	18,990	17,440	12,010
Contractual Services	247,034	149,560	38,903	147,509
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	1,389	234,462	216,359	184,871
Fixed Asset Additions	33,704	107,000	53,886	138,280
Total Expenditures	1,297,160	1,761,922	1,329,856	1,745,442
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,297,160	1,761,922	1,329,856	1,745,442
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,126,075	2,234,427	2,234,427	2,316,900
Less encumbrances, beginning of year	-	(15,074)	(15,074)	-
Add encumbrances, end of year	15,074	-	-	-
Fund Balance Increase (Decrease) resulting from operations	93,278	(417,922)	97,547	(308,030)
FUND BALANCE (GAAP), end of year	2,234,427	1,801,431	2,316,900	2,008,870
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(15,074)	-	-	-
NET FUND BALANCE, end of year	\$ 2,219,353	1,801,431	2,316,900	2,008,870

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,907	28,000	28,000	28,000
Fines and Forfeitures	-	-	-	-
Interest	249	370	418	370
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,156	28,370	28,418	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	\$ 27,156	28,370	28,418	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	27,121	27,696	27,696	27,696
Fixed Asset Additions	-	-	-	-
Total Expenditures	27,121	27,696	27,696	27,696
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 27,121	27,696	27,696	27,696
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 34,427	34,462	34,462	35,184
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35	674	722	674
FUND BALANCE (GAAP), end of year	34,462	35,136	35,184	35,858
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 34,462	35,136	35,184	35,858

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	15,257	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	265	317	348	317
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	265	317	15,605	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	15,862	23,306	574	22,183
TOTAL FINANCIAL SOURCES	\$ 16,127	23,623	16,179	22,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	660	660	-
Dues Travel & Training	15,089	19,000	14,880	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	900	860	500	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	3,103	139	22,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,127	23,623	16,179	22,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,127	23,623	16,179	22,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,261	24,399	24,399	23,825
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(15,862)	(23,306)	(574)	(22,183)
FUND BALANCE (GAAP), end of year	24,399	1,093	23,825	1,642
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 24,399	1,093	23,825	1,642

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	190,301	188,500	190,500	190,500
Fines and Forfeitures	-	-	-	-
Interest	1,721	2,326	3,037	3,037
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	192,022	190,826	193,537	193,537
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	-	55,989	-	49,180
TOTAL FINANCIAL SOURCES	\$ 192,022	246,815	193,537	242,717
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 8,238	45,106	30,135	44,894
Materials & Supplies	2,243	900	1,024	900
Dues Travel & Training	225	11,050	7,950	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	151,748	13,825	3,825	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	165,784	119,340	147,048
Fixed Asset Additions	2,495	-	-	25,000
Total Expenditures	164,949	236,665	162,274	242,717
Other Financing Uses				
Transfer Out to other funds	-	10,150	10,150	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	10,150	10,150	-
TOTAL FINANCIAL USES	\$ 164,949	246,815	172,424	242,717
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 257,493	284,566	284,566	305,679
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	27,073	(55,989)	21,113	(49,180)
FUND BALANCE (GAAP), end of year	284,566	228,577	305,679	256,499
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 284,566	228,577	305,679	256,499

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	853	1,260	1,410	1,410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	853	1,260	1,410	1,410
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	4,187	116,740	-	116,590
TOTAL FINANCIAL SOURCES	\$ 5,040	118,000	1,410	118,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,040	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	118,000	-	118,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,040	118,000	-	118,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,040	118,000	-	118,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 122,005	117,098	117,098	118,508
Less encumbrances, beginning of year	(720)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,187)	(116,740)	1,410	(116,590)
FUND BALANCE (GAAP), end of year	117,098	358	118,508	1,918
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 117,098	358	118,508	1,918

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	25,902	41,600	46,400	46,400
Hospital Lease	523,846	525,500	534,690	537,000
Other	8,767	-	-	-
Total Revenues	558,515	567,100	581,090	583,400
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	-	532,066	199,360	155,850
TOTAL FINANCIAL SOURCES	\$ 558,515	1,099,166	780,450	739,250
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 40,479	28,916	29,240	30,000
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	403,336	1,055,000	751,100	694,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(186,095)	15,250	110	15,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	257,720	1,099,166	780,450	739,250
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 257,720	1,099,166	780,450	739,250
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,514,049	3,546,010	3,546,010	3,346,650
Less encumbrances, beginning of year	(491,766)	-	-	-
Add encumbrances, end of year	222,932	-	-	-
Fund Balance Increase (Decrease) resulting from operations	300,795	(532,066)	(199,360)	(155,850)
FUND BALANCE (GAAP), end of year	3,546,010	3,013,944	3,346,650	3,190,800
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(222,932)	-	-	-
NET FUND BALANCE, end of year	\$ 3,323,078	3,013,944	3,346,650	3,190,800

Governmental Funds

Fund Statement–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,920	-	6,000	3,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	117	160	262	260
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,037	160	6,262	3,260
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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,037	160	6,262	3,260
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	\$ 16,303	20,340	20,340	26,602
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,037	160	6,262	3,260
FUND BALANCE (GAAP), end of year	20,340	20,500	26,602	29,862
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 20,340	20,500	26,602	29,862

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	113,980	44,327	60,527	22,000
Charges for Services	167,868	58,000	100,000	72,000
Fines and Forfeitures	-	-	-	-
Interest	3,696	4,250	3,450	3,450
Hospital Lease	-	-	-	-
Other	-	-	2,320	-
Total Revenues	285,544	106,577	166,297	97,450
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	160,432	26,470	-	270
TOTAL FINANCIAL SOURCES	\$ 445,976	133,047	166,297	97,720
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	18,000	-	-	-
Dues Travel & Training	-	9,300	-	3,300
Utilities	3,460	3,500	2,700	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	281,818	42,920	42,500	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	48,000	(3,549)	50,000
Fixed Asset Additions	142,698	29,327	29,327	-
Total Expenditures	445,976	133,047	70,978	97,720
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 445,976	133,047	70,978	97,720
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 433,434	278,767	278,767	364,176
Less encumbrances, beginning of year	(4,145)	(9,910)	(9,910)	-
Add encumbrances, end of year	9,910	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(160,432)	(26,470)	95,319	(270)
FUND BALANCE (GAAP), end of year	278,767	242,387	364,176	363,906
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(9,910)	-	-	-
NET FUND BALANCE, end of year	\$ 268,857	242,387	364,176	363,906

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	33,900	12,500	12,500	22,500
Fines and Forfeitures	-	-	-	-
Interest	1,474	1,600	2,300	2,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,374	14,100	14,800	24,800
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 35,374	14,100	14,800	24,800
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	\$ 186,921	222,295	222,295	237,095
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,374	14,100	14,800	24,800
FUND BALANCE (GAAP), end of year	222,295	236,395	237,095	261,895
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 222,295	236,395	237,095	261,895

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	342	340	686	591
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	342	340	686	591
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	1,200	1,200	-
Total Other Financing Sources	-	1,200	1,200	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 342	1,540	1,886	591
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	\$ 47,473	47,815	47,815	49,701
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	342	1,540	1,886	591
FUND BALANCE (GAAP), end of year	47,815	49,355	49,701	50,292
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 47,815	49,355	49,701	50,292

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,978	6,700	6,000	6,700
Charges for Services	12,445	14,065	11,870	11,870
Fines and Forfeitures	-	-	-	-
Interest	112	161	166	144
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,535	20,926	18,036	18,714
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,299	7,274	-	-
TOTAL FINANCIAL SOURCES	\$ 22,834	28,200	18,036	18,714
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	22,834	28,200	15,354	17,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,834	28,200	15,354	17,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,834	28,200	15,354	17,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,128	10,829	10,829	13,511
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,299)	(7,274)	2,682	1,714
FUND BALANCE (GAAP), end of year	10,829	3,555	13,511	15,225
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 10,829	3,555	13,511	15,225

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	162	250	281	228
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,162	250	281	228
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	-	14,850	5,307	14,872
TOTAL FINANCIAL SOURCES	\$ 6,162	15,100	5,588	15,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,118	5,585	5,588	5,585
Materials & Supplies	504	1,815	-	1,815
Dues Travel & Training	785	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	7,000	-	7,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,407	15,100	5,588	15,100
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,407	15,100	5,588	15,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,707	26,462	26,462	21,155
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,755	(14,850)	(5,307)	(14,872)
FUND BALANCE (GAAP), end of year	26,462	11,612	21,155	6,283
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,462	11,612	21,155	6,283

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,075	37,878	37,878	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,075	37,878	37,878	-
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	\$ 1,075	37,878	37,878	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,075	1,703	1,703	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	21,705	21,705	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	14,470	14,470	-
Total Expenditures	1,075	37,878	37,878	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,075	37,878	37,878	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,256	-	-	-
Less encumbrances, beginning of year	(15,256)	-	-	-
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–Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 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	196	263	136	308
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,196	50,263	50,136	50,308
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,196	50,263	50,136	50,308
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	1,500	1,500
Dues Travel & Training	-	-	-	-
Utilities	2,837	3,618	1,156	504
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	178	-	-	-
Contractual Services	1,649	1,684	1,329	760
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	500	-	500
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,164	7,302	3,985	3,264
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	\$ 46,164	47,302	43,985	43,264
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,074	22,106	22,106	28,257
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,032	2,961	6,151	7,044
FUND BALANCE (GAAP), end of year	22,106	25,067	28,257	35,301
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 22,106	25,067	28,257	35,301

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	146,846	50,000	22,512	22,512
Intergovernmental	-	-	-	-
Charges for Services	35,432	25,275	8,736	8,736
Fines and Forfeitures	-	-	-	-
Interest	2,757	4,241	4,058	4,058
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	185,035	79,516	35,306	35,306
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	210,823	83,704	-	37,080
TOTAL FINANCIAL SOURCES	\$ 395,858	163,220	35,306	72,386
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 45,119	48,380	12,571	-
Materials & Supplies	1,708	2,508	640	640
Dues Travel & Training	4,474	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,032	2,516	2,509	2,510
Contractual Services	269,165	106,300	14,805	64,236
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	3,516	-	5,000
Fixed Asset Additions	74,360	-	-	-
Total Expenditures	395,858	163,220	30,525	72,386
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 395,858	163,220	30,525	72,386
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 320,812	287,118	287,118	114,770
Less encumbrances, beginning of year	-	(177,129)	(177,129)	-
Add encumbrances, end of year	177,129	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(210,823)	(83,704)	4,781	(37,080)
FUND BALANCE (GAAP), end of year	287,118	26,285	114,770	77,690
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(177,129)	-	-	-
NET FUND BALANCE, end of year	\$ 109,989	26,285	114,770	77,690

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,319	30,400	26,800	26,800
Fines and Forfeitures	-	-	-	-
Interest	1,416	2,144	1,428	1,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,735	32,544	28,228	28,050
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	173,102	5,287	-	9,781
TOTAL FINANCIAL SOURCES	\$ 200,837	37,831	28,228	37,831
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	83,812	37,831	18,150	37,831
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	117,025	-	-	-
Total Expenditures	200,837	37,831	18,150	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	37,831	18,150	37,831
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 182,348	94,380	94,380	104,458
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	85,134	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(173,102)	(5,287)	10,078	(9,781)
FUND BALANCE (GAAP), end of year	94,380	89,093	104,458	94,677
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(85,134)	-	-	-
NET FUND BALANCE, end of year	\$ 9,246	89,093	104,458	94,677

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,800	9,000	15,400	13,600
Fines and Forfeitures	-	-	-	-
Interest	87	168	438	438
Hospital Lease	-	-	-	-
Other	200	-	-	-
Total Revenues	21,087	9,168	15,838	14,038
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	-	9,535	-	13,849
TOTAL FINANCIAL SOURCES	\$ 21,087	18,703	15,838	27,887
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,002	1,937	1,494	2,587
Dues Travel & Training	1,682	2,450	1,900	4,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,625	1,571	3,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,191	-	1,000
Fixed Asset Additions	-	9,500	8,585	17,000
Total Expenditures	2,684	18,703	13,550	27,887
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,684	18,703	13,550	27,887
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 11,661	30,064	30,064	32,352
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,403	(9,535)	2,288	(13,849)
FUND BALANCE (GAAP), end of year	30,064	20,529	32,352	18,503
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,064	20,529	32,352	18,503

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,166	3,300	3,100	3,165
Fines and Forfeitures	-	-	-	-
Interest	21	11	42	41
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,187	3,311	3,142	3,206
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	-	-	-	506
TOTAL FINANCIAL SOURCES	\$ 3,187	3,311	3,142	3,712
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,856	3,163	2,813	3,712
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,856	3,163	2,813	3,712
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,856	3,163	2,813	3,712
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,118	3,449	3,449	3,778
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,331	148	329	(506)
FUND BALANCE (GAAP), end of year	3,449	3,597	3,778	3,272
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,449	3,597	3,778	3,272

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,500	58,000	37,500	37,500
Fines and Forfeitures	-	-	-	-
Interest	156	212	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,656	58,212	37,500	37,500
Other Financing Sources				
Transfer In from other funds	7,917	7,010	7,750	6,415
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	7,917	7,010	7,750	6,415
Fund Balance Used for Operations	29,623	6,706	-	-
TOTAL FINANCIAL SOURCES	\$ 72,196	71,928	45,250	43,915
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 71,287	69,061	33,362	16,256
Materials & Supplies	909	2,767	1,540	2,425
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	72,196	71,928	34,902	18,781
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 72,196	71,928	34,902	18,781
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,238	(4,385)	(4,385)	5,963
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(29,623)	(6,706)	10,348	25,134
FUND BALANCE (GAAP), end of year	(4,385)	(11,091)	5,963	31,097
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ (4,385)	(11,091)	5,963	31,097

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,000	9,000	11,738	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,000	9,000	11,738	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	11,000	8,262	-
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	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	11,738	19,500	19,500	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,738	20,000	20,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,738	20,000	20,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	8,262	8,262	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,262	(11,000)	(8,262)	-
FUND BALANCE (GAAP), end of year	8,262	(2,738)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,262	(2,738)	-	-

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	38	53	51	52
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	38	53	51	52
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	-	3,022	-	3,023
TOTAL FINANCIAL SOURCES	\$ 38	3,075	51	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	\$ 5,337	5,375	5,375	5,426
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38	(3,022)	51	(3,023)
FUND BALANCE (GAAP), end of year	5,375	2,353	5,426	2,403
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,375	2,353	5,426	2,403

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,318	28,500	20,250	19,500
Fines and Forfeitures	-	-	-	-
Interest	70	105	64	64
Hospital Lease	-	-	-	-
Other	33	40	19	40
Total Revenues	22,421	28,645	20,333	19,604
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 22,421	28,645	20,333	19,604
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,281	1,992	2,031	1,942
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,281	2,002	2,031	1,952
Other Financing Uses				
Transfer Out to other funds	21,126	25,640	18,290	17,565
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	21,126	25,640	18,290	17,565
TOTAL FINANCIAL USES	\$ 22,407	27,642	20,321	19,517
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (21)	(7)	(7)	5
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14	1,003	12	87
FUND BALANCE (GAAP), end of year	(7)	996	5	92
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ (7)	996	5	92

Governmental Funds

Fund Statement–Record Preservation Fund 280 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	100,905	98,000	98,000	98,000
Fines and Forfeitures	-	-	-	-
Interest	4,058	2,410	7,200	5,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	104,963	100,410	105,200	103,200
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	300,438	-	315,365
TOTAL FINANCIAL SOURCES	\$ 104,963	400,848	105,200	418,565
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	14,893	14,500	12,220	12,800
Dues Travel & Training	7,815	9,930	10,836	12,125
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	56,260	123,018	48,870	137,900
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	247,375	-	250,000
Fixed Asset Additions	770	6,025	2,225	5,740
Total Expenditures	79,738	400,848	74,151	418,565
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 79,738	400,848	74,151	418,565
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 567,501	592,726	592,726	623,775
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	25,225	(300,438)	31,049	(315,365)
FUND BALANCE (GAAP), end of year	592,726	292,288	623,775	308,410
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 592,726	292,288	623,775	308,410

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	73,814	81,770	73,900	80,000
Fines and Forfeitures	-	-	-	-
Interest	1,073	835	2,116	2,070
Hospital Lease	-	-	-	-
Other	280	500	300	400
Total Revenues	75,167	83,105	76,316	82,470
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	10,195	-	10,730
TOTAL FINANCIAL SOURCES	\$ 75,167	93,300	76,316	93,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	50	50	550
Dues Travel & Training	111	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	50,969	93,100	60,000	92,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	51,080	93,300	60,200	93,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 51,080	93,300	60,200	93,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 140,535	164,622	164,622	180,738
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,087	(10,195)	16,116	(10,730)
FUND BALANCE (GAAP), end of year	164,622	154,427	180,738	170,008
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 164,622	154,427	180,738	170,008

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	52,734	106,471	106,471	-
Charges for Services	107,547	123,000	103,000	101,300
Fines and Forfeitures	-	-	-	-
Interest	2,348	1,125	3,625	3,125
Hospital Lease	-	-	-	-
Other	335	-	403	300
Total Revenues	162,964	230,596	213,499	104,725
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	-	102,638	54,345	165,848
TOTAL FINANCIAL SOURCES	\$ 162,964	333,234	267,844	270,573
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 44,183	48,712	45,339	12,803
Materials & Supplies	5,228	11,400	11,400	11,600
Dues Travel & Training	20,302	37,140	33,318	18,490
Utilities	-	-	-	-
Vehicle Expense	-	700	400	400
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	36,601	145,012	86,450	72,340
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	51,600	90,270	90,937	153,740
Fixed Asset Additions	-	-	-	1,200
Total Expenditures	157,914	333,234	267,844	270,573
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 157,914	333,234	267,844	270,573
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 327,611	332,661	332,661	278,316
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,050	(102,638)	(54,345)	(165,848)
FUND BALANCE (GAAP), end of year	332,661	230,023	278,316	112,468
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 332,661	230,023	278,316	112,468

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	368	-	-	-
Charges for Services	12,646	15,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	1,044	560	1,260	860
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,058	15,560	16,260	15,860
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	-	64,615	50,315	22,080
TOTAL FINANCIAL SOURCES	\$ 14,058	80,175	66,575	37,940
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	916	1,525	825	1,025
Dues Travel & Training	2,264	9,000	3,600	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	800	5,000	1,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,273	1,750	1,750	1,750
Fixed Asset Additions	5,386	62,900	59,400	21,165
Total Expenditures	10,639	80,175	66,575	37,940
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,639	80,175	66,575	37,940
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 145,729	149,148	149,148	98,833
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,419	(64,615)	(50,315)	(22,080)
FUND BALANCE (GAAP), end of year	149,148	84,533	98,833	76,753
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 149,148	84,533	98,833	76,753

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,670	22,500	22,500	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,670	22,500	22,500	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	12,200
TOTAL FINANCIAL SOURCES	\$ 19,670	22,500	22,500	32,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	1,300
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	20,000	-	17,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	715	2,000	1,000	2,000
Fixed Asset Additions	-	-	-	11,400
Total Expenditures	715	22,000	1,000	32,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 715	22,000	1,000	32,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,444	45,399	45,399	66,899
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,955	500	21,500	(12,200)
FUND BALANCE (GAAP), end of year	45,399	45,899	66,899	54,699
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 45,399	45,899	66,899	54,699

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	182,348	128,021	148,000	120,623
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,852	6,203	6,207	4,537
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,930	2,575	3,584	3,775
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	193,130	136,799	157,791	128,935
Other Financing Sources				
Transfer In from other funds	970,472	972,587	972,587	971,687
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	970,472	972,587	972,587	971,687
Fund Balance Used for Operations	-	27,565	6,573	34,470
TOTAL FINANCIAL SOURCES	\$ 1,163,602	1,136,951	1,136,951	1,135,092
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,139,275	1,131,444	1,131,444	1,129,891
Emergency	-	-	-	-
Other	5,809	5,507	5,507	5,201
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,145,084	1,136,951	1,136,951	1,135,092
Other Financing Uses				
Transfer Out to other funds	1,636	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,636	-	-	-
TOTAL FINANCIAL USES	\$ 1,146,720	1,136,951	1,136,951	1,135,092
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 954,568	971,450	971,450	964,877
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,882	(27,565)	(6,573)	(34,470)
FUND BALANCE (GAAP), end of year	971,450	943,885	964,877	930,407
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(971,450)	(943,885)	(964,877)	(930,407)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 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)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,852	6,203	6,207	4,537
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	567	425	1,050	1,040
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,419	6,628	7,257	5,577
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	\$ 108,419	106,628	107,257	105,577
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	103,721	99,816	99,816	100,796
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	103,721	99,816	99,816	100,796
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 103,721	99,816	99,816	100,796
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 135,171	139,869	139,869	147,310
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,698	6,812	7,441	4,781
FUND BALANCE (GAAP), end of year	139,869	146,681	147,310	152,091
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Financial Summary-Series 2015 Spc Ob Bonds-ECC

Fund 306 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 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	868,237	872,587	872,587	871,687
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	868,237	872,587	872,587	871,687
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 868,237	872,587	872,587	871,687
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	867,918	872,269	872,269	871,369
Emergency	-	-	-	-
Other	319	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	868,237	872,587	872,587	871,687
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 868,237	872,587	872,587	871,687
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)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	129	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	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	22,979	-	-	-
TOTAL FINANCIAL SOURCES	\$ 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)	21,472	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,472	-	-	-
Other Financing Uses				
Transfer Out to other funds	1,636	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,636	-	-	-
TOTAL FINANCIAL USES	\$ 23,108	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,979	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,979)	-	-	-
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 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	79,401	52,090	53,150	50,344
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,626	1,640	1,840	1,950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	81,027	53,730	54,990	52,294
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	-	16,645	15,385	17,672
TOTAL FINANCIAL SOURCES	\$ 81,027	70,375	70,375	69,966
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,843	66,823	66,823	66,683
Emergency	-	-	-	-
Other	3,816	3,552	3,552	3,283
Fixed Asset Additions	-	-	-	-
Total Expenditures	70,659	70,375	70,375	69,966
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 70,659	70,375	70,375	69,966
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 269,806	280,174	280,174	264,789
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,368	(16,645)	(15,385)	(17,672)
FUND BALANCE (GAAP), end of year	280,174	263,529	264,789	247,117
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(280,174)	(263,529)	(264,789)	(247,117)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	18,404	8,673	8,845	8,522
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	515	470	626	730
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,919	9,143	9,471	9,252
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	-	1,687	1,359	1,538
TOTAL FINANCIAL SOURCES	\$ 18,919	10,830	10,830	10,790
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,870	10,830	10,830	10,790
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,870	10,830	10,830	10,790
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,870	10,830	10,830	10,790
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 76,783	84,832	84,832	83,473
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,049	(1,687)	(1,359)	(1,538)
FUND BALANCE (GAAP), end of year	84,832	83,145	83,473	81,935
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(84,832)	(83,145)	(83,473)	(81,935)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	6,845	5,942	6,220	5,941
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,845	5,942	6,220	5,941
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	3,780	4,638	4,360	4,691
TOTAL FINANCIAL SOURCES	\$ 10,625	10,580	10,580	10,632
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,951	8,943	8,943	9,032
Emergency	-	-	-	-
Other	1,674	1,637	1,637	1,600
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,625	10,580	10,580	10,632
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,625	10,580	10,580	10,632
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 56,263	52,483	52,483	48,123
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,780)	(4,638)	(4,360)	(4,691)
FUND BALANCE (GAAP), end of year	52,483	47,845	48,123	43,432
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(52,483)	(47,845)	(48,123)	(43,432)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	52,798	44,484	60,881	39,638
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	54	35	52	50
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,852	44,519	60,933	39,688
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	1,698	8,681	-	12,050
TOTAL FINANCIAL SOURCES	\$ 54,550	53,200	60,933	51,738
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	54,550	53,200	53,200	51,738
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	54,550	53,200	53,200	51,738
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 54,550	53,200	53,200	51,738
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 104,193	102,495	102,495	110,228
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,698)	(8,681)	7,733	(12,050)
FUND BALANCE (GAAP), end of year	102,495	93,814	110,228	98,178
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(102,495)	(93,814)	(110,228)	(98,178)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	2,111	2,139	2,434	2,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4	5	5	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,115	2,144	2,439	2,142
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	2,835	2,726	2,431	2,648
TOTAL FINANCIAL SOURCES	\$ 4,950	4,870	4,870	4,790
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,950	4,870	4,870	4,790
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,950	4,870	4,870	4,790
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,950	4,870	4,870	4,790
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,373	63,538	63,538	61,107
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,835)	(2,726)	(2,431)	(2,648)
FUND BALANCE (GAAP), end of year	63,538	60,812	61,107	58,459
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(63,538)	(60,812)	(61,107)	(58,459)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,789	14,693	16,470	14,041
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	35	-	11	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,824	14,693	16,481	14,041
Other Financing Sources				
Transfer In from other funds	2,235	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	2,235	-	-	-
Fund Balance Used for Operations	-	-	-	652
TOTAL FINANCIAL SOURCES	\$ 25,059	14,693	16,481	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	14,693	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	14,693	14,693	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	14,693	14,693
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	25,059	25,059	26,847
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	25,059	-	1,788	(652)
FUND BALANCE (GAAP), end of year	25,059	25,059	26,847	26,195
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ (25,059)	\$ (25,059)	\$ (26,847)	\$ (26,195)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,703,812	6,343,124	6,060,851	6,305,515
Fines and Forfeitures	-	-	100	-
Interest	361	44,985	77,328	51,665
Hospital Lease	-	-	-	-
Other	270,181	7,031	8,442	7,031
Total Revenues	6,013,165	6,395,140	6,146,721	6,364,211
Other Financing Sources				
Transfer In from other funds	-	-	-	4,080
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	48,371	-	28,931	-
Total Other Financing Sources	48,371	-	28,931	4,080
Fund Balance Used for Operations	-	404,346	-	34,632
TOTAL FINANCIAL SOURCES	\$ 6,061,536	6,799,486	6,175,652	6,402,923
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 731,685	1,038,358	958,254	1,003,134
Materials & Supplies	80,020	117,447	88,243	108,700
Dues Travel & Training	180	4,540	-	3,500
Utilities	403,105	397,337	419,387	434,300
Vehicle Expense	11,491	24,655	13,955	21,988
Equip & Bldg Maintenance	195,511	282,045	244,474	502,531
Contractual Services	3,634,964	4,651,718	3,265,905	4,250,864
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	16,100	-	17,100
Other	33,359	140,501	6,208	42,295
Fixed Asset Additions	843,132	126,785	103,499	14,431
Total Expenditures	5,933,447	6,799,486	5,099,925	6,398,843
Other Financing Uses				
Transfer Out to other funds	-	-	-	4,080
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	4,080
TOTAL FINANCIAL USES	\$ 5,933,447	6,799,486	5,099,925	6,402,923
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,533,013	4,847,489	4,847,489	5,648,590
Less encumbrances, beginning of year	(6,384)	(274,626)	(274,626)	-
Add encumbrances, end of year	276,471	-	-	-
Proprietary adjustment to full accrual	(83,700)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	128,089	(404,346)	1,075,727	(34,632)
FUND BALANCE (GAAP), end of year	4,847,489	4,168,517	5,648,590	5,613,958
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,847,489	4,168,517	5,648,590	5,613,958

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,694,778	4,013,100	3,722,840	3,728,190
Fines and Forfeitures	-	-	-	-
Interest	11,486	20,000	33,530	25,000
Hospital Lease	-	-	-	-
Other	262,509	-	725	-
Total Revenues	3,968,773	4,033,100	3,757,095	3,753,190
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 3,968,773	4,033,100	3,757,095	3,753,190
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	551	550
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,311,892	3,806,529	2,909,160	3,361,795
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	29,219	52,500	19,226	2,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,341,111	3,859,029	2,928,937	3,364,845
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,341,111	3,859,029	2,928,937	3,364,845
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 901,282	1,528,944	1,528,944	2,357,102
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	627,662	174,071	828,158	388,345
FUND BALANCE (GAAP), end of year	1,528,944	1,703,015	2,357,102	2,745,447
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,528,944	1,703,015	2,357,102	2,745,447

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	285,386	284,550	290,220	293,580
Fines and Forfeitures	-	-	-	-
Interest	1,398	500	3,000	1,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	286,784	285,050	293,220	294,580
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	7,747	-	-
TOTAL FINANCIAL SOURCES	\$ 286,784	292,797	293,220	294,580
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	257,914	292,797	264,170	293,763
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	257,914	292,797	264,170	293,763
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 257,914	292,797	264,170	293,763
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 149,688	178,558	178,558	207,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	28,870	(7,747)	29,050	817
FUND BALANCE (GAAP), end of year	178,558	170,811	207,608	208,425
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 178,558	170,811	207,608	208,425

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,605	4,600	10,820	4,600
Hospital Lease	-	-	-	-
Other	30	-	-	-
Total Revenues	6,635	4,600	10,820	4,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	47,647	-	27,541	-
Total Other Financing Sources	47,647	-	27,541	-
Fund Balance Used for Operations	-	445,400	-	445,400
TOTAL FINANCIAL SOURCES	\$ 54,282	450,000	38,361	450,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,314	450,000	17,028	450,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,314	450,000	17,028	450,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,314	450,000	17,028	450,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 899,217	950,185	950,185	971,518
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,968	(445,400)	21,333	(445,400)
FUND BALANCE (GAAP), end of year	950,185	504,785	971,518	526,118
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 950,185	504,785	971,518	526,118

Internal Service Funds

Fund Statement-Facilities and Grounds Maintenance Fund 610

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,019,426	1,542,772	1,545,089	1,376,271
Fines and Forfeitures	-	-	100	-
Interest	4,045	4,230	7,185	5,250
Hospital Lease	-	-	-	-
Other	611	-	686	-
Total Revenues	1,024,082	1,547,002	1,553,060	1,381,521
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	724	-	1,390	-
Total Other Financing Sources	724	-	1,390	-
Fund Balance Used for Operations	55,241	96,567	-	293,163
TOTAL FINANCIAL SOURCES	\$ 1,080,047	1,643,569	1,554,450	1,674,684
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 731,685	1,038,358	958,254	1,003,134
Materials & Supplies	80,020	116,847	87,611	107,450
Dues Travel & Training	180	4,540	-	3,500
Utilities	12,892	23,332	17,552	20,880
Vehicle Expense	11,491	24,655	13,955	21,988
Equip & Bldg Maintenance	105,785	205,494	180,905	301,100
Contractual Services	61,844	102,392	75,547	145,306
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	16,100	-	17,100
Other	4,140	88,001	33,237	39,795
Fixed Asset Additions	72,010	23,850	23,387	14,431
Total Expenditures	1,080,047	1,643,569	1,390,448	1,674,684
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,080,047	1,643,569	1,390,448	1,674,684
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 561,722	420,695	420,695	583,599
Less encumbrances, beginning of year	(3,184)	(1,098)	(1,098)	-
Add encumbrances, end of year	1,098	-	-	-
Proprietary adjustment to full accrual	(83,700)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(55,241)	(96,567)	164,002	(293,163)
FUND BALANCE (GAAP), end of year	420,695	323,030	583,599	290,436
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 420,695	323,030	583,599	290,436

Internal Service Funds

Fund Statement–Capital Repair and Replacement Fund 620

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,697	248,697	248,697	258,072
Fines and Forfeitures	-	-	-	-
Interest	10,574	8,590	13,450	8,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	259,271	257,287	262,147	266,662
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	546,268	-	-	-
TOTAL FINANCIAL SOURCES	\$ 805,539	257,287	262,147	266,662
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	82,441	69,570	63,000	137,950
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(46,255)	-
Fixed Asset Additions	723,098	102,935	80,112	-
Total Expenditures	805,539	172,505	96,857	137,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	4,080
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	4,080
TOTAL FINANCIAL USES	\$ 805,539	172,505	96,857	142,030
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,423,200	1,147,260	1,147,260	1,039,022
Less encumbrances, beginning of year	(3,200)	(273,528)	(273,528)	-
Add encumbrances, end of year	273,528	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(546,268)	84,782	165,290	124,632
FUND BALANCE (GAAP), end of year	1,147,260	958,514	1,039,022	1,163,654
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,147,260	958,514	1,039,022	1,163,654

Internal Service Funds

Fund Statement–Utilities Fund 621

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	405,525	204,005	204,005	463,220
Fines and Forfeitures	-	-	-	-
Interest	1,912	2,100	3,989	2,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	407,437	206,105	207,994	465,320
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	-	167,900	193,841	-
TOTAL FINANCIAL SOURCES	\$ 407,437	374,005	401,835	465,320
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	390,213	374,005	401,835	413,420
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	390,213	374,005	401,835	413,420
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 390,213	374,005	401,835	413,420
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 200,407	217,631	217,631	23,790
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,224	(167,900)	(193,841)	51,900
FUND BALANCE (GAAP), end of year	217,631	49,731	23,790	75,690
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 217,631	49,731	23,790	75,690

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	479	705	820	820
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,510	7,736	7,851	7,851
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,510	7,736	7,851	7,851
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	600	81	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	7,285	6,981	569	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,285	7,581	650	7,681
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,285	7,581	650	7,681
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 63,892	64,117	64,117	71,318
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	225	155	7,201	170
FUND BALANCE (GAAP), end of year	64,117	64,272	71,318	71,488
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 64,117	64,272	71,318	71,488

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	218	335	379	380
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	218	335	379	380
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	\$ 218	335	379	380
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	\$ 29,995	30,213	30,213	30,592
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	218	335	379	380
FUND BALANCE (GAAP), end of year	30,213	30,548	30,592	30,972
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,213	30,548	30,592	30,972

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	2,455	3,925	4,155	3,925
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,455	53,925	54,155	153,925
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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,455	53,925	54,155	153,925
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	56,500
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	48,024	-	-	-
Total Expenditures	48,024	-	-	56,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 48,024	-	-	56,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 303,610	309,886	309,886	364,041
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,845	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,431	53,925	54,155	97,425
FUND BALANCE (GAAP), end of year	309,886	363,811	364,041	461,466
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 309,886	363,811	364,041	461,466

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Emergency Communications Center Fund 625

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	36,182
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	36,182
Other Financing Sources				
Transfer In from other funds	-	-	-	4,080
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	4,080
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	40,262
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	40,262
FUND BALANCE (GAAP), end of year	-	-	-	40,262
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	40,262

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	774	1,128	1,189	1,143
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	774	1,128	1,189	1,143
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	1,368	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	1,368	-
Fund Balance Used for Operations	3,286	2,392	1,916	1,557
TOTAL FINANCIAL SOURCES	\$ 4,060	3,520	4,473	2,700
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,848	3,300	2,800	2,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	212	220	305	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,060	3,520	3,105	2,700
Other Financing Uses				
Transfer Out to other funds	-	-	1,368	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	1,368	-
TOTAL FINANCIAL USES	\$ 4,060	3,520	4,473	2,700
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 106,141	102,855	102,855	100,939
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,286)	(2,392)	(1,916)	(1,557)
FUND BALANCE (GAAP), end of year	102,855	100,463	100,939	99,382
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 65,184	62,792	63,268	61,711

Trust Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	235	315	330	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	235	315	330	330
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	\$ 235	315	330	330
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	212	220	305	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	212	220	305	300
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 212	220	305	300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,542	32,565	32,565	32,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23	95	25	30
FUND BALANCE (GAAP), end of year	32,565	32,660	32,590	32,620
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 165	260	190	220

Trust Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	42	73	43	73
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42	73	43	73
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	1,368	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	1,368	-
Fund Balance Used for Operations	614	27	-	-
TOTAL FINANCIAL SOURCES	\$ 656	100	1,411	73
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	656	100	1,250	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	656	100	1,250	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 656	100	1,250	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,904	5,290	5,290	5,451
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(614)	(27)	161	73
FUND BALANCE (GAAP), end of year	5,290	5,263	5,451	5,524
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 19	(8)	180	253

Trust Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	497	740	816	740
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	497	740	816	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	2,695	2,460	2,102	1,660
TOTAL FINANCIAL SOURCES	\$ 3,192	3,200	2,918	2,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,192	3,200	1,550	2,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,192	3,200	1,550	2,400
Other Financing Uses				
Transfer Out to other funds	-	-	1,368	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	1,368	-
TOTAL FINANCIAL USES	\$ 3,192	3,200	2,918	2,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 67,695	65,000	65,000	62,898
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,695)	(2,460)	(2,102)	(1,660)
FUND BALANCE (GAAP), end of year	65,000	62,540	62,898	61,238
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 65,000	62,540	62,898	61,238

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 95 FTE's, or 22%.

General Government Operations—Approximately 14 FTE permanent positions (net) have been added over the past 10 years, a 17% increase. The 2018 budget includes approximately 3 additional FTEs. One FTE is associated with cyclical election activities; another FTE is transferred from Facilities and Grounds Services; and, the third FTE is an additional administrative support position for IT.

Public Safety—Approximately 70 FTE positions (net) have been added over the past 10 years, a 29% increase. The increase is primarily the due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County. The 2018 budget includes three (3) additional full-time positions, one each for the Public Administrator, Prosecuting Attorney, and Sheriff. However, the budget reflects an overall net reduction of approximately 2 FTE, attributable to: (1) reduced budgeted hours for part-time program assistants in the Circuit Court; (2) grant-funded positions being included in the budget for only a partial year according to the approved grant period, which does not coincide with the County's fiscal year; and, (3) eliminating a vacant Senior Programmer Analyst position dedicated to 911/Emergency Management.

Environment, Protective Inspection, & Infrastructure—Approximately 1.5 FTEs have been added over the past 10 years, which represents a 2% 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 and resulted from voter passage of the Community Children's Services sales tax. Previously, some of these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. A total of 4 FTE positions have been added.

Facilities and Grounds Services—Seven (7) FTEs have been added over the past 10 years, which represents a 50% increase. In 2018, administrative and budgetary control for the Security Technician FTE was transferred from Facilities and Grounds to the Information Technology.

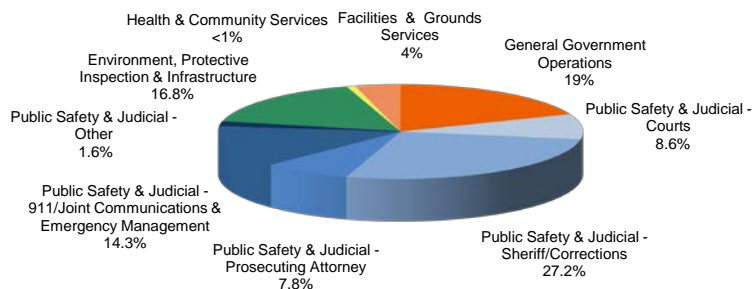


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2018 FTE	DEPT NO	DEPT NAME	2018 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	6.00	1261	Prosecuting Attorney	26.60
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	0.40
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	8.48	<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	7.00
1170	Information Technology	19.63	2704	Joint Communications Radio Network	2.70
1171	Facilities Security	1.00			74.08
1176	GIS - County	3.00	<u>Public Safety & Judicial - Other</u>		
1194	Mail Services	2.00	1200	Public Administrator	8.25
2010	Assessment	16.75			8.25
2110	Collector Tax Maintenance	1.08	<u>Environment, Protective Inspection & Infrastructure</u>		
		98.69	1360	Solid Waste Recycling	0.25
<u>Public Safety & Judicial - Courts</u>			1710	Planning and Zoning	5.18
1210	Circuit Court Services	22.72	1720	Building Codes	6.44
1221	Circuit Clerk	5.00	1725	Stormwater Administration	1.50
1241	Juvenile Office	4.31	2040	Public Works-R&B Maintenance	58.48
1242	Juvenile Justice Center	4.55	2045	Public Works-Design & Construction	13.88
1243	Juvenile Justice Grants & Contracts	1.80	2046	Stormwater Administration	1.50
2831	Veterans Court	0.30			87.23
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	<u>Health & Community Services</u>		
		44.68	1420	Community and Social Services	0.25
<u>Public Safety & Judicial - Sheriff/Corrections</u>			2130	Community Health/Medical	0.45
1251	Sheriff	68.90	2160	Community Children's Services	3.30
1253	Internet Crimes Task Force	0.83			4.00
1255	Corrections	51.73	<u>Facilities & Grounds Services</u>		
2901	Sheriff-Law Enf Sls Tax	14.00	6100	Facilities Maintenance	9.00
2902	Corrections-Law Enf Sls Tax	6.00	6101	Facilities Housekeeping	9.00
		141.46	6104	Grounds Maintenance	3.00
					21.00
			<u>Grand Total</u>		
					<u>519.87</u>

2018 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2009	2010	2011	2012
100	1110	Auditor	4.50	4.50	4.50	5.00
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	2.70	3.00
100	1131	County Clerk	5.75	5.75	5.75	5.75
100	1132	Election and Registration	7.48	9.23	7.16	8.07
100	1133	Election Activities	-	-	-	1.10
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	8.00	8.00	8.00	8.00
100	1170	Information Technology	14.00	14.00	14.00	14.00
100	1171	Facilities Security	-	-	-	-
100	1176	GIS - County	2.00	2.00	2.31	2.13
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.75	0.24	-	-
100	1200	Public Administrator	4.63	5.63	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	4.79	4.79
100	1243	Juvenile Justice Grants & Contracts	3.61	4.12	4.62	4.62
100	1251	Sheriff	63.09	62.97	63.45	62.97
100	1253	Internet Crimes Task Force	0.83	- b	-	-
100	1255	Corrections	60.31	60.31	60.31	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	2.00
100	1261	Prosecuting Attorney	22.32	22.32	22.75	22.75
100	1262	Victim Witness	3.00	3.12	3.36	3.48
100	1263	IV-D	9.00	7.50	7.50	7.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	-
100	1710	Planning and Zoning	5.42	5.42	5.08	5.08
100	1720	Building Codes	6.33	6.33	6.34	6.34
100	1725	Stormwater Administration	-	-	-	1.14
100	1751	Hinkson Creek Watershed	1.00	0.25	0.10	-
General Fund Total			284.14	283.81	284.03	288.84

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2013	2014	2015	2016	2017	2018	2017-2018 Change
6.00	6.00	6.00	6.00	6.00	6.00	-
4.00	4.00	4.00	4.00	4.00	4.00	-
2.50	3.75	3.75	3.75	3.75	3.75	-
5.45	5.45	5.45	5.25	5.25	5.25	-
3.00	3.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	3.75	3.75	3.75	-
7.11	7.54	6.62	10.60	7.33	8.48	1.15
0.34	-	-	-	-	-	-
3.63	3.75	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	-
15.00	16.00	17.63	18.63	18.63	19.63	1.00
-	-	-	-	-	1.00	1.00
2.11	2.00	2.00	2.00	3.00	3.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
5.63	7.23	6.99	7.25	7.25	8.25	1.00
22.67	22.50	22.50	22.50	22.50	22.72	0.22
5.00	5.00	5.00	5.00	5.00	5.00	-
4.19	4.44	4.44	4.44	4.60	4.31	(0.29)
5.10	5.10	5.86	5.67	5.27	4.55	(0.72)
3.00	3.00	3.00	2.80	2.80	1.80 ^a	(1.00)
63.97	65.90	66.90	67.90	67.90	68.90	1.00
2.00	2.00	2.00	2.00	2.00	0.83	(1.17)
60.31	61.56	61.56	61.56	51.73	51.73	-
2.00	2.00	2.00	2.00	-	-	-
23.00	24.00	25.50	25.50	25.60	26.60	1.00
3.48	3.48	3.48	5.48	5.48	5.48	-
3.00	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	0.25	0.25	-
5.08	5.08	5.18	5.18	5.18	5.18	-
6.34	6.34	6.44	6.44	6.44	6.44	-
1.14	1.70	1.50	1.50	1.50	1.50	-
-	-	-	-	-	-	-
287.30	296.32	301.05	308.80	294.46	297.65	3.19

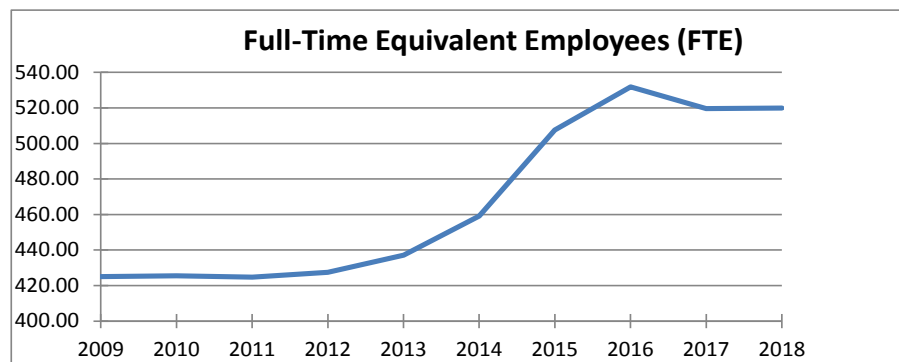
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FUND	DEPT NO	DEPT NAME	2009	2010	2011	2012
201	2010	Assessment	16.35	16.35	16.35	16.75
204	2040	Public Works-R&B Maintenance	56.48	55.98	55.98	57.48
204	2045	Public Works-Design & Construction	16.38	15.13	15.46	13.96
204	2046	Stormwater Administration	-	1.75	1.90	0.61
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	-	-	-	1.25
216	2160	Community Children's Services	-	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	-
261	2610	PA Tax Collection	1.25	1.25	1.25	2.00
263	2630	PA Bad Check Collections	1.68	1.68	1.25	0.50
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	6.23	6.23	6.72	6.00
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	2.00
298	2981	JAG - Recover Act/Stimulus	0.24	0.20	-	-
Special Revenue Funds Total			126.86	127.65	126.65	125.63
610	6100	Facilities Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities Housekeeping	8.00	8.00	8.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	14.00	14.00	13.00
Grand Total			425.00	425.46	424.68	427.47

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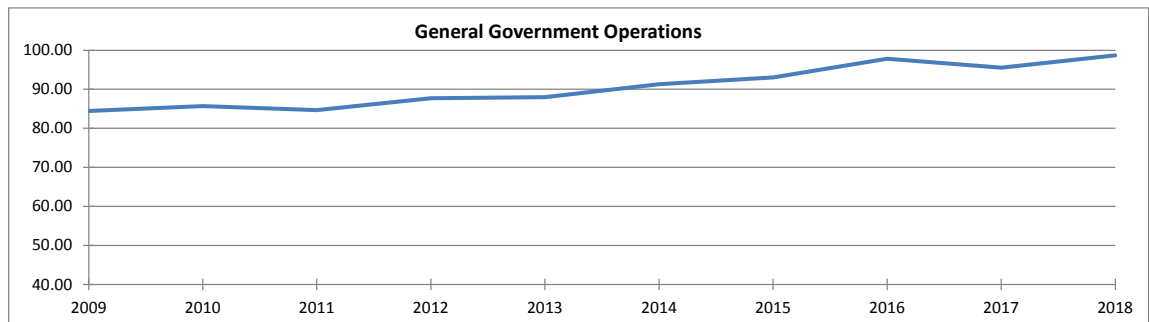
2013	2014	2015	2016	2017	2018	2017-2018 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
58.48	58.23	57.73	58.48	58.48	58.48	-
13.96	14.08	13.88	13.88	13.88	13.88	-
0.61	0.90	1.50	1.50	1.50	1.50	-
0.08	1.08	1.08	1.08	1.08	1.08	-
-	0.58	0.58	0.73	0.45	0.45	-
1.25	0.40	-	-	-	-	-
-	2.17	2.17	2.92	3.30	3.30	-
1.00	1.00	1.00	1.00	1.00	-	(1.00)
2.00	2.00	0.50	1.50	0.40	0.40	-
0.25	0.25	1.00	-	-	-	-
10.00	19.00	57.86	57.86	57.38	57.38	-
-	1.00	1.00	7.00	7.00	7.00	-
-	-	5.00	8.00	8.00	7.00	(1.00)
-	-	-	2.00	2.70	2.70	-
0.88	0.88	0.88	0.88	0.80	0.30	(0.50)
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	-
6.50	5.50	5.50	5.50	5.50	6.00	0.50
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
136.76	148.82	191.43	204.08	203.22	201.22	(2.00)
6.00	7.00	8.00	8.00	9.00	9.00	-
7.00	7.00	7.00	8.00	9.00	9.00	-
-	-	-	1.00	1.00	-	(1.00)
-	-	-	2.00	3.00	3.00	-
13.00	14.00	15.00	19.00	22.00	21.00	(1.00)
437.06	459.14	507.48	531.88	519.68	519.87	0.19



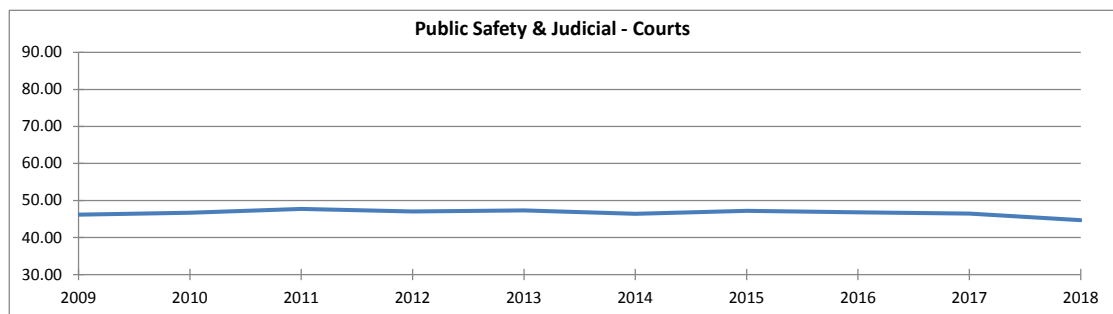
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government Operations											
1110	Auditor	4.50	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	3.75	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	5.25	5.25	5.25
1126	County Counselor	1.70	1.70	2.70	3.00	3.00	3.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	7.48	9.23	7.16	8.07	7.11	7.54	6.62	10.60	7.33	8.48
1133	Election Activities	-	-	-	1.10	0.34	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.63	3.75	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	8.00	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	15.00	16.00	17.63	18.63	18.63	19.63
1171	Facilities Security	-	-	-	-	-	-	-	-	-	1.00
1176	GIS - County	2.00	2.00	2.31	2.13	2.11	2.00	2.00	2.00	3.00	3.00
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	0.24	-	-	-	-	-	-	-	-
2010	Assessment	16.35	16.35	16.35	16.75	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	1.08	1.08	1.08	1.08	1.08
Total		84.44	85.68	84.68	87.71	87.97	91.32	93.03	97.81	95.54	98.69

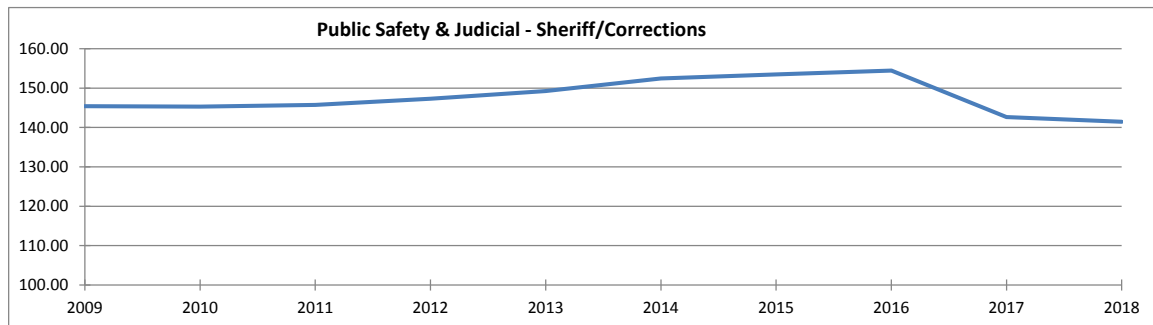


		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Courts											
1210	Circuit Court Services	22.42	22.42	22.42	22.42	22.67	22.50	22.50	22.50	22.50	22.72
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.18	4.18	4.19	4.44	4.44	4.44	4.60	4.31
1242	Juvenile Justice Center	4.74	4.74	4.79	4.79	5.10	5.10	5.86	5.67	5.27	4.55
1243	Juvenile Justice Grants & Contracts	3.61	4.12	4.62	4.62	3.00	3.00	3.00	2.80	2.80	1.80
2831	Veterans Court	-	-	-	-	0.88	0.88	0.88	0.88	0.80	0.30
2904	Alternative Sentencing-Law Enf Sls Tax	6.23	6.23	6.72	6.00	6.50	5.50	5.50	5.50	5.50	6.00
Total		46.18	46.69	47.73	47.01	47.34	46.42	47.18	46.79	46.47	44.68

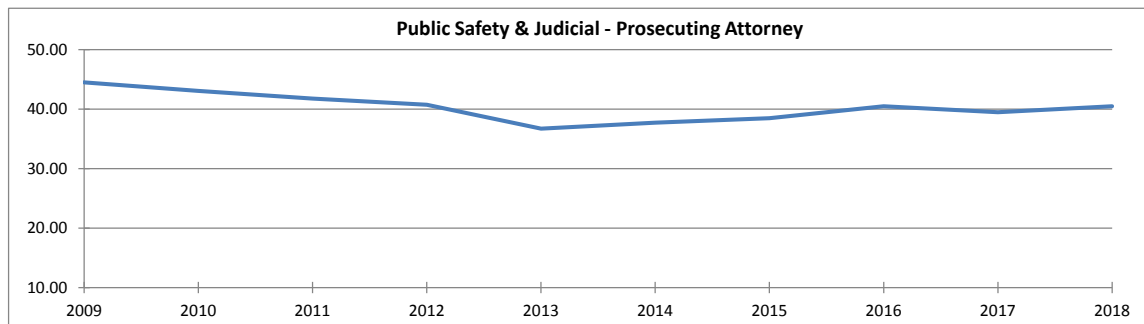


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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.09	62.97	63.45	62.97	63.97	65.90	66.90	67.90	67.90	68.90
1253	Internet Crimes Task Force	0.83	-	-	-	2.00	2.00	2.00	2.00	2.00	0.83
1255	Corrections	60.31	60.31	60.31	60.31	60.31	61.56	61.56	61.56	51.73	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	145.40	145.28	145.76	147.28	149.28	152.46	153.46	154.46	142.63	141.46

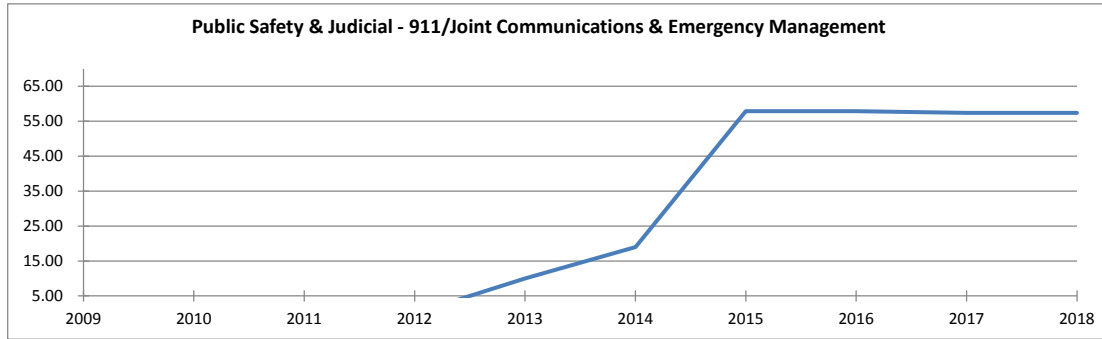


		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.32	22.32	22.75	22.75	23.00	24.00	25.50	25.50	25.60	26.60
1262	Victim Witness	3.00	3.12	3.36	3.48	3.48	3.48	3.48	5.48	5.48	5.48
1263	IV-D	9.00	7.50	7.50	7.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	1.25	1.25	1.25	2.00	2.00	2.00	0.50	1.50	0.40	0.40
2630	PA Bad Check Collections	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	44.49	43.07	41.77	40.73	36.73	37.73	38.48	40.48	39.48	40.48

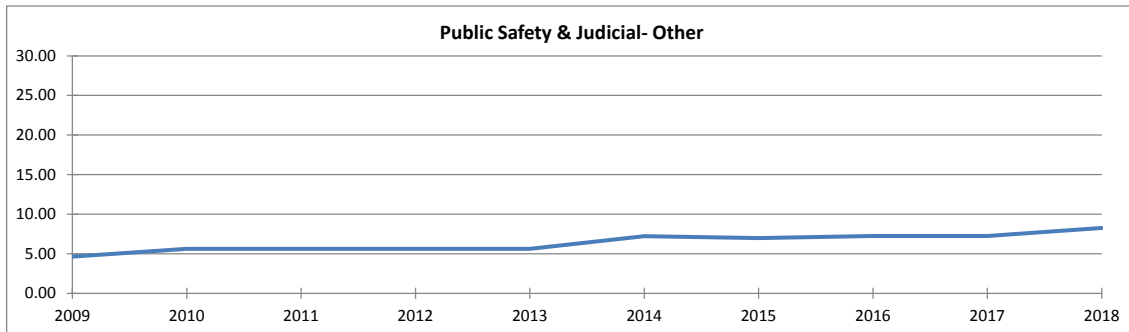


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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	-	-	-	10.00	19.00	57.86	57.86	57.38	57.38
2702	Emergency Management Operations	-	-	-	-	-	1.00	1.00	7.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	-	-	5.00	8.00	8.00	7.00
2704	Joint Communications Radio Network	-	-	-	-	-	-	-	2.00	2.70	2.70
Total		-	-	-	-	10.00	20.00	63.86	74.86	75.08	74.08

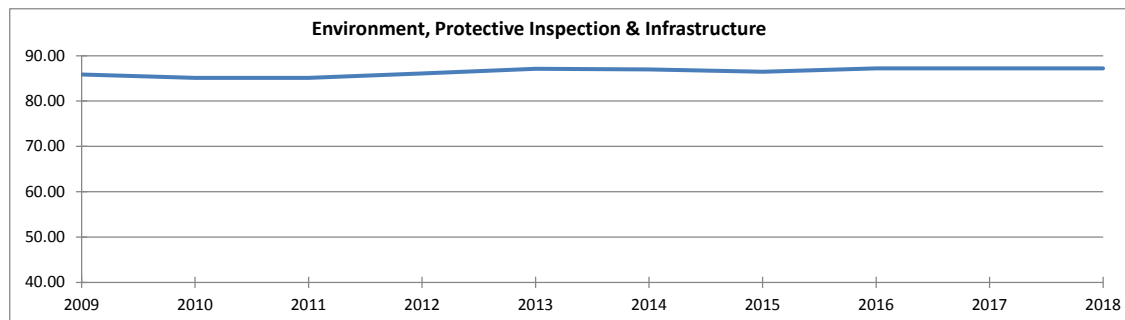


		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Other											
1200	Public Administrator	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25
Total		4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25

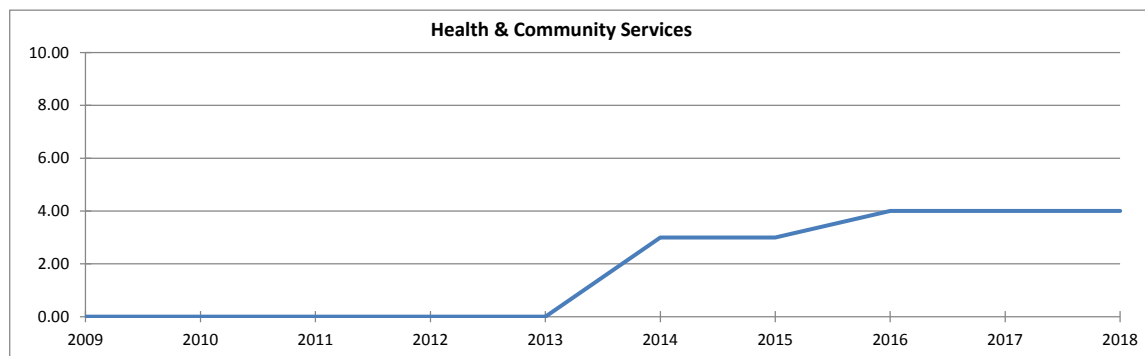


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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.42	5.08	5.08	5.08	5.08	5.18	5.18	5.18	5.18
1720	Building Codes	6.33	6.33	6.34	6.34	6.34	6.34	6.44	6.44	6.44	6.44
1725	Stormwater Administration	-	-	-	1.14	1.14	1.70	1.50	1.50	1.50	1.50
1751	Hinkson Creek Watershed	1.00	0.25	0.10	-	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	56.48	55.98	55.98	57.48	58.48	58.23	57.73	58.48	58.48	58.48
2045	Public Works-Design & Construction	16.38	15.13	15.46	13.96	13.96	14.08	13.88	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	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	-	1.25	1.25	0.40	-	-	-	-
Total		85.86	85.11	85.11	86.11	87.11	86.98	86.48	87.23	87.23	87.23

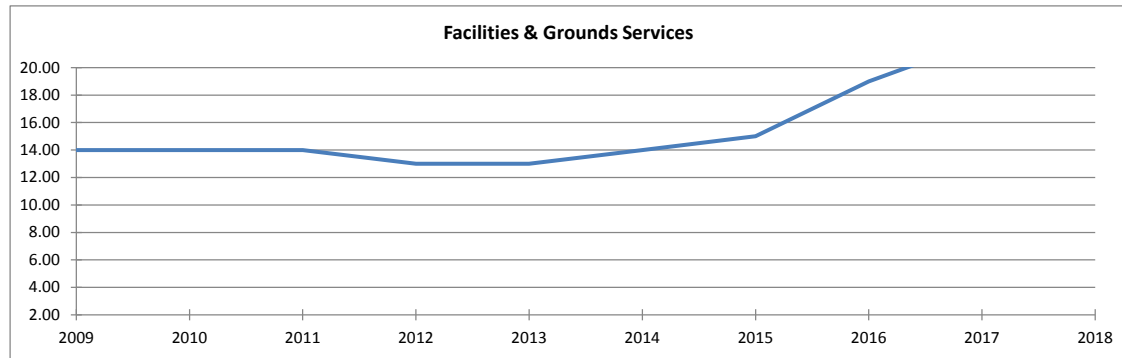


		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>Health & Community Services</u>											
1420	Community and Social Services	-	-	-	-	-	0.25	0.25	0.35	0.25	0.25
2130	Community Health/Medical	-	-	-	-	-	0.58	0.58	0.73	0.45	0.45
2160	Community Children's Services	-	-	-	-	-	2.17	2.17	2.92	3.30	3.30
Total		-	-	-	-	-	3.00	3.00	4.00	4.00	4.00



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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00
6101	Facilities Housekeeping	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	-	-	1.00	1.00	-
6104	Grounds Maintenance	-	-	-	-	-	-	-	2.00	3.00	3.00
Total		14.00	14.00	14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Grand Total	425.00	425.46	424.68	427.47	437.06	459.14	507.48	531.88	519.68	519.87

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	1170	Information Technology	\$ -	\$ -	\$ 4,300	\$ -	\$ 217,255	\$ 525,195
100	1171	Facilities Security	-	-	8,325	-	21,900	-
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1190	Non-Departmental	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	1,200	6,125
100	1221	Circuit Clerk	-	11,500	-	-	-	5,000
100	1230	Jury Services & Court Costs	-	-	-	13,165	-	1,625
100	1241	Juvenile Office	-	-	-	-	-	5,900
100	1242	Juvenile Justice Center	-	-	-	-	-	1,625
100	1251	Sheriff	-	-	-	-	-	-
100	1253	Internet Crimes Task Force	-	-	-	-	-	1,900
100	1255	Corrections	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	5,965	-	-	-
100	1263	IV-D	-	5,059	-	-	-	-
100	1420	Community & Social Services	-	-	-	-	842	-
100	1720	Building Codes	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	-	410
100	1730	Animal Control	-	-	-	-	-	-
General Fund Total			\$ -	\$ 16,559	\$ 18,590	\$ 13,165	\$ 241,197	\$ 549,055

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201	2010	Assessment	-	-	-	-	-	33,280
204	2040	Public Works-R&B Maintenance	-	-	-	-	3,300	17,440
204	2045	Public Works-Design & Construction	-	-	-	-	-	1,640
204	2046	Stormwater Administration	-	-	-	-	-	410
211	2110	Collector Tax Maintenance	-	-	-	-	-	-
216	2160	Community Children's Services	-	-	-	-	1,708	-
257	2570	Sheriff K-9 Operations	-	-	-	-	-	-
270	2701	911/Joint Comm Operations	-	-	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	1,875	-
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	-	5,740
283	2830	Circuit Drug Court	-	-	-	-	-	1,200
285	2850	Administration of Justice	-	-	-	13,165	2,500	4,500
286	2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	2,700
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	1,800
290	2905	Tax	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ -	\$ -	\$ 13,165	\$ 9,383	\$ 68,710

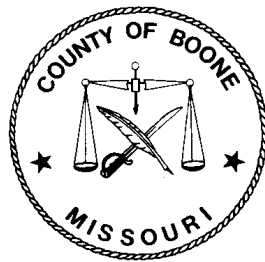
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total	\$ -	\$ 16,559	\$ 18,590	\$ 26,330	\$ 250,580	\$ 617,765
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Total - Governmental Funds	\$ 7,229,318
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Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	
\$ 8,145	\$ 1,520,000	\$ -	\$ -	\$ 950	\$ -	\$ -	\$ -	\$ -
-	-	-	-	67,425	4,305	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,000	-
-	-	-	-	-	25,000	-	-	-
-	-	-	-	7,000	17,850	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	15,000	-	-	-
-	-	-	26,000	-	-	-	-	-
-	-	-	-	-	6,650	-	-	-
2,499	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	57,827	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
231	-	-	-	-	-	-	-	-
-	-	-	30,210	-	-	-	-	-
-	-	-	-	1,200	-	-	-	-
-	-	-	24,761	-	-	-	-	-
\$ 10,875	\$ 1,520,000	\$ -	\$ 80,971	\$ 76,575	\$ 126,632	\$ -	\$ 12,000	\$ -
-	45,000	-	35,000	-	25,000	-	-	-
2,500	-	-	444,200	10,500	553,550	-	-	-
-	-	-	82,995	-	8,000	-	-	-
-	-	-	-	1,200	-	-	-	-
-	-	-	-	-	25,000	-	-	-
469	-	-	-	-	-	-	-	-
-	-	-	-	8,500	8,500	-	-	-
-	-	-	-	52,750	-	-	-	-
-	-	19,000	-	112,000	60,000	-	-	-
3,000	-	-	-	-	-	-	-	-
-	-	-	-	26,400	5,550	-	-	-
-	-	-	-	1,424,984	-	-	-	1,000,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-
8,700	-	-	-	-	-	-	-	-
-	-	-	271,026	-	205,611	-	-	-
-	-	-	30,156	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,850	-	-	-	-	-	-	-	-
\$ 17,519	\$ 45,000	\$ 19,000	\$ 863,377	\$ 1,636,334	\$ 891,211	\$ -	\$ -	\$ 1,000,000
231	-	-	-	-	-	-	-	-
-	-	-	-	4,700	-	-	-	-
-	-	-	-	9,500	-	-	-	-
\$ 231	\$ -	\$ -	\$ -	\$ 14,200	\$ -	\$ -	\$ -	\$ -
<u>\$ 28,625</u>	<u>\$ 1,565,000</u>	<u>\$ 19,000</u>	<u>\$ 944,348</u>	<u>\$ 1,727,109</u>	<u>\$ 1,017,843</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 1,000,000</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 \$3.00 per parcel. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$205,000 annually.

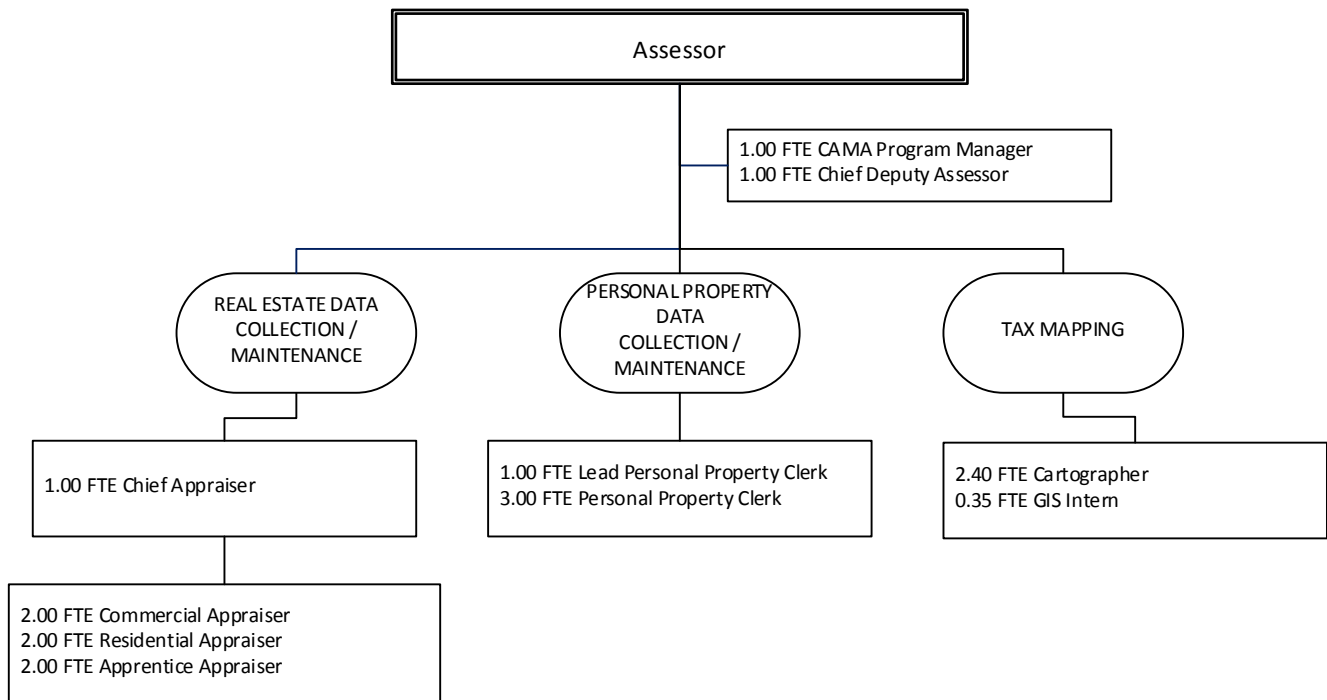
The budget includes funding for routine replacement of computer hardware and equipment as well as a vehicle replacement. It also reflects reimbursement to the General Fund for various services such as mail services, Information Technology services, legal services, etc., provided via General Fund appropriations. 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

	2016	2017	2018	2017-2018
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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	215,825	219,800	206,904	208,212	0	208,212	5-
	SUBTOTAL *****	215,825	219,800	206,904	208,212	0	208,212	5-
CHARGES FOR SERVICES								
3550	COMMISSIONS	1,151,023	1,110,000	1,185,500	1,215,000	0	1,215,000	9
	SUBTOTAL *****	1,151,023	1,110,000	1,185,500	1,215,000	0	1,215,000	9
INTEREST								
3710	INTEREST	464	300	470	300	0	300	0
3711	INT-OVERNIGHT	824	900	900	900	0	900	0
3712	INT-LONG TERM INVEST	17,159	7,000	21,240	7,000	0	7,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-5,918	0	0	0	0	0	0
	SUBTOTAL *****	12,529	8,200	22,610	8,200	0	8,200	0
MISCELLANEOUS								
3830	SALES	7,214	6,000	6,400	6,000	0	6,000	0
3835	SALE OF CAPITAL FIXED ASSET	3,350	0	5,800	0	0	0	0
3891	DIVIDENDS/REBATES	497	0	189	0	0	0	0
	SUBTOTAL *****	11,061	6,000	12,389	6,000	0	6,000	0
	TOTAL REVENUES *****	1,390,438	1,344,000	1,427,403	1,437,412	0	1,437,412	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	703,710	853,949	717,234	865,417	0	865,417	1
10110	OVERTIME	12,058	20,000	16,000	20,000	0	20,000	0
10200	FICA	51,662	66,857	53,573	67,734	0	67,734	1
10300	HEALTH INSURANCE	73,930	98,880	73,140	91,680	0	91,680	7-
10310	COUNTY HSA CONTRIBUTION	0	0	7,200	9,600	0	9,600	0
10325	DISABILITY INSURANCE	2,323	3,558	3,940	3,606	0	3,606	1
10330	CNTY PD DEPENDENT PREM-HEALTH	20,329	21,586	16,423	16,692	0	16,692	22-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,146	1,145	1,305	1,325	0	1,325	15
10350	LIFE INSURANCE	608	768	624	768	0	768	0
10375	DENTAL INSURANCE	5,335	6,720	5,460	6,720	0	6,720	0
10400	WORKERS COMP	12,298	17,887	15,160	19,420	0	19,420	8
10500	401(A) MATCH PLAN	7,915	8,320	8,475	8,320	0	8,320	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,066	2,235	2,438	0	0	2,235	0
	SUBTOTAL *****	893,380	1,101,905	920,972	1,111,282	0	1,113,517	1
MATERIALS & SUPPLIES								
22000	POSTAGE	65,098	65,000	40,000	65,000	0	65,000	0
22005	BULK MAIL FEES/PERMITS	925	925	910	925	0	925	0
22500	SUBSCRIPTIONS/PUBLICATIONS	9,571	5,000	5,000	5,000	0	5,000	0
23000	OFFICE SUPPLIES	1,652	2,500	1,750	2,500	0	2,500	0
23001	PRINTING	7,413	8,100	8,100	8,100	0	8,100	0
23017	COMPUTER PAPER	732	4,000	2,000	4,000	0	4,000	0
23018	PRINTER SUPPLIES	757	2,000	750	2,000	0	2,000	0
23022	MAPPING SUPPLIES	2,386	5,000	2,400	5,000	0	5,000	0
23050	OTHER SUPPLIES	30	700	250	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	747	2,000	855	2,000	0	2,000	0
23855	FURNITURE/FIXTURE <\$1000	43	0	0	0	0	0	0
	SUBTOTAL *****	89,354	95,225	62,015	95,225	0	95,225	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,666	2,800	2,000	2,800	0	2,800	0
37200	SEMINARS/CONFERENCE/MEETINGS	685	5,535	600	5,535	0	5,535	0
37210	TRAINING/SCHOOLS	3,202	8,190	4,000	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,191	3,000	1,500	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	2,468	6,250	4,000	6,250	0	6,250	0
	SUBTOTAL *****	9,212	25,775	12,100	25,775	0	25,775	0
UTILITIES								
48000	TELEPHONES	5,332	5,800	5,400	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	488	1,290	500	540	0	540	58-
	SUBTOTAL *****	5,820	7,090	5,900	6,340	0	6,340	11-

County Assessor

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,084	5,400	1,200	5,400	0	5,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	71	100	70	100	0	100	0
59025	VEHICLE TITLE/LICENSE/PLATES	11	15	11	0	15	15	0
59100	VEHICLE REPAIRS/MAINTENANCE	774	2,750	1,000	2,750	0	2,750	0
59105	TIRES	652	500	0	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	180	400	0	400	0	400	0
59200	LOCAL MILEAGE	0	750	0	750	0	750	0
SUBTOTAL *****		2,772	9,915	2,281	9,900	15	9,915	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,113	16,990	16,990	10,010	0	10,010	41-
60200	EQUIP REPAIRS/MAINTENANCE	381	2,000	450	2,000	0	2,000	0
SUBTOTAL *****		14,494	18,990	17,440	12,010	0	12,010	37-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	16,278	17,020	17,020	15,644	0	15,644	8-
71001	AUTO PHYSICAL DAMAGE INS	540	500	600	660	0	660	32
71002	AUTO LIABILITY INS	1,709	1,500	932	1,025	0	1,025	31-
71006	ERRORS & OMISSIONS INS	212	300	176	195	0	195	35-
71008	GENERAL LIABILITY INS	1,664	2,200	1,711	1,885	0	1,885	14-
71100	OUTSIDE SERVICES	173,521	18,000	14,027	18,000	0	18,000	0
71101	PROFESSIONAL SERVICES	2,438	100,000	2,500	100,000	0	100,000	0
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	48,739	0	0	0	0	0	0
71501	PARKING	1,933	2,040	1,937	2,100	0	2,100	2
SUBTOTAL *****		247,034	149,560	38,903	147,509	0	147,509	1-
OTHER								
83810	INTERFUND SERVICES USED	0	176,214	171,211	135,910	0	135,910	22-
83815	FACILITIES INTERNAL SERVC CHRG	0	43,348	43,348	44,761	0	44,761	3
84400	PUBLIC NOTICES	1,389	3,200	1,800	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	10,700	0	0	0	0	100-
SUBTOTAL *****		1,389	246,462	216,359	196,871	0	196,871	20-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	25,000	25,000	0
92301	REPLC COMPUTER HDWR	5,724	30,000	24,951	5,000	28,280	33,280	10
92302	REPLC COMPUTER SOFTWARE	0	45,000	0	45,000	0	45,000	0
92400	REPLCMENT AUTO/TRUCKS	27,980	32,000	28,935	0	35,000	35,000	9
SUBTOTAL *****		33,704	107,000	53,886	50,000	88,280	138,280	29
TOTAL EXPENDITURES *****		1,297,159	1,761,922	1,329,856	1,654,912	88,295	1,745,442	1-

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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 (re-budgeted from 2017). The increased overtime appropriation is associated with implementation of the new ERP (Enterprise Resource Planning) software. 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 preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records
Response: The County expects to award a new micro-filming contract in January 2018, which the Auditor's Office will use for implementation. Accordingly, the amount originally budgeted in 2017 has been re-budgeted in 2018.

County Auditor

- Provide project accounting and reporting activities pertaining to the construction of the new Emergency Communications Center (911 and Emergency Management) and technology.

Response: On-going; the project is expected to conclude in 2018.

- 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.

Response: Request for Proposals were solicited in 2017 with two vendors short-listed. Due diligence on-site visits will take place in early 2018; selection of the vendor and contract negotiations are expected to conclude by mid-2018.

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

Response: In progress.

Performance Measures

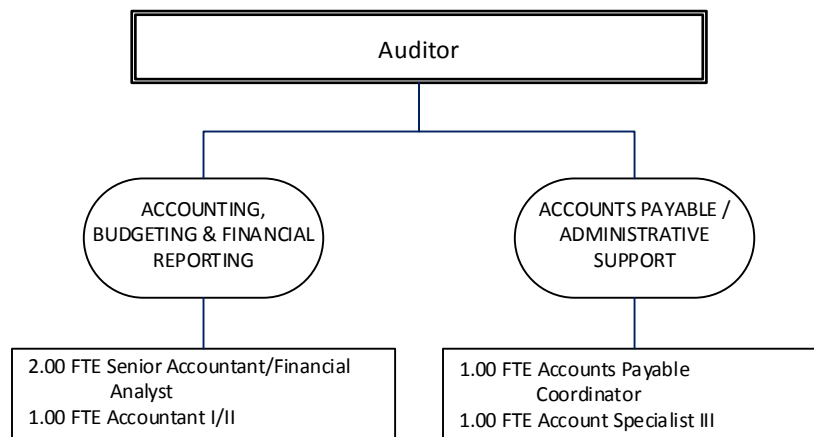
	2016	2017	2018
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	146	142	142
Number of Budget Revisions/Amendments Processed	143	130	130
Number of Purchase Orders Processed	290	295	300
Number of Payment Requisitions Audited and Processed	7,603	7,500	7,500
Number of Payment Requisition Transactions Audited	17,264	17,000	17,200
Number of Procurement Card Transactions Audited	3,293	3,350	3,500
Number of Contracts Certified	249	250	255
Number of Journal Entries Approved & Processed	1,540	1,550	1,550
Historical Cost of Inventoried Assets (Millions)	\$102.8	\$104.0	\$106.0
Number of Employee Positions Budgeted and Monitored	510	510	515
Number of Federal/State Grants Monitored for Financial Reporting	35	35	35
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	2016 Full-time Equivalent	2017 Full-time Equivalent	2018 Full-time Equivalent	2017-2018 Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant I/II	1.00	1.00	1.00	-
Accounts Payable Coordinator	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
Total FTEs	6.00	6.00	6.00	-
Overtime	\$ 9,000	\$ 24,390	\$ 40,000	\$ 15,610

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	326,741	332,842	332,119	338,716	10,000	348,716	4
10110	OVERTIME	10,040	24,390	21,502	40,000	0	40,000	64
10120	HOLIDAY WORKED	0	0	95	0	0	0	0
10200	FICA	23,971	27,327	26,055	28,971	765	29,736	8
10300	HEALTH INSURANCE	34,920	37,080	27,300	27,300	0	27,300	26-
10310	COUNTY HSA CONTRIBUTION	0	0	3,600	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,166	1,431	1,452	1,456	0	1,456	1
10330	CNTY PD DEPENDENT PREM-HEALTH	7,892	7,377	6,303	3,513	0	3,513	52-
10331	CNTY PD DEPENDENT PREM-DENTAL	493	493	406	294	0	294	40-
10350	LIFE INSURANCE	288	288	288	288	0	288	0
10375	DENTAL INSURANCE	2,520	2,520	2,520	2,520	0	2,520	0
10400	WORKERS COMP	590	607	556	681	20	701	15
10500	401(A) MATCH PLAN	3,900	3,900	3,900	3,120	0	3,900	0
	SUBTOTAL *****	412,521	438,255	426,096	451,659	10,785	463,224	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	731	945	750	945	0	945	0
23000	OFFICE SUPPLIES	1,140	1,500	1,200	1,500	0	1,500	0
23001	PRINTING	1,218	600	600	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	52	250	175	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	0	550	0	550	0	550	0
	SUBTOTAL *****	3,141	3,845	2,725	3,845	0	3,845	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	635	870	800	870	0	870	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,220	2,200	1,200	2,200	0	2,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	313	950	600	950	0	950	0
37230	MEALS & LODGING-TRAINING	839	1,040	800	1,040	0	1,040	0
	SUBTOTAL *****	3,007	5,060	3,400	5,060	0	5,060	0
UTILITIES								
48000	TELEPHONES	2,286	2,400	2,350	2,400	0	2,400	0
	SUBTOTAL *****	2,286	2,400	2,350	2,400	0	2,400	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	77	75	50	75	0	75	0
	SUBTOTAL *****	77	75	50	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	608	680	800	890	0	890	30
	SUBTOTAL *****	608	680	800	890	0	890	31
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,025	6,120	1,025	6,120	0	6,120	0
71101	PROFESSIONAL SERVICES	390	350	400	600	0	600	71
71500	BUILDING USE/RENT CHARGE	19,592	0	0	0	0	0	0
	SUBTOTAL *****	21,007	6,470	1,425	6,720	0	6,720	4
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	17,423	17,423	17,991	0	17,991	3
	SUBTOTAL *****	0	17,423	17,423	17,991	0	17,991	3
	TOTAL EXPENDITURES *****	442,647	474,208	454,269	488,640	10,785	500,205	5

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Collector of Revenue – Combined Budget Summary

Description of Funding Sources

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

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

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

Budget Summary

Fund	Dept	Department Name	2016	2017	2018	2018	2018	2018
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 501,938	\$ 536,712	\$ 450,120	\$ 124,907	\$ -	\$ 575,027
211	2110	Tax Maintenance	164,948	172,424	44,894	172,823	25,000	242,717
Total			<u>\$ 666,886</u>	<u>\$ 709,136</u>	<u>\$ 495,014</u>	<u>\$ 297,730</u>	<u>\$ 25,000</u>	<u>\$ 817,744</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2016	2017	Departmental Funding Source Full-time Equivalent Positions		
			Dept. 1150	Dept. 2110	2018 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 I/II	1.00	1.00	1.00	-	1.00
Deputy Collector	4.00	4.00	4.00	-	4.00
Office Specialist Pool	1.25	1.25	1.25	-	1.25
Subtotal	8.25	8.25	8.25	-	8.25
Tax Maintenance					
Deputy Collector	1.00	1.00	-	1.00	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	\$ 3,000	\$ 300	\$ 3,300

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. The 2018 budget includes \$25,000 for replacing mail inserter equipment.

Goals and Objectives

Budget Year Objectives

- Create forms that can be completed and submitted online.
- Provide taxpayers with the ability to download and print paid property tax receipts from the Collector's website.
- Create a master procedure/policy manual for the Collector's office.

Collector of Revenue

Progress on Prior Year Objectives

- Develop a mobile friendly version of the Collector's website.
Response: It is anticipated this will be completed before the 2017 tax season.
- Research the possibility of accepting credit cards to pay the statutory fee of \$1.00 per duplicate receipt.
Response: Continuing.
- Research the possibility of sending tax statements and receipts to taxpayers via email.
Response: The office is now offering this service, however more testing needs to be completed before offering this service for mass mailing of tax statements. Anticipate implementation will be completed for the 2018 tax season.

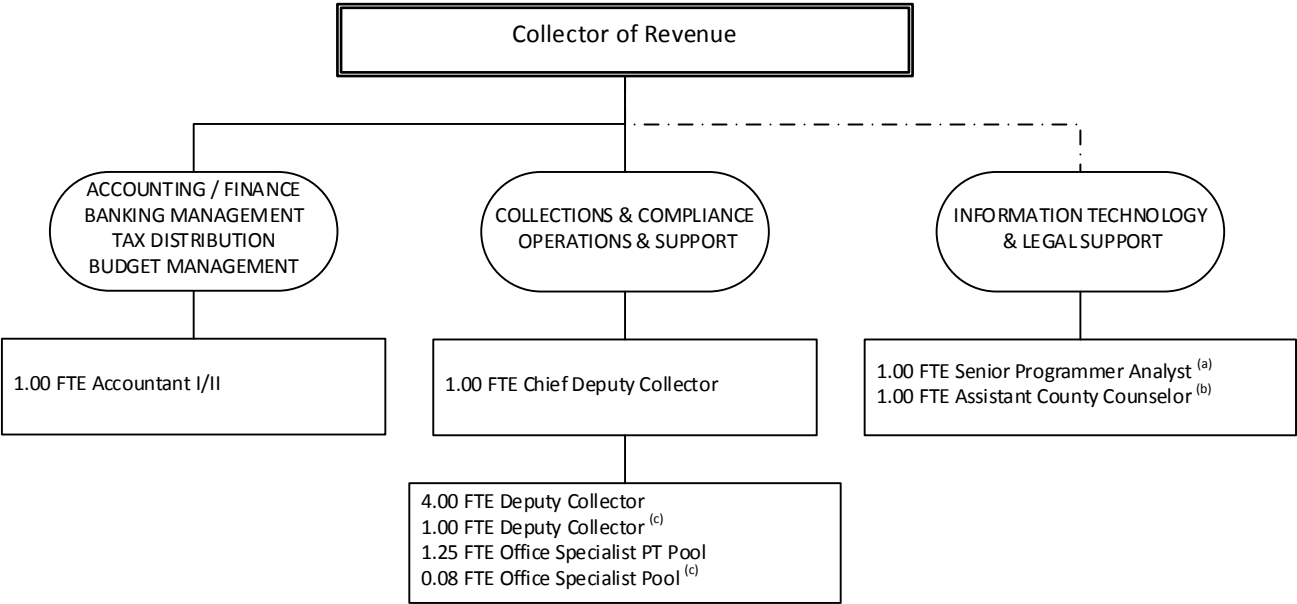
Collector of Revenue

Performance Measures

	2017*	2018*	2019*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	64419	64770	65100
Number of Real Estate Parcels on Installment Payments	1,469	1,500	1,700
Number of Delinquent Real Estate Prop. Tax Bills Mailed	8,562	8,889	9,000
Number of Personal Property Tax Bills Collected	72,579	73,080	73,600
Number of Merchant Licenses Collected	2,194	2,250	2,300
Number of Cash Drawers Balanced	2,496	2,500	2,500
Number of in-person customers	33,438	33,390	33,350
Number of Statements of Non-Assessment	11,286	12,438	11,250
Number of Bankruptcy Claims, Notices, Filings & Dischgs	954	980	1,000
Number of Probate Claims and Satisfactions Filed	179	165	175
Total Collections on Probate Claims	\$13,898	\$16,500	\$18,900
Number of Telephone Calls	19,059	19,150	19,000
Number of Address Changes	8,260	8,600	8,960
Number of Rejection Notices Generated	1,274	1,150	1,200
Number of Legal Descriptions Created for Tax Sale Advertising	241	202	195
Number of Certified Notices to lien Holders and Owners	607	589	580
Number of Properties Subject to Tax Sale/Number Sold	251/13	214/11	200/12
Number of Checks Generated	796	750	750
Number of ACH Distributions	211	225	225
Number of Credit Card Transactions In Person & By Mail	6,525	7,000	7,500
Number of Returned Checks	87	82	75
Number of Duplicate Receipts Issued	8,680	6,000	6,000
Number of Bills Collected (All Types)	140,520	141,500	142,500
Number of Lien Releases Created and Recoded on NIDs	11	10	10
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	131	165	150
Number of Nuisance Abatements Billed	11	12	14
Number of Food Establishment Permits Billed	219	223	225
Number of Bills Collected by IVR	1030	1180	1330
Number of Bills Paid Online	11,679	12,180	12,680
Total Collections By IVR	\$327,187	\$377,000	\$425,000
Total Collections Online	\$5,438,668	\$5,450,000	\$5,500,000
Total Collections (in millions)	\$200.1	\$204.1	\$208.2

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	141,326	136,250	142,735	145,590	0	145,590	6
3312	AUCTION	350	300	160	400	0	400	33
3313	MERCHANTS AND MANUFACTURE	11,030	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL *****	152,706	147,550	153,895	156,990	0	156,990	6
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	7,686	7,587	7,500	6,000	0	6,000	20-
3510	COPIES	219	400	275	400	0	400	0
3511	COST OF TAX SALE REIMBURS	18,045	47,715	15,721	47,715	0	47,715	0
3550	COMMISSIONS	2,073,441	2,059,522	2,114,910	2,157,208	0	2,157,208	4
3560	COLLECTION FEES	1,623	1,660	1,660	1,660	0	1,660	0
3577	COLL DEL FEES & COMM	190,303	188,500	190,500	190,500	0	190,500	1
	SUBTOTAL *****	2,291,317	2,305,384	2,330,566	2,403,483	0	2,403,483	4
INTEREST								
3710	INTEREST	9,685	6,500	9,700	9,500	0	9,500	46
	SUBTOTAL *****	9,685	6,500	9,700	9,500	0	9,500	46
MISCELLANEOUS								
3890	MISCELLANEOUS	175	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	1,865	3,500	1,750	1,750	0	1,750	50-
	SUBTOTAL *****	2,040	3,500	1,750	1,750	0	1,750	50-
	TOTAL REVENUES *****	2,456,162	2,463,354	2,496,331	2,572,143	0	2,572,143	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	336,189	366,984	355,412	362,049	0	362,049	1-
10110	OVERTIME	2,224	3,825	3,000	3,000	0	3,000	21-
10200	FICA	25,021	28,366	26,413	27,926	0	27,926	1-
10300	HEALTH INSURANCE	40,443	43,260	36,988	39,660	0	39,660	8-
10310	COUNTY HSA CONTRIBUTION	0	0	4,350	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,124	1,442	1,328	1,421	0	1,421	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,159	3,354	3,143	3,854	0	3,854	14
10331	CNTY PD DEPENDENT PREM-DENTAL	247	246	247	257	0	257	4
10350	LIFE INSURANCE	324	336	316	336	0	336	0
10375	DENTAL INSURANCE	2,919	2,940	2,695	2,520	0	2,520	14-
10400	WORKERS COMP	605	630	544	657	0	657	4
10500	401(A) MATCH PLAN	3,185	4,550	2,860	3,640	0	3,640	20-
10600	UNEMPLOYMENT BENEFITS	1,959	0	0	0	0	0	0
	SUBTOTAL *****	417,399	455,933	437,296	450,120	0	450,120	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	150	425	150	0	150	0
23000	OFFICE SUPPLIES	3,277	4,000	4,000	4,000	0	4,000	0
23001	PRINTING	11,314	12,000	12,000	12,000	0	12,000	0
23017	COMPUTER PAPER	1,656	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	16,247	20,350	20,625	20,350	0	20,350	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	50	0	25	0	25	50-
37200	SEMINARS/CONFERENCE/MEETINGS	870	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	255	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	476	625	625	625	0	625	0
	SUBTOTAL *****	1,651	2,080	2,030	2,055	0	2,055	1-
UTILITIES								
48000	TELEPHONES	3,642	3,750	3,750	3,750	0	3,750	0
	SUBTOTAL *****	3,642	3,750	3,750	3,750	0	3,750	0

Collector of Revenue

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	553	1,290	700	1,550	0	1,550	20
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
SUBTOTAL *****		553	1,790	1,200	2,050	0	2,050	15
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,465	1,465	1,465	0	1,465	0
71000	INSURANCE AND BONDS	80	100	50	50	0	50	50-
71100	OUTSIDE SERVICES	4,579	6,740	4,730	6,790	0	6,790	0
71107	BANK/CREDIT CARD SERVICE FEES	5,949	6,620	7,000	10,000	0	10,000	51
71116	SERVICES/SURVEYOR	810	4,000	333	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	33,994	0	0	0	0	0	0
SUBTOTAL *****		45,412	18,925	13,578	22,305	0	22,305	18
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	30,228	30,228	31,217	0	31,217	3
84400	PUBLIC NOTICES	5,867	9,150	5,920	9,150	0	9,150	0
84500	TITLE SEARCH	11,168	34,025	9,643	34,025	0	34,025	0
86898	SHORTAGES & OVERAGES- NET	0	5	0	5	0	5	0
SUBTOTAL *****		17,035	73,408	45,791	74,397	0	74,397	1
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	12,442	12,442	0	0	0	100-
SUBTOTAL *****		0	12,442	12,442	0	0	0	100-
TOTAL EXPENDITURES *****		501,939	588,678	536,712	575,027	0	575,027	2-

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

211	COLLECTOR TAX MAINTENANCE FUND							%CHG
		2016	2017		2018	2018	2018	FROM
		BUDGET	BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	190,301	188,500	190,500	190,500	0	190,500	1
	SUBTOTAL *****	190,301	188,500	190,500	190,500	0	190,500	1
INTEREST								
3710	INTEREST	186	185	201	201	0	201	8
3711	INT-OVERNIGHT	117	123	118	118	0	118	4-
3712	INT-LONG TERM INVEST	2,442	2,018	2,718	2,718	0	2,718	34
3798	INC/DEC IN FV OF INVESTMENTS	-1,023	0	0	0	0	0	0
	SUBTOTAL *****	1,722	2,326	3,037	3,037	0	3,037	31
	TOTAL REVENUES *****	192,023	190,826	193,537	193,537	0	193,537	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	6,362	34,438	22,983	34,438	0	34,438	0
10110	OVERTIME	116	500	300	300	0	300	40-
10200	FICA	494	2,672	1,758	2,657	0	2,657	0
10300	HEALTH INSURANCE	970	6,180	4,120	6,180	0	6,180	0
10325	DISABILITY INSURANCE	8	139	106	139	0	139	0
10350	LIFE INSURANCE	8	48	40	48	0	48	0
10375	DENTAL INSURANCE	70	420	350	420	0	420	0
10400	WORKERS COMP	59	59	-22	62	0	62	5
10500	401(A) MATCH PLAN	150	650	500	520	0	650	0
	SUBTOTAL *****	8,237	45,106	30,135	44,764	0	44,894	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	0	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	2,243	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	0	200	0	200	0
23855	FURNITURE/FIXTURE <\$1000	0	0	624	0	0	0	0
	SUBTOTAL *****	2,243	900	1,024	900	0	900	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	225	300	300	300	0	300	0
37200	SEMINARS/CONFERENCE/MEETINGS	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	100	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	225	11,050	7,950	11,050	0	11,050	0

Collector of Revenue

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,050	0	0	0	0	0	0
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	3,470	3,800	3,800	3,800	0	3,800	0
71101	PROFESSIONAL SERVICES	147,228	0	0	0	0	0	0
71105	LEGAL SERVICES	0	10,000	0	10,000	0	10,000	0
SUBTOTAL *****		151,748	13,825	3,825	13,825	0	13,825	0
OTHER								
83810	INTERFUND SERVICES USED	0	153,784	119,340	136,048	0	136,048	11-
83917	OTO: TO GENERAL FUND	0	10,150	10,150	0	0	0	100-
86850	CONTINGENCY	0	12,000	0	11,000	0	11,000	8-
SUBTOTAL *****		0	175,934	129,490	147,048	0	147,048	16-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	2,495	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	25,000	25,000	0
SUBTOTAL *****		2,495	0	0	0	25,000	25,000	0
TOTAL EXPENDITURES *****		164,948	246,815	172,424	217,587	25,000	242,717	2-

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	28,713	28,814	28,836	29,024	0	29,024	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,939	3,680	2,300	4,350	0	4,350	18
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	818	4,895	2,000	5,220	0	5,220	6
37230	MEALS & LODGING-TRAINING	1,950	8,620	3,300	9,020	0	9,020	4
SUBTOTAL *****		33,420	46,009	36,436	47,614	0	47,614	3
TOTAL EXPENDITURES *****		33,420	46,009	36,436	47,614	0	47,614	3

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

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

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

General Fund

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

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

General Fund

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

Election Services Fund (2300)

Election Equipment Replacement Fund (2320)

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	2016 Actual	2017 Estimated	2018 Class 1 Personal Services	2018 Classes 2-8 Other Services and Charges	2018 Class 9 Capital Outlay	2018 Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 252,233	\$ 260,431	\$ 232,153	\$ 25,845	\$ -	\$ 257,998
100	1196	Records Management	26,824	24,538	-	23,425	-	23,425
		Subtotal	279,057	284,969	232,153	49,270	-	281,423
Election and Registration								
100	1132	Election & Registration	563,925	442,110	432,684	111,544	-	544,228
100	1133	Election Activities	736,406	414,500	-	624,000	-	624,000
230	2300	Election Services	445,975	70,978	-	97,720	-	97,720
		Subtotal	1,746,306	927,588	432,684	833,264	-	1,265,948
		Total	\$ 2,025,363	\$ 1,212,557	\$ 664,837	\$ 882,534	\$ -	\$ 1,547,371

Personnel Summary

Position Title	Departmental Funding Source				
	2016	2017	Full-time Equivalent Positions		
	Full-time Equivalent	Full-time Equivalent	Dept. 1131	Dept. 1132	2018 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 II Deputy	0.75	0.75	0.75	-	0.75
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	0.75	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	3.85	0.58	-	1.54	1.54
Elections Intern Part-time Pool	-	-	-	0.19	0.19
Subtotal	10.60	7.33	-	8.48	8.48
Total FTEs	14.35	11.08	3.75	8.48	12.23

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).

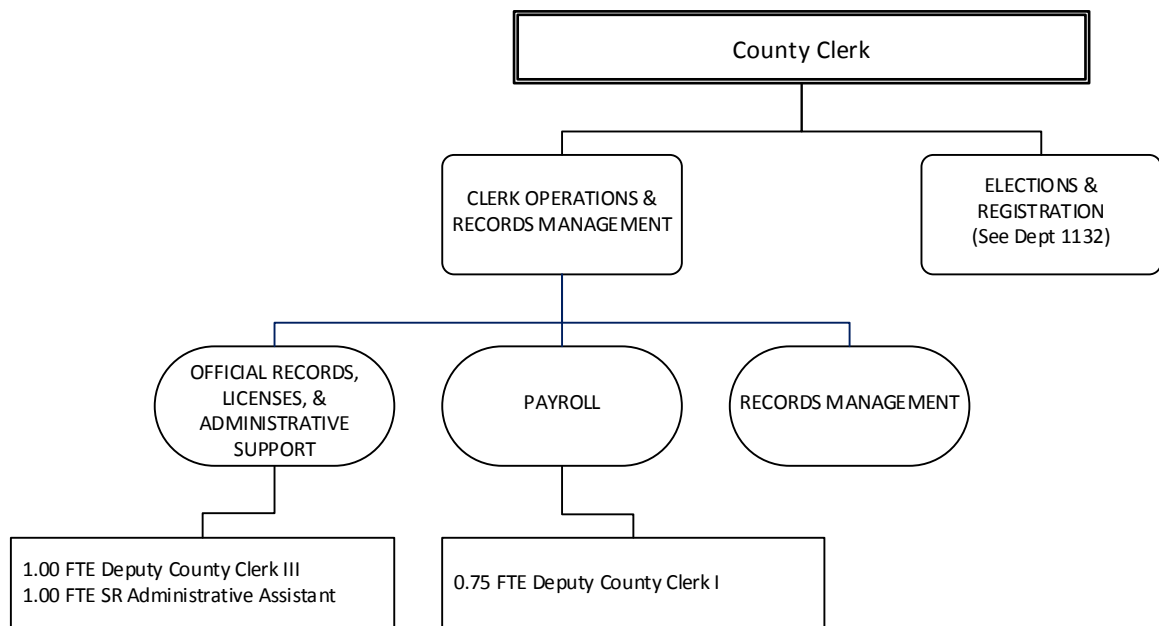
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,915	3,100	4,000	4,000	0	4,000	29
	SUBTOTAL *****	3,915	3,100	4,000	4,000	0	4,000	29
CHARGES FOR SERVICES								
3510	COPIES	0	50	10	50	0	50	0
3569	OTHER FEES	3,016	3,600	3,300	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	25,680	24,000	24,000	24,000	0	24,000	0
	SUBTOTAL *****	28,696	27,650	27,310	27,650	0	27,650	0
	TOTAL REVENUES *****	32,611	30,750	31,310	31,650	0	31,650	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	185,506	190,288	191,936	193,296	0	193,296	1
10110	OVERTIME	263	0	0	0	0	0	0
10200	FICA	13,641	14,557	14,210	14,787	0	14,787	1
10300	HEALTH INSURANCE	23,280	24,720	23,820	17,640	0	17,640	28-
10310	COUNTY HSA CONTRIBUTION	0	0	900	1,200	0	1,200	0
10325	DISABILITY INSURANCE	665	818	829	831	0	831	1
10350	LIFE INSURANCE	192	192	192	192	0	192	0
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,260	0	1,260	25-
10400	WORKERS COMP	326	323	435	347	0	347	7
10500	401(A) MATCH PLAN	2,600	2,080	2,800	2,080	0	2,600	25
	SUBTOTAL *****	228,153	234,658	236,802	231,633	0	232,153	1-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,702	3,000	1,500	2,000	0	2,000	33-
23001	PRINTING	536	700	600	700	0	700	0
23050	OTHER SUPPLIES	0	450	0	0	0	0	100-
	SUBTOTAL *****	2,238	4,150	2,100	2,700	0	2,700	35-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	250	701	725	0	725	190
37200	SEMINARS/CONFERENCE/MEETINGS	163	1,000	163	300	0	300	70-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	250	0	250	0
37230	MEALS & LODGING-TRAINING	0	250	450	250	0	250	0
	SUBTOTAL *****	188	1,500	1,314	1,525	0	1,525	2
UTILITIES								
48000	TELEPHONES	1,539	1,800	1,600	1,800	0	1,800	0
	SUBTOTAL *****	1,539	1,800	1,600	1,800	0	1,800	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	50	0	0	0	0	100-
	SUBTOTAL *****	0	50	0	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,418	2,050	1,500	2,050	0	2,050	0
	SUBTOTAL *****	1,418	2,050	1,500	2,050	0	2,050	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	250	355	200	0	200	20-
71500	BUILDING USE/RENT CHARGE	17,499	0	0	0	0	0	0
	SUBTOTAL *****	17,499	250	355	200	0	200	20-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	15,560	15,560	16,070	0	16,070	3
84400	PUBLIC NOTICES	1,201	1,500	1,200	1,500	0	1,500	0
	SUBTOTAL *****	1,201	17,060	16,760	17,570	0	17,570	3
	TOTAL EXPENDITURES *****	252,236	261,518	260,431	257,478	0	257,998	1-

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	200	100	100	0	100	50-
	SUBTOTAL *****	0	200	100	100	0	100	50-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	26,446	0	0	0	0	0	0
	SUBTOTAL *****	26,446	0	0	0	0	0	0
	OTHER							
83160	RECYCLING & DUMP FEES	379	5,000	200	750	0	750	85-
83815	FACILITIES INTERNAL SERVC CHRG	0	24,238	24,238	22,575	0	22,575	6-
	SUBTOTAL *****	379	29,238	24,438	23,325	0	23,325	20-
	TOTAL EXPENDITURES *****	26,825	29,438	24,538	23,425	0	23,425	20-

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Elections and Registration

Department Number 1132, 1133, 2300, 2320

Mission

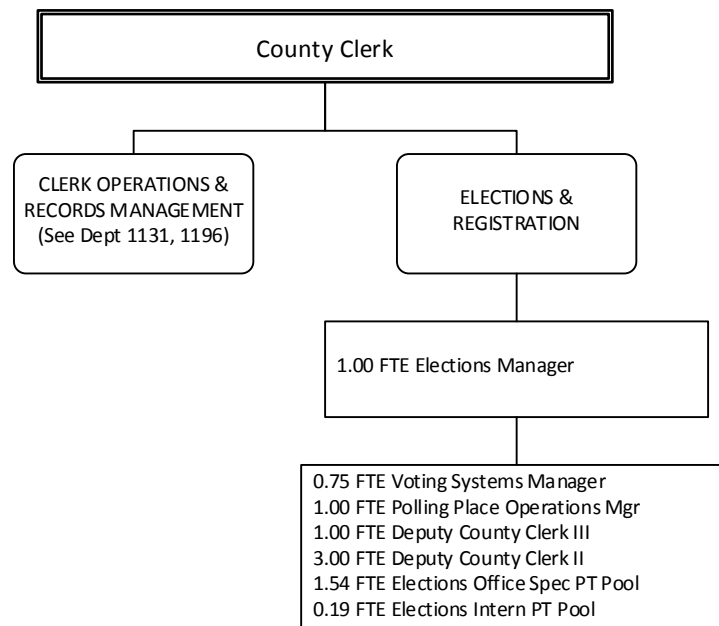
The County Clerk serves as chief election official for the County and all of its political subdivisions and is responsible for all voter registration and election activity.

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 in conjunction with specific election activity. Previously, these revenues and expenditures were blended with the operating revenues and expenditures of the Election and Registration Office (1132).

The 2018 budget reflects appropriations associated with Hospital Board of Trustees election (April), the Primary Election (August), and the General Election (November). The 2017 budget included approximately \$55,000 to replace ballot-counting equipment (1132), which was not spent. Instead, the County Clerk intends to submit a comprehensive equipment replacement request for consideration in the 2019 budget cycle.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,591	0	0	0	0	0	0
	SUBTOTAL *****	2,591	0	0	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	9	100	0	0	0	0	100-
	SUBTOTAL *****	9	100	0	0	0	0	100-
MISCELLANEOUS								
3830	SALES	798	600	400	600	0	600	0
3890	MISCELLANEOUS	266	30	100	250	0	250	733
	SUBTOTAL *****	1,064	630	500	850	0	850	35
	TOTAL REVENUES *****	3,664	730	500	850	0	850	16
PERSONAL SERVICES								
10100	SALARIES & WAGES	341,897	319,557	288,920	343,187	4,872	348,059	8
10110	OVERTIME	3,849	0	0	0	0	0	0
10120	HOLIDAY WORKED	507	0	0	0	0	0	0
10200	FICA	24,689	24,446	20,800	26,253	372	26,625	8
10300	HEALTH INSURANCE	39,770	43,260	37,080	37,080	0	37,080	14-
10325	DISABILITY INSURANCE	1,029	1,310	1,310	1,308	0	1,308	0
10330	CNTY PD DEPENDENT PREM-HEALTH	12,408	13,756	13,756	10,793	0	10,793	21-
10331	CNTY PD DEPENDENT PREM-DENTAL	486	493	493	368	0	368	25-
10350	LIFE INSURANCE	328	336	328	336	0	336	0
10375	DENTAL INSURANCE	2,870	2,940	2,920	2,940	0	2,940	0
10400	WORKERS COMP	471	543	790	617	8	625	15
10500	401(A) MATCH PLAN	3,715	4,550	3,290	3,640	0	4,550	0
	SUBTOTAL *****	432,019	411,191	369,687	426,522	5,252	432,684	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	3,419	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	4,304	4,500	1,500	4,000	0	4,000	11-
23850	MINOR EQUIP & TOOLS (<\$1000)	11,249	0	0	0	0	0	0
	SUBTOTAL *****	18,972	6,000	3,000	5,500	0	5,500	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	995	200	125	1,000	0	1,000	400
37200	SEMINARS/CONFERENCE/MEETINGS	233	1,200	350	900	0	900	25-
37210	TRAINING/SCHOOLS	0	250	0	100	0	100	60-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	0	700	0	700	0
37230	MEALS & LODGING-TRAINING	608	1,700	0	1,100	0	1,100	35-
	SUBTOTAL *****	1,836	4,050	475	3,800	0	3,800	6-
UTILITIES								
48000	TELEPHONES	4,350	5,000	4,200	4,200	0	4,200	16-
48050	CELLULAR/MOBILE DEVICE SERVICE	38	100	7	100	0	100	0
48200	ELECTRICITY	4,413	3,800	4,500	4,400	0	4,400	15
48300	WATER	27	50	26	50	0	50	0
48600	SEWER USE	38	50	45	50	0	50	0
	SUBTOTAL *****	8,866	9,000	8,778	8,800	0	8,800	2-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	469	500	50	100	0	100	80-
59105	TIRES	246	250	0	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	561	600	0	0	0	0	100-
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	1,276	1,450	150	200	0	200	86-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	32,018	33,000	2,088	33,000	0	33,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	32,018	33,250	2,088	33,250	0	33,250	0

Elections and Registration

CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	200	95	100	0	100	50-
71100	OUTSIDE SERVICES	120	275	100	250	0	250	9-
71500	BUILDING USE/RENT CHARGE	62,557	0	0	0	0	0	0
71700	EQUIPMENT RENTALS	0	0	0	200	0	200	0
SUBTOTAL *****		62,677	475	195	550	0	550	16
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	57,637	57,637	58,344	0	58,344	1
84010	RECEPTION/MEETINGS	39	100	0	100	0	100	0
84400	PUBLIC NOTICES	997	1,100	100	1,000	0	1,000	9-
SUBTOTAL *****		1,036	58,837	57,737	59,444	0	59,444	1
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	5,230	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	55,000	0	0	0	0	100-
SUBTOTAL *****		5,230	55,000	0	0	0	0	100-
TOTAL EXPENDITURES *****		563,930	579,253	442,110	538,066	5,252	544,228	6-

1133 ELECTION ACTIVITIES

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	4,335	0	0	0	0	0	0
	SUBTOTAL *****	4,335	0	0	0	0	0	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	174,260	36,000	36,000	96,000	0	96,000	166
	SUBTOTAL *****	174,260	36,000	36,000	96,000	0	96,000	167
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	17,873	4,000	1,900	3,750	0	3,750	6-
	SUBTOTAL *****	17,873	4,000	1,900	3,750	0	3,750	6-
	TOTAL REVENUES *****	196,468	40,000	37,900	99,750	0	99,750	149
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,485	9,500	2,000	3,500	0	3,500	63-
23001	PRINTING	0	6,250	1,500	6,500	0	6,500	4
23005	ELECTION SUPPLIES	10,653	10,000	1,000	14,000	0	14,000	40
23050	OTHER SUPPLIES	80	0	0	0	0	0	0
	SUBTOTAL *****	12,218	25,750	4,500	24,000	0	24,000	7-
OTHER								
85900	COUNTY ELECTION EXPENSE	724,189	413,000	410,000	600,000	0	600,000	45
	SUBTOTAL *****	724,189	413,000	410,000	600,000	0	600,000	45
	TOTAL EXPENDITURES *****	736,407	438,750	414,500	624,000	0	624,000	42

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

230 ELECTION SERVICES FUND								%CHG
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	24,796	0	29,327	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	89,184	44,327	31,200	22,000	0	22,000	50-
	SUBTOTAL *****	113,980	44,327	60,527	22,000	0	22,000	50-
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	167,868	58,000	100,000	72,000	0	72,000	24
	SUBTOTAL *****	167,868	58,000	100,000	72,000	0	72,000	24

Elections and Registration

INTEREST								
3711	INT-OVERNIGHT	231	250	150	150	0	150	40-
3712	INT-LONG TERM INVEST	4,590	4,000	3,300	3,300	0	3,300	17-
3798	INC/DEC IN FV OF INVESTMENTS	-1,125	0	0	0	0	0	0
SUBTOTAL *****		3,696	4,250	3,450	3,450	0	3,450	19-
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	0	0	2,320	0	0	0	0
SUBTOTAL *****		0	0	2,320	0	0	0	0
TOTAL REVENUES *****		285,544	106,577	166,297	97,450	0	97,450	9-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	18,000	0	0	0	0	0	0
SUBTOTAL *****		18,000	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	3,000	0	1,000	0	1,000	66-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,000	0	1,000	0	1,000	66-
37230	MEALS & LODGING-TRAINING	0	3,300	0	1,300	0	1,300	60-
SUBTOTAL *****		0	9,300	0	3,300	0	3,300	65-
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	3,459	3,500	2,700	1,500	0	1,500	57-
SUBTOTAL *****		3,459	3,500	2,700	1,500	0	1,500	57-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	42,500	42,500	42,500	0	42,500	0
71100	OUTSIDE SERVICES	63	420	0	420	0	420	0
71101	PROFESSIONAL SERVICES	281,755	0	0	0	0	0	0
SUBTOTAL *****		281,818	42,920	42,500	42,920	0	42,920	0
OTHER								
83200	FEES & COMMISSIONS	0	0	96	0	0	0	0
86850	CONTINGENCY	0	48,000	0	50,000	0	50,000	4
86910	PY ENCUMBRANCES NOT USED	0	0	-3,645	0	0	0	0
SUBTOTAL *****		0	48,000	-3,549	50,000	0	50,000	4
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	81,698	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	61,000	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	29,327	29,327	0	0	0	100-
SUBTOTAL *****		142,698	29,327	29,327	0	0	0	100-
TOTAL EXPENDITURES *****		445,975	133,047	70,978	97,720	0	97,720	27-

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	33,900	12,500	12,500	22,500	0	22,500	80
SUBTOTAL *****		33,900	12,500	12,500	22,500	0	22,500	80
INTEREST								
3711	INT-OVERNIGHT	1,474	1,600	2,300	2,300	0	2,300	43
SUBTOTAL *****		1,474	1,600	2,300	2,300	0	2,300	44
TOTAL REVENUES *****		35,374	14,100	14,800	24,800	0	24,800	76

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 is primarily used for local community functions. During 2017, the County entered into lease agreements with Family Access Center of Excellence (FACE) and First Chance for Children (FCC). The operating costs and lease revenue for this facility are accounted for in a separate budget and are presented below.

Budget Highlights

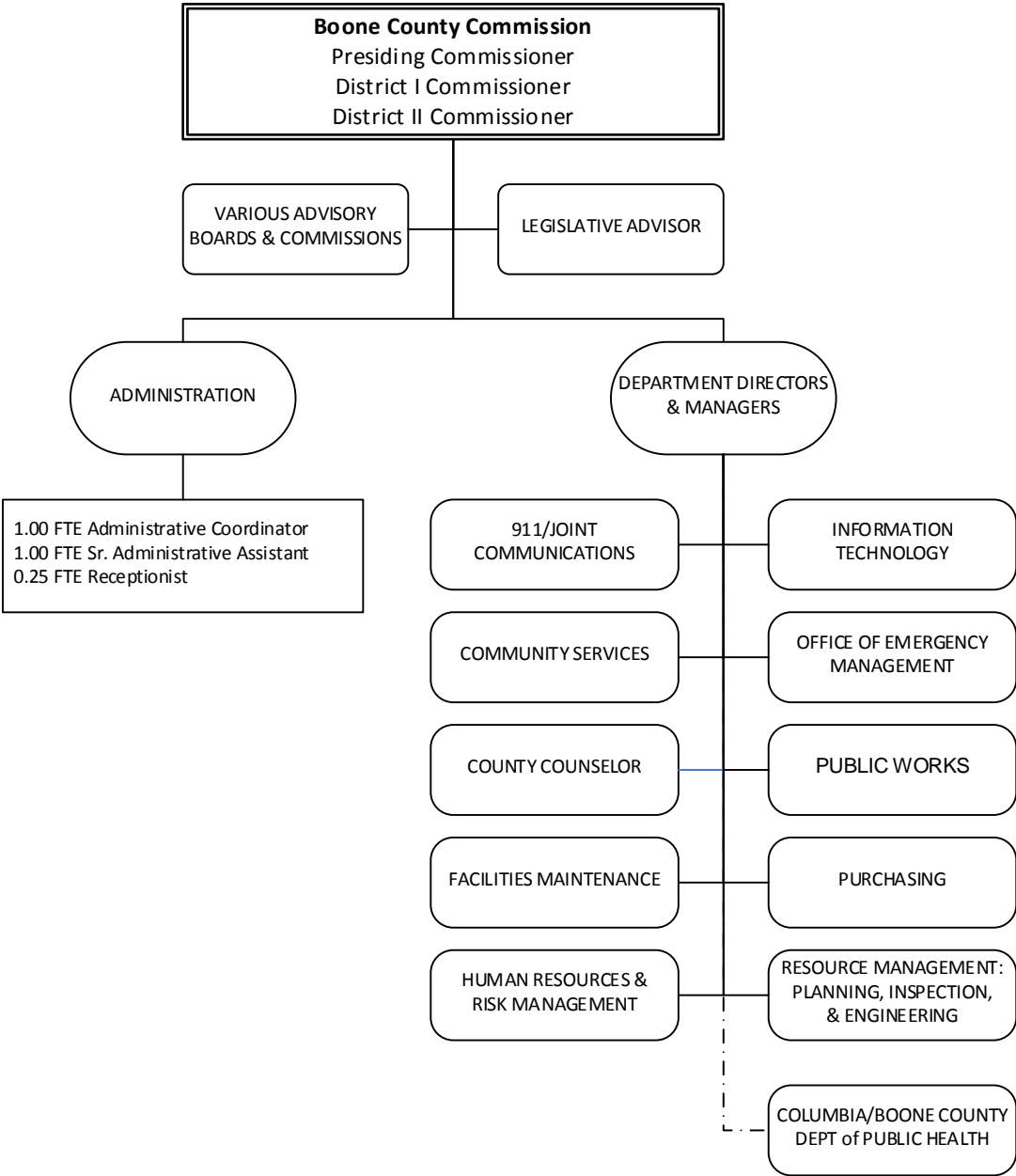
There are no significant changes to this budget.

Personnel Detail

Position Title	2016	2017	2018	2017-2018
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Receptionist	0.25	0.25	0.25	-
Total FTEs	5.25	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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	15	0	0	0	0
	SUBTOTAL *****	0	0	15	0	0	0	0
	TOTAL REVENUES *****	0	0	15	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	367,660	372,616	367,778	377,264	0	377,264	1
10110	OVERTIME	131	0	0	0	0	0	0
10200	FICA	28,371	29,699	27,643	30,044	0	30,044	1
10300	HEALTH INSURANCE	29,100	30,900	28,200	28,200	0	28,200	8-
10310	COUNTY HSA CONTRIBUTION	0	0	2,813	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,290	1,571	1,365	1,592	0	1,592	1
10330	CNTY PD DEPENDENT PREM-HEALTH	1,793	1,903	6,967	6,952	0	6,952	265
10331	CNTY PD DEPENDENT PREM-DENTAL	318	318	724	699	0	699	119
10350	LIFE INSURANCE	240	240	240	240	0	240	0
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	651	660	635	706	0	706	6
10500	401(A) MATCH PLAN	2,990	3,250	2,990	2,600	0	3,250	0
10850	VEHICLE ALLOWANCE	15,612	15,613	15,468	15,468	0	15,468	0
	SUBTOTAL *****	450,256	458,870	456,923	469,465	0	470,115	2
MATERIALS & SUPPLIES								
22000	POSTAGE	0	0	0	0	1,000	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	299	1,647	350	821	0	821	50-
23000	OFFICE SUPPLIES	564	1,000	500	500	1,000	500	50-
23001	PRINTING	0	950	420	550	12,050	550	42-
23050	OTHER SUPPLIES	72	130	40	126	0	126	3-
23300	UNIFORMS	0	0	0	0	1,200	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	350	150	81	150	0	150	0
23855	FURNITURE/FIXTURE <\$1000	1,190	600	1,118	0	0	0	100-
	SUBTOTAL *****	2,475	4,477	2,509	2,147	15,250	2,147	52-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	585	1,410	1,410	1,410	0	1,410	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,967	1,010	2,500	8,475	0	8,475	739
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,673	5,820	1,500	3,720	1,500	3,720	36-
37230	MEALS & LODGING-TRAINING	1,429	3,175	2,175	175	0	175	94-
37235	MEALS & LODGING - OTHER	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	5,654	12,415	7,585	14,780	1,500	14,780	19
UTILITIES								
48000	TELEPHONES	4,047	4,100	4,100	4,200	0	4,200	2
48050	CELLULAR/MOBILE DEVICE SERVICE	694	1,620	540	540	0	540	66-
	SUBTOTAL *****	4,741	5,720	4,640	4,740	0	4,740	17-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	749	715	715	808	0	808	13
59010	FUEL SURCHARGE - REIMB TO R&B	47	34	34	43	0	43	26
59100	VEHICLE REPAIRS/MAINTENANCE	197	552	40	572	0	572	3
59105	TIRES	530	314	25	50	0	50	84-
59110	MECHANICS CHARGE - REIMB R&B	156	130	60	120	0	120	7-
59200	LOCAL MILEAGE	6	1,080	540	540	0	540	50-
	SUBTOTAL *****	1,685	2,825	1,414	2,133	0	2,133	24-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	599	500	160	200	0	200	60-
60200	EQUIP REPAIRS/MAINTENANCE	0	500	171	0	0	0	100-
	SUBTOTAL *****	599	1,000	331	200	0	200	80-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	210	100	15	100	0	100	0
71101	PROFESSIONAL SERVICES	33,810	38,500	36,000	38,500	7,500	38,500	0
71500	BUILDING USE/RENT CHARGE	24,158	0	0	0	0	0	0
	SUBTOTAL *****	58,178	38,600	36,015	38,600	7,500	38,600	0

County Commission and Centralia Office

OTHER								
83100	AWARDS	18	610	30	100	0	100	83-
83815	FACILITIES INTERNAL SERVC CHRG	0	21,485	21,485	22,185	0	22,185	3
84010	RECEPTION/MEETINGS	762	2,795	1,300	4,525	1,650	4,525	61
84300	ADVERTISING	0	1,000	0	1,360	1,000	1,360	36
84400	PUBLIC NOTICES	0	85	88	100	0	100	17
86850	CONTINGENCY	0	0	0	0	40,000	0	0
SUBTOTAL *****		780	25,975	22,903	28,270	42,650	28,270	9
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	0	0	0	3,000	0	0
92300	REPLCMNT MACH & EQUIP	7,819	0	0	0	0	0	0
SUBTOTAL *****		7,819	0	0	0	3,000	0	0
TOTAL EXPENDITURES *****		532,187	549,882	532,320	560,335	69,900	560,985	2

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	0	0	3,000	6,000	0	6,000	0
3890	MISCELLANEOUS	0	0	201	0	0	0	0
SUBTOTAL *****		0	0	3,201	6,000	0	6,000	0
TOTAL REVENUES *****		0	0	3,201	6,000	0	6,000	0
UTILITIES								
48000	TELEPHONES	952	984	1,008	1,080	0	1,080	9
48100	NATURAL GAS	516	660	600	636	0	636	3-
48200	ELECTRICITY	2,688	2,500	2,500	2,500	0	2,500	0
48300	WATER	211	360	360	360	0	360	0
48400	SOLID WASTE	160	156	150	168	0	168	7
48600	SEWER USE	56	95	95	95	0	95	0
SUBTOTAL *****		4,583	4,755	4,713	4,839	0	4,839	2
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,800	1,800	1,913	1,976	0	1,976	9
60150	PEST CONTROL	75	220	220	220	0	220	0
SUBTOTAL *****		1,875	2,020	2,133	2,196	0	2,196	9
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	5,228	0	0	0	0	0	0
SUBTOTAL *****		5,228	0	0	0	0	0	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	4,627	4,627	4,508	0	4,508	2-
SUBTOTAL *****		0	4,627	4,627	4,508	0	4,508	3-
TOTAL EXPENDITURES *****		11,686	11,402	11,473	11,543	0	11,543	1

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 budget.

Performance Measures

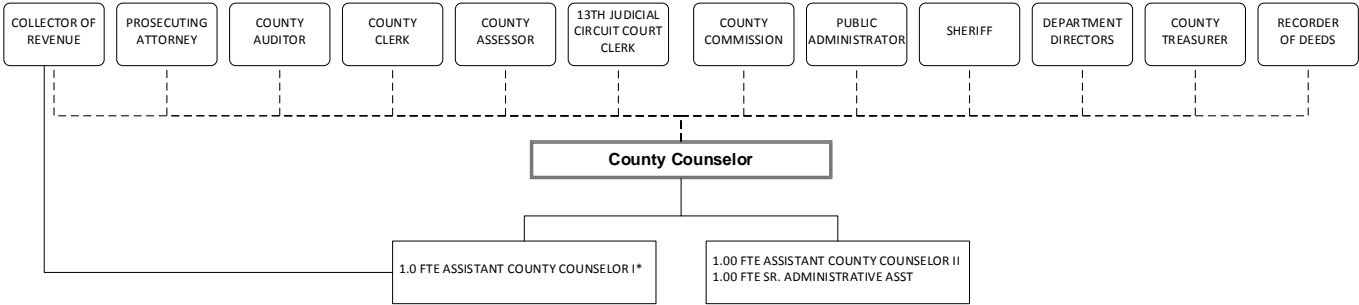
	2016	2017	2018
	Actual	Actual	Projected
Total Contracts Drafted/Reviewed	275	247	240
Mental Health (631/632 cases) Processed	240	296	280
Legal Opinions Provided	1,341	1,380	1,300

Personnel Detail

	2016	2017	2018	2017-2018
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II	1.00	1.00	1.00	-
Assistant County Counselor I	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	91,355	0	0	0	0	0	0
3558	ATTORNEY FEES	8,312	5,000	5,061	5,000	0	5,000	0
	SUBTOTAL *****	99,667	5,000	5,061	5,000	0	5,000	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	91,979	91,979	93,128	0	93,128	1
	SUBTOTAL *****	0	91,979	91,979	93,128	0	93,128	1
	TOTAL REVENUES *****	99,667	96,979	97,040	98,128	0	98,128	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	269,504	276,577	275,559	281,089	0	281,089	1
10200	FICA	19,548	21,158	20,218	21,503	0	21,503	1
10300	HEALTH INSURANCE	23,280	24,720	22,020	22,020	0	22,020	10-
10310	COUNTY HSA CONTRIBUTION	0	0	1,800	3,600	0	3,600	0
10325	DISABILITY INSURANCE	956	1,189	1,013	1,208	0	1,208	1
10330	CNTY PD DEPENDENT PREM-HEALTH	7,374	7,829	6,967	11,563	0	11,563	47
10331	CNTY PD DEPENDENT PREM-DENTAL	493	493	494	515	0	515	4
10350	LIFE INSURANCE	192	192	192	192	0	192	0
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	464	387	426	449	0	449	16
10500	401(A) MATCH PLAN	2,340	2,600	2,340	2,080	0	2,600	0
	SUBTOTAL *****	325,831	336,825	332,709	345,899	0	346,419	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	9,158	10,000	10,000	10,000	0	10,000	0
23000	OFFICE SUPPLIES	810	2,000	1,800	1,500	0	1,500	25-
23001	PRINTING	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	200	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	10,168	13,600	12,900	13,100	0	13,100	4-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,360	1,450	1,495	1,495	0	1,495	3
37210	TRAINING/SCHOOLS	1,793	3,800	3,800	3,600	0	3,600	5-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	68	550	550	550	0	550	0
	SUBTOTAL *****	3,221	5,800	5,845	5,645	0	5,645	3-
UTILITIES								
48000	TELEPHONES	1,130	1,425	1,100	1,425	0	1,425	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,035	1,080	1,080	1,620	0	1,620	50
	SUBTOTAL *****	2,165	2,505	2,180	3,045	0	3,045	22
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	218	600	600	400	0	400	33-
	SUBTOTAL *****	218	600	600	400	0	400	33-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	240	575	575	575	0	575	0
	SUBTOTAL *****	240	575	575	575	0	575	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	75	0	0	0	0	100-
71100	OUTSIDE SERVICES	0	700	700	700	0	700	0
71101	PROFESSIONAL SERVICES	608	1,000	800	1,000	0	1,000	0
71105	LEGAL SERVICES	3,656	25,000	20,000	25,000	0	25,000	0
71500	BUILDING USE/RENT CHARGE	13,447	0	0	0	0	0	0
	SUBTOTAL *****	17,761	26,775	21,500	26,700	0	26,700	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	11,959	11,959	12,348	0	12,348	3
84801	TRANSCRIPTS-CIVIL	135	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	135	13,459	12,459	13,848	0	13,848	3
	TOTAL EXPENDITURES *****	359,739	400,139	388,768	409,212	0	409,732	2

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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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86800	EMERGENCY	0	594,189	0	850,000	0	850,000	43
86850	CONTINGENCY	0	15,000	0	27,000	0	27,000	80
SUBTOTAL *****		0	609,189	0	877,000	0	877,000	44
TOTAL EXPENDITURES *****		0	609,189	0	877,000	0	877,000	44

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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

There are no other significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3890	MISCELLANEOUS	4,769	3,000	1,648	3,000	0	3,000	0
	SUBTOTAL *****	4,769	3,000	1,648	3,000	0	3,000	0
	TOTAL REVENUES *****	4,769	3,000	1,648	3,000	0	3,000	0
PERSONAL SERVICES								
10300	HEALTH INSURANCE	0	18,540	0	0	0	18,540	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	15,000	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	3,000	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	16,929	2,000	0	0	20,000	18
	SUBTOTAL *****	0	53,469	20,000	0	0	56,540	6
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	11,400	11,400	11,400	11,400	0	11,400	0
71104	ADMINISTRATIVE SERVICES	7,056	7,000	4,066	7,000	0	7,000	0
	SUBTOTAL *****	18,456	18,400	15,466	18,400	0	18,400	0
	TOTAL EXPENDITURES *****	18,456	71,869	35,466	18,400	0	74,940	4

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Human Resources & Risk Management

Department Number 1115

Mission

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

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

Budget Highlights

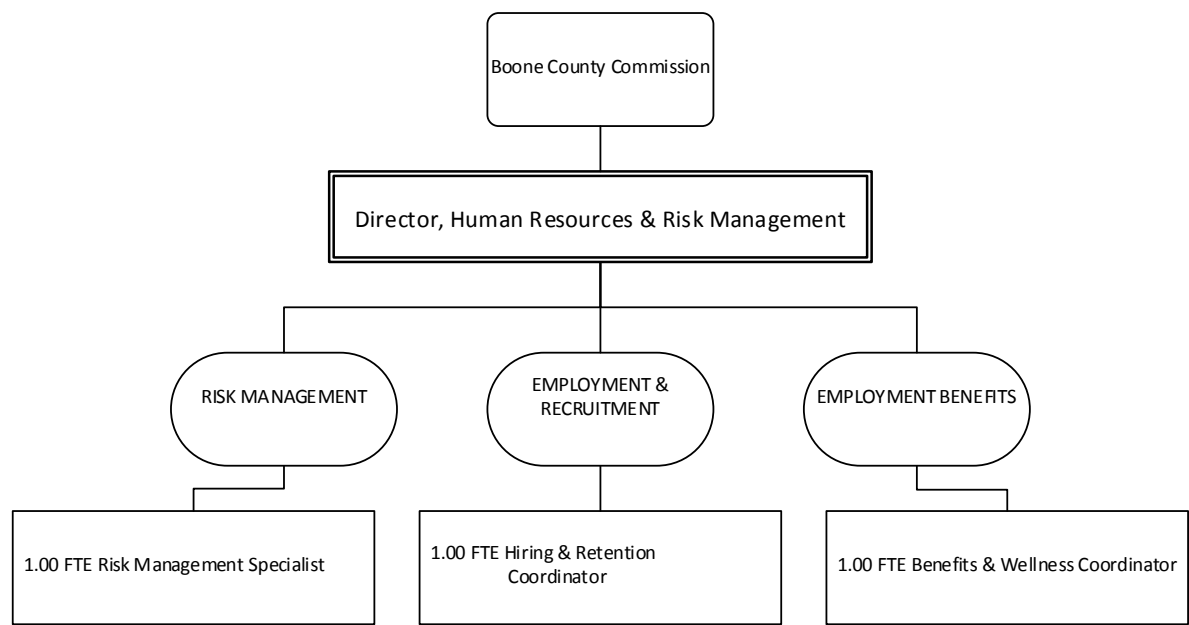
The budget includes funding to provide on-site training for supervisors. There are no other significant changes to the budget.

Personnel Detail

Position Title	2016 Full-time Equivalent	2017 Full-time Equivalent	2018 Full-time Equivalent	2017-2018 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	\$ 750	\$ 150

Human Resources & Risk Management

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES & RISK MGMT

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	0	0	13	0	0	0	0
	SUBTOTAL *****	0	0	13	0	0	0	0
	TOTAL REVENUES *****	0	0	13	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	194,392	217,830	204,822	220,582	0	220,582	1
10110	OVERTIME	1,456	600	600	750	0	750	25
10200	FICA	14,173	16,709	15,198	16,931	0	16,931	1
10300	HEALTH INSURANCE	22,795	24,720	22,470	22,920	0	22,920	7-
10310	COUNTY HSA CONTRIBUTION	0	0	1,725	2,400	0	2,400	0
10325	DISABILITY INSURANCE	699	936	756	948	0	948	1
10330	CNTY PD DEPENDENT PREM-HEALTH	1,366	1,450	1,451	1,770	0	1,770	22
10331	CNTY PD DEPENDENT PREM-DENTAL	314	87	272	257	0	257	195
10350	LIFE INSURANCE	184	192	185	192	0	192	0
10375	DENTAL INSURANCE	1,645	1,680	1,635	1,680	0	1,680	0
10400	WORKERS COMP	428	371	331	398	0	398	7
10500	401(A) MATCH PLAN	1,850	2,080	1,400	2,080	0	2,080	0
	SUBTOTAL *****	239,302	266,655	250,845	270,908	0	270,908	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,757	2,408	1,979	2,408	0	2,408	0
23000	OFFICE SUPPLIES	615	600	1,100	1,100	0	1,100	83
23001	PRINTING	95	2,800	100	800	0	800	71-
23050	OTHER SUPPLIES	1,134	1,015	1,015	1,071	0	1,071	5
23855	FURNITURE/FIXTURE <\$1000	0	0	300	0	0	0	0
	SUBTOTAL *****	3,601	6,823	4,494	5,379	0	5,379	21-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	961	1,740	1,740	1,740	325	2,065	18
37210	TRAINING/SCHOOLS	3,323	2,895	2,400	2,895	900	3,795	31
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	574	991	450	1,252	0	1,252	26
37230	MEALS & LODGING-TRAINING	1,990	3,514	2,250	3,514	0	3,514	0
	SUBTOTAL *****	6,848	9,140	6,840	9,401	1,225	10,626	16
UTILITIES								
48000	TELEPHONES	1,488	1,560	1,500	1,560	0	1,560	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	393	540	540	540	0	540	0
	SUBTOTAL *****	1,881	2,100	2,040	2,100	0	2,100	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	98	175	75	175	0	175	0
	SUBTOTAL *****	98	175	75	175	0	175	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	783	600	600	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	783	700	600	700	0	700	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	100	50	100	0	100	0
71100	OUTSIDE SERVICES	5,144	5,600	5,600	5,600	6,350	11,950	113
71500	BUILDING USE/RENT CHARGE	19,390	0	0	0	0	0	0
71501	PARKING	70	105	0	105	0	105	0
	SUBTOTAL *****	24,604	5,805	5,650	5,805	6,350	12,155	109
OTHER								
83100	AWARDS	2,683	1,260	1,500	1,104	0	1,104	12-
83815	FACILITIES INTERNAL SERVC CHR	0	18,370	18,370	26,634	0	26,634	44
84010	RECEPTION/MEETINGS	2,031	3,100	1,900	3,100	0	3,100	0
84300	ADVERTISING	19,917	23,000	16,000	22,000	0	22,000	4-
85700	RECRUITMENT/RELOCATION EXPENSE	288	1,195	900	1,195	570	1,765	47
86300	TESTING	0	420	0	420	0	420	0
	SUBTOTAL *****	24,919	47,345	38,670	54,453	570	55,023	16
	TOTAL EXPENDITURES *****	302,036	338,743	309,214	348,921	8,145	357,066	5

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Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

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

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

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

The funding sources for Information Technology include the following:

■ General Fund

- Information Technology (1170)

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

- Facilities Security (1171)

This budget accounts for the maintenance and support of the County's electronic facilities' security system

- 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.

Information Technology and Mail Services Summary

■ 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.

■ 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.

Information Technology and Mail Services Summary

Budget Summary

Fund	Dept	Department Name	2016	2017	2018	2018	2018	2018
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal	Other Services	Capital	Total
					Services	and Charges	Outlay	
Information Technology & GIS								
100	1170	Information Technology	\$ 1,846,081	\$ 2,016,823	\$ 1,438,268	\$ 672,933	\$ 2,275,845	\$ 4,387,046
100	1171	Facilities Security	-	-	61,851	26,525	101,955	190,331
100	1175	GIS - Consortium	-	360	-	1,665	1,275	2,940
100	1176	GIS - County	200,245	217,303	233,841	59,138	-	292,979
270	2703	Information Technology-						
		911/EM	385,382	750,904	479,981	733,393	4,875	1,218,249
290	2905	LE/Judicial Info System	293,767	47,659	-	36,201	1,850	38,051
		Subtotal	<u>2,725,475</u>	<u>3,033,049</u>	<u>2,213,941</u>	<u>1,529,855</u>	<u>2,385,800</u>	<u>6,129,596</u>
Mail Services								
100	1194	Mail Services	346,281	392,243	91,879	349,070	25,000	465,949
		Subtotal	<u>346,281</u>	<u>392,243</u>	<u>91,879</u>	<u>349,070</u>	<u>25,000</u>	<u>465,949</u>
		Total	<u>\$ 3,071,756</u>	<u>\$ 3,425,292</u>	<u>\$ 2,305,820</u>	<u>\$ 1,878,925</u>	<u>\$ 2,410,800</u>	<u>\$ 6,595,545</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source								Change
	Full-time Equivalent Positions								
	2016	2017	Dept. 1170	Dept. 1171	Dept. 1176	Dept. 1194	Dept. 2703	2018 Total	
Information Technology									
Director, Information Technology	1.00	1.00	1.00	-	-	-	-	1.00	-
Systems and Support Manager	2.00	2.00	1.00	-	-	-	1.00	2.00	-
Application Dev & Support Manager	1.00	1.00	1.00	-	-	-	-	1.00	-
System Administrator	4.00	4.00	2.00	-	-	-	2.00	4.00	-
Project Manager	1.00	1.00	1.00	-	-	-	-	1.00	-
System Support Analyst I/II	4.00	4.00	1.00	-	-	-	3.00	4.00	-
Senior Prog.Analyst/ Programmer Analyst	7.00 ^a	8.00 ^a	6.00	-	1.00 ^c	-	- ^d	7.00 ^a	(1.00)
Web Developer -Sr. Prog. Analyst/ Programmer Analyst	1.00	1.00	1.00	-	-	-	-	1.00	-
Helpdesk Technician	3.00	3.00	2.00	-	-	-	1.00	3.00	-
Office Administrator	-	-	1.00 ^d					1.00	1.00
Service Coordinator II	-	1.00	1.00	-	-	-	-	1.00	-
Service Coordinator I	1.00	-	-	-	-	-	-	-	-
Administrative Coordinator	1.00	1.00	1.00	-	-	-	-	1.00	-
IT Intern	0.63	0.63	0.63	-	-	-	-	0.63	-
Security Technician	-	-	-	1.00	-	-	-	1.00 ^b	1.00
GIS Program Manager	1.00	1.00	-	-	1.00	-	-	1.00	-
GIS Analyst I/II	1.00	1.00	-	-	1.00	-	-	1.00	-
GIS Intern	-	-	-	-	-	-	-	-	-
Subtotal	28.63	29.63	19.63	1.00	3.00	-	7.00	30.63	1.00
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	30.63	31.63	19.63	1.00	3.00	2.00	7.00	32.63	1.00
Overtime	\$ 15,600	\$ 16,000	\$ 3,500	\$ 1,500	\$ 200	\$ 1,800	\$ 10,000	\$ 17,000	\$ 1,000

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)

b Security Technician moved from internal service fund (Dept 6103)

c 1 FTE Sr. Programmer Analyst/Programmer Analyst was added to GIS (department number 1176) in April of FY 2017.

d Office Administrator created (Dept 1170) in place of Senior Programmer Analyst position (Dept 2703).

Information Technology

Department Numbers 1170, 1171, 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 2018 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 telephone system and additional security cameras, cabling, and equipment.

The amount included in the 2017 budget for replacement financial software (ERP, Enterprise Resource Planning software) is re-budgeted to 2018 due to an adjustment in the project schedule.

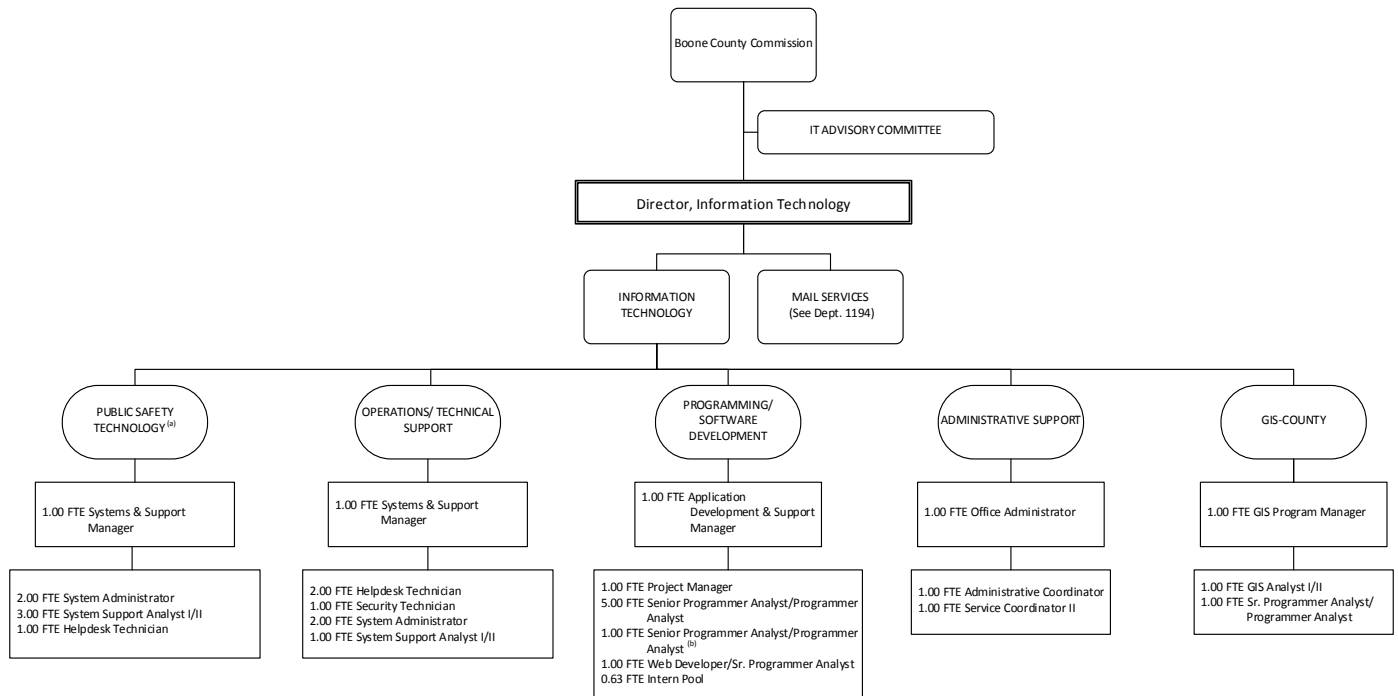
During 2017, an additional GIS Programmer Analyst position was added to the budget; a portion of the cost will be recovered from the Assessment Fund through a charge for inter-fund services provided. The 2018 budget includes funding for a complete fiscal year. In addition, the 2018 budget authorizes eliminating a vacant full-time Senior Programmer Analyst positions (funded from the 911/Emergency Management Sales Tax Fund) and adding a new full-time Office Administrator position (funded from the General Fund).

The significant increase in information technology costs paid directly from the 911/Emergency Management Sales Tax Fund (cost center 2703) are associated with operations of the new Emergency Communications Center (ECC). Going forward, as new equipment ages off of warranty periods, budgetary increases will be required for annual maintenance and routine replacement.

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

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

Annual Budget

1170 INFORMATION TECHNOLOGY

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	18,956	0	0	0	0	100-
3528	REIMB PERSONNEL/PROJECTS	177,824	0	0	0	0	0	0
	SUBTOTAL *****	177,824	18,956	0	0	0	0	100-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	133,719	100,487	107,120	0	107,120	19-
	SUBTOTAL *****	0	133,719	100,487	107,120	0	107,120	20-
	TOTAL REVENUES *****	177,824	152,675	100,487	107,120	0	107,120	30-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,030,582	1,148,106	1,094,781	1,150,261	0	1,197,311	4
10110	OVERTIME	5,209	4,000	3,500	3,500	0	3,500	12-
10200	FICA	76,802	88,136	81,929	88,262	0	91,861	4
10300	HEALTH INSURANCE	96,862	111,240	86,535	88,980	0	95,160	14-
10310	COUNTY HSA CONTRIBUTION	0	0	9,900	13,200	0	13,200	0
10325	DISABILITY INSURANCE	3,559	4,861	5,013	4,870	0	5,072	4
10330	CNTY PD DEPENDENT PREM-HEALTH	6,778	8,611	1,234	7,543	0	7,543	12-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,030	1,233	1,234	1,288	0	1,288	4
10350	LIFE INSURANCE	796	864	848	864	0	912	5
10375	DENTAL INSURANCE	6,990	7,560	7,455	7,560	0	7,980	10
10400	WORKERS COMP	1,693	1,958	1,799	2,076	0	2,161	6
10500	401(A) MATCH PLAN	4,960	9,360	5,020	9,360	0	10,010	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,113	2,270	2,236	0	0	2,270	0
	SUBTOTAL *****	1,237,374	1,388,199	1,301,484	1,377,764	0	1,438,268	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	95	600	300	600	0	600	0
23000	OFFICE SUPPLIES	1,309	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	377	320	320	320	0	320	0
23016	MAGNETIC MEDIA	6,261	4,670	4,670	5,200	0	5,200	11
23017	COMPUTER PAPER	1,459	3,200	2,000	3,200	0	3,200	0
23018	PRINTER SUPPLIES	5,167	8,000	7,200	8,000	0	8,000	0
23050	OTHER SUPPLIES	1,048	12,953	3,000	4,000	3,786	7,986	38-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,153	9,795	3,700	5,300	0	5,300	45-
23855	FURNITURE/FIXTURE <\$1000	574	1,650	1,680	825	0	825	50-
	SUBTOTAL *****	19,443	42,688	24,370	28,945	3,786	32,931	23-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	990	1,195	1,195	1,320	0	1,320	10
37200	SEMINARS/CONFERENCE/MEETINGS	1,420	14,383	8,000	24,205	0	24,205	68
37210	TRAINING/SCHOOLS	42,938	42,500	21,500	35,950	0	35,950	15-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,644	11,292	4,000	19,151	0	19,151	69
37230	MEALS & LODGING-TRAINING	2,130	21,245	10,000	28,170	0	28,170	32
	SUBTOTAL *****	49,122	90,615	44,695	108,796	0	108,796	20
UTILITIES								
48000	TELEPHONES	7,902	9,360	8,200	9,360	0	9,360	0
48002	DATA COMMUNICATIONS	31,010	31,476	29,500	27,224	0	27,224	13-
48050	CELLULAR/MOBILE DEVICE SERVICE	2,649	2,340	2,340	2,580	0	2,580	10
48060	CELL PHONE/DATA-EMPLOYEE REIMB	2,197	3,240	3,240	3,240	0	3,240	0
	SUBTOTAL *****	43,758	46,416	43,280	42,404	0	42,404	9-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	121	500	300	500	0	500	0
	SUBTOTAL *****	121	500	300	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	90,453	109,466	109,466	130,544	0	130,544	19
60200	EQUIP REPAIRS/MAINTENANCE	821	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	91,274	111,466	110,966	132,544	0	132,544	19
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	210,043	300,070	225,022	298,977	0	298,977	0
71100	OUTSIDE SERVICES	6,895	7,200	7,200	10,300	0	10,300	43
71101	PROFESSIONAL SERVICES	8,163	32,120	5,000	5,000	0	5,000	84-
71500	BUILDING USE/RENT CHARGE	42,426	0	0	0	0	0	0
	SUBTOTAL *****	267,527	339,390	237,222	314,277	0	314,277	7-

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OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	37,729	37,729	38,959	0	38,959	3
86850	CONTINGENCY	0	0	0	2,522	0	2,522	0
SUBTOTAL *****		0	37,729	37,729	41,481	0	41,481	10
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	0	4,300	0
91300	MACHINERY & EQUIPMENT	0	1,400	1,320	0	950	950	32-
91301	COMPUTER HARDWARE	75,318	50,764	46,100	50,000	166,455	217,255	327
91302	COMPUTER SOFTWARE	11,356	38,250	38,250	0	7,075	8,145	78-
92100	REPLCMENT FURN & FIXTURES	1,028	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	49,760	134,490	131,107	0	525,195	525,195	290
92302	REPLC COMPUTER SOFTWARE	0	1,520,000	0	1,520,000	0	1,520,000	0
SUBTOTAL *****		137,462	1,744,904	216,777	1,570,000	699,675	2,275,845	30
TOTAL EXPENDITURES *****		1,846,081	3,801,907	2,016,823	3,616,711	703,461	4,387,046	15

1171 FACILITIES SECURITY

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2016	2017		2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	43,680	0	47,842	0
10110	OVERTIME	0	0	0	1,500	0	1,500	0
10200	FICA	0	0	0	3,456	0	3,775	0
10300	HEALTH INSURANCE	0	0	0	6,180	0	6,180	0
10325	DISABILITY INSURANCE	0	0	0	187	0	205	0
10350	LIFE INSURANCE	0	0	0	48	0	48	0
10375	DENTAL INSURANCE	0	0	0	420	0	420	0
10400	WORKERS COMP	0	0	0	1,246	0	1,361	0
10500	401(A) MATCH PLAN	0	0	0	520	0	520	0
SUBTOTAL *****		0	0	0	57,237	0	61,851	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	100	0	100	0
23018	PRINTER SUPPLIES	0	0	0	1,000	0	1,000	0
23035	MAINTENANCE SUPPLIES	0	0	0	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	3,250	625	3,875	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	900	0	900	0
SUBTOTAL *****		0	0	0	7,250	625	7,875	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	0	0	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	0	0	1,150	0	1,150	0
SUBTOTAL *****		0	0	0	3,150	0	3,150	0
UTILITIES								
48000	TELEPHONES	0	0	0	240	0	240	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	1,260	0	1,260	0
SUBTOTAL *****		0	0	0	1,500	0	1,500	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	0	0	250	0	250	0
SUBTOTAL *****		0	0	0	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	5,000	0	5,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	2,500	0	2,500	0
SUBTOTAL *****		0	0	0	7,500	0	7,500	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	2,250	0	2,250	0
SUBTOTAL *****		0	0	0	2,250	0	2,250	0
OTHER								
86800	EMERGENCY	0	0	0	4,000	0	4,000	0
SUBTOTAL *****		0	0	0	4,000	0	4,000	0

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FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	8,325	8,325	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	67,425	67,425	0
91301	COMPUTER HARDWARE	0	0	0	0	21,900	21,900	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	4,305	4,305	0
SUBTOTAL *****		0	0	0	0	101,955	101,955	0
TOTAL EXPENDITURES *****		0	0	0	83,137	102,580	190,331	0

1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY 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	360	360	360	0	360	0
SUBTOTAL *****		0	360	360	360	0	360	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	315	0	305	0	305	3-
SUBTOTAL *****		0	315	0	305	0	305	3-
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	2,950	360	2,940	0	2,940	0

1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	69,296	69,296	40,210	0	40,210	41-
3830	SALES	1,580	2,500	1,000	2,500	0	2,500	0
SUBTOTAL *****		1,580	71,796	70,296	42,710	0	42,710	41-
TOTAL REVENUES *****		1,580	71,796	70,296	42,710	0	42,710	41-
PERSONAL SERVICES								
10100	SALARIES & WAGES	125,875	169,812	130,088	185,942	0	185,942	9
10110	OVERTIME	0	200	200	200	0	200	0
10120	HOLIDAY WORKED	0	0	144	0	0	0	0
10200	FICA	8,691	13,006	9,392	14,239	0	14,239	9
10300	HEALTH INSURANCE	11,202	16,995	11,460	17,640	0	17,640	3
10310	COUNTY HSA CONTRIBUTION	0	0	487	1,200	0	1,200	0
10325	DISABILITY INSURANCE	416	730	555	799	0	799	9
10330	CNTY PD DEPENDENT PREM-HEALTH	10,742	11,852	10,990	10,007	0	10,007	15-
10331	CNTY PD DEPENDENT PREM-DENTAL	475	493	493	515	0	515	4
10350	LIFE INSURANCE	88	132	104	144	0	144	9
10375	DENTAL INSURANCE	808	1,155	840	1,260	0	1,260	9
10400	WORKERS COMP	207	289	210	335	0	335	15
10500	401(A) MATCH PLAN	650	1,440	650	1,560	0	1,560	8
SUBTOTAL *****		159,154	216,104	165,613	233,841	0	233,841	8
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	94	200	200	200	0	200	0
23001	PRINTING	66	50	50	50	0	50	0
23016	MAGNETIC MEDIA	0	125	25	125	0	125	0
23017	COMPUTER PAPER	0	600	150	600	0	600	0
23018	PRINTER SUPPLIES	0	950	950	950	0	950	0
23050	OTHER SUPPLIES	0	1,830	50	750	0	750	59-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	260	779	100	0	100	61-
23855	FURNITURE/FIXTURE <\$1000	589	0	530	0	0	0	0
SUBTOTAL *****		749	4,015	2,734	2,775	0	2,775	31-

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DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	985	250	300	250	0	250	0
37200	SEMINARS/CONFERENCE/MEETINGS	2,144	3,000	2,385	4,000	0	4,000	33
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,577	2,500	1,700	3,500	0	3,500	40
37230	MEALS & LODGING-TRAINING	4,326	8,600	2,500	9,600	0	9,600	11
SUBTOTAL *****		10,032	14,350	6,885	17,350	0	17,350	21
UTILITIES								
48000	TELEPHONES	694	1,140	1,140	1,176	0	1,176	3
48050	CELLULAR/MOBILE DEVICE SERVICE	263	825	420	420	0	420	49-
SUBTOTAL *****		957	1,965	1,560	1,596	0	1,596	19-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	0	75	0	75	0
SUBTOTAL *****		0	75	0	75	0	75	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	22,897	23,629	21,080	30,409	0	30,409	28
71100	OUTSIDE SERVICES	85	1,000	100	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	6,342	0	0	0	0	0	0
SUBTOTAL *****		29,324	24,629	21,180	31,409	0	31,409	28
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	10	10	0	10	0
83815	FACILITIES INTERNAL SERVC CHR	0	5,638	5,638	5,823	0	5,823	3
84010	RECEPTION/MEETINGS	30	100	35	100	0	100	0
SUBTOTAL *****		30	5,738	5,683	5,933	0	5,933	3
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	4,500	4,935	0	0	0	100-
91301	COMPUTER HARDWARE	0	1,575	1,575	0	21,250	0	100-
91302	COMPUTER SOFTWARE	0	7,138	7,138	0	0	0	100-
SUBTOTAL *****		0	13,213	13,648	0	21,250	0	100-
TOTAL EXPENDITURES *****		200,246	280,089	217,303	292,979	21,250	292,979	5

2703 INFORMATION TECHNOLOGY-BCJC/EM

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	250,266	439,188	258,485	438,164	0	382,233	12-
10110	OVERTIME	5,141	10,000	10,000	10,000	0	10,000	0
10200	FICA	19,277	34,363	20,006	34,284	0	30,005	12-
10300	HEALTH INSURANCE	27,443	49,440	26,854	45,840	0	39,660	19-
10310	COUNTY HSA CONTRIBUTION	0	0	2,625	4,800	0	4,800	0
10325	DISABILITY INSURANCE	873	1,888	1,093	1,884	0	1,644	12-
10330	CNTY PD DEPENDENT PREM-HEALTH	646	3,354	3,143	3,854	0	3,854	14
10331	CNTY PD DEPENDENT PREM-DENTAL	222	159	191	294	0	294	84
10350	LIFE INSURANCE	236	384	204	384	0	336	12-
10375	DENTAL INSURANCE	1,980	3,360	1,799	3,360	0	2,940	12-
10400	WORKERS COMP	428	763	498	806	0	705	7-
10500	401(A) MATCH PLAN	1,950	4,160	1,950	4,160	0	3,510	15-
SUBTOTAL *****		308,462	547,059	326,848	547,830	0	479,981	12-
MATERIALS & SUPPLIES								
22000	POSTAGE	104	500	200	200	0	200	60-
23000	OFFICE SUPPLIES	476	1,000	1,000	1,500	0	1,500	50
23001	PRINTING	25	300	300	300	0	300	0
23016	MAGNETIC MEDIA	0	0	0	7,175	0	7,175	0
23017	COMPUTER PAPER	24	0	0	0	0	0	0
23018	PRINTER SUPPLIES	0	0	0	3,400	0	3,400	0
23050	OTHER SUPPLIES	1,650	4,300	4,300	4,000	339	4,339	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,225	7,485	7,485	5,900	0	5,900	21-
SUBTOTAL *****		4,504	13,585	13,285	22,475	339	22,814	68
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	800	800	0	0	0	100-
37200	SEMINARS/CONFERENCE/MEETINGS	75	5,325	5,325	4,020	0	4,020	24-
37210	TRAINING/SCHOOLS	995	24,621	10,000	12,195	0	12,195	50-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	11	7,310	2,000	4,885	0	4,885	33-
37230	MEALS & LODGING-TRAINING	0	19,176	5,000	13,505	0	13,505	29-
SUBTOTAL *****		1,081	57,232	23,125	34,605	0	34,605	40-

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UTILITIES								
48000	TELEPHONES	1,737	3,600	2,000	3,600	0	3,600	0
48002	DATA COMMUNICATIONS	0	4,420	2,000	55,824	0	55,824	,162
48050	CELLULAR/MOBILE DEVICE SERVICE	510	1,020	500	1,080	0	1,080	5
48060	CELL PHONE/DATA-EMPLOYEE REIMB	855	1,620	1,620	2,160	0	2,160	33
SUBTOTAL *****		3,102	10,660	6,120	62,664	0	62,664	488
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	339	500	500	500	0	500	0
SUBTOTAL *****		339	500	500	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	71,390	71,390	122,645	0	122,645	71
60200	EQUIP REPAIRS/MAINTENANCE	1,051	1,300	1,300	1,300	0	1,300	0
SUBTOTAL *****		1,051	72,690	72,690	123,945	0	123,945	71
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	52,035	302,864	302,604	462,583	0	462,583	52
71100	OUTSIDE SERVICES	0	0	0	2,000	0	2,000	0
71101	PROFESSIONAL SERVICES	0	0	2,000	10,000	0	10,000	0
71501	PARKING	4,538	7,040	2,200	1,760	0	1,760	75-
SUBTOTAL *****		56,573	309,904	306,804	476,343	0	476,343	54
OTHER								
86850	CONTINGENCY	0	17,522	0	12,522	0	12,522	28-
SUBTOTAL *****		0	17,522	0	12,522	0	12,522	29-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	1,400	1,320	0	0	0	100-
91301	COMPUTER HARDWARE	9,583	0	0	0	40,125	1,875	0
91302	COMPUTER SOFTWARE	687	7,350	212	0	3,000	3,000	59-
92301	REPLC COMPUTER HDWR	0	8,600	0	0	0	0	100-
SUBTOTAL *****		10,270	17,350	1,532	0	43,125	4,875	72-
TOTAL EXPENDITURES *****		385,382	1,046,502	750,904	1,280,884	43,464	1,218,249	16

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	4,000	4,000	0	0	0	100-
SUBTOTAL *****		0	4,000	4,000	0	0	0	100-
TOTAL REVENUES *****		0	4,000	4,000	0	0	0	100-
UTILITIES								
48002	DATA COMMUNICATIONS	15,388	15,388	15,388	11,541	0	11,541	25-
SUBTOTAL *****		15,388	15,388	15,388	11,541	0	11,541	25-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	22,634	27,271	27,271	24,210	450	24,660	9-
71101	PROFESSIONAL SERVICES	15,636	0	0	0	0	0	0
SUBTOTAL *****		38,270	27,271	27,271	24,210	450	24,660	10-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	5,746	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	81,239	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	5,000	5,000	0	1,850	1,850	63-
92302	REPLC COMPUTER SOFTWARE	153,125	0	0	0	0	0	0
SUBTOTAL *****		240,110	5,000	5,000	0	1,850	1,850	63-
TOTAL EXPENDITURES *****		293,768	47,659	47,659	35,751	2,300	38,051	20-

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Mail Services

Department Number 1194

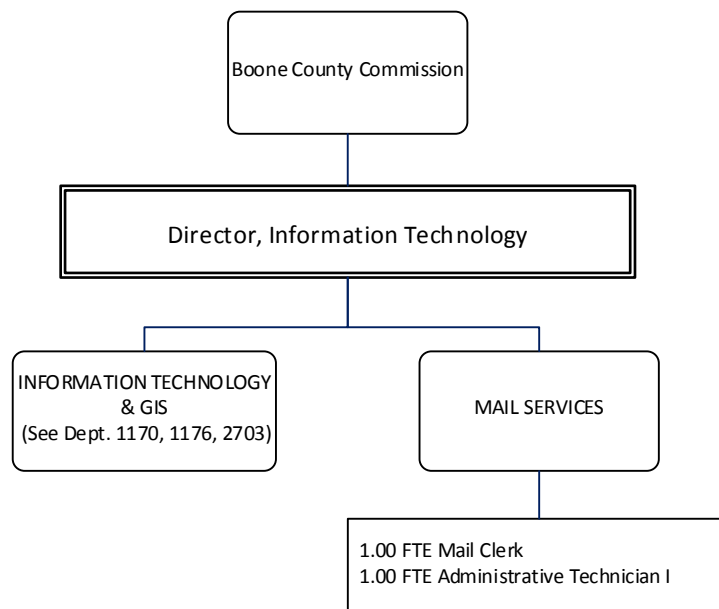
Mission

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

The budget includes funding to replace mailroom equipment. The total cost (approximately \$75,000) is allocated between the General Fund (this budget), the Assessment Fund (cost center #2010) and the Tax Maintenance Fund (cost center #2110). There are no other significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	38,905	0	0	0	0	0	0
	SUBTOTAL *****	38,905	0	0	0	0	0	0
INTEREST								
3710	INTEREST	3	5	3	0	0	0	100-
	SUBTOTAL *****	3	5	3	0	0	0	100-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	35,000	35,000	31,500	0	31,500	10-
	SUBTOTAL *****	0	35,000	35,000	31,500	0	31,500	10-
	TOTAL REVENUES *****	38,908	35,005	35,003	31,500	0	31,500	10-
PERSONAL SERVICES								
10100	SALARIES & WAGES	55,356	65,011	51,839	66,766	0	66,766	2
10110	OVERTIME	3,543	1,800	1,800	1,800	0	1,800	0
10200	FICA	4,198	5,111	3,824	5,245	0	5,245	2
10300	HEALTH INSURANCE	10,451	12,360	9,768	12,360	0	12,360	0
10325	DISABILITY INSURANCE	193	279	243	287	0	287	2
10330	CNTY PD DEPENDENT PREM-HEALTH	1,366	1,450	1,451	1,770	0	1,770	22
10331	CNTY PD DEPENDENT PREM-DENTAL	247	246	247	257	0	257	4
10350	LIFE INSURANCE	84	96	76	96	0	96	0
10375	DENTAL INSURANCE	754	840	674	840	0	840	0
10400	WORKERS COMP	946	1,280	1,552	1,418	0	1,418	10
10500	401(A) MATCH PLAN	650	1,040	770	1,040	0	1,040	0
	SUBTOTAL *****	77,788	89,513	72,244	91,879	0	91,879	3
MATERIALS & SUPPLIES								
22000	POSTAGE	222,809	296,172	275,000	296,172	0	296,172	0
22005	BULK MAIL FEES/PERMITS	2,328	3,350	2,800	3,300	0	3,300	1-
22010	SHIPPING CHARGES	375	3,000	1,000	3,000	0	3,000	0
23000	OFFICE SUPPLIES	2,989	3,000	3,000	3,000	0	3,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	376	250	250	350	0	350	40
	SUBTOTAL *****	228,877	305,772	282,050	305,822	0	305,822	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	200	100	200	0	200	0
	SUBTOTAL *****	0	200	100	200	0	200	0
UTILITIES								
48000	TELEPHONES	371	480	480	480	0	480	0
48050	CELLULAR/MOBILE DEVICE SERVICE	21	50	25	50	0	50	0
	SUBTOTAL *****	392	530	505	530	0	530	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	751	2,800	1,500	2,800	0	2,800	0
59010	FUEL SURCHARGE - REIMB TO R&B	48	100	75	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	131	1,600	250	1,600	0	1,600	0
59105	TIRES	341	200	200	50	0	50	75-
59110	MECHANICS CHARGE - REIMB R&B	122	300	190	300	0	300	0
	SUBTOTAL *****	1,393	5,000	2,215	4,850	0	4,850	3-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,275	8,565	8,565	10,005	0	10,005	16
60200	EQUIP REPAIRS/MAINTENANCE	0	0	1,000	1,000	0	1,000	0
	SUBTOTAL *****	10,275	8,565	9,565	11,005	0	11,005	28
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,500	5,000	5,500	6,000	0	6,000	20
71100	OUTSIDE SERVICES	440	500	500	500	0	500	0
71500	BUILDING USE/RENT CHARGE	20,648	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	968	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	27,556	6,700	7,200	7,700	0	7,700	15

Mail Services

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	18,364	18,364	18,963	0	18,963	3
	SUBTOTAL *****	0	18,364	18,364	18,963	0	18,963	3
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	25,000	25,000	0
	SUBTOTAL *****	0	0	0	0	25,000	25,000	0
	TOTAL EXPENDITURES *****	346,281	434,644	392,243	440,949	25,000	465,949	7

Decimal values have been truncated.

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

The budget reflects increased premiums as well as an increase for auto liability deductible. 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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	23,078	0	12,281	0	0	0	0
	SUBTOTAL *****	23,078	0	12,281	0	0	0	0
	TOTAL REVENUES *****	23,078	0	12,281	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	5,330	5,330	950	0	950	82-
	SUBTOTAL *****	0	5,330	5,330	950	0	950	82-
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	29,483	35,182	31,759	34,672	0	34,672	1-
71002	AUTO LIABILITY INS	38,676	41,068	31,749	34,924	0	34,924	14-
71004	PROPERTY INSURANCE	242,146	249,458	235,556	259,561	0	259,561	4
71006	ERRORS & OMISSIONS INS	7,506	8,000	5,501	6,549	0	6,549	18-
71007	LAW ENFORCEMENT INS	137,834	142,000	126,800	142,000	0	154,374	8
71008	GENERAL LIABILITY INS	55,120	58,000	53,366	62,932	0	62,932	8
71010	CRIME INSURANCE	8,506	0	0	0	0	0	0
71011	PUBLIC OFFICIALS BOND	11,932	19,000	27,417	30,000	0	30,000	57
	SUBTOTAL *****	531,203	552,708	512,148	570,638	0	583,012	5
	TOTAL EXPENDITURES *****	531,203	558,038	517,478	571,588	0	583,962	5

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3835	SALE OF CAPITAL FIXED ASSET	2,215	0	13,855	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	300	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	847	0	0	0	0
	SUBTOTAL *****	2,515	0	14,702	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	79,618	0	45,000	0	0	0	0
	SUBTOTAL *****	79,618	0	45,000	0	0	0	0
	TOTAL REVENUES *****	82,133	0	59,702	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	27,316	0	35,000	0	0	0	0
	SUBTOTAL *****	27,316	0	35,000	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	37,183	0	0	0	0	0	0
	SUBTOTAL *****	37,183	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	20,324	16,000	16,000	15,000	0	15,000	6-
71018	OTHER CLAIMS DEDUCTIBLE	20,250	30,000	15,000	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	4,000	0	4,000	0	4,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	0	0	10,000	0	10,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	0	0	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	0	0	500	0	500	0
	SUBTOTAL *****	40,574	50,000	31,000	60,000	0	60,000	20
	TOTAL EXPENDITURES *****	105,073	50,000	66,000	60,000	0	60,000	20

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 growing prevalence of untaxed e-commerce continues to negatively impact local sales tax revenue. The FY 2017 estimated actual growth rate has been reduced from 1.0% to 0.0% due to sluggish revenues during the year; the FY 2018 budget also assumes 0.25% 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 (Enterprise Resource Planning) software. The 2017 and 2018 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). The COPs mature in 2018.

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,555,112	2,587,000	2,601,000	2,679,700	0	2,679,700	3
3002	PERSONAL PROPERTY CY	541,870	555,000	558,000	571,900	0	571,900	3
3003	RAILROAD AND UTILITY CY	47,362	47,000	47,600	47,600	0	47,600	1
3004	REPLACEMENT SURTAX/GEN CY	252,767	240,000	249,000	249,000	0	249,000	3
3011	REAL ESTATE PY	49,301	43,000	40,000	40	0	40	99-
3012	PERSONAL PROPERTY PY	60,155	60,000	60,000	60,000	0	60,000	0
3013	RAILROAD & UTILITY PY	0	0	511	0	0	0	0
3055	OTHER PROP TAX PASS THRU	6,402	5,400	6,400	6,400	0	6,400	18
	SUBTOTAL *****	3,512,969	3,537,400	3,562,511	3,614,640	0	3,614,640	2
SALES TAXES								
3110	SALES TAXES	14,281,327	14,317,000	14,281,000	14,317,000	0	14,317,000	0
	SUBTOTAL *****	14,281,327	14,317,000	14,281,000	14,317,000	0	14,317,000	0
FRANCHISE TAXES								
3210	MEDIACOM	84,341	84,000	77,600	77,600	0	77,600	7-
3220	CHARTER COMMUNICATIONS	82,740	80,000	80,800	80,800	0	80,800	1
	SUBTOTAL *****	167,081	164,000	158,400	158,400	0	158,400	3-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	7,143	3,700	5,500	5,500	0	5,500	48
3446	COUNTY STOCK INSURANCE	17,392	8,000	14,991	15,000	0	15,000	87
3490	FISH & WILDLIFE PILT	1,372	1,380	1,556	1,500	0	1,500	8
	SUBTOTAL *****	25,907	13,080	22,047	22,000	0	22,000	68
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	44,000	0	0	0	0	0	0
3550	COMMISSIONS	2	10	4	10	0	10	0
3576	NEIGHBRHD IMPVMT DIST FEE	6,116	0	0	0	0	0	0
	SUBTOTAL *****	50,118	10	4	10	0	10	0
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	16,866	13,000	13,000	13,000	0	13,000	0
	SUBTOTAL *****	16,866	13,000	13,000	13,000	0	13,000	0
INTEREST								
3710	INTEREST	74	46	45	46	0	46	0
3718	INT-SALES TAX	0	0	3,940	7,500	0	7,500	0
3719	INT-FINANCIAL INST TAX	28	5	10	10	0	10	100
	SUBTOTAL *****	102	51	3,995	7,556	0	7,556	**
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	792,000	792,000	1,195,400	0	1,195,400	50
3820	LAND & BLDG RENT/LEASE	141,674	141,674	141,674	141,674	0	141,674	0
3821	BLDG RENT	21,001	21,474	21,474	21,474	0	21,474	0
3822	OTHER LEASE REVENUE	38,998	40,500	41,130	41,350	0	41,350	2
3823	HOSPITAL LEASE	1,837,960	1,847,150	1,876,006	1,885,000	0	1,885,000	2
3826	PRIOR YEAR COST REPAYMENT	173	0	0	0	0	0	0
3830	SALES	750	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	1,000	1,500	500	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	1,425	1,000	500	1,000	0	1,000	0
3887	ADMIN & INDIRECT COST REIMB	329,163	0	0	0	0	0	0
3890	MISCELLANEOUS	1,924	0	1,635	0	0	0	0
3891	DIVIDENDS/REBATES	3,038	2,900	3,160	2,900	0	2,900	0
	SUBTOTAL *****	2,377,106	2,848,198	2,878,079	3,290,298	0	3,290,298	16
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	1,636	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	0	10,150	10,150	0	0	0	100-
	SUBTOTAL *****	1,636	10,150	10,150	0	0	0	100-
	TOTAL REVENUES *****	20,433,112	20,902,889	20,929,186	21,422,904	0	21,422,904	2
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	238	750	750	0	0	0	100-
	SUBTOTAL *****	238	1,000	750	250	0	250	75-

Non-Departmental

DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,200	0	2,200	0	2,200	0
37235	MEALS & LODGING - OTHER	0	7,890	0	8,640	0	8,640	9
SUBTOTAL *****		0	10,090	0	10,840	0	10,840	7
UTILITIES								
48000	TELEPHONES	1,083	1,200	1,100	1,200	0	1,200	0
48100	NATURAL GAS	2,885	2,400	1,000	2,400	0	2,400	0
48200	ELECTRICITY	17,172	1,800	4,600	4,644	0	4,644	158
48300	WATER	1,278	180	160	180	0	180	0
48500	STORM WATER UTILITY	929	120	2,772	2,784	0	2,784	,220
48600	SEWER USE	369	360	350	420	0	420	16
SUBTOTAL *****		23,716	6,060	9,982	11,628	0	11,628	92
EQUIP & BLDG MAINTENANCE								
60400	GROUNDS MAINTENANCE	0	45,000	0	52,000	0	52,000	15
SUBTOTAL *****		0	45,000	0	52,000	0	52,000	16
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	715	1,040	1,040	1,040	0	1,040	0
71101	PROFESSIONAL SERVICES	365,055	119,200	110,100	135,300	0	135,300	13
71106	CONTRACTED SERVICES	93,558	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	121,334	21,474	21,474	21,474	0	21,474	0
71501	PARKING	48,095	47,390	41,833	37,760	0	37,760	20-
SUBTOTAL *****		628,757	189,104	174,447	195,574	0	195,574	3
OTHER								
83160	RECYCLING & DUMP FEES	3,600	4,200	3,900	4,200	0	4,200	0
83200	FEES & COMMISSIONS	618	600	250	600	0	600	0
83815	FACILITIES INTERNAL SERVC CHRG	0	105,318	105,318	191,865	0	191,865	82
83920	OTO: TO DEBT SERVICE FUND	60,000	60,000	60,000	60,000	0	60,000	0
84010	RECEPTION/MEETINGS	31	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	370,000	375,000	375,000	435,000	0	435,000	16
84100	INTEREST EXPENSE	14,913	8,869	8,869	3,263	0	3,263	63-
86882	TIF SALES TAX PAYMENTS	8,703	10,000	9,000	9,000	0	9,000	10-
86897	FICA/FED W/H OVER AND SHORT	0	50	0	50	0	50	0
86898	SHORTAGES & OVERAGES- NET	0	50	0	50	0	50	0
86900	MISCELLANEOUS	3,527	4,500	4,500	5,000	0	5,000	11
86910	PY ENCUMBRANCES NOT USED	-3,584	0	-19,000	0	0	0	0
SUBTOTAL *****		457,808	568,587	547,837	709,028	0	709,028	25
FIXED ASSET ADDITIONS								
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	12,000	12,000	0
92700	REPLC GROUNDS IMPROVEMENT	5,815	0	0	0	0	0	0
SUBTOTAL *****		5,815	0	0	0	12,000	12,000	0
TOTAL EXPENDITURES *****		1,116,334	819,841	733,016	979,320	12,000	991,320	21

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 significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Buyer(s) will complete required coursework and training to qualify for the Certified Professional Public Buyer test.
- Purchase and implement electronic procurement system. (Note: \$24,000 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

- Implement electronic submittal of Bid Bonds.

Progress on Prior Year Objectives

- Buyer to prepare for Certified Professional Public Buyer test through courses and training.
Response: Buyers are attending conferences and classes to meet the qualifications required to obtain the CPPB.
- Purchase and implement electronic procurement system.
Response: The Purchasing Department will be a pilot for the State of Missouri to utilize Missouri Buys, the state's electronic procurement system. This system will be free to other Missouri local public agencies to use in the future. Procuring an electronic procurement system is on hold until we complete the pilot program and evaluation of Missouri Buys.
- Purchase and implement electronic signature of contracts.
Response: The Purchasing Department will begin utilizing DocuSign in January 2018 to obtain our Legal Department and the Vendor's signature on our contracts.
- Track vendor performance.
Response: Created a one-page list of questions regarding vendor performance that departments may complete at the end of each project.

Performance Measures

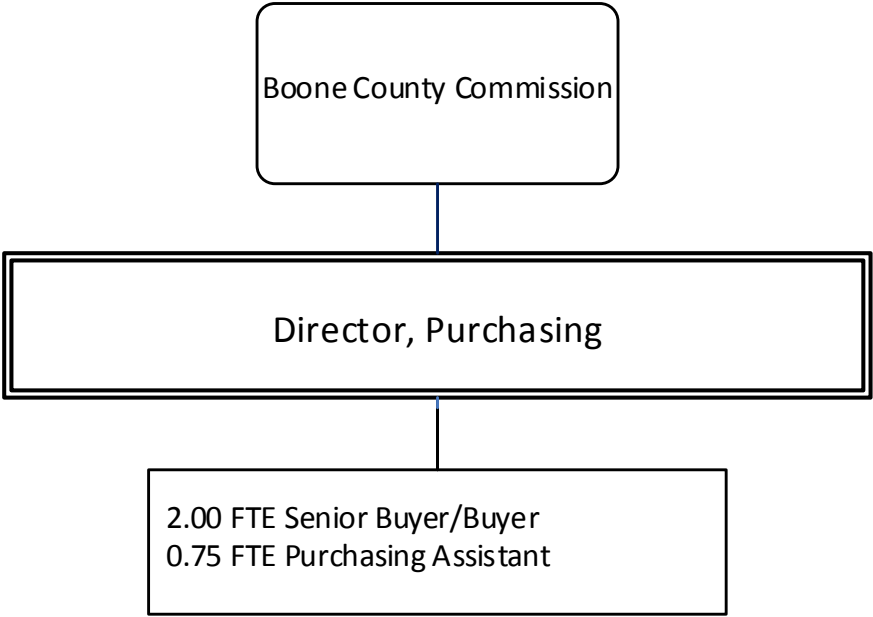
	2016 Actual	2017 Year to date	2018 Projected
Number of Bids Prepared	47	28	50
Number of Proposals Prepared	8	7	7
Number of Contracts Completed	131	91	140
Number of Term & Supply Contracts Issued/Renewed	265	277	280
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	60	47	55

Purchasing

Personnel Detail

Position Title	2016 Full-time Equivalent	2017 Full-time Equivalent	2018 Full-time Equivalent	2017-2018 Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer	2.00	1.00	1.00	-
Senior Buyer	-	1.00	1.00	-
Purchasing Assistant	0.75	0.75	0.75	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ -	\$ 11,880	\$ -	\$ (11,880)

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	91	0	0	0	0	0	0
	SUBTOTAL *****	91	0	0	0	0	0	0
	TOTAL REVENUES *****	91	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	188,772	194,900	193,391	199,260	0	199,260	2
10110	OVERTIME	0	11,880	0	0	0	0	100-
10200	FICA	13,463	15,818	14,012	15,243	0	15,243	3-
10300	HEALTH INSURANCE	22,842	24,720	17,329	23,820	0	23,820	3-
10310	COUNTY HSA CONTRIBUTION	0	0	1,313	1,200	0	1,200	0
10325	DISABILITY INSURANCE	662	838	760	856	0	856	2
10330	CNTY PD DEPENDENT PREM-HEALTH	4,516	3,806	4,443	8,456	0	8,456	122
10331	CNTY PD DEPENDENT PREM-DENTAL	359	318	374	551	0	551	73
10350	LIFE INSURANCE	184	192	192	192	0	192	0
10375	DENTAL INSURANCE	1,648	1,680	1,698	1,680	0	1,680	0
10400	WORKERS COMP	336	351	308	358	0	358	1
10500	401(A) MATCH PLAN	1,825	2,080	1,950	2,080	0	2,080	0
	SUBTOTAL *****	234,607	256,583	235,770	253,696	0	253,696	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	495	495	495	495	0	495	0
23000	OFFICE SUPPLIES	704	1,000	450	1,000	0	1,000	0
23001	PRINTING	138	400	400	400	0	400	0
23050	OTHER SUPPLIES	511	840	840	840	0	840	0
23850	MINOR EQUIP & TOOLS (<\$1000)	138	100	100	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	277	0	0	0	0	0	0
	SUBTOTAL *****	2,263	2,835	2,285	2,835	0	2,835	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	590	920	1,320	910	0	910	1-
37200	SEMINARS/CONFERENCE/MEETINGS	1,415	1,985	1,445	1,985	0	1,985	0
37210	TRAINING/SCHOOLS	1,350	3,050	2,810	2,100	0	2,100	31-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,038	2,515	2,015	1,747	0	1,747	30-
37230	MEALS & LODGING-TRAINING	3,466	4,802	3,146	4,802	0	4,802	0
	SUBTOTAL *****	8,859	13,272	10,736	11,544	0	11,544	13-
UTILITIES								
48000	TELEPHONES	1,669	1,848	1,848	1,848	0	1,848	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	491	540	540	540	0	540	0
	SUBTOTAL *****	2,160	2,388	2,388	2,388	0	2,388	0
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	55	0	0	0	0
59200	LOCAL MILEAGE	278	400	400	400	0	400	0
	SUBTOTAL *****	278	400	455	400	0	400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	652	1,441	1,441	1,441	0	1,441	0
	SUBTOTAL *****	652	1,441	1,441	1,441	0	1,441	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	18,689	0	0	0	0	0	0
	SUBTOTAL *****	18,689	0	0	0	0	0	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	17,707	17,707	25,671	0	25,671	44
84010	RECEPTION/MEETINGS	256	400	400	400	0	400	0
84300	ADVERTISING	1,776	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	2,032	20,107	20,107	28,071	0	28,071	40
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	16,361	16,361	0	0	0	100-
	SUBTOTAL *****	0	16,361	16,361	0	0	0	100-
	TOTAL EXPENDITURES *****	269,540	313,387	289,543	300,375	0	300,375	4-

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	2016	2017	2018	2018	2018	2018
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 534,289	\$ 538,717	\$ 467,812	\$ 71,922	\$ -	\$ 539,734
280	2800	Storage & Preservation	397,518	400,848	-	412,825	5,740	418,565
Total			<u>\$ 931,807</u>	<u>\$ 939,565</u>	<u>\$ 467,812</u>	<u>\$ 484,747</u>	<u>\$ 5,740</u>	<u>\$ 958,299</u>

Personnel Summary

Position Title	2016	2017	2018	2017-2018
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	6.00	6.00	6.00	-
Total FTEs	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>

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.

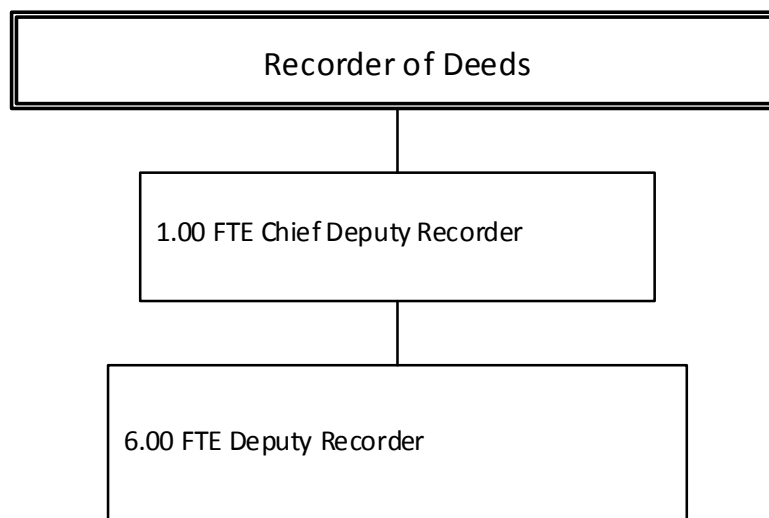
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax 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 2017 are expected to exceed original budget projections; the 2018 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 to support the Recorder's operating software. 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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	21,397	20,500	22,000	20,500	0	20,500	0
	SUBTOTAL *****	21,397	20,500	22,000	20,500	0	20,500	0
CHARGES FOR SERVICES								
3510	COPIES	79,901	75,000	80,000	75,000	0	75,000	0
3562	REAL ESTATE FEES	595,155	520,000	570,000	520,000	0	520,000	0
	SUBTOTAL *****	675,056	595,000	650,000	595,000	0	595,000	0
MISCELLANEOUS								
3850	UNCLAIMED FEES	234	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	85	0	20	0	0	0	0
	SUBTOTAL *****	319	0	20	0	0	0	0
	TOTAL REVENUES *****	696,772	615,500	672,020	615,500	0	615,500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	359,532	372,740	359,558	371,595	0	371,595	0
10110	OVERTIME	174	0	127	0	0	0	0
10200	FICA	25,931	28,514	26,329	28,427	0	28,427	0
10300	HEALTH INSURANCE	46,560	49,440	44,466	40,560	0	40,560	17-
10310	COUNTY HSA CONTRIBUTION	0	0	2,700	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,281	1,602	1,412	1,597	0	1,597	0
10330	CNTY PD DEPENDENT PREM-HEALTH	5,628	6,255	8,701	12,578	0	12,578	101
10331	CNTY PD DEPENDENT PREM-DENTAL	415	422	423	883	0	883	109
10350	LIFE INSURANCE	384	384	376	384	0	384	0
10375	DENTAL INSURANCE	3,360	3,360	3,297	3,360	0	3,360	0
10400	WORKERS COMP	608	633	587	668	0	668	5
10500	401(A) MATCH PLAN	4,150	4,160	3,325	4,160	0	4,160	0
	SUBTOTAL *****	448,023	467,510	451,301	467,812	0	467,812	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	328	345	345	345	0	345	0
23000	OFFICE SUPPLIES	4,405	4,900	4,800	4,900	0	4,900	0
23001	PRINTING	1,412	2,050	1,400	1,850	0	1,850	9-
23850	MINOR EQUIP & TOOLS (<\$1000)	436	2,000	200	1,000	0	1,000	50-
	SUBTOTAL *****	6,581	9,295	6,745	8,095	0	8,095	13-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	400	400	400	0	400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	828	750	815	600	0	600	20-
37230	MEALS & LODGING-TRAINING	695	1,600	1,450	900	0	900	43-
37240	REGISTRATION/TUITION	915	750	750	1,750	0	1,750	133
	SUBTOTAL *****	2,438	3,500	3,415	3,650	0	3,650	4
UTILITIES								
48000	TELEPHONES	4,347	4,500	4,400	4,500	0	4,500	0
	SUBTOTAL *****	4,347	4,500	4,400	4,500	0	4,500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,405	2,880	2,600	2,980	0	2,980	3
	SUBTOTAL *****	2,405	2,880	2,600	2,980	0	2,980	3
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	57,277	0	0	0	0	0	0
	SUBTOTAL *****	57,277	0	0	0	0	0	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	50,932	50,932	52,597	0	52,597	3
86896	DEPOSIT SHORTAGE	64	100	50	100	0	100	0
	SUBTOTAL *****	64	51,032	50,982	52,697	0	52,697	3
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	1,500	0	0
	SUBTOTAL *****	0	0	0	0	1,500	0	0
	TOTAL EXPENDITURES *****	521,135	538,717	519,443	539,734	1,500	539,734	0

Recorder of Deeds

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	100,905	98,000	98,000	98,000	0	98,000	0
	SUBTOTAL *****	100,905	98,000	98,000	98,000	0	98,000	0
INTEREST								
3711	INT-OVERNIGHT	307	110	300	200	0	200	81
3712	INT-LONG TERM INVEST	6,385	2,300	6,900	5,000	0	5,000	117
3798	INC/DEC IN FV OF INVESTMENTS	-2,635	0	0	0	0	0	0
	SUBTOTAL *****	4,057	2,410	7,200	5,200	0	5,200	116
	TOTAL REVENUES *****	104,962	100,410	105,200	103,200	0	103,200	3
MATERIALS & SUPPLIES								
22000	POSTAGE	19	0	0	0	0	0	0
23000	OFFICE SUPPLIES	6,938	7,000	7,320	7,800	0	7,800	11
23020	MICROFILM/FILM	7,936	7,500	4,900	5,000	0	5,000	33-
	SUBTOTAL *****	14,893	14,500	12,220	12,800	0	12,800	12-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	970	480	480	480	0	480	0
37200	SEMINARS/CONFERENCE/MEETINGS	400	1,200	500	1,200	0	1,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,391	2,300	3,558	3,000	0	3,000	30
37230	MEALS & LODGING-TRAINING	3,315	3,900	4,295	4,950	0	4,950	26
37240	REGISTRATION/TUITION	1,740	2,050	2,003	2,495	0	2,495	21
	SUBTOTAL *****	7,816	9,930	10,836	12,125	0	12,125	22
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,870	21,018	20,870	20,900	0	20,900	0
71100	OUTSIDE SERVICES	35,390	60,000	28,000	75,000	0	75,000	25
71101	PROFESSIONAL SERVICES	0	42,000	0	42,000	0	42,000	0
	SUBTOTAL *****	56,260	123,018	48,870	137,900	0	137,900	12
OTHER								
86850	CONTINGENCY	0	247,375	0	250,000	0	250,000	1
	SUBTOTAL *****	0	247,375	0	250,000	0	250,000	1
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	600	425	0	0	0	100-
92301	REPLC COMPUTER HDWR	770	5,425	1,800	5,740	0	5,740	5
	SUBTOTAL *****	770	6,025	2,225	5,740	0	5,740	5-
	TOTAL EXPENDITURES *****	79,739	400,848	74,151	418,565	0	418,565	4

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.

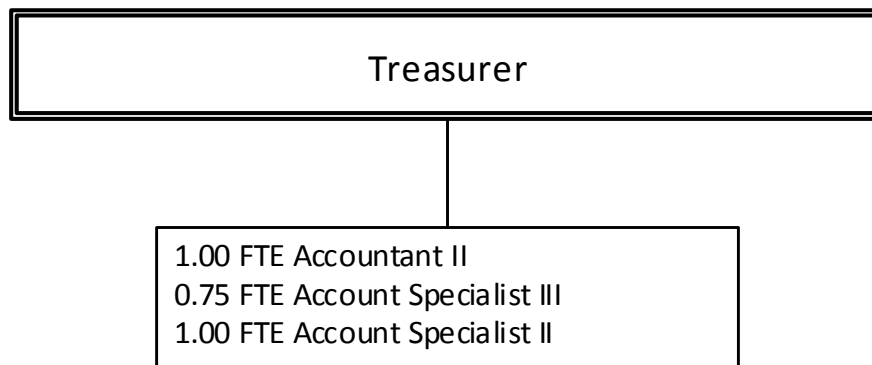
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2016	2017	2018	2017-2018
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant II	-	1.00	1.00	-
Accountant I	1.00	-	-	-
Account Specialist III	1.00	0.75	0.75	-
Account Specialist II	0.75	1.00	1.00	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ 250	\$ 3,625	\$ 3,675	\$ 50

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	405	130	280	250	0	250	92
	SUBTOTAL *****	405	130	280	250	0	250	92
INTEREST								
3710	INTEREST	1	0	0	0	0	0	0
3711	INT-OVERNIGHT	5,669	3,000	6,000	6,000	0	6,000	100
3712	INT-LONG TERM INVEST	117,352	80,000	140,000	168,000	0	168,000	110
3723	INT - NIDS	18	50	50	25	0	25	50-
3798	INC/DEC IN FV OF INVESTMENTS	-41,163	0	0	0	0	0	0
	SUBTOTAL *****	81,877	83,050	146,050	174,025	0	174,025	110
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	1,000	1,000	2,000	3,000	0	3,000	200
	SUBTOTAL *****	1,000	1,000	2,000	3,000	0	3,000	200
	TOTAL REVENUES *****	83,282	84,180	148,330	177,275	0	177,275	111
PERSONAL SERVICES								
10100	SALARIES & WAGES	196,969	207,054	204,630	208,826	0	208,826	0
10110	OVERTIME	2,424	3,625	96	3,675	0	3,675	1
10200	FICA	14,429	16,117	14,985	16,256	0	16,256	0
10300	HEALTH INSURANCE	22,666	24,720	19,360	21,120	0	21,120	14-
10310	COUNTY HSA CONTRIBUTION	0	0	3,263	4,800	0	4,800	0
10325	DISABILITY INSURANCE	692	890	781	897	0	897	0
10330	CNTY PD DEPENDENT PREM-HEALTH	6,036	5,926	5,064	4,610	0	4,610	22-
10331	CNTY PD DEPENDENT PREM-DENTAL	276	246	247	257	0	257	4
10350	LIFE INSURANCE	184	192	188	192	0	192	0
10375	DENTAL INSURANCE	1,636	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	350	358	321	382	0	382	6
10500	401(A) MATCH PLAN	2,550	2,600	2,500	2,080	0	2,600	0
	SUBTOTAL *****	248,212	263,408	253,115	264,775	0	265,295	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	50	0	50	50-
23000	OFFICE SUPPLIES	859	520	620	620	0	620	19
23001	PRINTING	1,110	1,500	1,500	1,500	0	1,500	0
23050	OTHER SUPPLIES	145	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	32	220	220	220	0	220	0
23855	FURNITURE/FIXTURE <\$1000	395	0	0	0	0	0	0
	SUBTOTAL *****	2,541	2,340	2,440	2,390	0	2,390	2
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	420	470	610	470	0	470	0
37200	SEMINARS/CONFERENCE/MEETINGS	810	2,200	600	2,400	0	2,400	9
37210	TRAINING/SCHOOLS	35	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	840	724	840	0	840	0
37230	MEALS & LODGING-TRAINING	0	1,000	2,093	2,000	0	2,000	100
	SUBTOTAL *****	1,265	4,510	4,027	5,710	0	5,710	27
UTILITIES								
48000	TELEPHONES	1,410	1,430	1,382	1,459	0	1,459	2
	SUBTOTAL *****	1,410	1,430	1,382	1,459	0	1,459	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	193	230	230	265	0	265	15
	SUBTOTAL *****	193	230	230	265	0	265	15
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	8,643	9,000	8,989	9,450	0	9,450	5
71107	BANK/CREDIT CARD SERVICE FEES	7,021	11,800	11,800	10,500	0	10,500	11-
71108	CHECK PRINTING CHARGES	2,384	0	2,560	1,200	0	1,200	0
71500	BUILDING USE/RENT CHARGE	16,388	0	0	0	0	0	0
	SUBTOTAL *****	34,436	20,800	23,349	21,150	0	21,150	2
OTHER								
83815	FACILITIES INTERNAL SVC CHRG	0	14,571	14,571	15,048	0	15,048	3
86898	SHORTAGES & OVERAGES- NET	-1	30	0	30	0	30	0
	SUBTOTAL *****	-1	14,601	14,571	15,078	0	15,078	3
	TOTAL EXPENDITURES *****	288,056	307,319	299,114	310,827	0	311,347	1

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	2016	2017	2018	2018	2018	2018
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
100	1221	Circuit Court Clerk	\$ 508,938	\$ 500,428	\$ 209,257	\$ 346,975	\$ 16,500	\$ 572,732
286	2860	Circuit Clerk Garnishment Fee	715	1,000	-	20,800	11,400	32,200
Total			<u>\$ 509,653</u>	<u>\$ 501,428</u>	<u>\$ 209,257</u>	<u>\$ 367,775</u>	<u>\$ 27,900</u>	<u>\$ 604,932</u>

Circuit Court Clerk Summary

Personnel Summary

	2016	2017	2018	2017-2018
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.

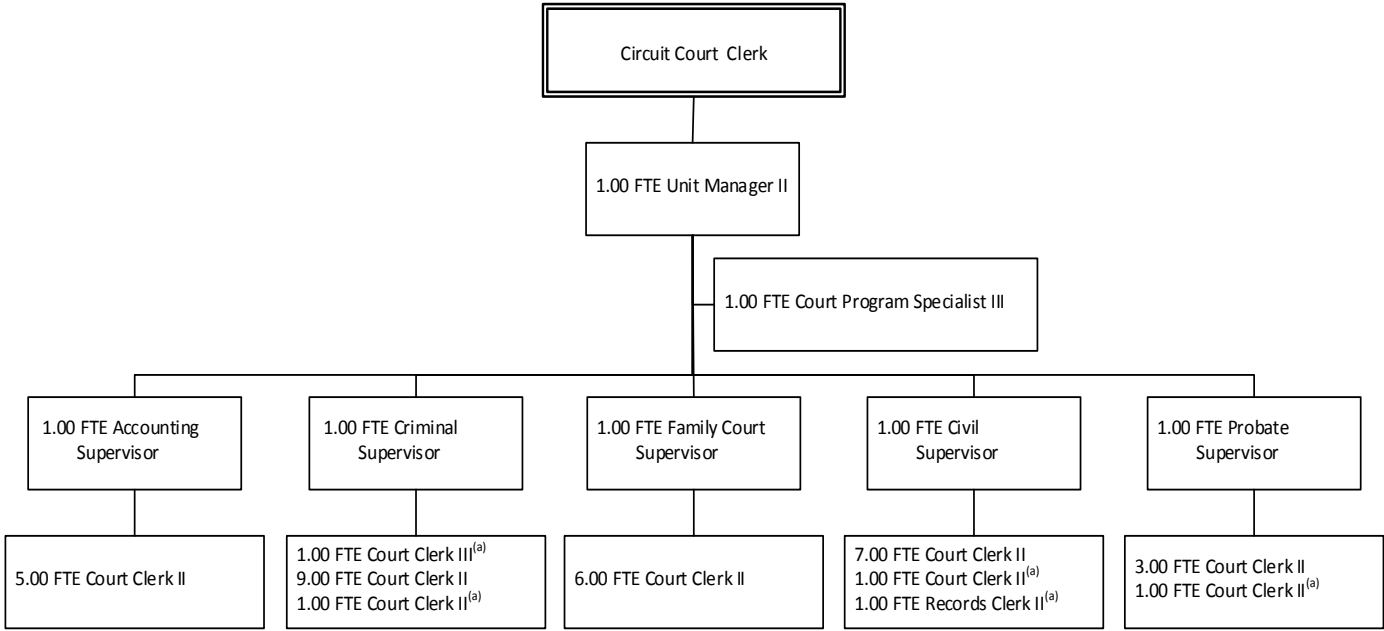
Budget Highlights

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 2018 budget includes funding to micro-film historical records and computer hardware and software.

Circuit Court Clerk

Organizational Chart



All positions are State-funded unless otherwise noted.	
FTE's funded by State of Missouri:	37.00
FTE's funded by Boone County:	
(a) General Revenue (Dept 1221)	5.00
Total FTE's:	<u>42.00</u>

Circuit Court Clerk

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	6,704	8,258	6,300	7,602	0	7,602	7-
3469	STATE REIMB-CRIMINAL COSTS	4,059	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	10,763	11,258	9,300	10,602	0	10,602	6-
CHARGES FOR SERVICES								
3510	COPIES	15,451	13,500	13,500	14,000	0	14,000	3
3569	OTHER FEES	396	425	400	400	0	400	5-
3570	CIRCUIT CLERK FEES	56,603	52,000	53,000	53,500	0	53,500	2
	SUBTOTAL *****	72,450	65,925	66,900	67,900	0	67,900	3
INTEREST								
3710	INTEREST	5,579	10,500	77,500	27,000	0	27,000	157
	SUBTOTAL *****	5,579	10,500	77,500	27,000	0	27,000	157
	TOTAL REVENUES *****	88,792	87,683	153,700	105,502	0	105,502	20
PERSONAL SERVICES								
10100	SALARIES & WAGES	145,010	151,001	143,790	152,837	0	152,837	1
10200	FICA	10,493	11,551	10,524	11,692	0	11,692	1
10300	HEALTH INSURANCE	23,280	30,900	27,812	29,100	0	29,100	5-
10310	COUNTY HSA CONTRIBUTION	0	0	1,425	2,400	0	2,400	0
10325	DISABILITY INSURANCE	520	649	537	657	0	657	1
10330	CNTY PD DEPENDENT PREM-HEALTH	5,581	5,926	5,064	6,952	0	6,952	17
10331	CNTY PD DEPENDENT PREM-DENTAL	473	246	262	404	0	404	64
10350	LIFE INSURANCE	232	240	232	240	0	240	0
10375	DENTAL INSURANCE	2,065	2,100	1,874	2,100	0	2,100	0
10400	WORKERS COMP	259	256	230	275	0	275	7
10500	401(A) MATCH PLAN	1,300	2,600	1,925	2,600	0	2,600	0
	SUBTOTAL *****	189,213	205,469	193,675	209,257	0	209,257	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	63	75	0	75	0
23000	OFFICE SUPPLIES	10,865	12,000	10,000	12,000	0	12,000	0
23001	PRINTING	5,751	6,000	5,500	5,500	0	5,500	8-
23018	PRINTER SUPPLIES	4,291	5,000	4,000	5,000	0	5,000	0
23020	MICROFILM/FILM	904	1,926	750	1,500	0	1,500	22-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,430	4,000	3,000	3,500	0	3,500	12-
23855	FURNITURE/FIXTURE <\$1000	3,690	4,300	3,000	2,800	0	2,800	34-
	SUBTOTAL *****	26,931	33,301	26,313	30,375	0	30,375	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	800	1,050	810	1,000	0	1,000	4-
37200	SEMINARS/CONFERENCE/MEETINGS	994	3,045	2,592	2,500	0	2,500	17-
37210	TRAINING/SCHOOLS	0	90	0	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	931	2,300	2,300	2,300	0	2,300	0
37230	MEALS & LODGING-TRAINING	1,062	2,389	2,720	3,000	0	3,000	25
37235	MEALS & LODGING - OTHER	0	100	125	100	0	100	0
	SUBTOTAL *****	3,787	8,974	8,547	8,900	0	8,900	1-
UTILITIES								
48000	TELEPHONES	16,912	17,000	17,000	18,000	0	18,000	5
48002	DATA COMMUNICATIONS	237	250	250	610	0	610	144
	SUBTOTAL *****	17,149	17,250	17,250	18,610	0	18,610	8
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	130	250	150	200	0	200	20-
	SUBTOTAL *****	130	250	150	200	0	200	20-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	16,220	17,500	17,500	18,000	0	18,000	2
60200	EQUIP REPAIRS/MAINTENANCE	285	1,000	850	1,000	0	1,000	0
	SUBTOTAL *****	16,505	18,500	18,350	19,000	0	19,000	3
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	3,070	22,300	10,000	3,000	0	3,000	86-
71500	BUILDING USE/RENT CHARGE	232,545	0	0	0	0	0	0
71525	STORAGE CHARGES	6,487	12,000	8,500	10,000	0	10,000	16-
	SUBTOTAL *****	242,102	34,300	18,500	13,000	0	13,000	62-

Circuit Court Clerk

OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	210,198	210,198	256,890	0	256,890 22
84300	ADVERTISING	0	200	0	0	0	100-
SUBTOTAL *****		0	210,398	210,198	256,890	0	256,890 22
FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	800	724	0	0	100-
91100	FURNITURE AND FIXTURES	1,851	4,000	3,627	0	0	100-
92000	REPLCMENT OFFICE EQUIP	10,690	0	0	11,500	0	11,500 0
92301	REPLC COMPUTER HDWR	581	6,950	3,094	5,000	0	5,000 28-
SUBTOTAL *****		13,122	11,750	7,445	16,500	0	16,500 40
TOTAL EXPENDITURES *****		508,939	540,192	500,428	572,732	0	572,732 6

2860 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE

286	CIRCUIT CLERK GARNISHMENT FEE							%CHG
		2016	2017		2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	19,670	22,500	22,500	20,000	0	20,000	11-
	SUBTOTAL *****	19,670	22,500	22,500	20,000	0	20,000	11-
	TOTAL REVENUES *****	19,670	22,500	22,500	20,000	0	20,000	11-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	400	0	400	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	900	0	900	0
	SUBTOTAL *****	0	0	0	1,300	0	1,300	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	20,000	0	17,500	0	17,500	12-
	SUBTOTAL *****	0	20,000	0	17,500	0	17,500	12-
OTHER								
86898	SHORTAGES & OVERAGES- NET	715	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	715	2,000	1,000	2,000	0	2,000	0
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	0	0	8,700	0	8,700	0
92301	REPLC COMPUTER HDWR	0	0	0	2,700	0	2,700	0
	SUBTOTAL *****	0	0	0	11,400	0	11,400	0
	TOTAL EXPENDITURES *****	715	22,000	1,000	32,200	0	32,200	46

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	2016 Actual	2017 Estimated	2018 Class 1 Personal Services	2018 Classes 2-8 Other Services and Charges	2018 Class 9 Capital Outlay	2018 Total
100	1210	Circuit Court Services	\$ 1,631,519	\$ 1,635,785	\$ 1,247,173	\$ 528,887	\$ 32,175	\$ 1,808,235
100	1230	Jury Services and Court Costs	278,549	230,593	-	231,350	29,790	261,140
100	1241	Juvenile Office	405,162	393,313	169,535	301,731	31,900	503,166
100	1242	Juvenile Justice Center	306,365	324,638	149,297	211,530	8,275	369,102
100	1243	Judicial Grants and Contracts	187,235	230,121	93,047	281,457	-	374,504
282	2820	Family Services and Justice	51,080	60,200	-	93,200	-	93,200
283	2830	Circuit Drug Court	71,520	160,308	-	194,300	1,200	195,500
283	2831	Veterans Court	86,393	107,536	12,803	62,270	-	75,073
285	2850	Administration of Justice	10,638	66,575	-	16,775	21,165	37,940
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	370,318	395,066	311,904	148,268	1,800	461,972
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	2,100	-	2,100
Total			\$ 3,400,879	\$ 3,606,235	\$ 1,983,759	\$ 2,071,868	\$ 126,305	\$ 4,181,932

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source									Change
	Full-time Equivalent Positions									
	2016	2017	1210	1241	1242	1243	2831	2904	2018 Total	
13th Judicial Court Services										
Deputy Court Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal II	2.00	2.00	1.00	-	-	-	-	-	1.00	(1.00)
Deputy Court Marshal	7.00	7.00	7.00	-	-	-	-	1.00	8.00	1.00
Supervisor, Court Services	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Services Officer II	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Services Officer	4.00	4.00	2.00	-	-	-	-	2.00	4.00	-
Jury Supervisor	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Computer Information Technologist	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Administrative Assistant I	2.75	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	0.36	-	-	-	-	-	0.36	0.11
Court Security Aide Pool	0.25	0.25	0.36	-	-	-	-	-	0.36	0.11
Program Assistant Pool	6.31	5.82	-	2.31	2.55	-	-	-	4.86	(0.96)
Associate Legal Counsel	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Paralegal	0.75	1.00	-	1.00	-	-	-	-	1.00	-
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)
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	0.80	0.80	-	-	-	0.80	-	-	0.80	-
Alternative Sentencing Court Administrator	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Veterans Court Mentor Coordinator	0.38	0.30	-	-	-	-	0.30	-	0.30	-
Administrative Assistant/Grant Manager	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Receptionist	1.00	1.00	-	-	-	-	-	1.00	1.00	-
Total FTEs	41.79	41.47	22.72	4.31	4.55	1.80	0.30	6.00	39.68	(1.79)
Overtime	\$ 16,000	\$ 11,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 11,000	\$ -
Holiday	\$ 13,851	\$ 5,200	\$ 600	\$ -	\$ 4,400	\$ -	\$ -	\$ -	\$ 5,000	\$ (200)

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.

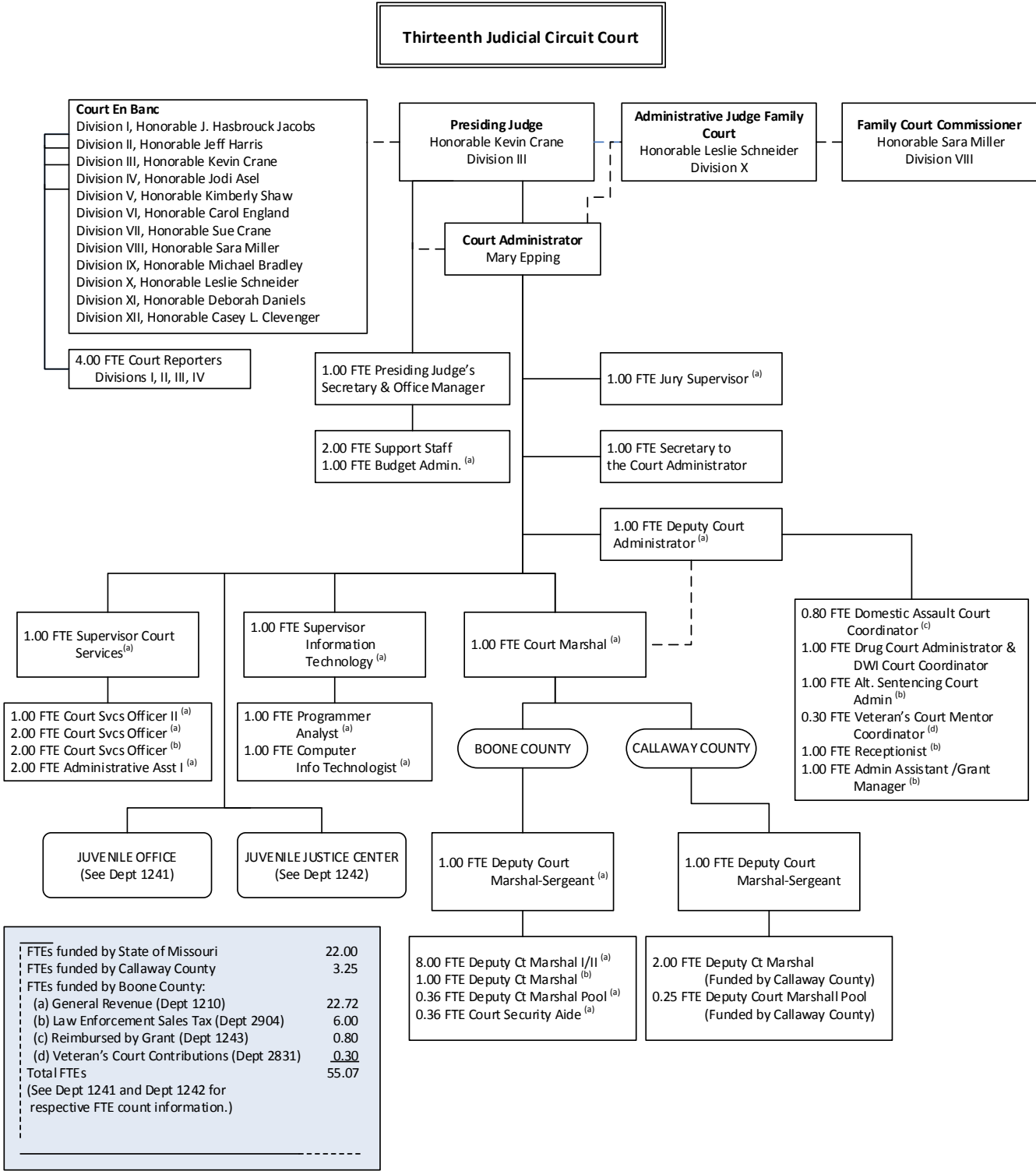
Performance Measures

	2016	2017	2018
	Actual	Estimated	Projected
Court Marshal			
Juries Reporting	37	36	35
Jury Trial Days	62	64	65
Hours Marshals Spent in Court	4,959	5,000	4,750
Court Marshal Arrests	314	268	289
Court Marshal Commits	183	275	270
Number of Persons Through Security Screening	178,494 (a)	190,000	189,000
Court Services			
Investigations Initiated	3,063	2,823	2,924
Bond Investigations Initiated	2,104	2,072	2,053
Bond Supervision Cases Assigned	464	394	354
Community Service Hours Worked	1,327	1,898	1,515
Court Costs Collected by ACS	95,646	89,322	92,755
% of Costs Ordered Collected by ACS	71%	74%	76%
Fines Collected by ACS	153,192	160,230	155,289
% of Fines Collected by ACS	68%	74%	75%
Home Detention Days	14,898	12,393	13,903
VIP Program Participants	371	324	370
Probation Cases Assigned	184	140	186

(a) 12 days not recorded

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	2,346	1,937	2,500	2,593	0	2,593	33
3471	REIMBURSEMENT CALLAWAY	60,299	60,000	60,000	58,100	0	58,100	3-
3473	CHG. OF VENUE REIMB.-I.G.	882	500	500	500	0	500	0
	SUBTOTAL *****	63,527	62,437	63,000	61,193	0	61,193	2-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	133,056	146,122	106,485	120,271	0	120,271	17-
3528	REIMB PERSONNEL/PROJECTS	0	300	200	200	0	200	33-
3569	OTHER FEES	1,855	2,500	2,200	2,000	0	2,000	20-
3581	DRUG COURT FEES	1,179	750	500	500	0	500	33-
	SUBTOTAL *****	136,090	149,672	109,385	122,971	0	122,971	18-
MISCELLANEOUS								
3890	MISCELLANEOUS	210	75	75	75	0	75	0
	SUBTOTAL *****	210	75	75	75	0	75	0
	TOTAL REVENUES *****	199,827	212,184	172,460	184,239	0	184,239	13-
PERSONAL SERVICES								
10100	SALARIES & WAGES	886,435	976,921	915,893	978,478	0	978,478	0
10110	OVERTIME	3,218	9,000	4,625	9,000	0	9,000	0
10120	HOLIDAY WORKED	0	600	0	600	0	600	0
10200	FICA	65,716	75,468	67,909	75,587	0	75,587	0
10300	HEALTH INSURANCE	113,301	135,960	105,506	107,520	0	107,520	20-
10310	COUNTY HSA CONTRIBUTION	0	0	7,613	13,200	0	13,200	0
10325	DISABILITY INSURANCE	3,087	4,127	3,495	4,101	0	4,101	0
10330	CNTY PD DEPENDENT PREM-HEALTH	20,841	22,131	21,436	22,498	0	22,498	1
10331	CNTY PD DEPENDENT PREM-DENTAL	761	740	885	994	0	994	34
10350	LIFE INSURANCE	1,012	1,056	1,004	1,056	0	1,056	0
10375	DENTAL INSURANCE	8,176	9,240	7,784	7,560	0	7,560	18-
10400	WORKERS COMP	15,220	15,617	13,563	15,139	0	15,139	3-
10500	401(A) MATCH PLAN	8,300	11,440	7,515	11,440	0	11,440	0
10600	UNEMPLOYMENT BENEFITS	0	1,422	711	0	0	0	100-
	SUBTOTAL *****	1,126,067	1,263,722	1,157,939	1,247,173	0	1,247,173	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	252	525	525	550	0	550	4
23000	OFFICE SUPPLIES	5,015	6,000	6,000	6,000	0	6,000	0
23001	PRINTING	58	200	200	200	0	200	0
23007	COURT REPORTER SUPPLIES	657	1,050	700	1,050	0	1,050	0
23015	COMPUTER SUPPLIES	519	1,000	700	1,000	0	1,000	0
23016	MAGNETIC MEDIA	59	100	75	100	0	100	0
23018	PRINTER SUPPLIES	1,593	1,500	1,500	1,600	0	1,600	6
23050	OTHER SUPPLIES	1,733	1,025	750	750	0	750	26-
23200	AMMUNITION	949	1,000	974	1,700	0	1,700	70
23300	UNIFORMS	6,736	8,500	7,000	7,720	0	7,720	9-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,891	4,075	4,075	8,625	0	8,625	111
23855	FURNITURE/FIXTURE <\$1000	2,369	1,500	1,500	1,600	0	1,600	6
	SUBTOTAL *****	22,831	26,475	23,999	30,895	0	30,895	17
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	510	475	660	705	0	705	48
37210	TRAINING/SCHOOLS	1,000	1,150	1,150	150	0	150	86-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,807	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	3,463	2,800	2,800	4,200	0	4,200	50
37235	MEALS & LODGING - OTHER	0	350	100	350	0	350	0
37240	REGISTRATION/TUITION	3,816	6,520	6,520	6,900	0	6,900	5
	SUBTOTAL *****	10,596	13,295	13,230	14,305	0	14,305	8
UTILITIES								
48000	TELEPHONES	18,490	19,000	19,000	19,850	0	19,850	4
48050	CELLULAR/MOBILE DEVICE SERVICE	1,039	1,020	1,500	1,660	0	1,660	62
	SUBTOTAL *****	19,529	20,020	20,500	21,510	0	21,510	7

Circuit Court Services

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	61	200	100	200	0	200	0
59010	FUEL SURCHARGE - REIMB TO R&B	3	15	5	5	0	5	66-
59100	VEHICLE REPAIRS/MAINTENANCE	93	250	150	150	0	150	40-
59110	MECHANICS CHARGE - REIMB R&B	102	0	0	0	0	0	0
59200	LOCAL MILEAGE	4,229	6,000	6,000	6,000	0	6,000	0
SUBTOTAL *****		4,488	6,465	6,255	6,355	0	6,355	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,819	4,500	4,000	2,930	0	2,930	34-
60200	EQUIP REPAIRS/MAINTENANCE	370	1,300	1,000	1,300	0	1,300	0
SUBTOTAL *****		5,189	5,800	5,000	4,230	0	4,230	27-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,376	3,050	3,000	3,120	0	3,120	2
71100	OUTSIDE SERVICES	722	1,750	1,400	1,650	0	1,650	5-
71101	PROFESSIONAL SERVICES	123,347	127,000	127,000	127,000	0	127,000	0
71500	BUILDING USE/RENT CHARGE	195,141	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	105,946	124,000	88,570	103,751	0	103,751	16-
SUBTOTAL *****		427,532	255,800	219,970	235,521	0	235,521	8-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	176,392	176,392	215,571	0	215,571	22
84300	ADVERTISING	0	300	0	0	0	0	100-
86300	TESTING	608	500	500	500	0	500	0
SUBTOTAL *****		608	177,192	176,892	216,071	0	216,071	22
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	7,000	0	7,000	0
91301	COMPUTER HARDWARE	1,640	0	0	1,200	0	1,200	0
92300	REPLCMENT MACH & EQUIP	5,386	6,050	3,900	17,850	0	17,850	195
92301	REPLC COMPUTER HDWR	7,652	9,975	8,100	6,125	0	6,125	38-
SUBTOTAL *****		14,678	16,025	12,000	32,175	0	32,175	101
TOTAL EXPENDITURES *****		1,631,518	1,784,794	1,635,785	1,808,235	0	1,808,235	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

The budget includes funding for replacement courtroom chairs, equipment, and computer hardware. There are no other significant changes to this budget.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	6,216	7,500	6,500	6,500	0	6,500	13-
3473	CHG. OF VENUE REIMB.-I.G.	4,735	5,000	9,959	5,000	0	5,000	0
	SUBTOTAL *****	10,951	12,500	16,459	11,500	0	11,500	8-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,209	2,000	3,000	3,000	0	3,000	50
	SUBTOTAL *****	3,209	2,000	3,000	3,000	0	3,000	50
MISCELLANEOUS								
3890	MISCELLANEOUS	85,086	0	0	0	0	0	0
	SUBTOTAL *****	85,086	0	0	0	0	0	0
	TOTAL REVENUES *****	99,246	14,500	19,459	14,500	0	14,500	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,136	1,800	1,800	1,800	0	1,800	0
23001	PRINTING	5,806	7,200	6,500	6,500	0	6,500	9-
23015	COMPUTER SUPPLIES	52	1,000	500	500	0	500	50-
23016	MAGNETIC MEDIA	47	100	100	100	0	100	0
23018	PRINTER SUPPLIES	499	600	600	600	0	600	0
23050	OTHER SUPPLIES	267	450	400	400	0	400	11-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,344	3,050	3,050	5,050	0	5,050	65
23855	FURNITURE/FIXTURE <\$1000	674	0	0	0	0	0	0
	SUBTOTAL *****	9,825	14,200	12,950	14,950	0	14,950	5
UTILITIES								
48000	TELEPHONES	10,261	10,500	10,500	10,880	0	10,880	3
	SUBTOTAL *****	10,261	10,500	10,500	10,880	0	10,880	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,798	5,700	5,700	6,770	0	6,770	18
60200	EQUIP REPAIRS/MAINTENANCE	6,000	4,800	4,800	4,800	0	4,800	0
	SUBTOTAL *****	10,798	10,500	10,500	11,570	0	11,570	10
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	52,472	72,000	60,000	60,000	0	60,000	16-
	SUBTOTAL *****	52,472	72,000	60,000	60,000	0	60,000	17-
OTHER								
84000	FOOD/LODGING JURIES	3,307	15,000	15,000	15,000	0	15,000	0
84005	JURORS PARKING	5,725	8,000	8,000	8,000	0	8,000	0
84300	ADVERTISING	2,672	4,000	4,000	4,000	0	4,000	0
84600	COURT COSTS	98,403	93,000	105,000	106,500	0	106,500	14
84700	WITNESS EXPENSES	0	300	200	200	0	200	33-
84801	TRANSCRIPTS-CIVIL	0	500	443	250	0	250	50-
	SUBTOTAL *****	110,107	120,800	132,643	133,950	0	133,950	11
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	0	0	0	13,165	0	13,165	0
92300	REPLCMENT MACH & EQUIP	85,086	0	0	15,000	0	15,000	0
92301	REPLC COMPUTER HDWR	0	4,000	4,000	1,625	0	1,625	59-
	SUBTOTAL *****	85,086	4,000	4,000	29,790	0	29,790	645
	TOTAL EXPENDITURES *****	278,549	232,000	230,593	261,140	0	261,140	13

Decimal values have been truncated.

Juvenile Office

Department Number 1241

Mission

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

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

Budget Highlights

The budget includes funding for a replacement vehicle and replacement computer hardware. There are no other significant changes to this budget.

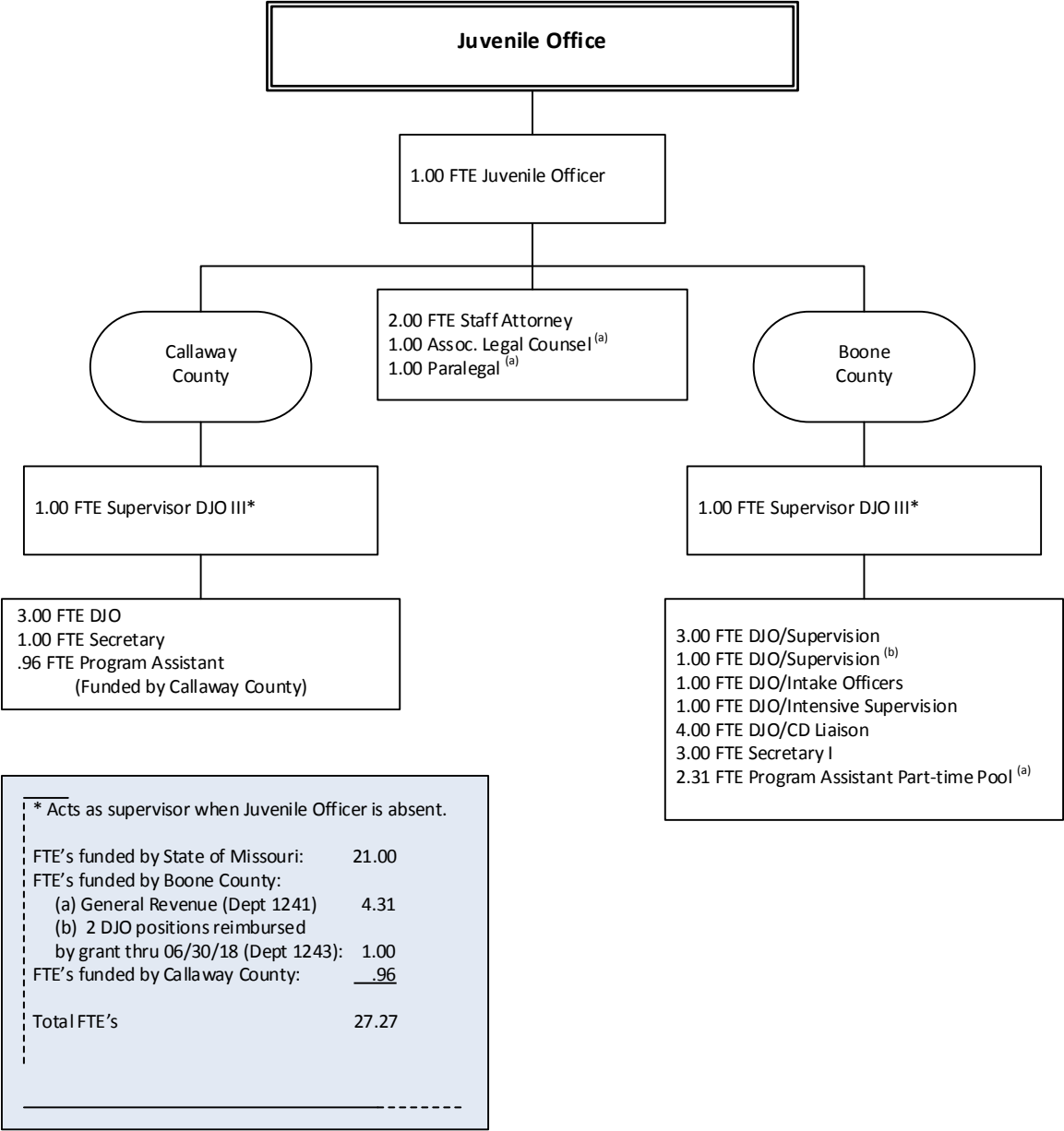
Performance Measures

	2016	2017	2018
	Actual	Estimated	Projected
Number of Total Referrals	1403	1400	1400
Number of New and Supplemental Filings	761	750	750
Number of Cases Disposed	1,310	1,300	1,300
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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	2,797	6,500	5,000	4,500	0	4,500	30-
	SUBTOTAL *****	2,797	6,500	5,000	4,500	0	4,500	31-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL REVENUES *****	2,797	7,500	5,000	5,500	0	5,500	27-
PERSONAL SERVICES								
10100	SALARIES & WAGES	106,209	134,755	95,883	149,694	0	149,694	11
10200	FICA	8,124	10,308	7,311	11,451	0	11,451	11
10300	HEALTH INSURANCE	11,640	12,360	11,460	5,280	0	5,280	57-
10310	COUNTY HSA CONTRIBUTION	0	0	900	1,200	0	1,200	0
10325	DISABILITY INSURANCE	249	320	255	354	0	354	10
10350	LIFE INSURANCE	96	96	92	96	0	96	0
10375	DENTAL INSURANCE	840	840	840	420	0	420	50-
10500	401(A) MATCH PLAN	530	1,300	480	1,040	0	1,040	20-
	SUBTOTAL *****	127,688	159,979	117,221	169,535	0	169,535	6
MATERIALS & SUPPLIES								
22000	POSTAGE	356	700	500	500	0	500	28-
22500	SUBSCRIPTIONS/PUBLICATIONS	180	200	200	200	0	200	0
23000	OFFICE SUPPLIES	3,766	6,000	4,000	4,000	0	4,000	33-
23001	PRINTING	688	1,100	900	1,000	0	1,000	9-
23015	COMPUTER SUPPLIES	0	275	275	275	0	275	0
23016	MAGNETIC MEDIA	105	100	100	100	0	100	0
23018	PRINTER SUPPLIES	520	500	500	550	0	550	10
23027	INMATE WORK/INCENTIVE SUPPLY	200	200	200	200	0	200	0
23050	OTHER SUPPLIES	454	1,500	600	600	0	600	60-
23400	FOOD	16	1,000	300	300	0	300	70-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,546	1,925	1,900	1,150	0	1,150	40-
23855	FURNITURE/FIXTURE <\$1000	192	900	900	600	0	600	33-
	SUBTOTAL *****	8,023	14,400	10,375	9,475	0	9,475	34-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,830	1,900	1,900	1,805	0	1,805	5-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,451	1,500	1,200	1,300	0	1,300	13-
37230	MEALS & LODGING-TRAINING	1,557	2,200	2,000	2,000	0	2,000	9-
37240	REGISTRATION/TUITION	1,631	2,800	1,500	1,500	0	1,500	46-
	SUBTOTAL *****	6,469	8,400	6,600	6,605	0	6,605	21-
UTILITIES								
48000	TELEPHONES	10,748	11,500	11,500	11,500	0	11,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	1,039	1,300	1,300	1,600	0	1,600	23
	SUBTOTAL *****	11,787	12,800	12,800	13,100	0	13,100	2
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,454	2,800	2,100	2,800	0	2,800	0
59010	FUEL SURCHARGE - REIMB TO R&B	93	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	619	1,500	1,500	600	0	600	60-
59105	TIRES	516	550	550	550	0	550	0
59110	MECHANICS CHARGE - REIMB R&B	381	500	500	500	0	500	0
59200	LOCAL MILEAGE	659	3,000	2,000	2,000	0	2,000	33-
	SUBTOTAL *****	3,722	8,450	6,750	6,550	0	6,550	22-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,362	3,000	3,000	4,000	0	4,000	33
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	2,362	3,250	3,250	4,250	0	4,250	31
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	60	0	0	0	0	0	0
71100	OUTSIDE SERVICES	5,071	15,000	10,000	10,000	0	10,000	33-
71101	PROFESSIONAL SERVICES	3,450	3,500	3,500	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	117,388	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	292	1,700	300	500	0	500	70-
	SUBTOTAL *****	126,261	20,200	13,800	14,000	0	14,000	31-

Juvenile Office

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	106,108	106,108	129,676	0	129,676	22
84010	RECEPTION/MEETINGS	0	250	250	250	0	250	0
84300	ADVERTISING	344	900	400	500	0	500	44-
84600	COURT COSTS	110,915	114,240	114,240	116,525	0	116,525	2
85620	OTHER MEDICAL	689	800	800	800	0	800	0
86300	TESTING	365	0	0	0	0	0	0
SUBTOTAL *****		112,313	222,298	221,798	247,751	0	247,751	11
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	6,539	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	1,000	719	5,900	0	5,900	490
92400	REPLCMENT AUTO/TRUCKS	0	0	0	26,000	0	26,000	0
SUBTOTAL *****		6,539	1,000	719	31,900	0	31,900	**
TOTAL EXPENDITURES *****		405,164	450,777	393,313	503,166	0	503,166	12

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.

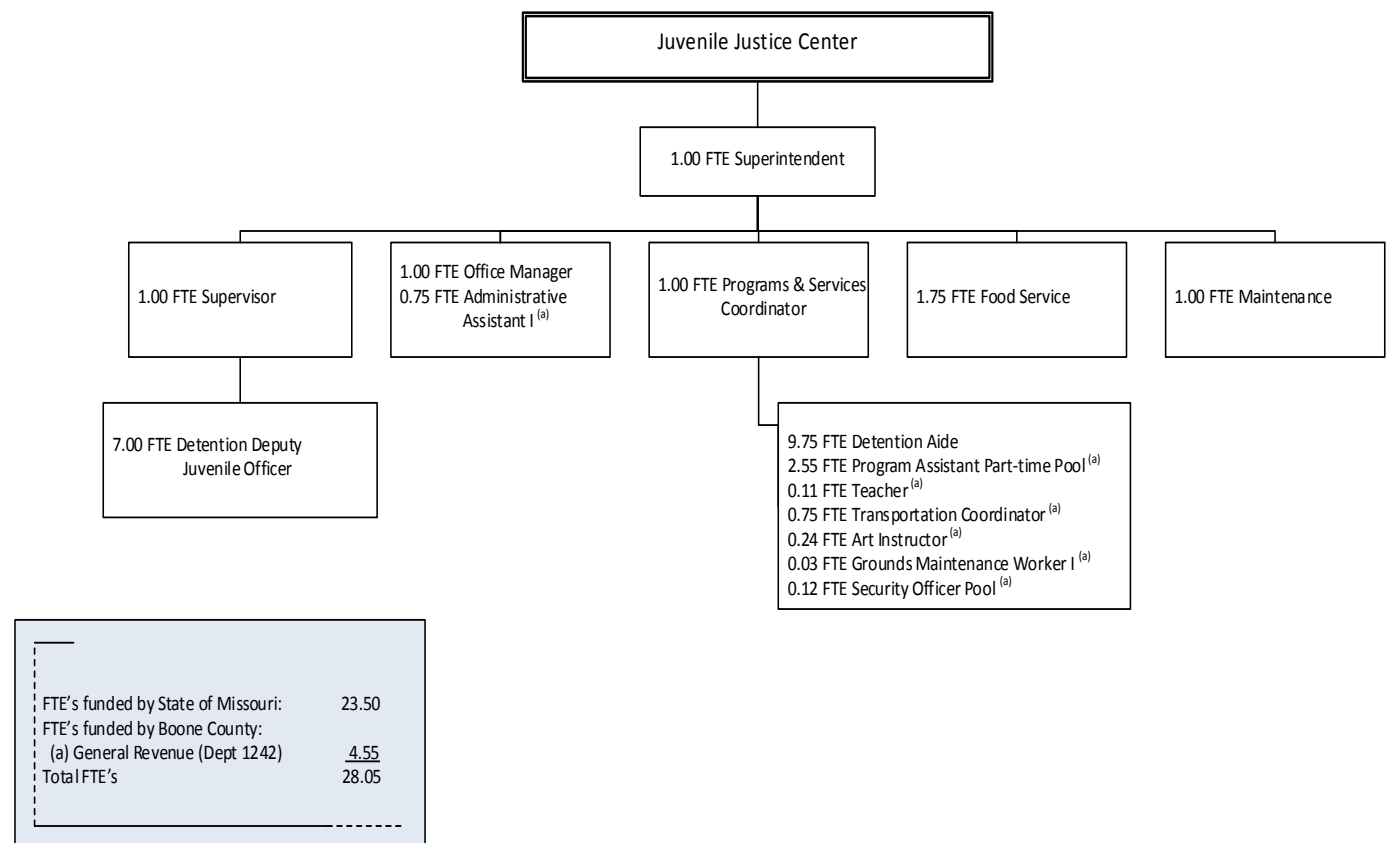
There are no significant changes to the budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2016 Actual	2017 Estimated	2018 Projected
Detention			
Number of Admissions	163	238	210
Number of Resident Days	1,810	5,392	2,261
Average Length of Stay	11.1	22.6	10.7
Evaluation			
Number of Evaluations Completed	56	60	60
Number of Resident Days	1,522	1,208	1,287
Average Length of Stay	27.2	20.1	21.4
Short Term/Placement			
Number of Placements	19	4	6
Number of Resident Days	80	70	53
Average Length of Stay	4.2	7.0	8.8
Average Length of Stay for all Placements Combined	14.3	21.5	13.0
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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	16,487	22,000	19,252	22,000	0	22,000	0
3411	FEDERAL GRANT REIMBURSE	21,004	24,999	35,000	29,000	0	29,000	16
3422	REIMB/REV- OTHER GOVT/CIRCUITS	25,050	35,000	42,000	35,000	0	35,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	152	165	165	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	25,962	29,000	34,000	38,500	0	38,500	32
3475	DYS CONTRACTS	3,950	5,900	5,200	10,000	0	10,000	69
3477	STATE REIMB-DEL CHIL HOME	47,446	62,000	56,392	62,000	0	62,000	0
SUBTOTAL *****		140,051	179,064	192,009	196,665	0	196,665	10
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	2,499	12,800	4,500	4,500	0	4,500	64-
3555	MEAL REIMBURSEMENT	995	900	900	900	0	900	0
SUBTOTAL *****		3,494	13,700	5,400	5,400	0	5,400	61-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	300	0	0	0	0	0	0
3880	CONTRIBUTIONS	9	0	1	0	0	0	0
3890	MISCELLANEOUS	14	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	2,157	1,600	1,600	2,460	0	2,460	53
SUBTOTAL *****		2,480	1,600	1,601	2,460	0	2,460	54
TOTAL REVENUES *****		146,025	194,364	199,010	204,525	0	204,525	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	101,691	134,781	103,870	116,766	0	116,766	13-
10110	OVERTIME	3	0	0	0	0	0	0
10120	HOLIDAY WORKED	2,288	4,600	1,118	4,400	0	4,400	4-
10125	FAMILY HOLIDAY WORKED PREMIUM	378	6,810	753	4,000	0	4,000	41-
10200	FICA	7,928	11,183	7,961	9,575	0	9,575	14-
10300	HEALTH INSURANCE	5,272	12,360	6,180	12,360	0	12,360	0
10325	DISABILITY INSURANCE	126	174	154	174	0	174	0
10350	LIFE INSURANCE	88	96	92	96	0	96	0
10375	DENTAL INSURANCE	380	840	420	840	0	840	0
10400	WORKERS COMP	39	44	46	46	0	46	4
10500	401(A) MATCH PLAN	1,250	1,300	1,300	1,040	0	1,040	20-
10600	UNEMPLOYMENT BENEFITS	31	0	0	0	0	0	0
SUBTOTAL *****		119,474	172,188	121,894	149,297	0	149,297	13-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	131	150	100	100	0	100	33-
23000	OFFICE SUPPLIES	1,270	1,710	1,710	1,710	0	1,710	0
23001	PRINTING	267	375	300	300	0	300	20-
23015	COMPUTER SUPPLIES	8	100	0	100	0	100	0
23016	MAGNETIC MEDIA	0	75	0	0	0	0	100-
23018	PRINTER SUPPLIES	108	150	212	215	0	215	43
23025	RESIDENT SUPPLIES	1,333	1,800	1,800	1,800	0	1,800	0
23030	KITCHEN SUPPLIES	457	650	650	650	0	650	0
23031	CUSTODIAL SUPPLIES	2,901	3,300	3,300	3,300	0	3,300	0
23035	MAINTENANCE SUPPLIES	997	950	950	2,850	0	2,850	200
23050	OTHER SUPPLIES	517	1,500	1,300	1,320	0	1,320	12-
23400	FOOD	21,710	30,000	30,000	31,000	0	31,000	3
23502	NON-PRES. MED. SUPPLIES	199	150	200	200	0	200	33
23850	MINOR EQUIP & TOOLS (<\$1000)	1,058	1,410	660	4,035	0	4,035	186
23855	FURNITURE/FIXTURE <\$1000	0	308	140	754	0	754	144
SUBTOTAL *****		30,956	42,628	41,322	48,334	0	48,334	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	150	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	252	250	150	300	0	300	20
37230	MEALS & LODGING-TRAINING	629	1,000	750	1,900	0	1,900	90
37235	MEALS & LODGING - OTHER	20	50	40	50	0	50	0
37240	REGISTRATION/TUITION	1,416	2,000	1,375	3,000	0	3,000	50
SUBTOTAL *****		2,467	3,450	2,465	5,400	0	5,400	57

Juvenile Justice Center

UTILITIES								
48000	TELEPHONES	3,126	3,500	3,392	3,500	0	3,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	20	50	0	0	0	0	100-
48100	NATURAL GAS	10,346	14,200	13,957	14,200	0	14,200	0
48200	ELECTRICITY	28,685	33,000	32,000	33,000	0	33,000	0
48300	WATER	1,694	1,900	1,734	1,900	0	1,900	0
48400	SOLID WASTE	1,464	1,530	1,530	1,530	0	1,530	0
48500	STORM WATER UTILITY	376	515	435	468	0	468	9-
48600	SEWER USE	2,196	2,200	2,200	2,300	0	2,300	4
48700	LP GAS/BLDG GENERATOR FUEL	0	500	400	500	0	500	0
SUBTOTAL *****		47,907	57,395	55,648	57,398	0	57,398	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	814	1,800	1,500	1,700	0	1,700	5-
59010	FUEL SURCHARGE - REIMB TO R&B	53	65	50	65	0	65	0
59100	VEHICLE REPAIRS/MAINTENANCE	311	300	300	300	0	300	0
59105	TIRES	0	500	150	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	61	100	102	100	0	100	0
59200	LOCAL MILEAGE	0	50	0	0	0	0	100-
SUBTOTAL *****		1,239	2,815	2,102	2,665	0	2,665	5-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,559	3,005	2,684	3,655	0	3,655	21
60100	BLDG REPAIRS/MAINTENANCE	10,678	12,900	8,500	11,340	0	11,340	12-
60150	PEST CONTROL	744	750	744	750	0	750	0
60200	EQUIP REPAIRS/MAINTENANCE	1,114	1,800	1,800	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	236	440	440	850	0	850	93
SUBTOTAL *****		15,331	18,895	14,168	18,395	0	18,395	3-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	457	470	462	475	0	475	1
71100	OUTSIDE SERVICES	435	600	500	600	0	600	0
71101	PROFESSIONAL SERVICES	10,000	10,500	10,500	10,500	0	10,500	0
71500	BUILDING USE/RENT CHARGE	70,340	0	0	0	0	0	0
SUBTOTAL *****		81,232	11,570	11,462	11,575	0	11,575	0
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	225	240	250	260	0	260	8
83815	FACILITIES INTERNAL SERVC CHRG	0	73,548	73,548	66,403	0	66,403	9-
84300	ADVERTISING	26	300	100	100	0	100	66-
85620	OTHER MEDICAL	866	1,000	1,000	1,000	0	1,000	0
86898	SHORTAGES & OVERAGES- NET	127	0	0	0	0	0	0
SUBTOTAL *****		1,244	75,088	74,898	67,763	0	67,763	10-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	6,514	950	679	6,650	0	6,650	600
92301	REPLC COMPUTER HDWR	0	0	0	1,625	0	1,625	0
SUBTOTAL *****		6,514	950	679	8,275	0	8,275	771
TOTAL EXPENDITURES *****		306,364	384,979	324,638	369,102	0	369,102	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.

The significant increase in the budget (Professional Services) is due to funding received from the Boone County Community Children's Services Board (\$209,000) for the Child Permanency Services Program.

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 Recognition Therapy (MRT) Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2017 to June 30, 2018 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, 2017 to June 30, 2018 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, 2018 to December 31, 2019 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 training 	October 15, 2017 to September 30, 2018 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, 2017 to June 30, 2018 Origination: 2012	No match required
Child Permanency Services Boone County Community Children's Services <ul style="list-style-type: none"> Funds services to parents with children in care ages 0-2 	January 1, 2018 to December 31, 2018 Origination: 2018	No match required

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	75,757	106,632	106,632	106,122	0	106,122	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	101,787	74,459	119,759	55,144	0	51,174	31-
	SUBTOTAL *****	177,544	181,091	226,391	161,266	0	157,296	13-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	209,000	0
	SUBTOTAL *****	0	0	0	0	0	209,000	0
	TOTAL REVENUES *****	177,544	181,091	226,391	161,266	0	366,296	102
PERSONAL SERVICES								
10100	SALARIES & WAGES	99,844	71,113	104,700	109,764	0	71,502	0
10110	OVERTIME	1,905	0	1,502	0	0	0	0
10200	FICA	7,628	5,439	8,009	8,397	0	5,470	0
10300	HEALTH INSURANCE	13,984	12,360	17,640	17,640	0	11,910	3-
10310	COUNTY HSA CONTRIBUTION	0	0	563	1,200	0	600	0
10325	DISABILITY INSURANCE	331	303	411	472	0	307	1
10350	LIFE INSURANCE	132	96	144	144	0	96	0
10375	DENTAL INSURANCE	1,184	840	1,260	1,260	0	840	0
10400	WORKERS COMP	391	785	565	762	0	762	2-
10500	401(A) MATCH PLAN	825	1,040	1,300	1,560	0	1,560	50
	SUBTOTAL *****	126,224	91,976	136,094	141,199	0	93,047	1
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	595	437	0	0	0	0	100-
23400	FOOD	519	2,033	2,033	1,750	0	0	100-
	SUBTOTAL *****	1,114	2,470	2,033	1,750	0	0	100-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	77	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,906	1,000	0	0	0	0	100-
37240	REGISTRATION/TUITION	225	0	0	0	0	0	0
	SUBTOTAL *****	2,208	1,000	0	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	48,366	76,679	76,679	67,677	0	66,442	13-
71101	PROFESSIONAL SERVICES	6,036	10,000	10,800	5,000	0	214,000	,040
71600	EQUIP LEASES & METER CHRG	3,287	4,515	4,515	2,000	0	1,015	77-
	SUBTOTAL *****	57,689	91,194	91,994	74,677	0	281,457	209
	TOTAL EXPENDITURES *****	187,235	186,640	230,121	217,626	0	374,504	101

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). There are no significant changes to this budget.

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	32,562	36,770	35,000	37,000	0	37,000	0
3575	FAMILY COURT FEES	32,282	33,000	33,000	33,000	0	33,000	0
3579	FAMILY COURT FEES-JUVENILE OFF	8,970	12,000	5,900	10,000	0	10,000	16-
	SUBTOTAL *****	73,814	81,770	73,900	80,000	0	80,000	2-
INTEREST								
3711	INT-OVERNIGHT	84	35	76	70	0	70	100
3712	INT-LONG TERM INVEST	1,743	800	2,040	2,000	0	2,000	150
3798	INC/DEC IN FV OF INVESTMENTS	-754	0	0	0	0	0	0
	SUBTOTAL *****	1,073	835	2,116	2,070	0	2,070	148
MISCELLANEOUS								
3890	MISCELLANEOUS	280	500	300	400	0	400	20-
	SUBTOTAL *****	280	500	300	400	0	400	20-
	TOTAL REVENUES *****	75,167	83,105	76,316	82,470	0	82,470	1-
MATERIALS & SUPPLIES								
23001	PRINTING	0	0	0	500	0	500	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
	SUBTOTAL *****	0	50	50	550	0	550	**
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	111	150	150	150	0	150	0
	SUBTOTAL *****	111	150	150	150	0	150	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	27,097	33,100	25,000	32,500	0	32,500	1-
71101	PROFESSIONAL SERVICES	23,873	60,000	35,000	60,000	0	60,000	0
	SUBTOTAL *****	50,970	93,100	60,000	92,500	0	92,500	1-
	TOTAL EXPENDITURES *****	51,081	93,300	60,200	93,200	0	93,200	0

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

The budget reflects an increased appropriation for drug testing; There are no other significant changes to this budget.

Performance Measures

	2016 Actual	2017 Estimated	2018 Projected
Admissions by year			
Division Program	28	50	35
Probation Program	56	32	32
Re-Entry Program	17	18	18
DWI Court	38	20	20
Total Participants	139	120	105
Drug Court and DWI Fees Collected			
Drug Court	49,667	49,080	50,000
DWI Court	51,195	31,400	32,000

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	49,667	70,000	50,000	50,000	0	50,000	28-
3584	DRUG COURT FEES - DWI	51,195	36,000	36,000	33,300	0	33,300	7-
	SUBTOTAL *****	100,862	106,000	86,000	83,300	0	83,300	21-
INTEREST								
3711	INT-OVERNIGHT	176	125	125	125	0	125	0
3712	INT-LONG TERM INVEST	3,645	1,000	3,500	3,000	0	3,000	200
3798	INC/DEC IN FV OF INVESTMENTS	-1,473	0	0	0	0	0	0
	SUBTOTAL *****	2,348	1,125	3,625	3,125	0	3,125	178
MISCELLANEOUS								
3890	MISCELLANEOUS	335	0	403	300	0	300	0
	SUBTOTAL *****	335	0	403	300	0	300	0
	TOTAL REVENUES *****	103,545	107,125	90,028	86,725	0	86,725	19-

13th Judicial Circuit Drug Court

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,806	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	22	100	100	100	0	100	0
23015	COMPUTER SUPPLIES	42	100	100	100	0	100	0
23016	MAGNETIC MEDIA	0	25	25	25	0	25	0
23018	PRINTER SUPPLIES	140	200	200	200	0	200	0
23027	INMATE WORK/INCENTIVE SUPPLY	776	5,000	5,000	5,000	0	5,000	0
23050	OTHER SUPPLIES	1,236	2,000	2,000	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	502	175	175	175	0	175	0
23855	FURNITURE/FIXTURE <\$1000	177	0	0	0	0	0	0
SUBTOTAL *****		4,701	10,600	10,600	10,600	0	10,600	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	320	440	440	440	0	440	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,677	3,500	3,500	3,500	0	3,500	0
37230	MEALS & LODGING-TRAINING	3,295	7,500	7,500	7,500	0	7,500	0
37235	MEALS & LODGING - OTHER	600	600	778	600	0	600	0
37240	REGISTRATION/TUITION	2,178	4,000	3,000	3,000	0	3,000	25-
SUBTOTAL *****		9,070	16,040	15,218	15,040	0	15,040	6-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	100	0	0	0	0	100-
59200	LOCAL MILEAGE	0	400	200	200	0	200	50-
SUBTOTAL *****		0	500	200	200	0	200	60-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	150	150	0	0	0	100-
71100	OUTSIDE SERVICES	20,646	76,760	65,000	42,200	0	42,200	45-
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
71600	EQUIP LEASES & METER CHRG	0	800	800	800	0	800	0
SUBTOTAL *****		20,646	78,210	66,450	43,500	0	43,500	44-
OTHER								
83100	AWARDS	1,275	4,000	4,000	4,000	0	4,000	0
84010	RECEPTION/MEETINGS	463	400	400	400	0	400	0
84300	ADVERTISING	0	200	200	200	0	200	0
86300	TESTING	35,366	63,240	63,240	120,360	0	120,360	90
SUBTOTAL *****		37,104	67,840	67,840	124,960	0	124,960	84
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	0	1,200	0	1,200	0
SUBTOTAL *****		0	0	0	1,200	0	1,200	0
TOTAL EXPENDITURES *****		71,521	173,190	160,308	195,500	0	195,500	13

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Veterans Court

Department Number 2831

Mission

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

Budget Highlights

In June 2013, the 13th Circuit received contributions from the Veterans United Foundation to launch a Veterans Treatment Court. This funding concluded in 2015. A two-year Adult Drug Court grant from the Department of Justice was awarded to the County in the fall of 2015; the grant period ends October 31, 2017 with an anticipated no-cost extension through December 31, 2017.

Performance Measures

	2016 Actual	2017 Estimated	2018 Projected
Admissions by year			
Veterans Court	12	20	20
Contributions and Fees Collected			
Contributions	\$0	\$0	\$0
Fees	\$6,685	\$17,000	\$15,800

Veterans Court

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	52,734	106,471	106,471	0	0	0	100-
	SUBTOTAL *****	52,734	106,471	106,471	0	0	0	100-
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	6,685	17,000	17,000	18,000	0	18,000	5
	SUBTOTAL *****	6,685	17,000	17,000	18,000	0	18,000	6
	TOTAL REVENUES *****	59,419	123,471	123,471	18,000	0	18,000	85-
PERSONAL SERVICES								
10100	SALARIES & WAGES	34,372	38,039	35,373	11,581	0	11,581	69-
10200	FICA	2,630	2,909	2,696	885	0	885	69-
10300	HEALTH INSURANCE	2,910	3,090	2,640	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	0	0	432	0	0	0	0
10325	DISABILITY INSURANCE	90	109	102	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,790	2,963	2,532	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	123	123	103	0	0	0	100-
10350	LIFE INSURANCE	24	24	24	0	0	0	100-
10375	DENTAL INSURANCE	210	210	210	0	0	0	100-
10400	WORKERS COMP	822	920	902	272	0	272	70-
10500	401(A) MATCH PLAN	213	325	325	0	0	65	80-
	SUBTOTAL *****	44,184	48,712	45,339	12,738	0	12,803	74-
MATERIALS & SUPPLIES								
23027	INMATE WORK/INCENTIVE SUPPLY	528	800	800	1,000	0	1,000	25
	SUBTOTAL *****	528	800	800	1,000	0	1,000	25
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	110	300	300	50	0	50	83-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,345	2,300	2,300	400	0	400	82-
37230	MEALS & LODGING-TRAINING	2,676	5,500	5,500	1,000	0	1,000	81-
37240	REGISTRATION/TUITION	7,100	13,000	10,000	2,000	0	2,000	84-
	SUBTOTAL *****	11,231	21,100	18,100	3,450	0	3,450	84-
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	15,745	66,802	20,000	28,840	0	28,840	56-
71600	EQUIP LEASES & METER CHRG	210	0	0	0	0	0	0
	SUBTOTAL *****	15,955	66,802	20,000	28,840	0	28,840	57-
OTHER								
83100	AWARDS	0	300	300	300	0	300	0
84010	RECEPTION/MEETINGS	185	50	50	160	0	160	220
86300	TESTING	14,311	22,080	22,080	28,320	0	28,320	28
86900	MISCELLANEOUS	0	0	667	0	0	0	0
	SUBTOTAL *****	14,496	22,430	23,097	28,780	0	28,780	28
	TOTAL EXPENDITURES *****	86,394	160,044	107,536	75,008	0	75,073	53-

Decimal values have been truncated.

Administration of Justice

Department Number 2850

Mission

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

Budget Highlights

The fund was established mid-year 2003. The annual appropriations provide funding for training and related travel costs as well as technology-related consulting services, hardware, and software. The budget includes routine funding for replacement court reporter and court security equipment. The 2017 budget included significant funding to renovate the judicial benches in two courtroom; the 2018 budget includes lesser amounts for replacement courtroom furniture and replacement technology.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	368	0	0	0	0	0	0
	SUBTOTAL *****	368	0	0	0	0	0	0
CHARGES FOR SERVICES								
3560	COLLECTION FEES	12,645	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	12,645	15,000	15,000	15,000	0	15,000	0
INTEREST								
3711	INT-OVERNIGHT	79	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	1,633	500	1,200	800	0	800	60
3798	INC/DEC IN FV OF INVESTMENTS	-667	0	0	0	0	0	0
	SUBTOTAL *****	1,045	560	1,260	860	0	860	54
	TOTAL REVENUES *****	14,058	15,560	16,260	15,860	0	15,860	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	158	200	200	200	0	200	0
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23016	MAGNETIC MEDIA	68	0	0	0	0	0	0
23400	FOOD	291	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	400	1,275	575	775	0	775	39-
	SUBTOTAL *****	917	1,525	825	1,025	0	1,025	33-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	84	2,500	300	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	968	3,000	1,500	3,000	0	3,000	0
37240	REGISTRATION/TUITION	1,212	3,500	1,800	3,500	0	3,500	0
	SUBTOTAL *****	2,264	9,000	3,600	9,000	0	9,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	800	5,000	1,000	5,000	0	5,000	0
	SUBTOTAL *****	800	5,000	1,000	5,000	0	5,000	0
OTHER								
83100	AWARDS	1,273	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	1,273	1,750	1,750	1,750	0	1,750	0

Administration of Justice

Department Number 2850

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	59,400	59,400	0	0	100-
91301	COMPUTER HARDWARE	0	0	0	2,500	0	0
91302	COMPUTER SOFTWARE	0	0	0	1,000	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	13,165	0	0
92300	REPLCMENT MACH & EQUIP	5,386	3,500	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	4,500	0	0
SUBTOTAL *****		5,386	62,900	59,400	21,165	0	66-
TOTAL EXPENDITURES *****		10,640	80,175	66,575	37,940	0	53-

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.

Prior to 2018, one-half of the salary for the Alternative Sentencing Court Administrator was paid from a Veteran's United Foundation grant (cost center 2831). The grant ended, resulting in 100% of the salary being paid from this budget. The budget also reflects an increase in funding for drug testing. There are no other significant changes to the budget.

Performance Measures

	2016	2017	2018
	Actual	Estimated	Projected
Mental Health Court Admissions			
Diversion Program	5	5	5
Probation Program	33	24	29
Re-Entry Program	0	3	3
Total Admissions	38	32	37

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	0	0	270	1,000	0	1,000	0
	SUBTOTAL *****	0	0	270	1,000	0	1,000	0
	TOTAL REVENUES *****	0	0	270	1,000	0	1,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	195,961	214,544	202,196	233,875	0	233,875	9
10110	OVERTIME	1,343	2,000	1,161	2,000	0	2,000	0
10200	FICA	13,971	16,565	14,827	18,044	0	18,044	8
10300	HEALTH INSURANCE	26,190	33,990	31,740	34,380	0	34,380	1
10310	COUNTY HSA CONTRIBUTION	0	0	2,269	3,600	0	3,600	0
10325	DISABILITY INSURANCE	684	922	802	1,005	0	1,005	9
10330	CNTY PD DEPENDENT PREM-HEALTH	5,949	6,317	5,516	8,465	0	8,465	34
10331	CNTY PD DEPENDENT PREM-DENTAL	370	370	371	515	0	515	39
10350	LIFE INSURANCE	264	264	264	288	0	288	9
10375	DENTAL INSURANCE	2,310	2,310	2,310	2,520	0	2,520	9
10400	WORKERS COMP	3,822	3,546	3,522	4,092	0	4,092	15
10500	401(A) MATCH PLAN	1,900	2,860	2,088	3,120	0	3,120	9
	SUBTOTAL *****	252,764	283,688	267,066	311,904	0	311,904	10
MATERIALS & SUPPLIES								
22000	POSTAGE	142	60	60	60	0	60	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	334	400	400	400	0	400	0
23001	PRINTING	4	100	0	50	0	50	50-
23015	COMPUTER SUPPLIES	0	100	50	100	0	100	0
23016	MAGNETIC MEDIA	0	25	25	25	0	25	0
23018	PRINTER SUPPLIES	96	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	607	2,000	2,000	2,000	0	2,000	0
23050	OTHER SUPPLIES	235	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	433	350	354	100	0	100	71-
23855	FURNITURE/FIXTURE <\$1000	0	500	500	500	0	500	0
	SUBTOTAL *****	1,851	3,785	3,639	3,485	0	3,485	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	220	220	220	0	220	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	242	800	500	500	0	500	37-
37230	MEALS & LODGING-TRAINING	710	1,300	800	800	0	800	38-
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	600	750	750	750	0	750	0
	SUBTOTAL *****	1,702	3,270	2,470	2,470	0	2,470	24-
UTILITIES								
48000	TELEPHONES	2,670	3,600	3,600	3,300	0	3,300	8-
48100	NATURAL GAS	1,742	2,500	2,500	2,200	0	2,200	12-
48200	ELECTRICITY	5,390	5,000	5,000	5,000	0	5,000	0
48300	WATER	352	300	300	300	0	300	0
48500	STORM WATER UTILITY	166	150	150	150	0	150	0
48600	SEWER USE	326	300	300	300	0	300	0
	SUBTOTAL *****	10,646	11,850	11,850	11,250	0	11,250	5-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	36	150	150	150	0	150	0
	SUBTOTAL *****	36	150	150	150	0	150	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	300	500	500	500	0	500	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	300	600	600	600	0	600	0

Alternative Sentencing Program

Law Enforcement Sales Tax

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	43,351	48,000	39,720	50,840	0	50,840	5
71500	BUILDING USE/RENT CHARGE	33,017	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	0	0	210	0	0	0	0
SUBTOTAL *****		76,368	48,000	39,930	50,840	0	50,840	6
OTHER								
83100	AWARDS	152	200	200	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	0	34,892	34,892	22,283	0	22,283	36-
84010	RECEPTION/MEETINGS	332	350	350	350	0	350	0
86300	TESTING	26,169	33,200	33,200	56,640	0	56,640	70
SUBTOTAL *****		26,653	68,642	68,642	79,473	0	79,473	16
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	1,000	719	1,800	0	1,800	80
SUBTOTAL *****		0	1,000	719	1,800	0	1,800	80
TOTAL EXPENDITURES *****		370,320	420,985	395,066	461,972	0	461,972	10

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 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	2016	2017	2018	2018	2018	2018
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal	Other Services	Capital	Total
					Services	and Charges	Outlay	
Sheriff Operations:								
100	1251	Sheriff	\$ 4,446,200	\$ 4,569,225	\$ 4,397,630	\$ 591,399	\$ 2,499	\$ 4,991,528
100	1253	Internet Crimes Task Force	152,225	187,396	71,008	19,923	1,900	92,831
250	2501	Sheriff Forfeiture-Dept of Justice	-	-	-	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	-	-	-	-	-	-
251	2510	Sheriff Training	22,834	15,354	-	17,000	-	17,000
252	252x	Law Enf. Citizen Contributions	2,406	5,588	5,585	9,515	-	15,100
253	253x	Justice Assistance Grants (JAG)	1,075	37,878	-	-	-	-
254	2540	Sheriff Civil Charges	46,164	43,985	-	43,264	-	43,264
255	2550	Sheriff Revolving Fund Activity	395,857	30,525	-	72,386	-	72,386
257	2570	Sheriff K9 Operations Fund	2,683	13,550	-	10,887	17,000	27,887
290	2901	Sheriff-Law Enf Sales Tax	1,900,606	1,939,851	1,311,351	225,949	476,637	2,013,937
Subtotal			<u>\$ 6,970,050</u>	<u>\$ 6,843,352</u>	<u>\$ 5,785,574</u>	<u>\$ 990,323</u>	<u>\$ 498,036</u>	<u>\$ 7,273,933</u>
Corrections:								
100	1255	Corrections	4,172,027	4,495,121	2,820,643	2,077,079	57,827	4,955,549
256	2560	Inmate Security Fund	200,836	18,150	-	37,831	-	37,831
290	2902	Corrections-Law Enf Sales Tax	837,577	838,238	810,033	26,484	30,156	866,673
290	2906	Contract Inmate Housing	304,928	160,595	-	195,000	-	195,000
Subtotal			<u>5,515,368</u>	<u>5,512,104</u>	<u>3,630,676</u>	<u>2,336,394</u>	<u>87,983</u>	<u>6,055,053</u>
Housekeeping & Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint	201,944	-	-	-	-	-
Total			<u>\$ 12,687,362</u>	<u>\$ 12,355,456</u>	<u>\$ 9,416,250</u>	<u>\$ 3,326,717</u>	<u>\$ 586,019</u>	<u>\$ 13,328,986</u>

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

Sheriff & Corrections

Personnel Summary

Position Title	Departmental Funding Source									
	Full-time Equivalent Positions									2018
	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.		
	2016	2017	1251	2901	1253	2550	1255	2902	1256	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 a
Lieutenant	2.00	2.00	3.00	-	-	-	-	-	-	3.00
Sergeant	9.00	9.00	7.00	1.00	-	-	-	-	-	8.00
Deputy Sheriff/Sr. Deputy Sheriff	38.00	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	4.00	3.00	1.00	-	-	-	-	-	4.00
Office Specialist	1.63	1.63	0.63	1.00	-	-	-	-	-	1.63
Evidence Custodian	1.00	1.00	2.00	-	-	-	-	-	-	2.00
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	84.90	83.90	68.90	14.00	0.83	-	-	-	-	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/Sr. Detention Officer	41.00	34.00	-	-	-	-	34.00	4.00	-	38.00
Detention Officer Pool	0.17	0.17	-	-	-	-	0.17	-	-	0.17
Control Room Officer	1.00	8.00	-	-	-	-	8.00	-	-	8.00
Control Room 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 d	-	-	-	-	-	-	-	-	-
Cook	3.75 d	-	-	-	-	-	-	-	-	-
Registered Nurse	3.80 d	-	-	-	-	-	-	-	-	-
Registered Nurse Pool	0.28 d	-	-	-	-	-	-	-	-	-
Supervisor, Clinical Social Worker	0.50 d	-	-	-	-	-	-	-	-	-
Jail Clinical Social Worker Pool	0.50 d	-	-	-	-	-	-	-	-	-
Office Specialist	1.00	1.00	-	-	-	-	1.00	-	-	1.00
Detention Corporal	4.00	4.00	-	-	-	-	-	-	-	-
Subtotal	67.56	57.73	-	-	-	-	51.73	6.00	-	57.73
Housekeeping & Maintenance										
Senior Facility Maintenance Tech.	1.00	-	-	-	-	-	-	-	-	-
Custodian	1.00	-	-	-	-	-	-	-	-	-
Subtotal	2.00	-	-	-	-	-	-	-	-	-
Total FTEs	154.46	141.63	68.90	14.00	0.83	-	51.73	6.00	-	141.46
Overtime	\$625,206	\$653,515	\$272,563	\$ 90,585	\$ 7,850	\$ -	\$194,337	\$ 63,371	\$ -	\$628,706
Holiday	\$121,092	\$141,314	\$ 50,785	\$ 19,692	\$ -	\$ -	\$ 47,602	\$ 15,749	\$ -	\$133,828

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 5/30/18 by the State Cyber Crimes Grant. Positions will be extended if additional funding is approved.

c Effective January 1st, 2017, these two positions were 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 2018. The budget will be amended at such time that the grant is renewed or extended. 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. The 2018 budget includes funding for an additional full-time evidence custodian position. There are no other significant changes to the budget.

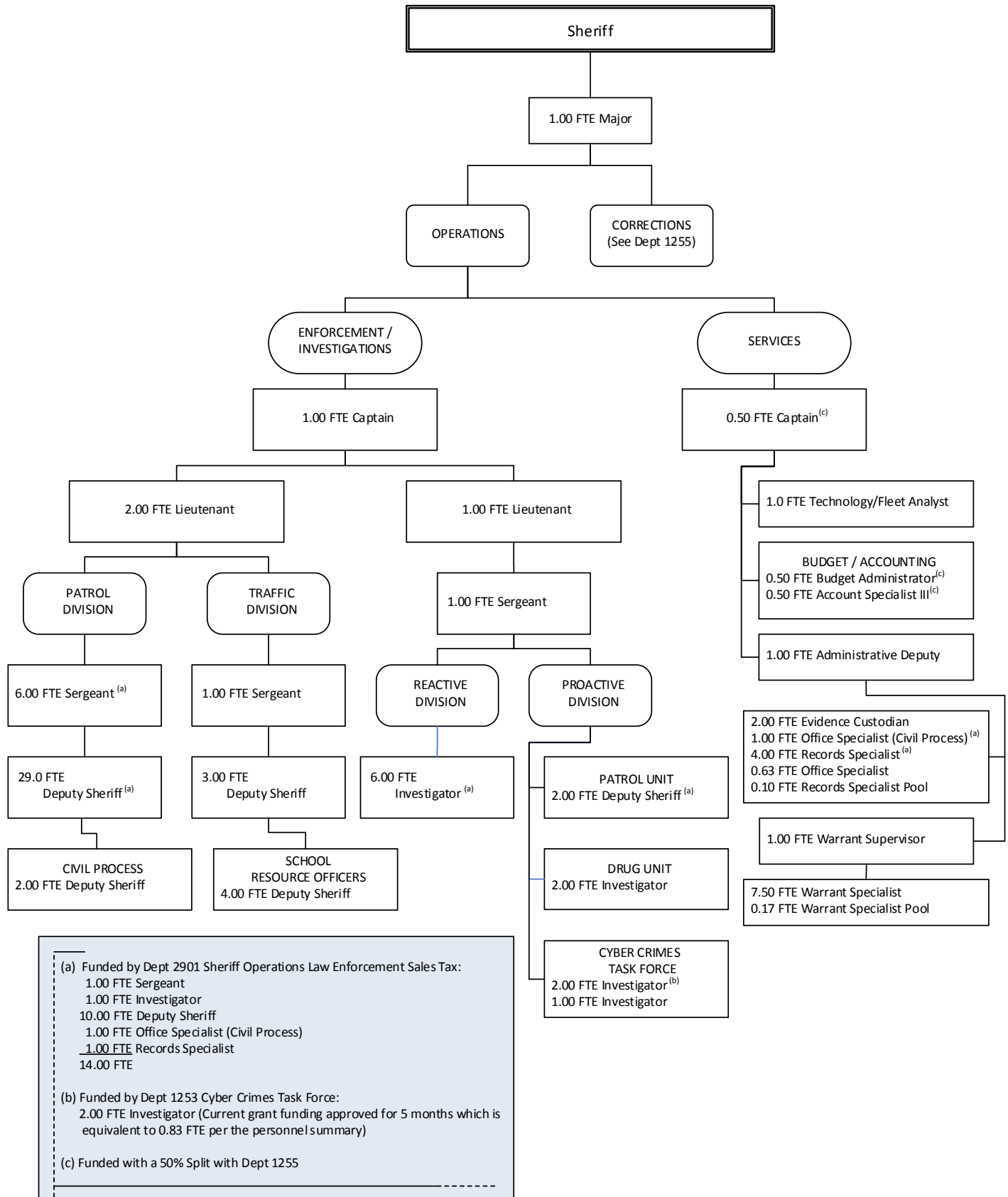
Sheriff Revolving Fund: The 2016 budget was amended mid-year to provide funding for a replacement Records Management System (RMS) and the 2017 and 2018 budgets include additional funding related to the RMS project. As a result of changes in statutory permitting requirements, a full-time records specialist position has been eliminated.

Law Enforcement Services Fund (Prop L): The budget includes funding for routine equipment and vehicle replacement.

There are no other significant changes to the budget.

Sheriff Operations

Organizational Chart



Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	120	120	150	150	0	150	25
	SUBTOTAL *****	120	120	150	150	0	150	25
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	75,485	77,517	76,868	84,309	0	84,309	8
3465	FEDERAL REIMBURSE EXPENSES	9,548	10,000	7,863	10,000	0	10,000	0
3469	STATE REIMB-CRIMINAL COSTS	34,050	26,825	30,775	30,775	0	30,775	14
	SUBTOTAL *****	119,083	114,342	115,506	125,084	0	125,084	9
CHARGES FOR SERVICES								
3510	COPIES	1,156	1,315	1,542	1,542	0	1,542	17
3525	REIMB. SPECIAL PROJECTS	52,000	52,000	54,136	54,136	0	54,136	4
3528	REIMB PERSONNEL/PROJECTS	38,464	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	7,095	10,000	9,870	10,000	0	10,000	0
3563	CIVIL PROCESS FEES	15,466	9,000	10,350	10,350	0	10,350	15
3569	OTHER FEES	1,842	1,700	1,717	1,700	0	1,700	0
3572	SHERIFF'S FEES	86,865	118,500	80,000	80,000	0	80,000	32-
3590	INSPECTION FEES	40	100	80	80	0	80	20-
	SUBTOTAL *****	202,928	192,615	157,695	157,808	0	157,808	18-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	1,315	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	590	0	0	0	0	0	0
3890	MISCELLANEOUS	3	500	8	150	0	150	70-
3891	DIVIDENDS/REBATES	1,005	1,125	1,072	1,075	0	1,075	4-
	SUBTOTAL *****	1,598	1,625	2,395	1,225	0	1,225	25-
	TOTAL REVENUES *****	323,729	308,702	275,746	284,267	0	284,267	8-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,792,001	3,057,225	2,777,150	3,400,072	183,915	3,109,266	1
10110	OVERTIME	287,670	272,570	328,924	292,265	0	272,563	0
10115	SHIFT DIFFERENTIAL	37,061	36,270	37,410	36,270	2,704	36,270	0
10120	HOLIDAY WORKED	50,854	50,787	49,042	56,396	0	50,785	0
10125	FAMILY HOLIDAY WORKED PREMIUM	8,370	9,621	15,572	10,382	0	10,382	7
10200	FICA	230,370	262,126	234,758	290,346	14,070	266,163	1
10300	HEALTH INSURANCE	358,009	415,605	350,789	378,360	24,720	382,995	7-
10310	COUNTY HSA CONTRIBUTION	0	0	19,725	27,000	0	27,000	0
10325	DISABILITY INSURANCE	9,082	12,818	11,338	14,503	791	13,042	1
10330	CNTY PD DEPENDENT PREM-HEALTH	80,065	82,717	84,725	91,132	16,918	91,132	10
10331	CNTY PD DEPENDENT PREM-DENTAL	5,227	5,308	5,534	6,295	741	6,295	18
10350	LIFE INSURANCE	2,980	3,228	3,006	3,240	192	3,276	1
10375	DENTAL INSURANCE	26,256	28,245	26,259	27,930	1,680	28,245	0
10400	WORKERS COMP	58,463	75,557	66,738	74,153	3,727	62,279	17-
10500	401(A) MATCH PLAN	29,820	34,937	30,163	35,100	2,600	35,587	1
10510	CERF-EMPLOYER PD CONTRIBUTION	2,153	2,300	2,341	0	0	2,350	2
	SUBTOTAL *****	3,978,381	4,349,314	4,043,474	4,743,444	252,058	4,397,630	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	3,485	4,279	4,200	4,514	0	4,514	5
23000	OFFICE SUPPLIES	9,566	13,600	9,036	10,000	0	10,000	26-
23001	PRINTING	2,246	3,000	2,775	4,000	0	4,000	33
23016	MAGNETIC MEDIA	810	1,000	1,224	1,000	0	1,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	61	0	0	0	0	0	0
23050	OTHER SUPPLIES	12,887	16,450	15,616	17,773	900	17,773	8
23201	AMMUNITION (LESS-LETHAL)	0	550	550	1,550	0	1,550	181
23300	UNIFORMS	47,568	28,105	26,323	29,950	3,000	29,950	6
23305	UNIFORM MAINTENANCE	4,285	5,330	3,591	5,320	0	5,320	0
23350	RESERVE/EXPLORER PRGM SUPPLIES	1,929	2,285	2,200	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	4,087	7,681	7,294	5,931	1,000	5,931	22-
23855	FURNITURE/FIXTURE <\$1000	739	778	1,531	778	0	778	0
23860	VEHICLE EQUIPMENT <\$1000	1,748	900	1,500	1,110	0	1,110	23
	SUBTOTAL *****	89,411	83,958	75,840	84,211	4,900	84,211	0

Sheriff Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,703	3,094	3,317	3,770	0	3,770	21
37200	SEMINARS/CONFERENCE/MEETINGS	2,124	2,048	2,448	1,925	0	1,925	6-
37210	TRAINING/SCHOOLS	139	23,075	10,527	26,775	4,285	31,060	34
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	4	2,100	951	2,100	0	2,100	0
37230	MEALS & LODGING-TRAINING	1,253	5,686	3,200	5,686	0	5,686	0
SUBTOTAL *****		6,223	36,003	20,443	40,256	4,285	44,541	24
UTILITIES								
48000	TELEPHONES	29,001	28,800	29,715	29,712	0	29,712	3
48050	CELLULAR/MOBILE DEVICE SERVICE	29,550	30,000	32,556	30,000	0	30,000	0
48100	NATURAL GAS	5,272	7,400	6,485	6,384	0	6,384	13-
48200	ELECTRICITY	32,426	31,175	32,072	33,564	0	33,564	7-
48300	WATER	3,936	3,840	4,827	5,112	0	5,112	33
48400	SOLID WASTE	1,008	1,056	1,248	1,248	0	1,248	18
48500	STORM WATER UTILITY	194	156	348	348	0	348	123
48600	SEWER USE	3,884	4,368	4,771	4,620	0	4,620	5
SUBTOTAL *****		105,271	106,795	112,022	110,988	0	110,988	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	123,097	162,701	140,550	142,106	0	142,106	12-
59010	FUEL SURCHARGE - REIMB TO R&B	7,857	7,891	7,817	7,427	0	7,427	5-
59025	VEHICLE TITLE/LICENSE/PLATES	681	1,335	929	1,125	0	1,125	15-
59030	MOTOR VEHICLE LICENSING EXP	12	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	34,148	38,800	26,167	44,225	0	44,225	13
59105	TIRES	17,927	23,500	18,432	20,802	0	20,802	11-
59110	MECHANICS CHARGE - REIMB R&B	9,661	12,040	8,321	10,835	0	10,835	10-
SUBTOTAL *****		193,383	246,267	202,216	226,520	0	226,520	8-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,585	8,140	6,958	7,063	0	7,063	13-
60100	BLDG REPAIRS/MAINTENANCE	0	4,000	1,513	500	0	500	87-
60200	EQUIP REPAIRS/MAINTENANCE	3,996	6,300	6,000	6,600	0	6,600	4
SUBTOTAL *****		7,581	18,440	14,471	14,163	0	14,163	23-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,584	5,942	5,942	5,942	0	5,942	0
71000	INSURANCE AND BONDS	150	100	200	100	0	100	0
71100	OUTSIDE SERVICES	2,160	5,703	5,223	5,703	0	5,703	0
71500	BUILDING USE/RENT CHARGE	24,420	0	0	0	0	0	0
71526	DISPOSAL SERVICES	216	550	762	600	0	600	9
71600	EQUIP LEASES & METER CHR	0	200	0	200	0	200	0
SUBTOTAL *****		28,530	12,495	12,127	12,545	0	12,545	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	75,225	75,225	67,324	0	67,324	10-
84010	RECEPTION/MEETINGS	46	200	75	200	0	200	0
85400	CRIMINAL INVESTIGATION	8,171	20,000	4,500	20,000	0	20,000	0
86300	TESTING	7,040	16,177	8,832	10,907	0	10,907	32-
86898	SHORTAGES & OVERAGES- NET	20	0	0	0	0	0	0
SUBTOTAL *****		15,277	111,602	88,632	98,431	0	98,431	12-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	10,557	0	0	0	21,866	0	0
91301	COMPUTER HARDWARE	0	0	0	0	3,260	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	2,499	2,499	0
92300	REPLCMENT MACH & EQUIP	11,590	0	0	0	0	0	0
SUBTOTAL *****		22,147	0	0	0	27,625	2,499	0
TOTAL EXPENDITURES *****		4,446,204	4,964,874	4,569,225	5,330,558	288,868	4,991,528	1

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2016	2017		2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2017 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	6,401	7,681	7,681	0	0	10,000	30
3451	STATE REIMB-GRANT/PROGRAM/OTHR	136,413	180,467	131,002	71,755	0	71,755	60-
SUBTOTAL *****		142,814	188,148	138,683	71,755	0	81,755	57-
TOTAL REVENUES *****		142,814	188,148	138,683	71,755	0	81,755	57-

Sheriff Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	100,330	102,560	102,940	104,997	0	45,610	55-
10110	OVERTIME	0	10,675	2,000	7,850	0	7,850	26-
10115	SHIFT DIFFERENTIAL	0	0	5	0	0	0	0
10120	HOLIDAY WORKED	14	0	0	0	0	0	0
10200	FICA	7,095	8,662	7,560	8,632	0	3,489	59-
10300	HEALTH INSURANCE	11,640	11,835	11,460	11,460	0	4,775	59-
10310	COUNTY HSA CONTRIBUTION	0	0	900	1,200	0	1,200	0
10325	DISABILITY INSURANCE	356	442	440	451	0	451	2
10330	CNTY PD DEPENDENT PREM-HEALTH	5,581	5,926	5,064	4,610	0	4,610	22-
10331	CNTY PD DEPENDENT PREM-DENTAL	318	318	406	404	0	404	27
10350	LIFE INSURANCE	96	96	96	96	0	96	0
10375	DENTAL INSURANCE	840	840	840	840	0	840	0
10400	WORKERS COMP	2,598	2,764	2,534	2,651	0	1,133	59-
10500	401(A) MATCH PLAN	1,100	1,350	1,300	1,040	0	550	59-
SUBTOTAL *****		129,968	145,468	135,545	144,231	0	71,008	51-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	463	468	468	240	0	240	48-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,900	270	0	0	4,000	110
SUBTOTAL *****		463	2,368	738	240	0	4,240	79
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	75	0	0	75	0	75	0
37200	SEMINARS/CONFERENCE/MEETINGS	3,033	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	2,555	2,195	2,194	1,495	0	3,495	59
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,010	2,333	2,333	2,928	0	4,928	111
37230	MEALS & LODGING-TRAINING	1,946	4,947	4,947	4,580	0	6,580	33
SUBTOTAL *****		8,619	9,475	9,474	9,078	0	15,078	59
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	488	490	570	205	0	205	58-
SUBTOTAL *****		488	490	570	205	0	205	58-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	60	0	0	0	0	100-
SUBTOTAL *****		0	60	0	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,535	25,943	25,943	0	0	0	100-
71100	OUTSIDE SERVICES	1,151	1,250	1,426	400	0	400	68-
SUBTOTAL *****		12,686	27,193	27,369	400	0	400	99-
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	0	13,700	13,700	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	1,900	1,900	0
SUBTOTAL *****		0	13,700	13,700	0	1,900	1,900	86-
TOTAL EXPENDITURES *****		152,224	198,754	187,396	154,154	1,900	92,831	53-

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	17	14	16	15	0	15	7
3712	INT-LONG TERM INVEST	350	200	382	382	0	382	91
3798	INC/DEC IN FV OF INVESTMENTS	-136	0	64	0	0	0	0
SUBTOTAL *****		231	214	462	397	0	397	86
TOTAL REVENUES *****		231	214	462	397	0	397	86

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	9	6	8	8	0	8	33
3712	INT-LONG TERM INVEST	181	120	186	186	0	186	55
3798	INC/DEC IN FV OF INVESTMENTS	-77	0	30	0	0	0	0
	SUBTOTAL *****	113	126	224	194	0	194	54
	MISCELLANEOUS							
3835	SALE OF CAPITAL FIXED ASSET	0	1,200	1,200	0	0	0	100-
	SUBTOTAL *****	0	1,200	1,200	0	0	0	100-
	TOTAL REVENUES *****	113	1,326	1,424	194	0	194	85-

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	5,978	6,700	6,000	6,700	0	6,700	0
	SUBTOTAL *****	5,978	6,700	6,000	6,700	0	6,700	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	12,445	14,065	11,870	11,870	0	11,870	15-
	SUBTOTAL *****	12,445	14,065	11,870	11,870	0	11,870	16-
	INTEREST							
3711	INT-OVERNIGHT	7	7	6	6	0	6	14-
3712	INT-LONG TERM INVEST	149	154	138	138	0	138	10-
3798	INC/DEC IN FV OF INVESTMENTS	-45	0	22	0	0	0	0
	SUBTOTAL *****	111	161	166	144	0	144	11-
	TOTAL REVENUES *****	18,534	20,926	18,036	18,714	0	18,714	11-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETINGS	4,055	8,000	3,240	4,500	0	4,500	43-
37210	TRAINING/SCHOOLS	15,922	8,000	8,589	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	34	2,000	50	1,000	0	1,000	50-
37230	MEALS & LODGING-TRAINING	2,824	10,200	3,475	3,500	0	3,500	65-
	SUBTOTAL *****	22,835	28,200	15,354	17,000	0	17,000	40-
	TOTAL EXPENDITURES *****	22,835	28,200	15,354	17,000	0	17,000	40-

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	6,000	0	0	0	0	0	0
	SUBTOTAL *****	6,000	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	10	10	12	12	0	12	20
3712	INT-LONG TERM INVEST	219	216	184	184	0	184	14-
3798	INC/DEC IN FV OF INVESTMENTS	-86	0	50	0	0	0	0
	SUBTOTAL *****	143	226	246	196	0	196	13-
	TOTAL REVENUES *****	6,143	226	246	196	0	196	13-

Sheriff Operations

PERSONAL SERVICES								
10110	OVERTIME	884	5,000	5,000	0	0	5,000	0
10115	SHIFT DIFFERENTIAL	0	0	3	0	0	0	0
10200	FICA	59	385	385	0	0	385	0
10400	WORKERS COMP	175	200	200	0	0	200	0
SUBTOTAL *****		1,118	5,585	5,588	0	0	5,585	0
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	0	1,000	0	1,000	0	1,000	0
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000	0
SUBTOTAL *****		0	6,000	0	6,000	0	6,000	0
TOTAL EXPENDITURES *****		1,118	13,385	5,588	7,800	0	13,385	0

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	12	10	16	16	0	16	60
3798	INC/DEC IN FV OF INVESTMENTS	-4	0	1	0	0	0	0
SUBTOTAL *****		9	11	18	17	0	17	55
TOTAL REVENUES *****		9	11	18	17	0	17	55
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	390	500	0	500	0	500	0
SUBTOTAL *****		390	500	0	500	0	500	0
OTHER								
86850	CONTINGENCY	0	500	0	500	0	500	0
SUBTOTAL *****		0	500	0	500	0	500	0
TOTAL EXPENDITURES *****		390	1,000	0	1,000	0	1,000	0

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

252 PUBLIC SAFETY CITIZEN CONTRIB								%CHG FROM PY
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	10	12	14	14	0	14	16
3798	INC/DEC IN FV OF INVESTMENTS	-2	0	2	0	0	0	0
	SUBTOTAL *****	9	13	17	15	0	15	15
	TOTAL REVENUES *****	9	13	17	15	0	15	15
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	114	215	0	215	0	215	0
	SUBTOTAL *****	114	215	0	215	0	215	0

Sheriff Operations

DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	450	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	335	0	0	0	0	0
	SUBTOTAL *****	785	0	0	0	0	0
OTHER							
86850	CONTINGENCY	0	500	0	500	0	0
	SUBTOTAL *****	0	500	0	500	0	0
	TOTAL EXPENDITURES *****	899	715	0	715	0	0

2534 JUSTICE ASSISTANCE GRANT FYX4

253 LAW ENF-DEPT OF JUSTICE GRANTS

253 LAW ENF-DEPT OF JUSTICE GRANTS

		2016	2017		2018	2018	2018	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2017 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	1,075	1,703	1,703	0	0	0	100-
	SUBTOTAL *****	1,075	1,703	1,703	0	0	0	100-
	TOTAL REVENUES *****	1,075	1,703	1,703	0	0	0	100-
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	1,075	1,703	1,703	0	0	0	100-
	SUBTOTAL *****	1,075	1,703	1,703	0	0	0	100-
	TOTAL EXPENDITURES *****	1,075	1,703	1,703	0	0	0	100-

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

254 SHERIFF CIVIL CHARGES FUND								%CHG FROM PY
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	13,908	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	36,092	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	17	20	8	17	0	17	15-
3712	INT-LONG TERM INVEST	377	243	154	291	0	291	19
3798	INC/DEC IN FV OF INVESTMENTS	-198	0	-26	0	0	0	0
	SUBTOTAL *****	196	263	136	308	0	308	17
	TOTAL REVENUES *****	50,196	50,263	50,136	50,308	0	50,308	0
MATERIALS & SUPPLIES								
26201	ROCK-VENDOR HAULED	1,500	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	1,500	1,500	1,500	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,342	1,440	504	504	0	504	65-
48200	ELECTRICITY	989	1,400	652	0	0	0	100-
48300	WATER	505	778	0	0	0	0	100-
	SUBTOTAL *****	2,836	3,618	1,156	504	0	504	86-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	179	0	0	0	0	0	0
	SUBTOTAL *****	179	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,648	1,684	1,329	760	0	760	54-
	SUBTOTAL *****	1,648	1,684	1,329	760	0	760	55-

Sheriff Operations

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 *****		46,163	47,302	43,985	43,264	0	43,264	9-	

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	146,846	50,000	22,512	22,512	0	22,512	54-
	SUBTOTAL *****	146,846	50,000	22,512	22,512	0	22,512	55-
CHARGES FOR SERVICES								
3569	OTHER FEES	35,432	25,275	8,736	8,736	0	8,736	65-
	SUBTOTAL *****	35,432	25,275	8,736	8,736	0	8,736	65-
INTEREST								
3711	INT-OVERNIGHT	182	183	174	174	0	174	4-
3712	INT-LONG TERM INVEST	3,805	4,058	3,884	3,884	0	3,884	4-
3798	INC/DEC IN FV OF INVESTMENTS	-1,230	0	0	0	0	0	0
	SUBTOTAL *****	2,757	4,241	4,058	4,058	0	4,058	4-
	TOTAL REVENUES *****	185,035	79,516	35,306	35,306	0	35,306	56-
PERSONAL SERVICES								
10100	SALARIES & WAGES	29,177	30,160	8,589	30,160	0	0	100-
10110	OVERTIME	1,002	2,000	147	0	0	0	100-
10120	HOLIDAY WORKED	84	100	0	0	0	0	100-
10200	FICA	1,927	2,467	578	2,307	0	0	100-
10300	HEALTH INSURANCE	5,820	6,180	1,320	6,180	0	0	100-
10310	COUNTY HSA CONTRIBUTION	0	0	263	0	0	0	0
10325	DISABILITY INSURANCE	103	129	48	129	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,581	5,926	1,266	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	247	246	62	0	0	0	100-
10350	LIFE INSURANCE	48	48	20	48	0	0	100-
10375	DENTAL INSURANCE	420	420	105	420	0	0	100-
10400	WORKERS COMP	60	54	48	54	0	0	100-
10500	401(A) MATCH PLAN	650	650	125	520	0	0	100-
	SUBTOTAL *****	45,119	48,380	12,571	39,818	0	0	100-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	1,708	2,508	640	640	0	640	74-
	SUBTOTAL *****	1,708	2,508	640	640	0	640	74-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	1,873	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	945	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,656	0	0	0	0	0	0
	SUBTOTAL *****	4,474	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,032	2,516	2,509	2,510	0	2,510	0
	SUBTOTAL *****	1,032	2,516	2,509	2,510	0	2,510	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	71,952	52,235	8,736	8,736	0	8,736	83-
71101	PROFESSIONAL SERVICES	197,214	54,065	6,069	55,500	0	55,500	2
	SUBTOTAL *****	269,166	106,300	14,805	64,236	0	64,236	40-
OTHER								
86850	CONTINGENCY	0	3,516	0	5,000	0	5,000	42
	SUBTOTAL *****	0	3,516	0	5,000	0	5,000	42

Sheriff Operations

FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	10,561	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	5,399	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	58,400	0	0	0	0	0
SUBTOTAL *****		74,360	0	0	0	0	0
TOTAL EXPENDITURES *****		395,859	163,220	30,525	112,204	0	72,386 56-

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	20,800	9,000	15,400	13,600	0	13,600	51
SUBTOTAL *****		20,800	9,000	15,400	13,600	0	13,600	51
INTEREST								
3711	INT-OVERNIGHT	9	7	16	16	0	16	128
3712	INT-LONG TERM INVEST	188	140	370	370	0	370	164
3798	INC/DEC IN FV OF INVESTMENTS	-109	21	52	52	0	52	147
SUBTOTAL *****		88	168	438	438	0	438	161
MISCELLANEOUS								
3880	CONTRIBUTIONS	200	0	0	0	0	0	0
SUBTOTAL *****		200	0	0	0	0	0	0
TOTAL REVENUES *****		21,088	9,168	15,838	14,038	0	14,038	53
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	1,003	550	250	700	1,087	1,787	224
23300	UNIFORMS	0	0	0	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,387	1,244	400	0	400	71-
SUBTOTAL *****		1,003	1,937	1,494	1,500	1,087	2,587	34
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	275	1,075	500	1,600	0	1,600	48
37230	MEALS & LODGING-TRAINING	1,242	775	904	2,000	0	2,000	158
37235	MEALS & LODGING - OTHER	164	600	496	600	0	600	0
SUBTOTAL *****		1,681	2,450	1,900	4,200	0	4,200	71
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,425	151	1,425	475	1,900	33
71101	PROFESSIONAL SERVICES	0	1,200	1,420	1,200	0	1,200	0
SUBTOTAL *****		0	2,625	1,571	2,625	475	3,100	18
OTHER								
86850	CONTINGENCY	0	2,191	0	1,000	0	1,000	54-
SUBTOTAL *****		0	2,191	0	1,000	0	1,000	54-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	9,500	8,585	0	8,500	8,500	10-
92300	REPLCMENT MACH & EQUIP	0	0	0	0	8,500	8,500	0
SUBTOTAL *****		0	9,500	8,585	0	17,000	17,000	79
TOTAL EXPENDITURES *****		2,684	18,703	13,550	9,325	18,562	27,887	49

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	13,630	22,298	16,550	0	20,313	20,313	8-
3891	DIVIDENDS/REBATES	750	0	0	0	0	0	0
SUBTOTAL *****		14,380	22,298	16,550	0	20,313	20,313	9-

Sheriff Operations

OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	37,657	0	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	21,450	0	0	0	0	0
SUBTOTAL *****		59,107	0	0	0	0	0
TOTAL REVENUES *****		73,487	22,298	16,550	0	20,313	9-
PERSONAL SERVICES							
10100	SALARIES & WAGES	807,709	959,968	816,055	648,661	0	960,884
10110	OVERTIME	100,143	90,578	91,001	70,883	0	90,585
10115	SHIFT DIFFERENTIAL	8,211	8,145	8,842	8,145	0	8,145
10120	HOLIDAY WORKED	18,732	19,690	19,814	14,081	0	19,692
10125	FAMILY HOLIDAY WORKED PREMIUM	2,208	2,655	2,780	1,854	0	1,854
10200	FICA	70,483	82,698	70,513	56,887	0	82,708
10300	HEALTH INSURANCE	66,105	86,520	65,280	82,920	0	82,920
10310	COUNTY HSA CONTRIBUTION	0	0	2,813	4,800	0	4,800
10325	DISABILITY INSURANCE	3,313	4,338	4,105	2,789	0	4,342
10330	CNTY PD DEPENDENT PREM-HEALTH	12,756	13,303	13,304	13,548	0	13,548
10331	CNTY PD DEPENDENT PREM-DENTAL	352	334	581	478	0	478
10350	LIFE INSURANCE	536	672	548	672	0	672
10375	DENTAL INSURANCE	4,770	5,880	4,620	5,880	0	5,880
10400	WORKERS COMP	24,394	16,261	22,274	15,891	0	27,563
10500	401(A) MATCH PLAN	5,290	7,280	5,184	7,280	0	7,280
SUBTOTAL *****		1,125,002	1,298,322	1,127,714	934,769	0	1,311,351
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	7,424	7,986	7,875	8,000	0	8,000
23201	AMMUNITION (LESS-LETHAL)	8,997	9,055	8,450	9,055	0	9,055
23300	UNIFORMS	7,465	6,682	5,146	6,682	0	6,682
23305	UNIFORM MAINTENANCE	240	1,100	467	600	0	600
23850	MINOR EQUIP & TOOLS (<\$1000)	5,915	60,521	8,200	8,536	0	8,536
23860	VEHICLE EQUIPMENT <\$1000	95,975	27,571	66,000	19,637	62,615	50,831
SUBTOTAL *****		126,016	112,915	96,138	52,510	62,615	83,704
DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETINGS	1,787	3,173	3,048	3,048	0	3,048
37210	TRAINING/SCHOOLS	1,105	3,560	3,500	3,170	0	3,170
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,092	350	769	350	0	350
37230	MEALS & LODGING-TRAINING	1,739	13,607	9,502	9,937	0	9,937
SUBTOTAL *****		5,723	20,690	16,819	16,505	0	16,505
UTILITIES							
48050	CELLULAR/MOBILE DEVICE SERVICE	30,312	31,603	30,286	31,267	0	31,267
SUBTOTAL *****		30,312	31,603	30,286	31,267	0	31,267
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	7,503	16,578	16,284	15,300	0	15,300
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	0	1,000	0	1,000
60250	EQUIPMENT INSTALLATION CHARGES	35,807	34,650	34,650	4,000	34,642	37,442
SUBTOTAL *****		43,310	52,228	50,934	20,300	34,642	53,742
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	23,429	34,214	34,214	38,491	0	38,491
71100	OUTSIDE SERVICES	4,914	10,440	10,440	1,700	0	1,700
71526	DISPOSAL SERVICES	540	540	540	540	0	540
SUBTOTAL *****		28,883	45,194	45,194	40,731	0	40,731
OTHER							
86910	PY ENCUMBRANCES NOT USED	-477	0	0	0	0	0
SUBTOTAL *****		-477	0	0	0	0	0
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,832	0	0	0	19,803	0
91301	COMPUTER HARDWARE	11,585	0	0	0	9,182	0
91400	AUTO/TRUCKS	0	0	0	0	101,837	0
92300	REPLCMENT MACH & EQUIP	127,272	207,210	196,522	0	205,611	205,611
92301	REPLC COMPUTER HDNR	0	6,100	6,100	0	0	0
92400	REPLCMENT AUTO/TRUCKS	399,150	385,772	370,144	0	278,968	271,026
SUBTOTAL *****		541,839	599,082	572,766	0	615,401	476,637
TOTAL EXPENDITURES *****		1,900,608	2,160,034	1,939,851	1,096,082	712,658	2,013,937

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 and 2018 budgets reflect full year budgetary impact of this new implementation model.

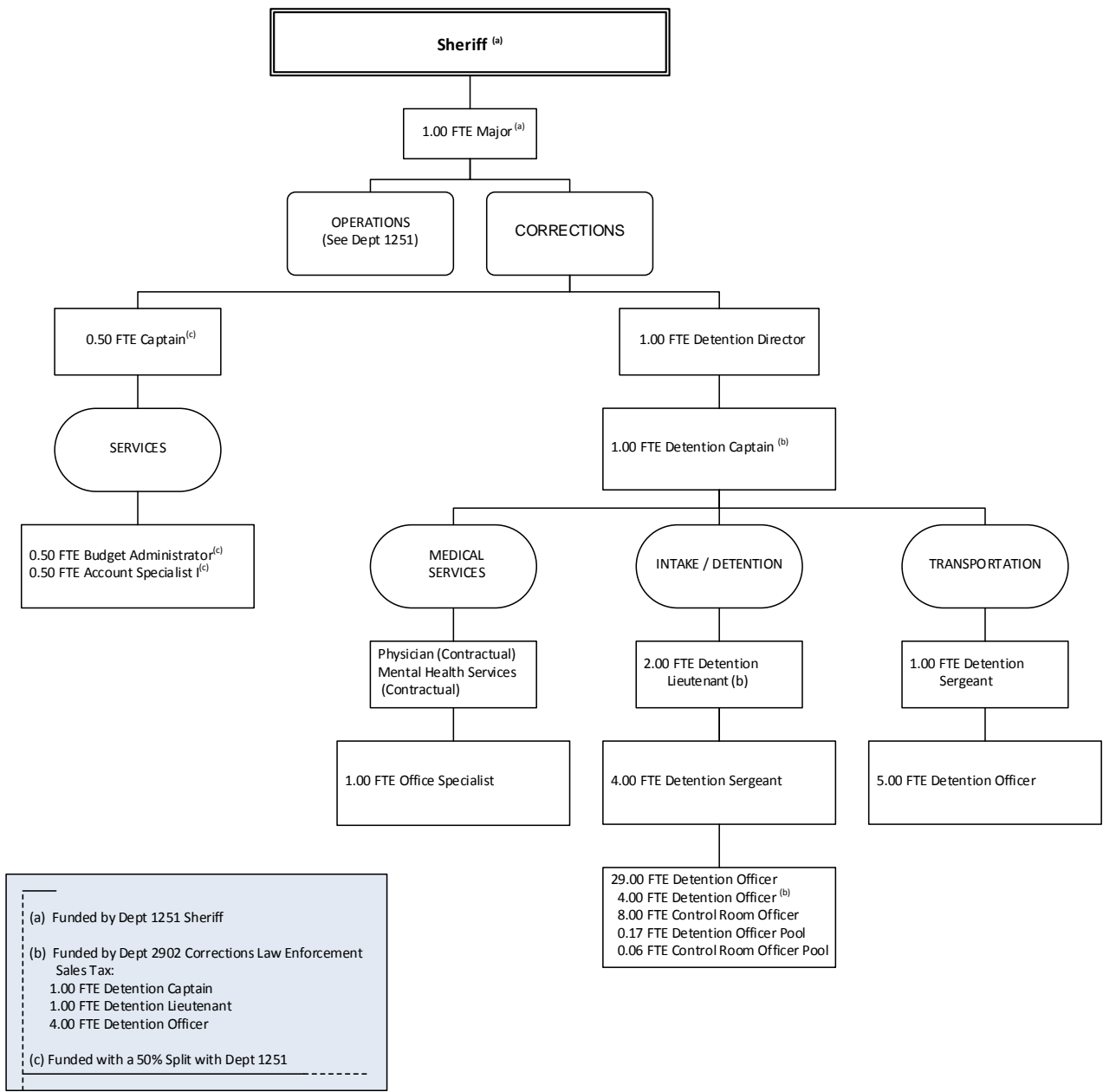
The budget also included funding to replace a vehicle and routine corrections equipment. There are no other significant changes to the budget.

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 annual budget includes funding for a portion of the on-going software support and there are no significant changes to the budget.

Prop L Fund (Law Enforcement Services Fund)— The budget includes funding for vehicle replacement; there are no other significant changes to the budget.

Corrections

Organizational Chart



Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	610	0	411	0	0	0	0
3420	FEDERAL INCENTIVE PROGRAM	9,400	6,500	7,542	7,500	0	7,500	15
3467	STATE REIMB-EXTRADITION	34,824	16,500	21,835	24,500	0	24,500	48
3468	STATE REIMB-TRANSPORTING	25,235	36,100	24,336	29,187	0	29,187	19-
3472	PRIS HOUS-COUNTY&OTHRGOVT	450	350	0	480	0	480	37
3476	STATE REIMB-PRISONER BD.	841,527	700,000	700,000	700,000	0	700,000	0
3494	PRISONER HOUSING-US MARSHALS	1,029	1,000	500	1,274	0	1,274	27
3495	PRISONER HOUSING-COLUMBIA	1,029	100	1,176	2,140	0	2,140	,040
3496	PRISONER HOUSING-FEDERAL BOP	4,907	17,416	0	1,000	0	1,000	94-
SUBTOTAL *****		919,011	777,966	755,800	766,081	0	766,081	2-
CHARGES FOR SERVICES								
3510	COPIES	878	85	88	85	0	85	0
3518	INMATE MED FEES (RECOUPMENT)	16,103	22,418	10,000	22,418	0	22,418	0
3528	REIMB PERSONNEL/PROJECTS	74,611	75,000	75,000	75,000	0	75,000	0
3529	OVERNIGHT HOLDS	0	500	0	278	0	278	44-
3540	DEFENDANT CRT COSTS&RECOUPMENT	12,410	14,248	10,923	13,050	0	13,050	8-
3550	COMMISSIONS	12,671	14,776	13,199	14,233	0	14,233	3-
3553	COMMISSIONS-PHONES	60,529	60,000	81,442	10,000	0	10,000	83-
SUBTOTAL *****		177,202	187,027	190,652	135,064	0	135,064	28-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	310	0	54	0	0	0	0
3830	SALES	82,529	90,000	13,198	90,000	0	90,000	0
3835	SALE OF CAPITAL FIXED ASSET	0	0	5,480	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	75	0	0	0	0	0	0
3890	MISCELLANEOUS	408	700	408	700	0	700	0
3891	DIVIDENDS/REBATES	4,283	4,372	4,565	4,565	0	4,565	4
SUBTOTAL *****		87,605	95,072	23,705	95,265	0	95,265	0
TOTAL REVENUES *****		1,183,818	1,060,065	970,157	996,410	0	996,410	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,632,217	1,925,490	1,514,002	2,195,880	0	1,901,139	1-
10110	OVERTIME	310,489	194,349	373,049	225,008	0	194,337	0
10115	SHIFT DIFFERENTIAL	33,902	33,414	32,686	33,414	0	33,414	0
10120	HOLIDAY WORKED	50,020	47,604	51,423	54,990	0	47,602	0
10125	FAMILY HOLIDAY WORKED PREMIUM	9,279	11,568	11,021	11,022	0	11,022	4-
10200	FICA	151,264	169,251	146,394	192,804	0	167,345	1-
10300	HEALTH INSURANCE	260,686	318,270	230,444	295,440	0	295,440	7-
10310	COUNTY HSA CONTRIBUTION	0	0	15,094	22,200	0	22,200	0
10325	DISABILITY INSURANCE	5,124	7,979	6,029	9,407	0	7,876	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	56,863	56,902	54,863	42,778	0	42,778	24-
10331	CNTY PD DEPENDENT PREM-DENTAL	3,432	3,055	2,669	2,724	0	2,724	10-
10350	LIFE INSURANCE	2,148	2,472	1,998	2,472	0	2,472	0
10375	DENTAL INSURANCE	18,742	21,630	18,031	21,630	0	21,630	0
10400	WORKERS COMP	53,096	58,077	43,613	55,754	0	43,884	24-
10500	401(A) MATCH PLAN	15,590	26,780	14,478	26,780	0	26,780	0
10510	CERF-EMPLOYER PD CONTRIBUTION	673	0	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	23,987	1,649	0	0	0	0	100-
SUBTOTAL *****		2,627,512	2,878,490	2,515,794	3,192,303	0	2,820,643	2-

Corrections

MATERIALS & SUPPLIES

22500	SUBSCRIPTIONS/PUBLICATIONS	464	1,680	680	1,680	0	1,680	0
23000	OFFICE SUPPLIES	4,546	5,711	5,335	5,711	0	5,711	0
23001	PRINTING	574	1,500	1,157	1,200	0	1,200	20-
23016	MAGNETIC MEDIA	0	250	270	250	0	250	0
23025	RESIDENT SUPPLIES	21,413	26,720	30,300	35,500	0	35,500	32
23026	INTAKE/INDIGENT SUPPLIES	5,784	7,000	8,881	10,400	0	10,400	48
23027	INMATE WORK/INCENTIVE SUPPLY	8,393	3,900	4,696	8,080	0	8,080	107
23028	COMMISSARY SUPPLIES	82,529	90,000	87,477	90,000	0	90,000	0
23030	KITCHEN SUPPLIES	9,671	5,000	3,213	6,008	0	6,008	20
23035	MAINTENANCE SUPPLIES	8,161	13,000	12,000	15,656	0	15,656	20
23050	OTHER SUPPLIES	4,903	5,240	6,901	7,236	0	7,236	38
23201	AMMUNITION (LESS-LETHAL)	7,787	10,600	10,428	10,600	0	10,600	0
23300	UNIFORMS	25,962	30,423	19,387	28,128	0	28,128	7-
23305	UNIFORM MAINTENANCE	2,652	1,300	1,450	1,600	0	1,600	23
23400	FOOD	102,381	0	0	0	0	0	0
23501	PRESCRIPTION DRUGS	64,313	15,000	0	18,000	0	18,000	20
23502	NON-PRES. MED. SUPPLIES	4,344	2,000	100	2,000	0	2,000	0
23800	MEDICAL EQUIPMENT	357	1,500	0	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	6,705	13,869	12,488	10,310	6,860	17,170	23
23855	FURNITURE/FIXTURE <\$1000	170	200	2,760	200	0	200	0
SUBTOTAL *****		361,109	234,893	207,523	254,059	6,860	260,919	11

DUES TRAVEL & TRAINING

37000	DUES & PROF CERTIFCTN/LICENSE	122	486	624	884	0	884	81
37200	SEMINARS/CONFERENCE/MEETINGS	2,872	4,984	3,410	2,198	0	2,198	55-
37210	TRAINING/SCHOOLS	4,193	0	472	1,950	0	1,950	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	296	385	13	162	0	162	57-
37230	MEALS & LODGING-TRAINING	1,458	3,834	278	6,720	0	6,720	75
SUBTOTAL *****		8,941	9,689	4,797	11,914	0	11,914	23

UTILITIES

48000	TELEPHONES	7,315	7,296	7,428	7,428	0	7,428	1
48050	CELLULAR/MOBILE DEVICE SERVICE	6,179	4,960	3,800	3,756	0	3,756	24-
48100	NATURAL GAS	22,476	29,520	24,090	27,645	0	27,645	6-
48200	ELECTRICITY	96,363	93,200	92,033	93,200	0	93,200	0
48300	WATER	14,422	15,000	20,182	20,182	0	20,182	34
48400	SOLID WASTE	4,296	4,464	5,304	5,304	0	5,304	18
48500	STORM WATER UTILITY	826	636	1,464	1,464	0	1,464	130
48600	SEWER USE	13,464	14,501	18,895	18,895	0	18,895	30
SUBTOTAL *****		165,341	169,577	173,196	177,874	0	177,874	5

VEHICLE EXPENSE

59000	MOTORFUEL/GASOLINE	15,970	15,617	15,980	18,021	0	18,021	15
59010	FUEL SURCHARGE - REIMB TO R&B	934	877	811	870	0	870	0
59025	VEHICLE TITLE/LICENSE/PLATES	60	75	75	72	0	72	4-
59030	MOTOR VEHICLE LICENSING EXP	0	0	75	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,228	5,300	1,600	5,711	0	5,711	7
59105	TIRES	1,392	1,100	800	1,326	0	1,326	20
59110	MECHANICS CHARGE - REIMB R&B	1,170	2,000	800	1,750	0	1,750	12-
SUBTOTAL *****		23,754	24,969	20,141	27,750	0	27,750	11

EQUIP & BLDG MAINTENANCE

60050	EQUIP SERVICE CONTRACT	744	6,982	3,982	4,801	0	4,801	31-
60100	BLDG REPAIRS/MAINTENANCE	0	2,260	1,748	1,000	0	1,000	55-
60200	EQUIP REPAIRS/MAINTENANCE	109	3,704	2,273	6,000	2,845	8,845	138
SUBTOTAL *****		853	12,946	8,003	11,801	2,845	14,646	13

CONTRACTUAL SERVICES

71000	INSURANCE AND BONDS	100	200	0	200	0	200	0
71100	OUTSIDE SERVICES	163,040	365,315	403,245	459,150	0	459,150	25
71101	PROFESSIONAL SERVICES	628	500	0	500	0	500	0
71500	BUILDING USE/RENT CHARGE	53,859	0	0	0	0	0	0
71526	DISPOSAL SERVICES	1,550	550	558	550	0	550	0
72000	OUT OF FACILITY INMATE HOUSING	203,906	120,000	120,000	120,000	0	120,000	0
SUBTOTAL *****		423,083	486,565	523,803	580,400	0	580,400	19

OTHER

83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	300	0	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHR	0	243,726	243,726	238,543	0	238,543	2-
84010	RECEPTION/MEETINGS	2	0	0	0	0	0	0
85600	EXTRADITION EXPENSE	36,448	23,000	21,836	23,000	0	23,000	0
85605	PRISONER TRANSPORT-INSTAT	622	639	982	668	0	668	4
85610	HOSPITAL COSTS	29,088	60,000	64,074	60,000	0	60,000	0
85620	OTHER MEDICAL	461,238	612,104	614,553	666,771	0	666,771	8
86300	TESTING	13,040	15,789	12,621	14,294	0	14,294	9-
86898	SHORTAGES & OVERAGES- NET	50	0	0	0	0	0	0
SUBTOTAL *****		540,488	955,558	957,792	1,003,576	0	1,003,576	5

Corrections

FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	20,946	27,664	25,671	0	57,827	109	
92400	REPLCMENT AUTO/TRUCKS	0	63,300	58,401	0	0	100-	
SUBTOTAL *****		20,946	90,964	84,072	0	57,827	36-	
TOTAL EXPENDITURES *****		4,172,027	4,863,651	4,495,121	5,259,677	67,532	4,955,549	2

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

256	INMATE PRSNR DETAINEE SEC FUND							%CHG
		2016	2017		2018	2018	2018	FROM
			BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	26,318	30,400	26,800	26,800	0	26,800	11-
	SUBTOTAL *****	26,318	30,400	26,800	26,800	0	26,800	12-
INTEREST								
3711	INT-OVERNIGHT	79	94	54	54	0	54	42-
3712	INT-LONG TERM INVEST	1,658	2,050	1,196	1,196	0	1,196	41-
3798	INC/DEC IN FV OF INVESTMENTS	-322	0	178	0	0	0	0
	SUBTOTAL *****	1,415	2,144	1,428	1,250	0	1,250	42-
TOTAL REVENUES *****		27,733	32,544	28,228	28,050	0	28,050	14-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,587	17,831	17,831	17,831	0	17,831	0
71100	OUTSIDE SERVICES	8,585	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	57,640	20,000	319	20,000	0	20,000	0
	SUBTOTAL *****	83,812	37,831	18,150	37,831	0	37,831	0
FIXED ASSET ADDITIONS								
92302	REPLC COMPUTER SOFTWARE	117,025	0	0	0	0	0	0
	SUBTOTAL *****	117,025	0	0	0	0	0	0
TOTAL EXPENDITURES *****		200,837	37,831	18,150	37,831	0	37,831	0

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	579,124	609,677	577,476	301,917	0	596,658	2
10110	OVERTIME	76,691	63,359	83,101	32,700	0	63,371	0
10115	SHIFT DIFFERENTIAL	4,092	3,822	3,833	3,822	0	3,822	0
10120	HOLIDAY WORKED	15,432	15,747	19,794	8,361	0	15,749	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,255	1,933	1,363	1,362	0	1,362	29-
10200	FICA	50,763	53,131	51,682	26,634	0	52,093	1-
10300	HEALTH INSURANCE	33,423	37,080	33,350	35,280	0	35,280	4-
10310	COUNTY HSA CONTRIBUTION	0	0	1,800	2,400	0	2,400	0
10325	DISABILITY INSURANCE	2,485	2,885	3,178	1,298	0	2,829	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	11,249	11,852	10,990	10,007	0	10,007	15-
10331	CNTY PD DEPENDENT PREM-DENTAL	497	493	493	515	0	515	4
10350	LIFE INSURANCE	260	288	256	288	0	288	0
10375	DENTAL INSURANCE	2,412	2,520	2,275	2,520	0	2,520	0
10400	WORKERS COMP	15,395	8,710	18,883	8,149	0	20,019	129
10500	401(A) MATCH PLAN	3,800	3,900	3,175	3,120	0	3,120	20-
SUBTOTAL *****		796,878	815,397	811,649	438,373	0	810,033	1-
MATERIALS & SUPPLIES								
23300	UNIFORMS	2,262	3,286	2,286	2,521	0	2,521	23-
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	0	875	875	0
SUBTOTAL *****		2,262	3,286	2,286	2,521	875	3,396	3
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	10,258	10,257	10,258	0	10,258	0
SUBTOTAL *****		0	10,258	10,257	10,258	0	10,258	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,601	10,102	10,006	10,310	0	10,310	2
71100	OUTSIDE SERVICES	0	4,040	4,040	2,520	0	2,520	37-
SUBTOTAL *****		20,601	14,142	14,046	12,830	0	12,830	9-

Corrections

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	17,837	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	30,156	0
SUBTOTAL *****		17,837	0	0	0	30,156	0
TOTAL EXPENDITURES *****		837,578	843,083	838,238	463,982	31,031	866,673
							3

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

		2016	2017	2017	2018	2018	2018	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT DESCRIPTION			REVISIONS		REQUEST	REQUEST	BUDGET	PY
CONTRACTUAL SERVICES								
71550	WORK RELEASE CONTRACT COSTS	6,670	15,000	6,535	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	298,258	180,000	154,060	180,000	0	180,000	0
SUBTOTAL *****		304,928	195,000	160,595	195,000	0	195,000	0
TOTAL EXPENDITURES *****		304,928	195,000	160,595	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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	75,977	0	0	0	0	0	0
10110	OVERTIME	6,638	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	1,299	0	0	0	0	0	0
10200	FICA	5,802	0	0	0	0	0	0
10300	HEALTH INSURANCE	11,640	0	0	0	0	0	0
10325	DISABILITY INSURANCE	269	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	1,793	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	247	0	0	0	0	0	0
10350	LIFE INSURANCE	96	0	0	0	0	0	0
10375	DENTAL INSURANCE	840	0	0	0	0	0	0
10400	WORKERS COMP	2,017	0	0	0	0	0	0
10500	401(A) MATCH PLAN	1,300	0	0	0	0	0	0
	SUBTOTAL *****	107,918	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	6,411	0	0	0	0	0	0
23035	MAINTENANCE SUPPLIES	6,464	0	0	0	0	0	0
23038	GROUPS MAINTENANCE SUPPLIES	330	0	0	0	0	0	0
23050	OTHER SUPPLIES	721	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	4,758	0	0	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	985	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	319	0	0	0	0	0	0
	SUBTOTAL *****	19,988	0	0	0	0	0	0
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	455	0	0	0	0	0	0
	SUBTOTAL *****	455	0	0	0	0	0	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	670	0	0	0	0	0	0
59010	FUEL SURCHARGE - REIMB TO R&B	45	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	32	0	0	0	0	0	0
59105	TIRES	36	0	0	0	0	0	0
	SUBTOTAL *****	783	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,200	0	0	0	0	0	0
60100	BLDG REPAIRS/MAINTENANCE	37,501	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	12,684	0	0	0	0	0	0
60400	GROUPS MAINTENANCE	3,251	0	0	0	0	0	0
	SUBTOTAL *****	54,636	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,387	0	0	0	0	0	0
71100	OUTSIDE SERVICES	1,822	0	0	0	0	0	0
	SUBTOTAL *****	5,209	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	5,761	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	7,193	0	0	0	0	0	0
	SUBTOTAL *****	12,954	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	201,943	0	0	0	0	0	0

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 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 Administrative Handling Cost Fund (2650)

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Administrative Handling Cost Fund; these budgets are established and approved by the Prosecuting Attorney.

Prosecuting Attorney Summary

Budget Summary

			2016	2017	2018	2018	2018	2018
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	\$ 1,998,971	\$ 2,087,467	\$ 1,884,408	\$ 263,401	\$ 5,965	\$ 2,153,774
100	1262	Victim Witness	312,907	385,031	325,656	43,532	-	369,188
100	1264	PA Retirement	9,044	11,628	-	11,628	-	11,628
260	2600	PA Training	1,856	2,813	-	3,712	-	3,712
261	2610	PA Tax Collection	72,196	34,902	16,256	2,525	-	18,781
262	2620	PA Contingency	11,737	20,000	-	20,000	-	20,000
264	2640	PA Forfeiture Money	-	-	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	13,734	12,566	-	12,497	-	12,497
265	2651	Bad Check Collections	8,671	7,755	-	7,020	-	7,020
290	2903	PA-Law Enf Sales Tax	328,430	336,965	347,745	8,478	-	356,223
		Subtotal	2,757,546	2,899,127	2,574,065	375,868	5,965	2,955,898
Child Support Enforcement								
100	1263	IV-D Child Support	235,970	243,123	215,756	27,518	5,059	248,333
		Subtotal	235,970	243,123	215,756	27,518	5,059	248,333
		Total	\$ 2,993,516	\$ 3,142,250	\$ 2,789,821	\$ 403,386	\$ 11,024	\$ 3,204,231

Prosecuting Attorney Summary

Personnel Summary

Position Title			Departmental Funding Source					2018 Total	Change
	2016	2017	Full-time Equivalent Positions						
			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 I/II	11.00	11.00	10.00 ^b	-	-	-	2.00	12.00	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	3.00	3.00	-	3.00	-	-	-	3.00	-
Victim Assistant	1.00	1.00	-	-	-	-	-	-	(1.00)
Administrative Tech III	-	-	-	1.00	-	-	-	1.00	1.00
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	1.00	-
Case Specialist	0.48	0.48	-	0.48	-	-	-	0.48	-
Bad Check /Tax Administrator	1.00	- ^a	-	-	-	-	-	-	-
Account Specialist I/II	2.00	2.00	1.60	-	-	0.40	-	2.00	-
Temporary File Clerk Pool	1.00	1.00	1.00	-	-	-	-	1.00	-
Subtotal	37.48	36.48	26.60	5.48	-	0.40	5.00	37.48	1.00
Child Support Enforcement:									
Assistant Prosecuting Attorney I/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	40.48	39.48	26.60	5.48	3.00	0.40	5.00	40.48	1.00
Overtime	\$ 35,600	\$ 12,750	\$ 10,000	\$ 2,300	\$ -	\$ -	\$ 3,500	\$ 15,800	\$ 3,050

a 1 FTE Bad Check/Tax Administrator was removed from PA Tax Collection (department number 2610) in April of FY 2017.

b 1 FTE Assistant Prosecuting Attorney I/II was added in Prosecuting Attorney (department number 1261) in FY 2018.

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 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.

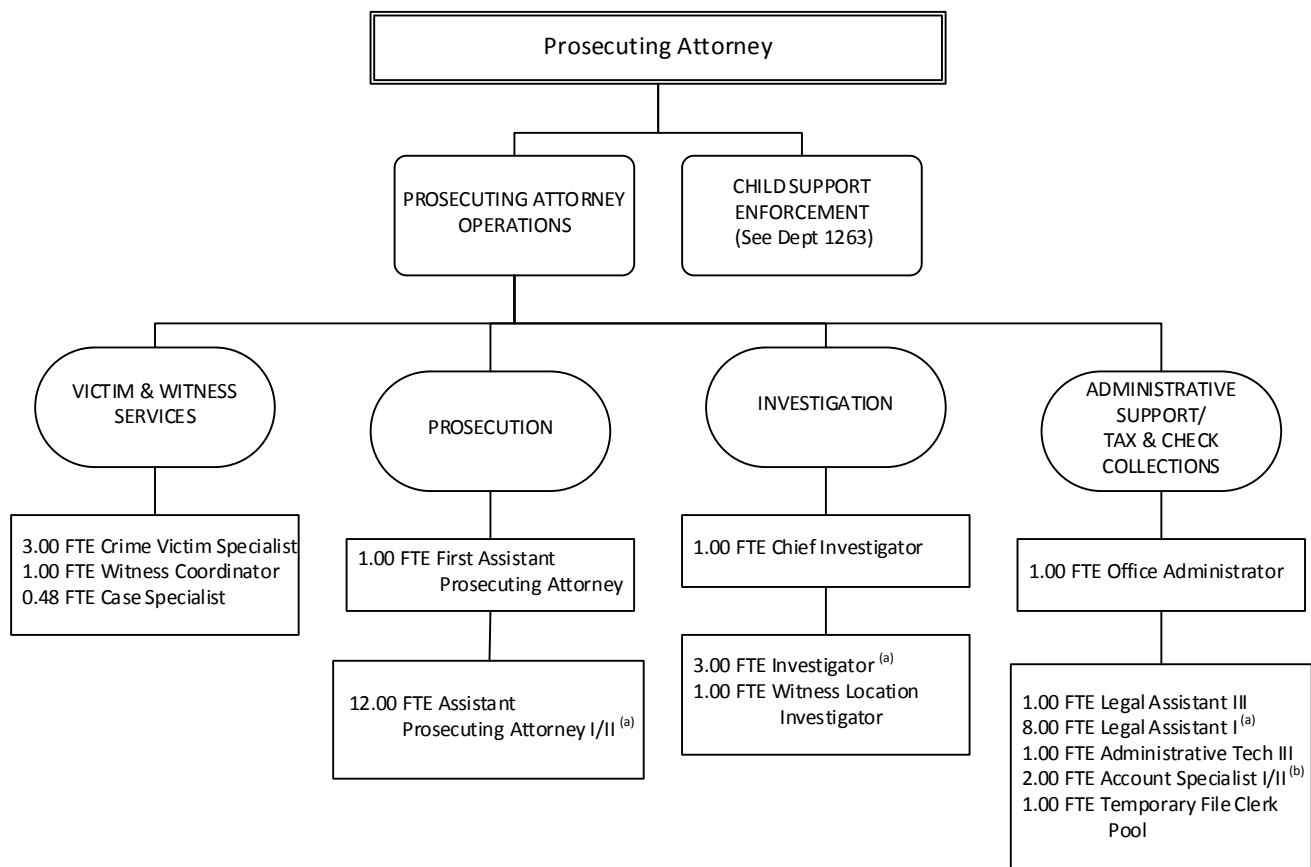
The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services are fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

The budget includes funding for an additional Assistant Prosecuting Attorney position. There are no other significant changes to the budget.

Prosecuting Attorney Operations

Organizational Chart



Funded by Sources other than the General Fund:

- (a) Prosecuting Attorney Law Enforcement Sales Tax (Dept 2903)
 - 2.00 FTE Investigator
 - 1.00 FTE Legal Assistant I
 - 2.00 FTE Assistant Prosecuting Attorney I/II
- (b) Prosecuting Attorney Tax Collection (Dept 2610)
 - 0.40 FTE Account Specialist I

Prosecuting Attorney Operations

Performance Measures

	2016	2017	2018
	Actual	Estimated	Projected
Number of Felonies Filed	1,399	1,775	1,800
Number of Misdemeanors Filed	5,674	5,100	5,100
Total Number of Cases Filed	6,848	6,875	6,900

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	71,958	76,848	66,063	113,358	0	113,358	47
3451	STATE REIMB-GRANT/PROGRAM/OTHR	225	0	0	0	0	0	0
	SUBTOTAL *****	72,183	76,848	66,063	113,358	0	113,358	48
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	30,910	0	0	0	0	0	0
3560	COLLECTION FEES	34,500	58,000	37,500	37,500	0	37,500	35-
3574	P.A. FEES	81,575	100,000	78,000	78,000	0	78,000	22-
	SUBTOTAL *****	146,985	158,000	115,500	115,500	0	115,500	27-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	4,550	0	0	0	0
	SUBTOTAL *****	0	0	4,550	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	13,209	18,630	11,135	11,150	0	11,150	40-
	SUBTOTAL *****	13,209	18,630	11,135	11,150	0	11,150	40-
	TOTAL REVENUES *****	232,377	253,478	197,248	240,008	0	240,008	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,434,209	1,483,907	1,497,545	1,464,595	87,444	1,553,416	4
10110	OVERTIME	32,877	10,000	10,000	10,000	0	10,000	0
10120	HOLIDAY WORKED	923	750	250	250	0	250	66-
10125	FAMILY HOLIDAY WORKED PREMIUM	71	100	100	100	0	100	0
10200	FICA	107,302	114,349	111,842	112,833	6,690	119,576	4
10300	HEALTH INSURANCE	141,057	152,028	139,039	133,368	6,180	139,548	8-
10310	COUNTY HSA CONTRIBUTION	0	0	7,575	8,400	0	8,400	0
10325	DISABILITY INSURANCE	5,051	6,272	6,220	6,297	377	6,677	6
10330	CNTY PD DEPENDENT PREM-HEALTH	20,990	26,483	23,959	17,618	0	17,618	33-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,320	1,425	1,759	1,325	0	1,325	7-
10350	LIFE INSURANCE	1,168	1,180	1,084	1,180	48	1,228	4
10375	DENTAL INSURANCE	10,160	10,332	10,327	9,912	420	10,332	0
10400	WORKERS COMP	605	2,058	2,300	2,359	136	2,496	21
10500	401(A) MATCH PLAN	11,460	12,792	11,810	12,792	650	13,442	5
	SUBTOTAL *****	1,767,193	1,821,676	1,823,810	1,781,029	101,945	1,884,408	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	18,333	19,526	22,685	21,904	0	21,904	12
23000	OFFICE SUPPLIES	15,439	18,128	18,128	18,500	0	18,500	2
23001	PRINTING	265	575	575	825	0	825	43
23050	OTHER SUPPLIES	168	250	250	250	0	250	0
23200	AMMUNITION	20	275	0	275	0	275	0
23300	UNIFORMS	0	100	84	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	455	845	954	845	150	995	17
23855	FURNITURE/FIXTURE <\$1000	1,225	500	500	1,500	1,778	3,278	555
	SUBTOTAL *****	35,905	40,199	43,176	44,199	1,928	46,127	15

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	6,301	7,977	7,096	8,107	410	8,517	6
37200	SEMINARS/CONFERENCE/MEETINGS	3,637	5,309	4,732	3,800	400	4,200	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,556	2,725	1,702	1,245	82	1,327	51-
37230	MEALS & LODGING-TRAINING	4,710	6,511	5,491	5,060	158	5,218	19-
SUBTOTAL *****		16,204	22,522	19,021	18,212	1,050	19,262	14-
UTILITIES								
48000	TELEPHONES	10,040	10,500	10,500	10,500	540	11,040	5
48050	CELLULAR/MOBILE DEVICE SERVICE	609	612	666	960	0	960	56
48100	NATURAL GAS	160	204	204	204	0	204	0
48200	ELECTRICITY	735	564	770	768	0	768	36
48300	WATER	43	48	48	48	0	48	0
48400	SOLID WASTE	159	156	150	156	0	156	0
48500	STORM WATER UTILITY	4	12	12	12	0	12	0
48600	SEWER USE	79	84	77	84	0	84	0
SUBTOTAL *****		11,829	12,180	12,427	12,732	540	13,272	9
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,866	2,500	2,200	2,160	0	2,160	13-
59010	FUEL SURCHARGE - REIMB TO R&B	184	192	120	132	0	132	31-
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	58	0	58	0
59030	MOTOR VEHICLE LICENSING EXP	0	112	163	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	495	1,000	1,000	1,000	0	1,000	0
59105	TIRES	426	500	300	300	0	300	40-
59110	MECHANICS CHARGE - REIMB R&B	527	500	900	800	0	800	60
59200	LOCAL MILEAGE	434	100	100	500	0	500	400
SUBTOTAL *****		4,932	4,904	4,783	4,950	0	4,950	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,770	5,364	5,000	4,960	0	4,960	7-
60200	EQUIP REPAIRS/MAINTENANCE	270	225	90	225	0	225	0
SUBTOTAL *****		6,040	5,589	5,090	5,185	0	5,185	7-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,400	1,400	1,500	0	1,500	7
71500	BUILDING USE/RENT CHARGE	156,810	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	59	60	60	60	0	60	0
SUBTOTAL *****		156,869	1,460	1,460	1,560	0	1,560	7
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	142,571	142,571	173,045	0	173,045	21
SUBTOTAL *****		0	142,571	142,571	173,045	0	173,045	21
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	5,965	5,965	0
92000	REPLCMNT OFFICE EQUIP	0	15,951	15,951	0	0	0	100-
92400	REPLCMNT AUTO/TRUCKS	0	19,178	19,178	0	0	0	100-
SUBTOTAL *****		0	35,129	35,129	0	5,965	5,965	83-
TOTAL EXPENDITURES *****		1,998,972	2,086,230	2,087,467	2,040,912	111,428	2,153,774	3

1262 VICTIM WITNESS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	113,931	172,570	166,828	165,444	0	165,444	4-
	SUBTOTAL *****	113,931	172,570	166,828	165,444	0	165,444	4-
CHARGES FOR SERVICES								
3510	COPIES	301	250	250	250	0	250	0
	SUBTOTAL *****	301	250	250	250	0	250	0
	TOTAL REVENUES *****	114,232	172,820	167,078	165,694	0	165,694	4-

Prosecuting Attorney Operations

PERSONAL SERVICES							
10100	SALARIES & WAGES	223,588	251,935	255,371	256,936	0	256,936 1
10110	OVERTIME	1,402	2,000	2,300	2,300	0	2,300 15
10120	HOLIDAY WORKED	223	250	228	250	0	250 0
10200	FICA	15,610	19,445	18,454	19,850	0	19,850 2
10300	HEALTH INSURANCE	25,815	30,900	27,300	27,300	0	27,300 11-
10310	COUNTY HSA CONTRIBUTION	0	0	3,600	4,800	0	4,800 0
10325	DISABILITY INSURANCE	665	963	960	982	0	982 1
10330	CNTY PD DEPENDENT PREM-HEALTH	9,788	11,184	6,008	7,368	0	7,368 34-
10331	CNTY PD DEPENDENT PREM-DENTAL	446	493	494	515	0	515 4
10350	LIFE INSURANCE	204	240	240	240	0	240 0
10375	DENTAL INSURANCE	1,863	2,100	2,100	2,100	0	2,100 0
10400	WORKERS COMP	244	355	423	415	0	415 16
10500	401(A) MATCH PLAN	2,250	3,250	2,600	2,600	0	2,600 20-
SUBTOTAL *****		282,098	323,115	320,078	325,656	0	325,656 1
MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	134	148	148	148	0	148 0
23000	OFFICE SUPPLIES	2,140	2,550	2,550	2,550	0	2,550 0
23001	PRINTING	142	317	315	392	0	392 23
23050	OTHER SUPPLIES	0	250	250	250	0	250 0
23850	MINOR EQUIP & TOOLS (<\$1000)	727	750	750	750	0	750 0
23855	FURNITURE/FIXTURE <\$1000	0	515	515	0	0	0 100-
SUBTOTAL *****		3,143	4,530	4,528	4,090	0	4,090 10-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	510	606	484	709	0	709 17
37200	SEMINARS/CONFERENCE/MEETINGS	775	4,271	4,037	5,113	0	5,113 19
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	145	3,232	1,200	3,050	0	3,050 5-
37230	MEALS & LODGING-TRAINING	391	6,289	3,071	10,015	0	10,015 59
SUBTOTAL *****		1,821	14,398	8,792	18,887	0	18,887 31
UTILITIES							
48000	TELEPHONES	1,743	2,100	1,700	1,740	0	1,740 17-
SUBTOTAL *****		1,743	2,100	1,700	1,740	0	1,740 17-
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	1,524	1,521	0	0	0 100-
SUBTOTAL *****		0	1,524	1,521	0	0	0 100-
CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	0	0	165	0	165 0
SUBTOTAL *****		0	0	0	165	0	165 0
OTHER							
84010	RECEPTION/MEETINGS	0	5,100	4,874	150	0	150 97-
84600	COURT COSTS	0	3,500	3,126	3,500	0	3,500 0
84700	WITNESS EXPENSES	8,129	9,500	9,500	9,500	0	9,500 0
84800	TRANSCRIPTS-CRIMINAL	6,387	5,500	6,106	5,500	0	5,500 0
SUBTOTAL *****		14,516	23,600	23,606	18,650	0	18,650 21-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	3,838	2,671	2,671	0	0	0 100-
91302	COMPUTER SOFTWARE	384	1,850	1,850	0	0	0 100-
92100	REPLCMENT FURN & FIXTURES	5,365	20,312	20,285	0	0	0 100-
SUBTOTAL *****		9,587	24,833	24,806	0	0	0 100-
TOTAL EXPENDITURES *****		312,908	394,100	385,031	369,188	0	369,188 6-

1264 PA RETIREMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86790	MO PROSECUTOR'S RETIREMEN	9,044	10,336	11,628	11,628	0	11,628	12
SUBTOTAL *****		9,044	10,336	11,628	11,628	0	11,628	12
TOTAL EXPENDITURES *****		9,044	10,336	11,628	11,628	0	11,628	12

Prosecuting Attorney Operations

2600 PA TRAINING

260 PA TRAINING FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,166	3,300	3,100	3,165	0	3,165	4-
	SUBTOTAL *****	3,166	3,300	3,100	3,165	0	3,165	4-
INTEREST								
3711	INT-OVERNIGHT	2	1	2	1	0	1	0
3712	INT-LONG TERM INVEST	34	10	40	40	0	40	300
3798	INC/DEC IN FV OF INVESTMENTS	-15	0	0	0	0	0	0
	SUBTOTAL *****	21	11	42	41	0	41	273
	TOTAL REVENUES *****	3,187	3,311	3,142	3,206	0	3,206	3-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	800	1,200	850	1,400	0	1,400	16
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	87	445	445	616	0	616	38
37230	MEALS & LODGING-TRAINING	969	1,518	1,518	1,696	0	1,696	11
	SUBTOTAL *****	1,856	3,163	2,813	3,712	0	3,712	17
	TOTAL EXPENDITURES *****	1,856	3,163	2,813	3,712	0	3,712	17

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	34,500	58,000	37,500	37,500	0	37,500	35-
	SUBTOTAL *****	34,500	58,000	37,500	37,500	0	37,500	35-
INTEREST								
3711	INT-OVERNIGHT	6	12	0	0	0	0	100-
3712	INT-LONG TERM INVEST	114	200	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	36	0	0	0	0	0	0
	SUBTOTAL *****	156	212	0	0	0	0	100-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	7,917	7,010	7,750	6,415	0	6,415	8-
	SUBTOTAL *****	7,917	7,010	7,750	6,415	0	6,415	8-
	TOTAL REVENUES *****	42,573	65,222	45,250	43,915	0	43,915	33-
PERSONAL SERVICES								
10100	SALARIES & WAGES	57,140	54,295	25,976	12,371	0	12,371	77-
10110	OVERTIME	143	250	250	0	0	0	100-
10200	FICA	4,377	4,172	1,986	946	0	946	77-
10300	HEALTH INSURANCE	8,730	8,652	4,232	2,472	0	2,472	71-
10310	COUNTY HSA CONTRIBUTION	0	0	300	0	0	0	0
10325	DISABILITY INSURANCE	203	233	190	53	0	53	77-
10350	LIFE INSURANCE	72	67	36	19	0	19	71-
10375	DENTAL INSURANCE	630	588	308	168	0	168	71-
10400	WORKERS COMP	-8	76	84	19	0	19	75-
10500	401(A) MATCH PLAN	0	728	0	208	0	208	71-
	SUBTOTAL *****	71,287	69,061	33,362	16,256	0	16,256	76-
MATERIALS & SUPPLIES								
22000	POSTAGE	909	1,000	1,215	1,500	0	1,500	50
22500	SUBSCRIPTIONS/PUBLICATIONS	0	792	0	0	0	0	100-
23000	OFFICE SUPPLIES	0	750	250	750	0	750	0
23001	PRINTING	0	75	75	75	0	75	0
23050	OTHER SUPPLIES	0	50	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	0	50	0	50	50-
	SUBTOTAL *****	909	2,767	1,540	2,425	0	2,425	12-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	TOTAL EXPENDITURES *****	72,196	71,928	34,902	18,781	0	18,781	74-

Prosecuting Attorney Operations

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3574	P.A. FEES	20,000	9,000	11,738	20,000	0	20,000	122
	SUBTOTAL *****	20,000	9,000	11,738	20,000	0	20,000	122
	TOTAL REVENUES *****	20,000	9,000	11,738	20,000	0	20,000	122
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	0	500	500	500	0	500	0
	OTHER							
84600	COURT COSTS	0	2,000	2,000	2,000	0	2,000	0
84700	WITNESS EXPENSES	4,284	7,500	7,500	7,500	0	7,500	0
84800	TRANSCRIPTS-CRIMINAL	7,453	9,500	9,500	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	500	500	0	500	0
	SUBTOTAL *****	11,737	19,500	19,500	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	11,737	20,000	20,000	20,000	0	20,000	0

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	3	3	1	2	0	2	33-
3712	INT-LONG TERM INVEST	59	50	50	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	-24	0	0	0	0	0	0
	SUBTOTAL *****	38	53	51	52	0	52	2-
	TOTAL REVENUES *****	38	53	51	52	0	52	2-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETINGS	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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3501	ADMINISTRATIVE FEE	14,325	20,000	12,500	12,500	0	12,500	37-
3560	COLLECTION FEES	75	0	0	0	0	0	0
	SUBTOTAL *****	14,400	20,000	12,500	12,500	0	12,500	38-
	INTEREST							
3711	INT-OVERNIGHT	8	10	3	3	0	3	70-
3712	INT-LONG TERM INVEST	173	95	61	61	0	61	35-
3798	INC/DEC IN FV OF INVESTMENTS	-111	0	0	0	0	0	0
	SUBTOTAL *****	70	105	64	64	0	64	39-
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	22	25	10	25	0	25	0
	SUBTOTAL *****	22	25	10	25	0	25	0
	TOTAL REVENUES *****	14,492	20,130	12,574	12,589	0	12,589	37-

Prosecuting Attorney Operations

MATERIALS & SUPPLIES								
22000	POSTAGE	526	750	600	600	0	600	20-
23000	OFFICE SUPPLIES	0	500	500	500	0	500	0
23001	PRINTING	0	142	231	142	0	142	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	50	50	0	50	0
SUBTOTAL *****		526	1,492	1,431	1,342	0	1,342	10-
OTHER								
83917	OTO: TO GENERAL FUND	13,209	18,630	11,135	11,150	0	11,150	40-
86896	DEPOSIT SHORTAGE	0	5	0	5	0	5	0
SUBTOTAL *****		13,209	18,635	11,135	11,155	0	11,155	40-
TOTAL EXPENDITURES *****		13,735	20,127	12,566	12,497	0	12,497	38-

2651 BAD CHECK COLLECTIONS

265 PA ADMIN HANDLING COST FUND

265	PA ADMIN HANDLING COST FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3560	COLLECTION FEES	7,917	8,500	7,750	7,000	0	7,000	17-
	SUBTOTAL *****	7,917	8,500	7,750	7,000	0	7,000	18-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	11	15	9	15	0	15	0
	SUBTOTAL *****	11	15	9	15	0	15	0
TOTAL REVENUES *****		7,928	8,515	7,759	7,015	0	7,015	18-
MATERIALS & SUPPLIES								
22000	POSTAGE	754	500	600	600	0	600	20
	SUBTOTAL *****	754	500	600	600	0	600	20
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	7,917	7,010	7,155	6,415	0	6,415	8-
86896	DEPOSIT SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	7,917	7,015	7,155	6,420	0	6,420	8-
TOTAL EXPENDITURES *****		8,671	7,515	7,755	7,020	0	7,020	7-

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG FROM
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	262,484	265,155	265,011	279,708	0	279,708	5
10110	OVERTIME	1,246	500	3,500	3,500	0	3,500	600
10120	HOLIDAY WORKED	0	0	100	100	0	100	0
10200	FICA	19,456	20,322	19,943	21,673	0	21,673	6
10300	HEALTH INSURANCE	29,350	30,900	28,200	28,200	0	28,200	8-
10310	COUNTY HSA CONTRIBUTION	0	0	2,700	3,600	0	3,600	0
10325	DISABILITY INSURANCE	938	1,140	1,136	1,202	0	1,202	5
10330	CNTY PD DEPENDENT PREM-HEALTH	4,064	3,354	3,143	3,854	0	3,854	14
10331	CNTY PD DEPENDENT PREM-DENTAL	141	246	247	515	0	515	109
10350	LIFE INSURANCE	240	240	240	240	0	240	0
10375	DENTAL INSURANCE	2,118	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	387	371	406	453	0	453	22
10500	401(A) MATCH PLAN	2,340	2,600	2,340	2,600	0	2,600	0
SUBTOTAL *****		322,764	326,928	329,066	347,745	0	347,745	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	1,584	1,584	1,584	0	1,584	0
23000	OFFICE SUPPLIES	0	1,360	1,360	1,360	0	1,360	0
23855	FURNITURE/FIXTURE <\$1000	594	0	0	0	0	0	0
SUBTOTAL *****		594	2,944	2,944	2,944	0	2,944	0

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,210	1,390	1,240	1,390	0	1,390	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,025	800	800	800	0	800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	175	356	180	352	0	352	1-
37230	MEALS & LODGING-TRAINING	773	1,012	785	1,012	0	1,012	0
SUBTOTAL *****		3,183	3,558	3,005	3,554	0	3,554	0
UTILITIES								
48000	TELEPHONES	1,888	1,980	1,950	1,980	0	1,980	0
SUBTOTAL *****		1,888	1,980	1,950	1,980	0	1,980	0
TOTAL EXPENDITURES *****		328,429	335,410	336,965	356,223	0	356,223	6

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.

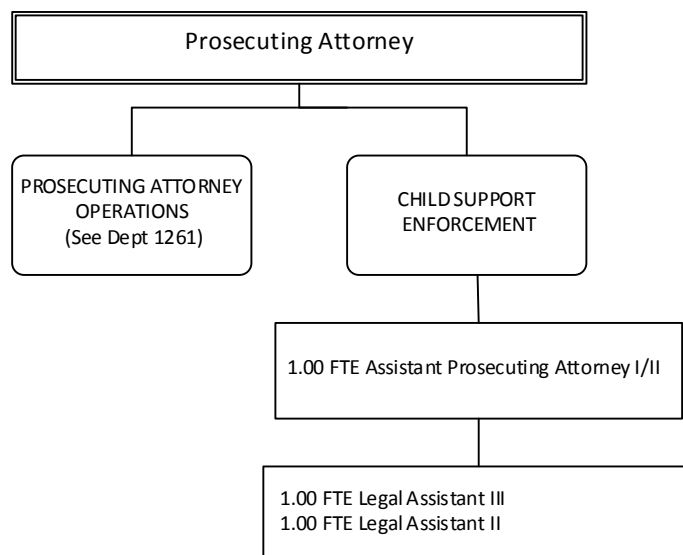
Budget Highlights

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.

The budget includes funding for the replacement of a copier.

Organizational Chart



Child Support Enforcement

Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	243,000	226,000	226,000	226,000	0	226,000	0
	SUBTOTAL *****	243,000	226,000	226,000	226,000	0	226,000	0
	TOTAL REVENUES *****	243,000	226,000	226,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	165,750	168,476	168,439	171,807	0	171,807	1
10200	FICA	11,399	12,888	11,863	13,143	0	13,143	1
10300	HEALTH INSURANCE	17,460	18,540	18,540	18,540	0	18,540	0
10325	DISABILITY INSURANCE	592	724	722	738	0	738	1
10330	CNTY PD DEPENDENT PREM-HEALTH	11,162	11,852	11,853	7,738	0	7,738	34-
10331	CNTY PD DEPENDENT PREM-DENTAL	406	405	565	552	0	552	36
10350	LIFE INSURANCE	144	144	144	144	0	144	0
10375	DENTAL INSURANCE	1,260	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	233	235	263	274	0	274	16
10500	401(A) MATCH PLAN	1,300	1,560	1,300	1,560	0	1,560	0
	SUBTOTAL *****	209,706	216,084	214,949	215,756	0	215,756	0
MATERIALS & SUPPLIES								
22000	POSTAGE	417	391	487	391	0	391	0
22500	SUBSCRIPTIONS/PUBLICATIONS	1,873	1,900	1,900	1,900	0	1,900	0
23000	OFFICE SUPPLIES	560	888	888	1,314	0	1,314	47
	SUBTOTAL *****	2,850	3,179	3,275	3,605	0	3,605	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	575	605	605	575	0	575	4-
37200	SEMINARS/CONFERENCE/MEETINGS	650	700	700	400	0	400	42-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	270	276	251	180	0	180	34-
37230	MEALS & LODGING-TRAINING	734	550	550	550	0	550	0
	SUBTOTAL *****	2,229	2,131	2,106	1,705	0	1,705	20-
UTILITIES								
48000	TELEPHONES	2,222	2,304	2,304	2,304	0	2,304	0
48002	DATA COMMUNICATIONS	240	280	280	280	0	280	0
48100	NATURAL GAS	365	900	900	900	0	900	0
48200	ELECTRICITY	1,674	1,500	1,500	1,500	0	1,500	0
48300	WATER	98	95	95	95	0	95	0
48400	SOLID WASTE	363	335	335	335	0	335	0
48500	STORM WATER UTILITY	8	20	0	20	0	20	0
48600	SEWER USE	180	168	168	168	0	168	0
	SUBTOTAL *****	5,150	5,602	5,582	5,602	0	5,602	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	505	621	621	730	0	730	17
	SUBTOTAL *****	505	621	621	730	0	730	18
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,058	2,495	2,495	2,070	0	2,070	17-
71100	OUTSIDE SERVICES	250	500	608	945	0	945	89
71500	BUILDING USE/RENT CHARGE	13,224	0	0	0	0	0	0
	SUBTOTAL *****	15,532	2,995	3,103	3,015	0	3,015	1
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	13,487	13,487	12,861	0	12,861	4-
	SUBTOTAL *****	0	13,487	13,487	12,861	0	12,861	5-
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	5,059	5,059	0
	SUBTOTAL *****	0	0	0	0	5,059	5,059	0
	TOTAL EXPENDITURES *****	235,972	244,099	243,123	243,274	5,059	248,333	2

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 are used to pay annual principal and interest for the Emergency Communications Center (ECC), purchase equipment and technology, expand existing operations, and transfer administrative control for these functions from the City of Columbia to Boone County. Transition of operations to Boone County occurred 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 took place 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.

Funding for Boone County Joint Communications (BCJC) is provided solely from the 911/Emergency Management Sales Tax Fund and includes the following:

- Joint Communications Call Taking and Dispatch Operations (2701)
- Radio Network Operations (2704)
- Radio Network Improvements (2706)

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

911/Joint Communications– Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2016 Actual	2017 Projected	2018 Class 1 Personal Services	2018 Classes 2-8 Other Services and Charges	2018 Class 9 Capital Outlay	2018 Total
270	2701	911/Joint Communications Operations	\$ 2,970,538	\$ 3,337,341	\$ 3,270,948	\$ 770,740	\$ 52,750	\$ 4,094,438
270	2704	Joint Communications Radio Network	190,866	1,351,860	142,579	781,190	31,950	955,719
270	2706	Radio Network Improvements	-	-	-	6,000	2,424,984	2,430,984
Total			<u>\$ 3,161,404</u>	<u>\$ 4,689,201</u>	<u>\$ 3,413,527</u>	<u>\$ 1,557,930</u>	<u>\$ 2,509,684</u>	<u>\$ 7,481,141</u>

Personnel Summary

Position Title	2016	2017	Departmental Funding Source			Change
	Full-time	Full-time	Full-time Equivalent Positions		2018	
	Equivalent	Equivalent	Dept. 2701	Dept. 2704		
					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 a	-	-	-	-	-
Subtotal	57.86	57.38	57.38	-	57.38	-
Joint Communications Radio Network						
Radio Maintenance Technician II	1.00	1.00	-	1.00	1.00	-
Radio Maintenance Technician I	1.00	1.00	-	1.00	1.00	-
Facilities Maintenance Technician	-	0.70 a	-	0.70	0.70	-
Subtotal	2.00	2.70	-	2.70	2.70	-
Total FTEs	59.86	60.08	57.38	2.70	60.08	-
Overtime	\$ 129,400	\$ 174,900	\$ 223,380	\$ 2,700	\$ 226,080	\$ 51,180
Holiday	\$ 41,800	\$ 47,190	\$ 43,136	\$ 200	\$ 43,336	\$ (3,854)

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

911/Joint Communications

Department Numbers 2701, 2704, 2706

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.

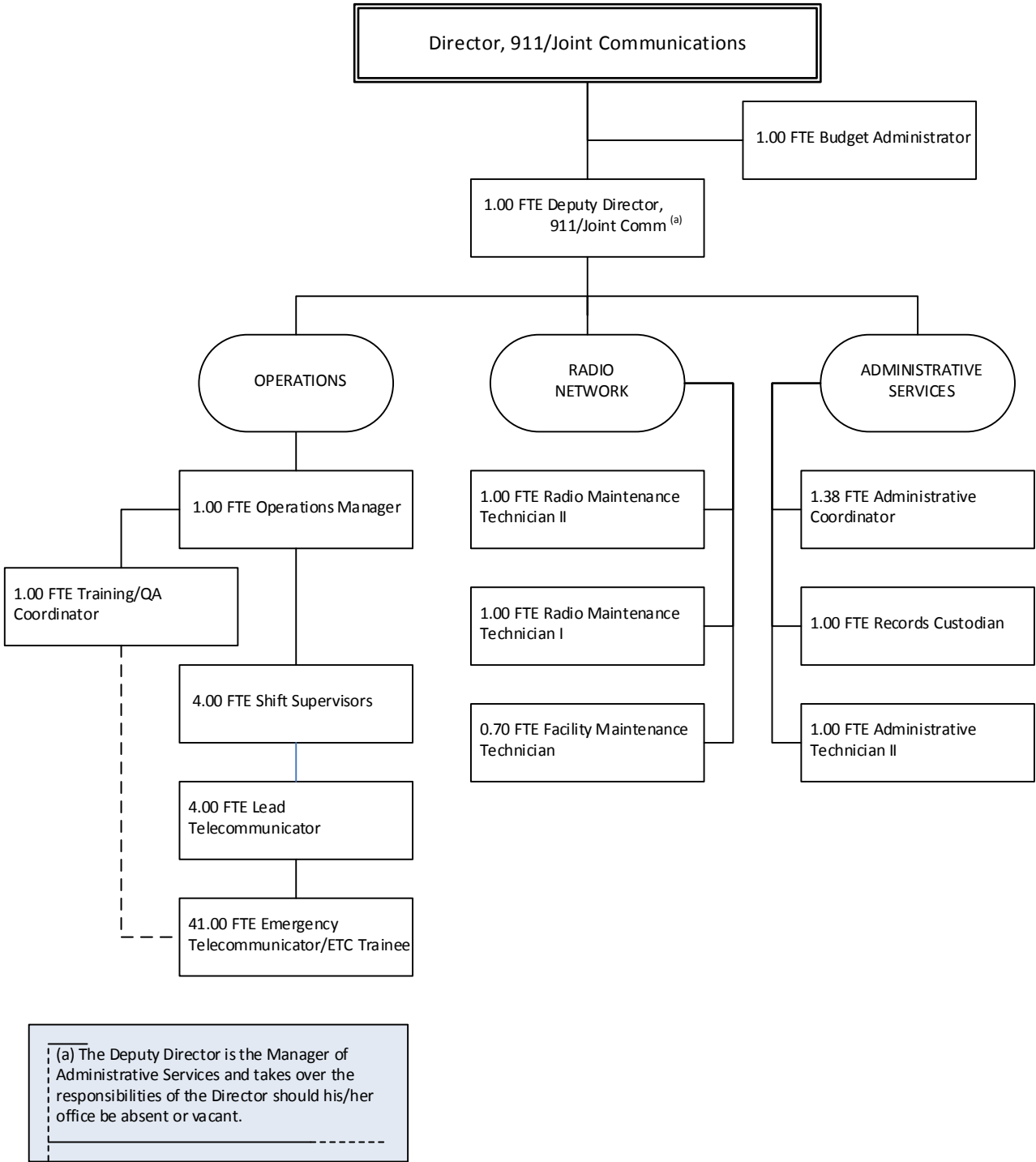
Budget Highlights

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 occurred 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 reimbursed the City for 100% of the non-personnel operating costs incurred by the City. During this phase, ownership of assets, licenses, and equipment were formally transferred from the City of Columbia to Boone County and vendor contracts were systematically transitioned to the County. The final phase of transition relocated operations to the newly constructed Emergency Communications Center (ECC), which occurred in 2017.

Effective with the 2018 budget, the day-to-day radio network operations are accounted for within cost center 2704 while the funding for improvements to the radio network are accounted for within a new cost center, 2706. The 2018 budget includes approximately \$2.4 million for radio network improvements. There are no other significant changes to the budget.

911/Joint Communications

Organizational Chart



911/Joint Communications

Annual Budget

2701 JOINT COMMUNICATION OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	73	3,938	331	1,969	0	1,969	50-
	SUBTOTAL *****	73	3,938	331	1,969	0	1,969	50-
CHARGES FOR SERVICES								
3510	COPIES	35	500	150	500	0	500	0
3528	REIMB PERSONNEL/PROJECTS	250	250	0	250	0	250	0
	SUBTOTAL *****	285	750	150	750	0	750	0
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	62	0	0	0	0
	SUBTOTAL *****	0	0	62	0	0	0	0
	TOTAL REVENUES *****	358	4,688	543	2,719	0	2,719	42-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,617,082	2,282,410	1,785,920	2,308,932	0	2,308,932	1
10110	OVERTIME	156,129	174,900	196,250	223,380	0	223,380	27
10115	SHIFT DIFFERENTIAL	26,038	35,210	27,905	31,765	0	31,765	9-
10120	HOLIDAY WORKED	37,154	47,190	35,631	43,136	0	43,136	8-
10125	FAMILY HOLIDAY WORKED PREMIUM	6,524	10,890	8,588	10,201	0	10,201	6-
10200	FICA	136,285	195,121	151,444	200,232	0	200,232	2
10300	HEALTH INSURANCE	237,383	352,260	230,949	321,000	0	321,000	8-
10310	COUNTY HSA CONTRIBUTION	0	0	17,175	25,200	0	25,200	0
10325	DISABILITY INSURANCE	5,611	9,720	7,435	9,834	0	9,834	1
10330	CNTY PD DEPENDENT PREM-HEALTH	21,549	22,913	22,713	34,052	0	34,052	48
10331	CNTY PD DEPENDENT PREM-DENTAL	1,453	1,321	1,589	2,207	0	2,207	67
10350	LIFE INSURANCE	1,924	2,736	2,016	2,736	0	2,736	0
10375	DENTAL INSURANCE	17,061	23,940	17,140	23,940	0	23,940	0
10400	WORKERS COMP	3,278	4,364	3,696	4,693	0	4,693	7
10500	401(A) MATCH PLAN	13,385	29,640	13,810	29,640	0	29,640	0
10600	UNEMPLOYMENT BENEFITS	574	0	0	0	0	0	0
	SUBTOTAL *****	2,281,430	3,192,615	2,522,261	3,270,948	0	3,270,948	2
MATERIALS & SUPPLIES								
22000	POSTAGE	20	400	200	300	0	300	25-
22500	SUBSCRIPTIONS/PUBLICATIONS	234	800	300	300	0	300	62-
23000	OFFICE SUPPLIES	4,819	5,800	5,800	6,400	0	6,400	10
23001	PRINTING	66	2,720	720	570	0	570	79-
23031	CUSTODIAL SUPPLIES	252	100	50	0	0	0	100-
23050	OTHER SUPPLIES	915	2,000	1,100	100	0	100	95-
23300	UNIFORMS	23,360	10,000	10,000	9,000	0	9,000	10-
23305	UNIFORM MAINTENANCE	0	600	450	700	0	700	16
23850	MINOR EQUIP & TOOLS (<\$1000)	60	2,000	1,000	1,000	0	1,000	50-
23855	FURNITURE/FIXTURE <\$1000	804	4,050	2,050	500	0	500	87-
23860	VEHICLE EQUIPMENT <\$1000	0	0	500	500	0	500	0
	SUBTOTAL *****	30,530	28,470	22,170	19,370	0	19,370	32-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,510	5,695	5,300	7,770	0	7,770	36
37200	SEMINARS/CONFERENCE/MEETINGS	5,242	9,074	8,400	10,620	0	10,620	17
37210	TRAINING/SCHOOLS	23,131	44,940	40,700	49,475	0	49,475	10
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,554	11,365	10,500	8,210	0	8,210	27-
37230	MEALS & LODGING-TRAINING	7,206	17,550	16,800	24,527	0	24,527	39
	SUBTOTAL *****	41,643	88,624	81,700	100,602	0	100,602	14
UTILITIES								
48000	TELEPHONES	907	75,156	139,500	327,800	0	327,800	336
48002	DATA COMMUNICATIONS	3,939	3,270	2,626	1,200	0	1,200	63-
48050	CELLULAR/MOBILE DEVICE SERVICE	928	1,080	996	1,080	0	1,080	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,514	1,620	1,620	1,620	0	1,620	0
48200	ELECTRICITY	7,785	0	0	0	0	0	0
48300	WATER	323	0	0	0	0	0	0
48600	SEWER USE	288	0	0	0	0	0	0
	SUBTOTAL *****	15,684	81,126	144,742	331,700	0	331,700	309

911/Joint Communications

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,935	6,300	3,000	4,300	0	4,300	31-
59010	FUEL SURCHARGE - REIMB TO R&B	237	300	150	200	0	200	33-
59025	VEHICLE TITLE/LICENSE/PLATES	0	180	120	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	442	1,500	1,000	1,900	0	1,900	26
59105	TIRES	0	650	726	800	0	800	23
59110	MECHANICS CHARGE - REIMB R&B	252	250	250	363	0	363	45
59200	LOCAL MILEAGE	38	250	125	200	0	200	20-
SUBTOTAL *****		4,904	9,430	5,371	7,763	0	7,763	18-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,083	7,895	7,895	5,100	0	5,100	35-
60125	CUSTODIAL/JANITORIAL SERV	0	1,000	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	1,883	2,000	2,000	2,000	0	2,000	0
SUBTOTAL *****		5,966	10,895	9,895	7,100	0	7,100	35-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	8,000	0	0	0	0	100-
71000	INSURANCE AND BONDS	225	0	0	0	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	769	900	728	0	0	0	100-
71002	AUTO LIABILITY INS	582	700	466	0	0	0	100-
71004	PROPERTY INSURANCE	1,480	1,500	6	0	0	0	100-
71100	OUTSIDE SERVICES	377,247	376,005	308,768	67,505	12,000	79,505	78-
71101	PROFESSIONAL SERVICES	124,144	112,600	205,600	112,600	0	112,600	0
71500	BUILDING USE/RENT CHARGE	12,108	12,108	0	0	0	0	100-
71501	PARKING	33,373	13,850	12,243	1,200	0	1,200	91-
71526	DISPOSAL SERVICES	0	550	350	500	0	500	9-
SUBTOTAL *****		549,928	526,213	528,161	181,805	12,000	193,805	63-
OTHER								
83100	AWARDS	0	0	0	880	0	880	0
83922	OTO: TO SPECIAL REVENUE FUND	37,657	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	562	1,870	1,870	2,140	0	2,140	14
84300	ADVERTISING	0	16,500	16,500	101,200	0	101,200	513
86300	TESTING	2,238	6,300	4,400	5,180	0	5,180	17-
86850	CONTINGENCY	0	50,000	0	0	0	0	100-
86900	MISCELLANEOUS	0	0	271	1,000	0	1,000	0
SUBTOTAL *****		40,457	74,670	23,041	110,400	0	110,400	48
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	52,750	52,750	0
SUBTOTAL *****		0	0	0	0	52,750	52,750	0
TOTAL EXPENDITURES *****		2,970,542	4,012,043	3,337,341	4,029,688	64,750	4,094,438	2

2704 RADIO NETWORK OPERATIONS

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	227,400	0	0	0	0	0	0
	SUBTOTAL *****	227,400	0	0	0	0	0	0
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	51	0	0	0	0
	SUBTOTAL *****	0	0	51	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	0	0	4,899	0	0	0	0
	SUBTOTAL *****	0	0	4,899	0	0	0	0
TOTAL REVENUES *****		227,400	0	4,950	0	0	0	0

911/Joint Communications

PERSONAL SERVICES								
10100	SALARIES & WAGES	6,076	110,943	102,003	111,840	0	111,840	0
10110	OVERTIME	285	0	1,779	2,700	0	2,700	0
10120	HOLIDAY WORKED	0	0	72	200	0	200	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	36	100	0	100	0
10200	FICA	486	8,487	7,923	8,785	0	8,785	3
10300	HEALTH INSURANCE	485	12,360	10,854	11,460	0	11,460	7-
10310	COUNTY HSA CONTRIBUTION	0	0	900	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	376	320	380	0	380	1
10350	LIFE INSURANCE	4	96	88	96	0	96	0
10375	DENTAL INSURANCE	35	840	799	840	0	840	0
10400	WORKERS COMP	0	3,545	338	3,938	0	3,938	11
10500	401(A) MATCH PLAN	0	1,040	0	1,040	0	1,040	0
SUBTOTAL *****		7,371	137,687	125,112	142,579	0	142,579	4
MATERIALS & SUPPLIES								
23001	PRINTING	0	0	117	125	0	125	0
23035	MAINTENANCE SUPPLIES	6,123	15,000	7,500	7,000	0	7,000	53-
23050	OTHER SUPPLIES	9	0	1,000	2,000	0	2,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	11,777	5,000	9,200	9,600	3,870	13,470	169
23860	VEHICLE EQUIPMENT <\$1000	0	0	700	500	0	500	0
SUBTOTAL *****		17,909	20,000	18,517	19,225	3,870	23,095	15
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	0	0	1,300	0	1,300	0
37210	TRAINING/SCHOOLS	0	600	0	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,050	1,300	1,940	0	1,940	84
37230	MEALS & LODGING-TRAINING	0	850	1,459	2,698	0	2,698	217
SUBTOTAL *****		0	2,500	2,759	5,938	0	5,938	138
UTILITIES								
48002	DATA COMMUNICATIONS	3,649	21,000	14,552	18,948	0	18,948	9-
48050	CELLULAR/MOBILE DEVICE SERVICE	58	1,200	1,156	1,260	0	1,260	5
48200	ELECTRICITY	19,811	22,200	22,200	25,900	0	25,900	16
48500	STORM WATER UTILITY	30	100	0	0	0	0	100-
48700	LP GAS/BLDG GENERATOR FUEL	2,600	3,600	3,600	3,600	0	3,600	0
SUBTOTAL *****		26,148	48,100	41,508	49,708	0	49,708	3
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	367	3,780	3,500	4,600	0	4,600	21
59010	FUEL SURCHARGE - REIMB TO R&B	22	168	150	200	0	200	19
59025	VEHICLE TITLE/LICENSE/PLATES	0	50	60	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	39	1,000	1,000	1,300	0	1,300	30
59105	TIRES	0	650	400	800	0	800	23
59110	MECHANICS CHARGE - REIMB R&B	65	300	300	300	0	300	0
SUBTOTAL *****		493	5,948	5,410	7,200	0	7,200	21
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	18,400	0	24,168	0	24,168	31
60150	PEST CONTROL	0	0	60	150	0	150	0
60200	EQUIP REPAIRS/MAINTENANCE	48,650	145,195	145,195	100,000	213,690	313,690	116
SUBTOTAL *****		48,650	163,595	145,255	124,318	213,690	338,008	107
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	74,129	0	91,041	0	91,041	22
71001	AUTO PHYSICAL DAMAGE INS	0	500	0	500	0	500	0
71002	AUTO LIABILITY INS	0	400	0	400	0	400	0
71004	PROPERTY INSURANCE	1,648	2,500	0	2,500	0	2,500	0
71100	OUTSIDE SERVICES	0	30,348	37,000	15,600	0	15,600	48-
71101	PROFESSIONAL SERVICES	9,600	103,000	103,000	128,000	0	128,000	24
71500	BUILDING USE/RENT CHARGE	24,077	66,683	69,500	69,200	0	69,200	3
SUBTOTAL *****		35,325	277,560	209,500	307,241	0	307,241	11
OTHER								
86850	CONTINGENCY	0	0	0	50,000	0	50,000	0
86910	PY ENCUMBRANCES NOT USED	-2,653	0	0	0	0	0	0
SUBTOTAL *****		-2,653	0	0	50,000	0	50,000	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	11,000	11,000	0	0	0	100-
91300	MACHINERY & EQUIPMENT	36,474	909,970	690,380	0	26,400	26,400	97-
91301	COMPUTER HARDWARE	2,029	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	2,121	0	0	0	0	0	0
91400	AUTO/TRUCKS	0	42,000	35,501	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	2,086	0	862	0	0	0	0
92300	REPLCMENT MACH & EQUIP	14,914	72,000	66,056	0	5,550	5,550	92-
SUBTOTAL *****		57,624	1,034,970	803,799	0	31,950	31,950	97-
TOTAL EXPENDITURES *****		190,867	1,690,360	1,351,860	706,209	249,510	955,719	43-

911/Joint Communications

2706 RADIO NETWORK IMPROVEMENTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	0	6,000	6,000	0
	SUBTOTAL *****	0	0	0	0	6,000	6,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	1,424,984	1,424,984	0
91800	LAND	0	0	0	0	1,000,000	1,000,000	0
	SUBTOTAL *****	0	0	0	0	2,424,984	2,424,984	0
	TOTAL EXPENDITURES *****	0	0	0	0	2,430,984	2,430,984	0

Decimal values have been truncated.

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April, 2013, voters approved a permanent three-eighths cent sales tax to be used for 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013. The revenues will be used to pay annual principal and interest costs for 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 occurred 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 occurred in 2017.

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	2016	2017	2018	2018	2018	2018
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1287	Emergency Services & Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	16,127	16,179	-	22,500	-	22,500
270	2702	Emergency Management Operations	499,059	730,974	427,355	147,085	191,000	765,440
Total			\$ 515,186	\$ 747,153	\$ 427,355	\$ 169,585	\$ 191,000	\$ 787,940

Personnel Summary

	2016	2017	2018	
Position Title	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	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	1.00	-
Planning/GIS Specialist	1.00	1.00	1.00	-
Preparedness Specialist/PIO	1.00	1.00	1.00	-
Training/Exercise Specialist	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	7.00	7.00	7.00	-
Overtime	\$ 5,000	\$ 5,000	\$ 7,000	\$ 2,000
Holiday	\$ -	\$ -	\$ -	\$ -

Office of Emergency Management

Department Numbers 2100, 2101, 2702

Mission

The mission of the Office of Emergency Management is to prepare, mitigate, respond, and recover from disasters through coordinating efforts between public safety, public services, government agencies, and the citizens of our community.

Budget Highlights

Prior to FY 2013, emergency management services were provided by the City of Columbia and jointly funded by the City and Boone County. The County's costs were paid as reimbursement to the City of Columbia from appropriations within the General Fund (Department 1287).

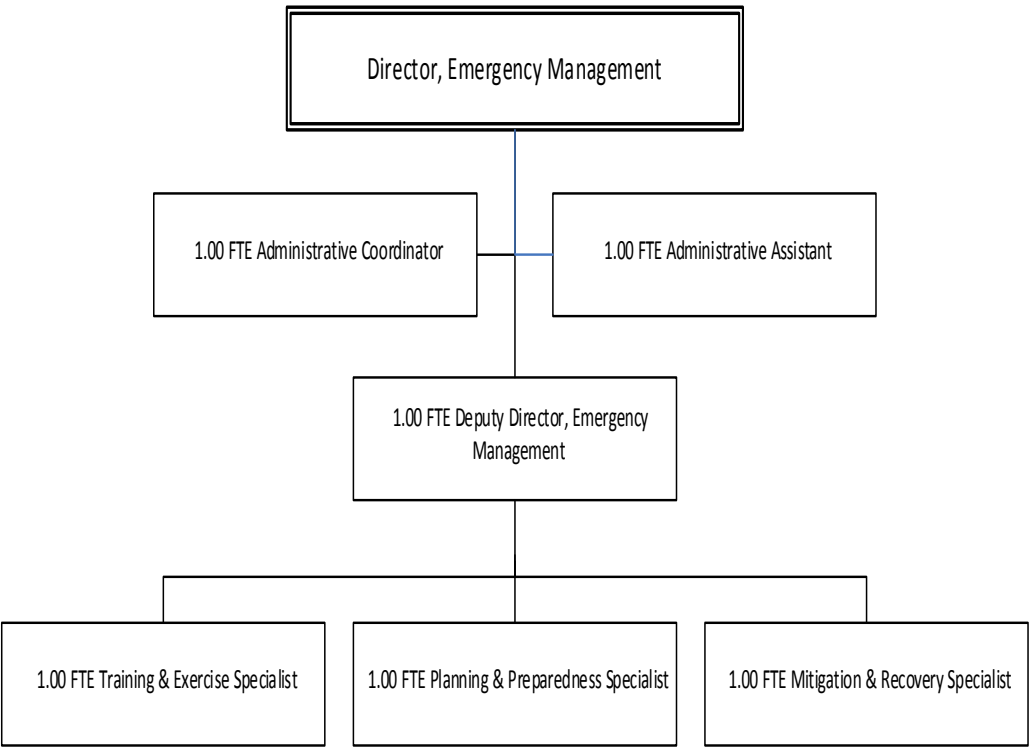
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The Office of Emergency Management moved its operations into the new Emergency Communications Center in late 2016.

The 2018 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 which was approved by the Commission in October 2016. The budget includes funding for two new emergency sirens and various emergency equipment (generator, utility vehicle, flatbed trailer). The budget also includes funding to replace 2 aging sirens. The overall appropriations are largely unchanged from the prior year.

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	18	17	16	17	0	17	0
3712	INT-LONG TERM INVEST	362	300	332	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	-115	0	0	0	0	0	0
	SUBTOTAL *****	265	317	348	317	0	317	0
	TOTAL REVENUES *****	265	317	348	317	0	317	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	15,257	0	0	0	0
	SUBTOTAL *****	0	0	15,257	0	0	0	0
	TOTAL REVENUES *****	0	0	15,257	0	0	0	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	360	360	0	0	0	100-
23001	PRINTING	0	150	150	0	0	0	100-
23050	OTHER SUPPLIES	0	150	150	0	0	0	100-
	SUBTOTAL *****	0	660	660	0	0	0	100-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETINGS	13,260	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	0	16,400	14,000	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	685	100	89	0	0	0	100-
37230	MEALS & LODGING-TRAINING	1,143	2,500	791	0	0	0	100-
	SUBTOTAL *****	15,088	19,000	14,880	0	0	0	100-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	360	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	900	500	500	0	0	0	100-
	SUBTOTAL *****	900	860	500	0	0	0	100-
	OTHER							
84300	ADVERTISING	139	200	139	0	0	0	100-
86850	CONTINGENCY	0	2,903	0	22,500	0	22,500	675
	SUBTOTAL *****	139	3,103	139	22,500	0	22,500	625
	TOTAL EXPENDITURES *****	16,127	23,623	16,179	22,500	0	22,500	5-

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	113,035	118,000	118,000	120,000	0	120,000	1
3465	FEDERAL REIMBURSE EXPENSES	0	47,000	0	0	0	0	100-
	SUBTOTAL *****	113,035	165,000	118,000	120,000	0	120,000	27-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	75	0	0	0	0
3833	EMPLOYEE REIMBURSEMENT	166	0	300	0	0	0	0
3891	DIVIDENDS/REBATES	219	0	0	0	0	0	0
	SUBTOTAL *****	385	0	375	0	0	0	0
	TOTAL REVENUES *****	113,420	165,000	118,375	120,000	0	120,000	27-

Office of Emergency Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	245,613	326,260	321,252	331,189	0	331,189	1
10110	OVERTIME	1,247	5,000	6,588	7,000	0	7,000	40
10200	FICA	18,331	25,341	24,440	25,871	0	25,871	2
10300	HEALTH INSURANCE	29,783	43,260	36,960	37,860	0	37,860	12-
10310	COUNTY HSA CONTRIBUTION	0	0	6,300	7,200	0	7,200	0
10325	DISABILITY INSURANCE	722	1,402	1,410	1,424	0	1,424	1
10330	CNTY PD DEPENDENT PREM-HEALTH	5,581	5,926	5,064	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	247	246	247	0	0	0	100-
10350	LIFE INSURANCE	253	336	336	336	0	336	0
10375	DENTAL INSURANCE	2,149	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	-89	9,059	13,075	9,895	0	9,895	9
10500	401(A) MATCH PLAN	1,800	3,640	2,600	3,640	0	3,640	0
SUBTOTAL *****		305,637	423,410	421,212	427,355	0	427,355	1
MATERIALS & SUPPLIES								
22000	POSTAGE	41	500	100	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	1,128	0	1,128	0
23000	OFFICE SUPPLIES	3,829	1,500	2,000	2,000	0	2,000	33
23001	PRINTING	0	1,000	0	1,000	0	1,000	0
23050	OTHER SUPPLIES	2,471	5,650	3,000	3,000	0	3,000	46-
23300	UNIFORMS	0	0	1,365	1,365	0	1,365	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,552	3,930	3,000	4,540	0	4,540	15
23860	VEHICLE EQUIPMENT <\$1000	0	950	950	0	2,600	2,600	173
SUBTOTAL *****		8,893	13,530	10,415	13,533	2,600	16,133	19
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	210	1,000	1,000	1,000	0	1,000	0
37200	SEMINARS/CONFERENCE/MEETINGS	955	2,850	2,850	3,000	0	3,000	5
37210	TRAINING/SCHOOLS	0	1,500	1,000	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,130	51,752	48,100	7,620	0	7,620	85-
37230	MEALS & LODGING-TRAINING	2,142	16,394	11,000	8,385	0	8,385	48-
37235	MEALS & LODGING - OTHER	0	0	500	1,500	0	1,500	0
SUBTOTAL *****		5,437	73,496	64,450	23,005	0	23,005	69-
UTILITIES								
48000	TELEPHONES	1,379	1,500	1,400	1,500	0	1,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	747	2,400	1,930	3,080	0	3,080	28
48060	CELL PHONE/DATA-EMPLOYEE REIMB	944	1,080	1,080	1,080	0	1,080	0
48200	ELECTRICITY	4,370	4,500	4,400	5,500	0	5,500	22
SUBTOTAL *****		7,440	9,480	8,810	11,160	0	11,160	18
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,310	4,500	3,200	6,500	0	6,500	44
59010	FUEL SURCHARGE - REIMB TO R&B	122	184	200	300	0	300	63
59025	VEHICLE TITLE/LICENSE/PLATES	36	300	12	75	0	75	75-
59100	VEHICLE REPAIRS/MAINTENANCE	636	2,000	500	3,000	0	3,000	50
59105	TIRES	149	0	800	1,200	0	1,200	0
59110	MECHANICS CHARGE - REIMB R&B	146	500	100	500	0	500	0
59200	LOCAL MILEAGE	234	1,000	400	1,824	0	1,824	82
SUBTOTAL *****		3,633	8,484	5,212	13,399	0	13,399	58
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	43,632	43,632	45,000	49,788	0	49,788	14
60200	EQUIP REPAIRS/MAINTENANCE	0	3,000	500	5,000	0	5,000	66
60250	EQUIPMENT INSTALLATION CHARGES	708	725	500	3,000	0	3,000	313
SUBTOTAL *****		44,340	47,357	46,000	57,788	0	57,788	22
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	500	416	0	0	0	100-
71002	AUTO LIABILITY INS	0	400	233	0	0	0	100-
71004	PROPERTY INSURANCE	1,662	2,000	0	0	0	0	100-
71100	OUTSIDE SERVICES	24,214	21,000	21,000	21,000	0	21,000	0
SUBTOTAL *****		25,876	23,900	21,649	21,000	0	21,000	12-
OTHER								
84010	RECEPTION/MEETINGS	486	1,200	1,200	3,600	0	3,600	200
86670	EMERGENCY MANAGEMENT	95,070	0	0	0	0	0	0
86900	MISCELLANEOUS	0	0	1,000	1,000	0	1,000	0
SUBTOTAL *****		95,556	1,200	2,200	4,600	0	4,600	283
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	65,000	54,289	0	112,000	112,000	72
91301	COMPUTER HARDWARE	1,015	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	146	0	0	0	0	0	0
91400	AUTO/TRUCKS	1,090	40,400	36,737	0	19,000	19,000	52-
92300	REPLCMNT MACH & EQUIP	0	60,000	60,000	0	60,000	60,000	0
SUBTOTAL *****		2,251	165,400	151,026	0	191,000	191,000	15
TOTAL EXPENDITURES *****		499,063	766,257	730,974	571,840	193,600	765,440	0

Decimal values have been truncated.

911/Joint Communications and Emergency Management – Sales Tax Revenue

Department 2700

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. This budget also accounts for various appropriations properly paid from the 911/Emergency Management Sales Tax Fund but which are not appropriately assigned to the operating budgets for 911 or Emergency Management. For instance, this budget includes appropriations for Tax Increment Financing (TIF) payments to the City of Columbia pertaining to several city-approved TIF projects; transfers to the debt service fund to pay principal and interest on bonds issued for the Emergency Communications Center; insurance premiums, deductibles, and insurance claim activity, and reimbursement to the General Fund for inter-fund services used (legal, Human Resources, Purchasing, Information Technology, etc.).

Budget Highlights

The budget reflects an increase in interfund services used, as determined by the County's indirect cost plan.

Annual Budget

2700 911/EM GENERAL SALES TAX

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	10,689,521	10,698,000	10,690,000	10,716,000	0	10,716,000	0
	SUBTOTAL *****	10,689,521	10,698,000	10,690,000	10,716,000	0	10,716,000	0
INTEREST								
3711	INT-OVERNIGHT	3,738	3,000	5,500	6,000	0	6,000	100
3712	INT-LONG TERM INVEST	78,984	62,500	120,000	140,000	0	140,000	124
3718	INT-SALES TAX	0	0	2,951	2,900	0	2,900	0
3798	INC/DEC IN FV OF INVESTMENTS	-44,944	0	0	0	0	0	0
	SUBTOTAL *****	37,778	65,500	128,451	148,900	0	148,900	127
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	100	0	0	0	0
	SUBTOTAL *****	0	0	100	0	0	0	0
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	33,240	0	0	0	0	0	0
	SUBTOTAL *****	33,240	0	0	0	0	0	0
	TOTAL REVENUES *****	10,760,539	10,763,500	10,818,551	10,864,900	0	10,864,900	1

911/Joint Communications and Emergency Management – Sales Tax Revenue

VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	6,000	0	0	0
	SUBTOTAL *****	0	0	6,000	0	0	0
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	0	2,812	0	0	0
	SUBTOTAL *****	0	0	2,812	0	0	0
CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	1,400	0	1,400
71002	AUTO LIABILITY INS	0	0	0	1,100	0	1,100
71004	PROPERTY INSURANCE	8,057	35,184	35,184	42,300	0	42,300
71006	ERRORS & OMISSIONS INS	238	800	463	500	0	500
71008	GENERAL LIABILITY INS	1,872	5,500	4,492	5,000	0	5,000
71016	AUTO CLAIMS DEDUCTIBLE	0	500	1,761	2,000	0	2,000
71018	OTHER CLAIMS DEDUCTIBLE	0	0	5,696	6,000	0	6,000
71022	SMALL INCIDENT WORKRS COMP CLM	0	0	0	500	0	500
71101	PROFESSIONAL SERVICES	0	5,800	5,800	0	0	0
71700	EQUIPMENT RENTALS	0	0	22	0	0	0
	SUBTOTAL *****	10,167	47,784	53,418	58,800	0	58,800
OTHER							
83810	INTERFUND SERVICES USED	0	295,000	295,000	525,000	0	525,000
83919	OTO: TO CAPITAL PROJECT FUND	1,200,000	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	868,237	872,587	872,587	871,687	0	871,687
86800	EMERGENCY	0	0	0	100,000	0	100,000
86850	CONTINGENCY	0	40,152	0	25,000	0	25,000
86882	TIF SALES TAX PAYMENTS	5,290	7,000	6,800	6,800	0	6,800
	SUBTOTAL *****	2,073,527	1,214,739	1,174,387	1,528,487	0	1,528,487
	TOTAL EXPENDITURES *****	2,083,694	1,262,523	1,236,617	1,587,287	0	1,587,287

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

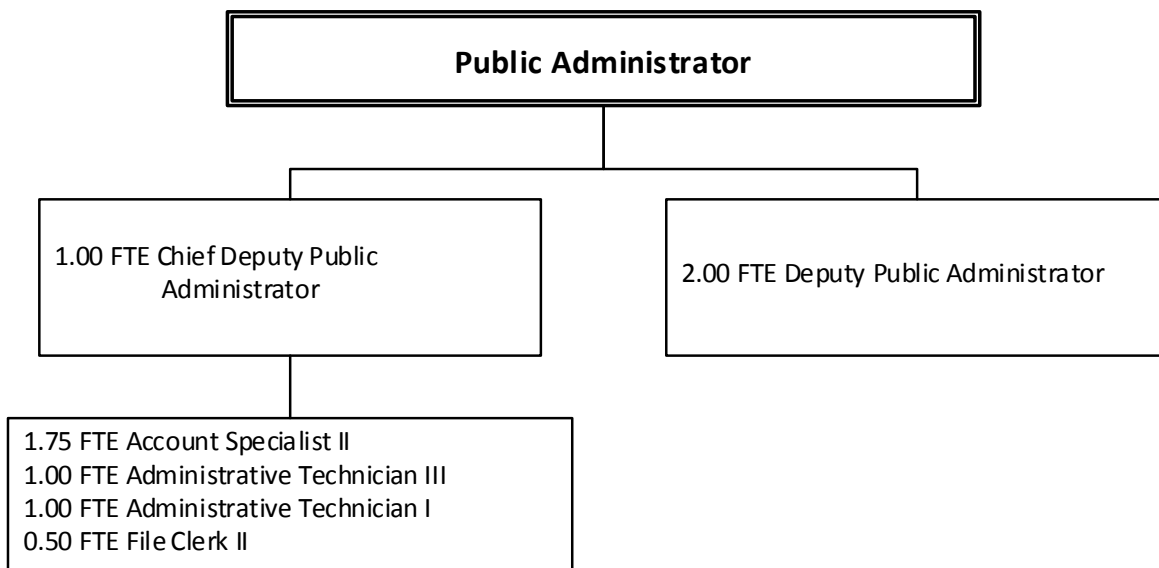
Budget Highlights

The budget includes funding for an Administrative Technician III position. There are no other significant changes to this budget.

Personnel Detail

Position Title	2016	2017	2018	2017-2018
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	2.00	2.00	2.00	-
Account Specialist II	1.75	1.75	1.75	-
Administrative Technician III	-	-	1.00	1.00
Administrative Technician I	1.00	1.00	1.00	-
File Clerk II	0.50	0.50	0.50	-
Total FTEs	7.25	7.25	8.25	1.00
Overtime	\$ 500	\$ 7,500	\$ 800	\$ (6,700)

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	148,451	125,000	115,000	125,000	0	125,000	0
	SUBTOTAL *****	148,451	125,000	115,000	125,000	0	125,000	0
MISCELLANEOUS								
3890	MISCELLANEOUS	1	0	0	0	0	0	0
	SUBTOTAL *****	1	0	0	0	0	0	0
	TOTAL REVENUES *****	148,452	125,000	115,000	125,000	0	125,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	331,830	326,997	314,978	327,001	39,582	366,583	12
10110	OVERTIME	0	7,500	245	800	0	800	89-
10200	FICA	24,939	26,094	23,672	25,076	3,028	28,104	7
10300	HEALTH INSURANCE	34,920	43,260	41,617	42,360	6,180	48,540	12
10310	COUNTY HSA CONTRIBUTION	0	0	600	1,200	0	1,200	0
10325	DISABILITY INSURANCE	1,122	1,380	1,202	1,351	170	1,521	10
10330	CNTY PD DEPENDENT PREM-HEALTH	1,366	1,450	1,451	1,770	0	1,770	22
10331	CNTY PD DEPENDENT PREM-DENTAL	247	246	247	257	0	257	4
10350	LIFE INSURANCE	336	336	336	336	48	384	14
10375	DENTAL INSURANCE	2,520	2,940	2,882	2,940	420	3,360	14
10400	WORKERS COMP	16,029	7,945	8,215	8,328	1,330	9,658	21
10500	401(A) MATCH PLAN	2,340	3,640	1,775	3,640	650	4,290	17
	SUBTOTAL *****	415,649	421,788	397,220	415,059	51,408	466,467	11
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,407	2,800	2,500	2,600	300	2,900	3
23001	PRINTING	813	2,400	2,000	2,000	200	2,200	8-
23018	PRINTER SUPPLIES	404	600	400	500	0	500	16-
23850	MINOR EQUIP & TOOLS (<\$1000)	138	500	400	400	160	560	12
23855	FURNITURE/FIXTURE <\$1000	0	300	444	638	2,957	3,595	,098
	SUBTOTAL *****	3,762	6,600	5,744	6,138	3,617	9,755	48
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	600	75	150	150	0	150	100
37210	TRAINING/SCHOOLS	540	800	600	600	100	700	12-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,619	625	600	900	0	900	44
37230	MEALS & LODGING-TRAINING	2,746	2,400	2,000	2,400	500	2,900	20
37235	MEALS & LODGING - OTHER	191	400	400	600	0	600	50
	SUBTOTAL *****	5,696	4,300	3,750	4,650	600	5,250	22
UTILITIES								
48000	TELEPHONES	2,522	2,800	2,800	2,800	200	3,000	7
48050	CELLULAR/MOBILE DEVICE SERVICE	679	800	750	800	0	800	0
	SUBTOTAL *****	3,201	3,600	3,550	3,600	200	3,800	6
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	12,273	15,000	14,500	15,000	4,000	19,000	26
	SUBTOTAL *****	12,273	15,000	14,500	15,000	4,000	19,000	27
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	375	473	431	500	0	500	5
60200	EQUIP REPAIRS/MAINTENANCE	155	350	350	400	0	400	14
	SUBTOTAL *****	530	823	781	900	0	900	9
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	150	150	150	0	150	0
71101	PROFESSIONAL SERVICES	0	6,613	6,612	0	0	0	100-
71105	LEGAL SERVICES	2,500	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	16,602	0	0	0	0	0	0
71525	STORAGE CHARGES	184	200	200	250	0	250	25
	SUBTOTAL *****	19,286	9,463	9,462	2,900	0	2,900	69-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	15,008	15,008	18,341	0	18,341	22
	SUBTOTAL *****	0	15,008	15,008	18,341	0	18,341	22

Public Administrator

FIXED ASSET ADDITIONS							
92000 REPLCMENT OFFICE EQUIP	6,548	0	0	0	0	0	0
SUBTOTAL *****	6,548	0	0	0	0	0	0
TOTAL EXPENDITURES *****	466,945	476,582	450,015	466,588	59,825	526,413	10

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. There are no other significant changes to the budget.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2016	2017		2018	2018	2018	FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET +</u>	<u>2017</u>	<u>CORE</u>	<u>SUPPLEMENTAL</u>	<u>ADOPTED</u>	<u>PY</u>
			<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>BUD</u>
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	281,666	322,110	322,110	338,216	0	338,216	5
	SUBTOTAL *****	281,666	322,110	322,110	338,216	0	338,216	5
	TOTAL EXPENDITURES *****	281,666	322,110	322,110	338,216	0	338,216	5

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	38,655	0	0	0	0	0	0
	SUBTOTAL *****	38,655	0	0	0	0	0	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	36,677	36,677	34,157	0	34,157	6-
	SUBTOTAL *****	0	36,677	36,677	34,157	0	34,157	7-
	TOTAL EXPENDITURES *****	38,655	36,677	36,677	34,157	0	34,157	7-

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	3,567,735	3,575,000	3,568,000	3,577,000	0	3,577,000	0
	SUBTOTAL *****	3,567,735	3,575,000	3,568,000	3,577,000	0	3,577,000	0
	INTEREST							
3711	INT-OVERNIGHT	1,283	1,000	1,120	1,200	0	1,200	20
3712	INT-LONG TERM INVEST	26,664	18,000	26,000	29,000	0	29,000	61
3718	INT-SALES TAX	0	0	985	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-9,645	0	0	0	0	0	0
	SUBTOTAL *****	18,302	19,000	28,105	31,200	0	31,200	64
	OTHER FINANCING SOURCES							
3946	INS PROCEEDS-CAP ASSET RETIRED	0	0	16,175	0	0	0	0
	SUBTOTAL *****	0	0	16,175	0	0	0	0
	TOTAL REVENUES *****	3,586,037	3,594,000	3,612,280	3,608,200	0	3,608,200	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	0	0	1,000	2,000	0	2,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	1,000	2,500	0	2,500	0
	OTHER							
86800	EMERGENCY	0	18,960	0	25,000	0	25,000	31
86882	TIF SALES TAX PAYMENTS	2,178	2,500	2,300	2,300	0	2,300	8-
86898	SHORTAGES & OVERAGES- NET	0	0	0	0	0	0	0
	SUBTOTAL *****	2,178	21,460	2,300	27,300	0	27,300	27
	TOTAL EXPENDITURES *****	2,178	21,460	3,300	29,800	0	29,800	39

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 intact and are presented within this section. This is necessary 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)

Detailed information is presented for each of these budgets on the following pages.

Resource Management Summary

Budget Summary

Fund	Dept	Department Name	2016	2017	2018	2018	2018	2018
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 672	\$ 400	\$ -	\$ 6,250	\$ -	\$ 6,250
100	1360	Solid Waste Recycling	96,315	120,010	20,315	107,430	-	127,745
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,728	4,667	4,709	-	-	4,709
100	1710	Planning & Zoning	393,602	401,923	386,949	28,216	-	415,165
100	1720	Building Codes	444,881	489,494	429,952	70,576	30,210	530,738
100	1725	Stormwater Administration	139,779	143,267	98,244	29,030	1,610	128,884
204	2045	Design & Construction	1,122,565	1,037,358	981,049	239,798	92,635	1,313,482
204	2046	Stormwater Administration	115,563	116,930	98,244	25,582	1,610	125,436
Total			\$ 2,318,105	\$ 2,314,049	\$ 2,019,462	\$ 506,882	\$ 126,065	\$ 2,652,409

Personnel Summary

Position Title	2016	2017	Full-time Equivalent Positions						2018 Total	Change
			Dept. 1360	Dept. 1710	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046		
Director, Resource Management	1.00	1.00	-	0.33	0.34	-	0.33	-	1.00	-
Senior Planner	2.00	2.00	0.25	1.75	-	-	-	-	2.00	-
Planner	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Administrative Coordinator	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	\$ 23,715	\$ 24,425	\$ -	\$ 4,295	\$ 17,770	\$ 665	\$ 15,635	\$ 665	\$ 39,030	\$ 14,605

Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1725, 2045, 2046

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.

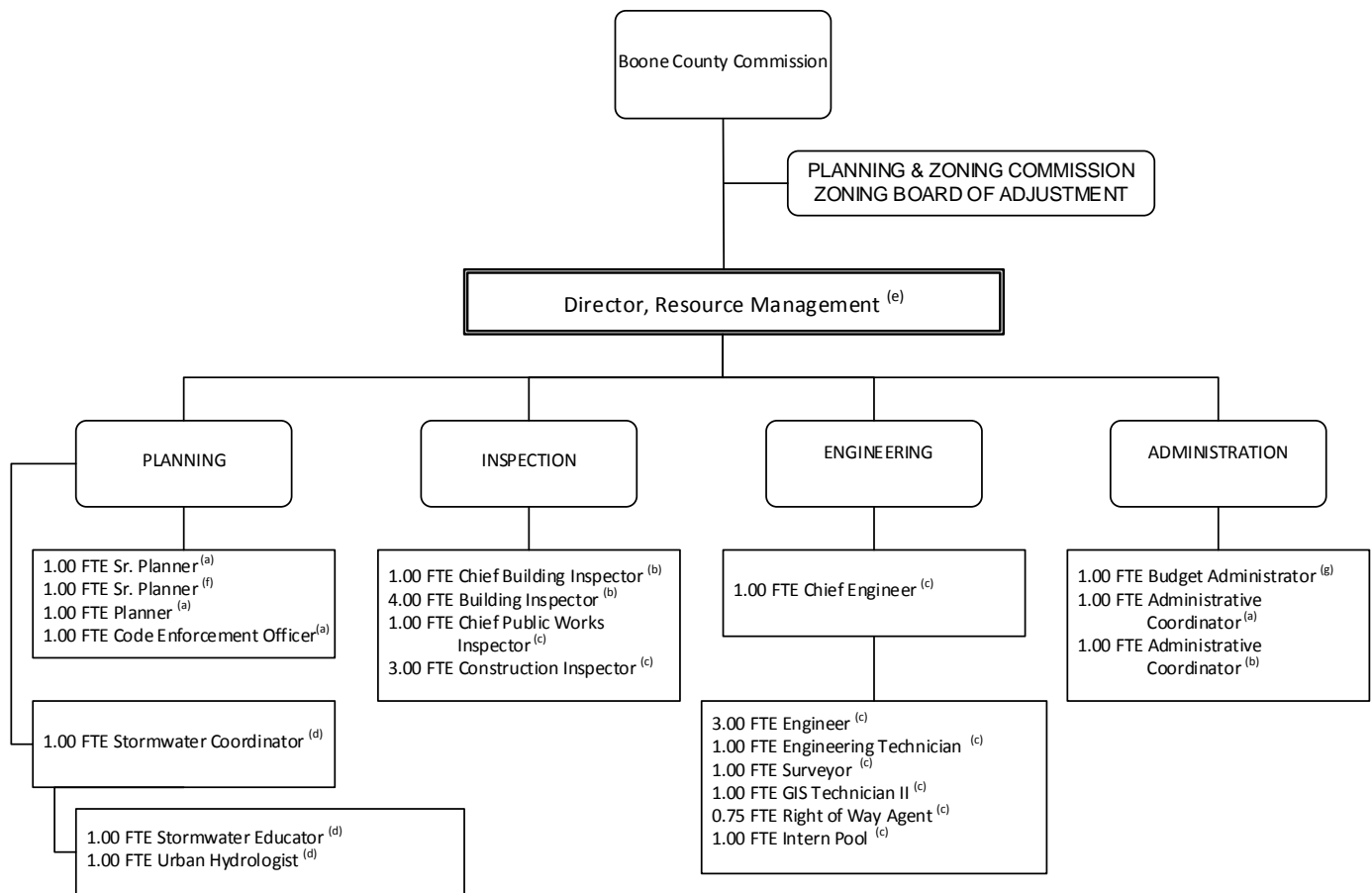
Budget Highlights

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

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	858	0	0	0	0	0	0
	SUBTOTAL *****	858	0	0	0	0	0	0
	TOTAL REVENUES *****	858	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	672	1,000	400	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	750	0	750	0	750	0
71104	ADMINISTRATIVE SERVICES	0	4,500	0	4,500	0	4,500	0
	SUBTOTAL *****	672	6,250	400	6,250	0	6,250	0
	TOTAL EXPENDITURES *****	672	6,250	400	6,250	0	6,250	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	16,051	16,315	16,312	16,638	0	16,638	1
10200	FICA	1,228	1,248	1,242	1,272	0	1,272	1
10300	HEALTH INSURANCE	1,455	1,545	1,320	1,320	0	1,320	14-
10310	COUNTY HSA CONTRIBUTION	0	0	216	300	0	300	0
10325	DISABILITY INSURANCE	57	70	70	71	0	71	1
10330	CNTY PD DEPENDENT PREM-HEALTH	342	362	310	378	0	378	4
10331	CNTY PD DEPENDENT PREM-DENTAL	22	21	22	27	0	27	28
10350	LIFE INSURANCE	12	12	12	12	0	12	0
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	29	27	26	29	0	29	7
10500	401(A) MATCH PLAN	156	163	163	130	0	163	0
	SUBTOTAL *****	19,457	19,868	19,798	20,282	0	20,315	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	70	75	0	75	0
23000	OFFICE SUPPLIES	33	200	100	200	0	200	0
23001	PRINTING	0	50	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	25	0	25	0	25	0
26000	PAVEMENT REPAIRS MATERIAL	0	100	0	100	0	100	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	100	500	0	500	0
	SUBTOTAL *****	33	950	270	950	0	950	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	246	390	268	390	0	390	0
	SUBTOTAL *****	246	390	268	390	0	390	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,500	0	2,400	0	2,400	4-
	SUBTOTAL *****	0	2,500	0	2,400	0	2,400	4-
OTHER								
83160	RECYCLING & DUMP FEES	76,579	105,270	99,674	103,590	27,762	103,590	1-
84300	ADVERTISING	0	100	0	100	0	100	0
	SUBTOTAL *****	76,579	105,370	99,674	103,690	27,762	103,690	2-
	TOTAL EXPENDITURES *****	96,315	129,078	120,010	127,712	27,762	127,745	1-

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	4,971	4,990	4,952	4,990	0	4,990	0
	SUBTOTAL *****	4,971	4,990	4,952	4,990	0	4,990	0
	TOTAL REVENUES *****	4,971	4,990	4,952	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	292	334	0	334	0
10400	WORKERS COMP	8	7	7	7	0	7	0
	SUBTOTAL *****	4,729	4,709	4,667	4,709	0	4,709	0
	TOTAL EXPENDITURES *****	4,729	4,709	4,667	4,709	0	4,709	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	330	480	330	480	0	480	0
	SUBTOTAL *****	330	480	330	480	0	480	0
CHARGES FOR SERVICES								
3510	COPIES	3	1	0	0	0	0	100-
3569	OTHER FEES	13,552	15,000	18,130	15,000	0	15,000	0
	SUBTOTAL *****	13,555	15,001	18,130	15,000	0	15,000	0
	TOTAL REVENUES *****	13,885	15,481	18,460	15,480	0	15,480	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	298,263	302,930	303,840	308,691	0	308,691	1
10110	OVERTIME	4,161	3,250	3,677	4,295	0	4,295	32
10200	FICA	21,221	23,422	22,246	23,943	0	23,943	2
10300	HEALTH INSURANCE	30,148	32,012	30,348	30,347	0	30,347	5-
10310	COUNTY HSA CONTRIBUTION	0	0	1,678	2,220	0	2,220	0
10325	DISABILITY INSURANCE	1,063	1,302	1,334	1,327	0	1,327	1
10330	CNTY PD DEPENDENT PREM-HEALTH	7,971	8,465	7,444	7,515	0	7,515	11-
10331	CNTY PD DEPENDENT PREM-DENTAL	400	400	400	450	0	450	12
10350	LIFE INSURANCE	249	248	269	248	0	248	0
10375	DENTAL INSURANCE	2,176	2,175	2,176	2,175	0	2,175	0
10400	WORKERS COMP	1,880	2,159	2,186	2,371	0	2,371	9
10500	401(A) MATCH PLAN	2,977	3,366	2,994	2,693	0	3,367	0
	SUBTOTAL *****	370,509	379,729	378,592	386,275	0	386,949	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	147	309	150	320	0	320	3
23000	OFFICE SUPPLIES	540	600	550	630	0	630	5
23001	PRINTING	538	400	335	675	0	675	68
23050	OTHER SUPPLIES	80	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	60	100	100	100	150	250	150
23855	FURNITURE/FIXTURE <\$1000	0	570	834	0	0	0	100-
	SUBTOTAL *****	1,365	2,229	2,219	1,975	150	2,125	5-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIPCTN/LICENSE	1,350	1,565	1,425	1,795	0	1,795	14
37200	SEMINARS/CONFERENCE/MEETINGS	0	750	200	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	178	700	154	700	0	700	0
37230	MEALS & LODGING-TRAINING	282	770	770	770	0	770	0
37240	REGISTRATION/TUITION	220	230	230	250	0	250	8
	SUBTOTAL *****	2,030	4,015	2,779	4,265	0	4,265	6
UTILITIES								
48000	TELEPHONES	2,022	2,340	2,036	2,340	0	2,340	0
48050	CELLULAR/MOBILE DEVICE SERVICE	0	0	0	0	240	240	0
	SUBTOTAL *****	2,022	2,340	2,036	2,340	240	2,580	10

Resource Management

VEHICLE EXPENSE								
59200	LOCAL MILEAGE	1,798	2,850	2,600	2,850	0	2,850	0
	SUBTOTAL *****	1,798	2,850	2,600	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	868	1,028	522	1,028	0	1,028	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	868	1,078	522	1,078	0	1,078	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	60	0	60	0
71100	OUTSIDE SERVICES	15	15	20	20	0	20	33
71101	PROFESSIONAL SERVICES	27	1,000	102	1,200	0	1,200	20
71500	BUILDING USE/RENT CHARGE	14,443	0	0	0	0	0	0
	SUBTOTAL *****	14,485	1,015	122	1,280	0	1,280	26
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	12,843	12,843	13,263	0	13,263	3
84010	RECEPTION/MEETINGS	78	0	100	125	0	125	0
84400	PUBLIC NOTICES	450	500	110	650	0	650	30
	SUBTOTAL *****	528	13,343	13,053	14,038	0	14,038	5
TOTAL EXPENDITURES *****		393,605	406,599	401,923	414,101	390	415,165	2

1720 BUILDING CODES

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	PY BUD
LICENSES AND PERMITS								
3320	PERMITS	377,891	275,000	650,000	320,004	0	320,004	16
	SUBTOTAL *****	377,891	275,000	650,000	320,004	0	320,004	16
CHARGES FOR SERVICES								
3510	COPIES	359	10	25	10	0	10	0
3569	OTHER FEES	17,970	5,000	16,300	9,600	0	9,600	92
	SUBTOTAL *****	18,329	5,010	16,325	9,610	0	9,610	92
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	1,514	2,450	0	5,828	5,828	284
3892	DEPOSIT OVERAGE	0	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	0	30	37	0	0	0	100-
	SUBTOTAL *****	0	1,544	2,487	0	5,828	5,828	277
	TOTAL REVENUES *****	396,220	281,554	668,812	329,614	5,828	335,442	19
PERSONAL SERVICES								
10100	SALARIES & WAGES	301,361	313,340	313,215	319,355	0	319,355	1
10110	OVERTIME	16,401	9,565	16,401	9,565	8,205	17,770	85
10120	HOLIDAY WORKED	138	0	0	0	0	0	0
10200	FICA	23,717	24,702	24,600	25,162	628	25,790	4
10300	HEALTH INSURANCE	37,176	39,799	36,109	36,109	0	36,109	9-
10310	COUNTY HSA CONTRIBUTION	0	0	3,686	4,920	0	4,920	0
10325	DISABILITY INSURANCE	1,065	1,347	1,445	1,373	31	1,404	4
10330	CNTY PD DEPENDENT PREM-HEALTH	5,581	5,926	5,926	5,396	0	5,396	8-
10331	CNTY PD DEPENDENT PREM-DENTAL	334	334	334	368	0	368	10
10350	LIFE INSURANCE	301	309	309	309	0	309	0
10375	DENTAL INSURANCE	2,683	2,704	2,705	2,704	0	2,704	0
10400	WORKERS COMP	7,398	8,137	8,306	8,919	232	9,151	12
10500	401(A) MATCH PLAN	2,974	4,185	3,146	3,348	0	4,186	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,009	2,360	2,254	0	0	2,490	5
	SUBTOTAL *****	401,138	412,708	418,436	417,528	9,096	429,952	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	5,224	866	1,294	1,400	0	1,400	61
23000	OFFICE SUPPLIES	548	1,395	858	1,510	0	1,510	8
23001	PRINTING	326	200	150	275	0	275	37
23050	OTHER SUPPLIES	337	596	596	600	0	600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,156	1,000	1,000	1,000	0	1,000	0
23855	FURNITURE/FIXTURE <\$1000	634	570	279	0	450	0	100-
	SUBTOTAL *****	8,225	4,627	4,177	4,785	450	4,785	3

Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	745	580	626	810	0	810	39
37200	SEMINARS/CONFERENCE/MEETINGS	0	150	0	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	78	175	82	175	0	175	0
37230	MEALS & LODGING-TRAINING	268	1,160	882	1,300	0	1,300	12
37240	REGISTRATION/TUITION	100	800	900	1,000	0	1,000	25
SUBTOTAL *****		1,191	2,865	2,490	3,435	0	3,435	20
UTILITIES								
48000	TELEPHONES	2,014	2,004	2,050	2,052	0	2,052	2
48050	CELLULAR/MOBILE DEVICE SERVICE	2,313	3,540	2,905	3,120	0	3,120	11-
SUBTOTAL *****		4,327	5,544	4,955	5,172	0	5,172	7-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,314	9,600	8,592	9,600	0	9,600	0
59010	FUEL SURCHARGE - REIMB TO R&B	534	648	418	648	0	648	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	15	12	0	15	15	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,371	3,900	1,239	3,915	-755	3,160	18-
59105	TIRES	1,118	1,280	1,362	1,600	0	1,600	25
59110	MECHANICS CHARGE - REIMB R&B	1,421	1,620	1,161	1,620	0	1,620	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		13,758	17,113	12,784	17,433	-740	16,693	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	260	260	321	336	0	336	29
60200	EQUIP REPAIRS/MAINTENANCE	72	25	0	25	0	25	0
60250	EQUIPMENT INSTALLATION CHARGES	136	40	68	0	80	80	100
SUBTOTAL *****		468	325	389	361	80	441	36
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	792	1,056	1,056	1,056	0	1,056	0
71000	INSURANCE AND BONDS	0	60	50	0	0	0	100-
71100	OUTSIDE SERVICES	0	0	0	0	25,731	25,731	0
71500	BUILDING USE/RENT CHARGE	14,443	0	0	0	0	0	0
SUBTOTAL *****		15,235	1,116	1,106	1,056	25,731	26,787	**
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	12,843	12,843	13,263	0	13,263	3
84400	PUBLIC NOTICES	0	200	264	0	0	0	100-
SUBTOTAL *****		0	13,043	13,107	13,263	0	13,263	2
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	540	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	36,930	32,050	0	30,210	30,210	18-
SUBTOTAL *****		540	36,930	32,050	0	30,210	30,210	18-
TOTAL EXPENDITURES *****		444,882	494,271	489,494	463,033	64,827	530,738	7

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2016	2017		2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	325	250	300	250	0	250	0
3322	LAND DISTURBANCE PERMIT	3,025	1,950	1,725	1,950	0	1,950	0
	SUBTOTAL *****	3,350	2,200	2,025	2,200	0	2,200	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	1,150	200	1,150	0	1,150	0
	SUBTOTAL *****	0	1,150	200	1,150	0	1,150	0
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	16	0	0	0	0
	SUBTOTAL *****	0	0	16	0	0	0	0
	TOTAL REVENUES *****	3,350	3,350	2,241	3,350	0	3,350	0

Resource Management

PERSONAL SERVICES							
10100	SALARIES & WAGES	74,232	75,616	75,608	77,120	0	77,120 1
10110	OVERTIME	469	630	585	665	0	665 5
10200	FICA	4,785	5,832	5,118	5,950	0	5,950 2
10300	HEALTH INSURANCE	8,730	9,270	8,370	8,370	0	8,370 9-
10310	COUNTY HSA CONTRIBUTION	0	0	938	1,200	0	1,200 0
10325	DISABILITY INSURANCE	265	325	324	331	0	331 1
10330	CNTY PD DEPENDENT PREM-HEALTH	1,057	2,963	2,963	885	0	885 70-
10331	CNTY PD DEPENDENT PREM-DENTAL	44	43	44	55	0	55 27
10350	LIFE INSURANCE	72	72	72	72	0	72 0
10375	DENTAL INSURANCE	630	630	630	630	0	630 0
10400	WORKERS COMP	741	1,817	2,150	1,991	0	1,991 9
10500	401(A) MATCH PLAN	975	975	1,013	780	0	975 0
SUBTOTAL *****		92,000	98,173	97,815	98,049	0	98,244 0
MATERIALS & SUPPLIES							
22000	POSTAGE	70	680	162	680	0	680 0
22010	SHIPPING CHARGES	0	5	0	5	0	5 0
22500	SUBSCRIPTIONS/PUBLICATIONS	40	817	22	823	0	823 0
23000	OFFICE SUPPLIES	260	584	250	584	0	584 0
23001	PRINTING	504	1,020	340	1,020	0	1,020 0
23050	OTHER SUPPLIES	639	4,095	1,360	2,900	0	2,900 29-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,775	700	543	675	0	675 3-
23855	FURNITURE/FIXTURE <\$1000	0	286	279	0	0	0 100-
SUBTOTAL *****		3,288	8,187	2,956	6,687	0	6,687 18-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	305	391	396	598	0	598 52
37210	TRAINING/SCHOOLS	814	1,255	1,030	1,595	0	1,595 27
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	312	540	275	742	0	742 37
37230	MEALS & LODGING-TRAINING	852	1,505	811	1,280	0	1,280 14-
37240	REGISTRATION/TUITION	383	395	325	450	0	450 13
SUBTOTAL *****		2,666	4,086	2,837	4,665	0	4,665 14
UTILITIES							
48000	TELEPHONES	315	348	325	348	0	348 0
48050	CELLULAR/MOBILE DEVICE SERVICE	105	156	135	156	0	156 0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	110	132	0	132 0
SUBTOTAL *****		420	504	570	636	0	636 26
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	171	768	375	660	0	660 14-
59010	FUEL SURCHARGE - REIMB TO R&B	11	30	19	24	0	24 20-
59100	VEHICLE REPAIRS/MAINTENANCE	5	380	143	470	0	470 23
59105	TIRES	6	75	15	75	0	75 0
59110	MECHANICS CHARGE - REIMB R&B	0	100	64	90	0	90 10-
59200	LOCAL MILEAGE	0	100	28	100	0	100 0
SUBTOTAL *****		193	1,453	644	1,419	0	1,419 2-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	130	220	196	292	0	292 32
60200	EQUIP REPAIRS/MAINTENANCE	232	1,000	304	1,015	0	1,015 1
60250	EQUIPMENT INSTALLATION CHARGES	17	0	0	0	0	0 0
SUBTOTAL *****		379	1,220	500	1,307	0	1,307 7
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	992	1,445	1,208	1,194	0	1,194 17-
71001	AUTO PHYSICAL DAMAGE INS	208	218	177	0	0	0 100-
71002	AUTO LIABILITY INS	146	159	117	0	0	0 100-
71004	PROPERTY INSURANCE	18	12	18	0	0	0 100-
71100	OUTSIDE SERVICES	26,653	26,841	26,840	3,334	0	3,334 87-
71101	PROFESSIONAL SERVICES	0	500	24	500	0	500 0
71501	PARKING	773	863	775	888	0	888 2
71700	EQUIPMENT RENTALS	0	150	0	150	0	150 0
SUBTOTAL *****		28,790	30,188	29,159	6,066	0	6,066 80-
OTHER							
83100	AWARDS	29	75	35	75	0	75 0
84010	RECEPTION/MEETINGS	108	1,020	1,020	1,320	0	1,320 29
84300	ADVERTISING	0	75	0	75	0	75 0
86300	TESTING	0	8,280	5,663	1,780	5,000	6,780 18-
86850	CONTINGENCY	0	35,450	0	0	0	0 100-
SUBTOTAL *****		137	44,900	6,718	3,250	5,000	8,250 82-

Resource Management

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	10,719	0	0	0	1,200	0
91301	COMPUTER HARDWARE	420	3,200	1,943	0	0	100-
91302	COMPUTER SOFTWARE	770	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	200	125	0	410	105
SUBTOTAL *****		11,909	3,400	2,068	0	1,610	53-
TOTAL EXPENDITURES *****		139,782	192,111	143,267	122,079	6,610	33-

2045 RM-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	9,661	7,800	12,800	8,400	0	8,400	7
SUBTOTAL *****		9,661	7,800	12,800	8,400	0	8,400	8
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	2,500	0	0	3,000	0	3,000	0
SUBTOTAL *****		2,500	0	0	3,000	0	3,000	0
CHARGES FOR SERVICES								
3510	COPIES	283	5	14	5	0	5	0
SUBTOTAL *****		283	5	14	5	0	5	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	1,852	2,650	0	4,111	4,111	121
3891	DIVIDENDS/REBATES	610	0	259	0	0	0	0
SUBTOTAL *****		610	1,852	2,909	0	4,111	4,111	122
TOTAL REVENUES *****		13,054	9,657	15,723	11,405	4,111	15,516	61
PERSONAL SERVICES								
10100	SALARIES & WAGES	738,976	785,805	646,167	769,349	0	769,349	2-
10110	OVERTIME	14,368	10,350	13,205	15,635	0	15,635	51
10120	HOLIDAY WORKED	387	0	567	0	0	0	0
10200	FICA	54,124	60,905	48,482	60,051	0	60,051	1-
10300	HEALTH INSURANCE	76,417	81,143	64,848	71,543	0	71,543	11-
10310	COUNTY HSA CONTRIBUTION	0	0	3,420	4,560	0	4,560	0
10325	DISABILITY INSURANCE	2,615	3,258	2,969	3,187	0	3,187	2-
10330	CNTY PD DEPENDENT PREM-HEALTH	27,276	28,963	19,406	18,191	0	18,191	37-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,551	1,551	1,464	1,472	0	1,472	5-
10350	LIFE INSURANCE	630	630	578	630	0	630	0
10375	DENTAL INSURANCE	5,515	5,514	5,060	5,514	0	5,514	0
10400	WORKERS COMP	19,319	23,002	23,261	24,090	0	24,090	4
10500	401(A) MATCH PLAN	6,351	8,535	5,860	6,827	0	6,827	20-
SUBTOTAL *****		947,529	1,009,656	835,287	981,049	0	981,049	3-
MATERIALS & SUPPLIES								
22000	POSTAGE	782	900	525	900	0	900	0
22010	SHIPPING CHARGES	80	15	0	15	0	15	0
22500	SUBSCRIPTIONS/PUBLICATIONS	61	64	43	75	0	75	17
23000	OFFICE SUPPLIES	418	800	665	800	0	800	0
23001	PRINTING	685	2,046	1,196	1,770	0	1,770	13-
23050	OTHER SUPPLIES	1,275	3,200	1,758	2,700	0	2,700	15-
23850	MINOR EQUIP & TOOLS (<\$1000)	9,012	3,560	2,521	2,350	0	2,350	33-
23855	FURNITURE/FIXTURE <\$1000	0	1,055	464	200	900	200	81-
SUBTOTAL *****		12,313	11,640	7,172	8,810	900	8,810	24-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,095	2,185	2,588	2,245	0	2,245	2
37210	TRAINING/SCHOOLS	670	1,300	1,845	2,150	0	2,150	65
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,192	3,900	2,675	2,785	0	2,785	28-
37230	MEALS & LODGING-TRAINING	7,309	12,196	6,300	8,240	0	8,240	32-
37240	REGISTRATION/TUITION	3,120	3,495	2,405	2,725	0	2,725	22-
SUBTOTAL *****		16,386	23,076	15,813	18,145	0	18,145	21-
UTILITIES								
48000	TELEPHONES	2,888	2,940	2,953	3,000	0	3,000	2
48050	CELLULAR/MOBILE DEVICE SERVICE	4,664	4,800	3,758	4,800	0	4,800	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	277	1,440	1,135	360	0	360	75-
48200	ELECTRICITY	2,932	2,940	2,937	2,940	0	2,940	0
SUBTOTAL *****		10,761	12,120	10,783	11,100	0	11,100	8-

Resource Management

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	7,084	8,400	8,350	9,000	0	9,000	7
59025	VEHICLE TITLE/LICENSE/PLATES	0	15	12	0	30	30	100
59100	VEHICLE REPAIRS/MAINTENANCE	1,491	2,235	2,708	6,624	-3,234	3,390	51
59105	TIRES	560	1,760	1,626	2,520	-640	1,880	6
59200	LOCAL MILEAGE	0	100	0	100	0	100	0
SUBTOTAL *****		9,135	12,510	12,696	18,244	-3,844	14,400	15
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,397	1,624	2,270	1,776	0	1,776	9
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
SUBTOTAL *****		1,397	1,874	2,270	2,026	0	2,026	8
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,401	20,840	16,205	26,967	0	31,967	53
71000	INSURANCE AND BONDS	0	0	100	0	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	2,766	2,900	2,766	0	0	0	100-
71002	AUTO LIABILITY INS	2,910	3,300	2,330	0	0	0	100-
71004	PROPERTY INSURANCE	22	35	22	0	0	0	100-
71100	OUTSIDE SERVICES	2,376	3,345	2,545	3,480	0	3,480	4
71102	ENGINEERING SERVICES	0	49,000	47,593	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	44,251	0	0	0	0	0	0
71501	PARKING	7,733	8,600	7,748	8,800	0	8,800	2
71700	EQUIPMENT RENTALS	92	110	0	110	0	110	0
SUBTOTAL *****		77,551	88,130	79,309	39,357	0	44,357	50-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	750	0	0	0	0
83815	FACILITIES INTERNAL SVC CHRG	0	39,352	39,352	40,635	0	40,635	3
84010	RECEPTION/MEETINGS	25	75	46	75	0	75	0
84200	OTHER CONTRACTS	29,024	0	0	0	0	0	0
84300	ADVERTISING	77	150	100	150	0	150	0
84400	PUBLIC NOTICES	0	100	0	100	0	100	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86896	DEPOSIT SHORTAGE	0	0	0	0	0	0	0
86900	MISCELLANEOUS	9,340	0	0	0	0	0	0
SUBTOTAL *****		38,466	139,677	40,248	140,960	0	140,960	1
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	4,213	945	0	0	0	100-
91301	COMPUTER HARDWARE	2,809	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	2,700	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	3,518	0	0	0	8,000	8,000	0
92301	REPLC COMPUTER HDWR	0	0	0	0	1,640	1,640	0
92400	REPLCMENT AUTO/TRUCKS	0	34,660	32,835	0	82,995	82,995	139
SUBTOTAL *****		9,027	38,873	33,780	0	92,635	92,635	138
TOTAL EXPENDITURES *****		1,122,565	1,337,556	1,037,358	1,219,691	89,691	1,313,482	2-

2046 RM -STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG
		2016	2017		2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	325	250	300	250	0	250	0
3322	LAND DISTURBANCE PERMIT	3,025	1,950	1,725	1,950	0	1,950	0
SUBTOTAL *****		3,350	2,200	2,025	2,200	0	2,200	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	1,150	200	1,150	0	1,150	0
SUBTOTAL *****		0	1,150	200	1,150	0	1,150	0
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	16	0	0	0	0
SUBTOTAL *****		0	0	16	0	0	0	0
TOTAL REVENUES *****		3,350	3,350	2,241	3,350	0	3,350	0

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	74,215	75,616	75,608	77,120	0	77,120	1
10110	OVERTIME	455	630	585	665	0	665	5
10200	FICA	5,712	5,832	5,794	5,950	0	5,950	2
10300	HEALTH INSURANCE	8,730	9,270	8,370	8,370	0	8,370	9-
10310	COUNTY HSA CONTRIBUTION	0	0	863	1,200	0	1,200	0
10325	DISABILITY INSURANCE	265	325	324	331	0	331	1
10330	CNTY PD DEPENDENT PREM-HEALTH	1,057	2,963	2,963	885	0	885	70-
10331	CNTY PD DEPENDENT PREM-DENTAL	44	43	44	55	0	55	27
10350	LIFE INSURANCE	72	72	72	72	0	72	0
10375	DENTAL INSURANCE	630	630	630	630	0	630	0
10400	WORKERS COMP	1,445	1,817	2,173	1,991	0	1,991	9
10500	401(A) MATCH PLAN	938	975	975	780	0	975	0
SUBTOTAL *****		93,563	98,173	98,401	98,049	0	98,244	0
MATERIALS & SUPPLIES								
22000	POSTAGE	70	680	162	680	0	680	0
22010	SHIPPING CHARGES	0	5	0	5	0	5	0
22500	SUBSCRIPTIONS/PUBLICATIONS	40	817	22	823	0	823	0
23000	OFFICE SUPPLIES	260	584	250	584	0	584	0
23001	PRINTING	496	1,020	340	1,020	0	1,020	0
23050	OTHER SUPPLIES	598	4,095	1,360	2,900	0	2,900	29-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,775	700	543	675	0	675	3-
23855	FURNITURE/FIXTURE <\$1000	0	286	279	0	0	0	100-
SUBTOTAL *****		3,239	8,187	2,956	6,687	0	6,687	18-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	305	391	396	598	0	598	52
37210	TRAINING/SCHOOLS	814	1,255	1,030	1,595	0	1,595	27
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	312	540	275	742	0	742	37
37230	MEALS & LODGING-TRAINING	852	1,505	811	1,280	0	1,280	14-
37240	REGISTRATION/TUITION	383	395	325	450	0	450	13
SUBTOTAL *****		2,666	4,086	2,837	4,665	0	4,665	14
UTILITIES								
48000	TELEPHONES	315	348	325	348	0	348	0
48050	CELLULAR/MOBILE DEVICE SERVICE	106	156	135	156	0	156	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	110	132	0	132	0
SUBTOTAL *****		421	504	570	636	0	636	26
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	171	768	375	660	0	660	14-
59100	VEHICLE REPAIRS/MAINTENANCE	5	380	143	470	0	470	23
59105	TIRES	6	75	15	75	0	75	0
59200	LOCAL MILEAGE	0	100	28	100	0	100	0
SUBTOTAL *****		182	1,323	561	1,305	0	1,305	1-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	130	220	196	292	0	292	32
60200	EQUIP REPAIRS/MAINTENANCE	232	1,000	304	1,015	0	1,015	1
60250	EQUIPMENT INSTALLATION CHARGES	17	0	0	0	0	0	0
SUBTOTAL *****		379	1,220	500	1,307	0	1,307	7
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	992	1,445	1,208	1,194	0	1,194	17-
71001	AUTO PHYSICAL DAMAGE INS	208	218	177	0	0	0	100-
71002	AUTO LIABILITY INS	146	159	117	0	0	0	100-
71004	PROPERTY INSURANCE	18	12	18	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	500	24	500	0	500	0
71501	PARKING	773	863	775	888	0	888	2
71700	EQUIPMENT RENTALS	0	150	0	150	0	150	0
SUBTOTAL *****		2,137	3,347	2,319	2,732	0	2,732	18-
OTHER								
83100	AWARDS	29	75	35	75	0	75	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	933	935	0	0	0	0	100-
84010	RECEPTION/MEETINGS	108	1,020	1,020	1,320	0	1,320	29
84300	ADVERTISING	0	75	0	75	0	75	0
86300	TESTING	0	8,280	5,663	1,780	5,000	6,780	18-
86850	CONTINGENCY	0	450	0	0	0	0	100-
SUBTOTAL *****		1,070	10,835	6,718	3,250	5,000	8,250	24-

Resource Management

FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	10,719	0	0	0	1,200	1,200	0
91301	COMPUTER HARDWARE	420	3,200	1,943	0	0	0	100-
91302	COMPUTER SOFTWARE	770	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	200	125	0	410	410	105
SUBTOTAL *****		11,909	3,400	2,068	0	1,610	1,610	53-
TOTAL EXPENDITURES *****		115,566	131,075	116,930	118,631	6,610	125,436	4-

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	2016	2017	2018	2018	2018	2018
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,136,780	\$ 7,258,923	\$ 3,434,851	\$ 3,510,802	\$ 1,031,490	\$ 7,977,143
204	2041	Pavement Preservation	3,488,467	5,392,726	-	4,990,000	-	4,990,000
204	2048	Insurance Claim Activity	10,869	14,650	-	20,000	-	20,000
Total			<u>\$ 10,636,116</u>	<u>\$ 12,666,299</u>	<u>\$ 3,434,851</u>	<u>\$ 8,520,802</u>	<u>\$ 1,031,490</u>	<u>\$ 12,987,143</u>

Personnel Summary

Position Title	2016	2017	2018	2017-2018
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Road Maintenance Operations	-	1.00	1.00	-
Manager, Maintenance Operations	1.00	-	-	-
Asst Manager, Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	1.00	1.00	1.00	-
Maintenance Superintendent	2.00	2.00	2.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Field Supervisor	2.00	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	-
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	<u>58.48</u>	<u>58.48</u>	<u>58.48</u>	<u>-</u>
Total FTEs	<u>58.48</u>	<u>58.48</u>	<u>58.48</u>	<u>-</u>
Overtime	\$ 80,000	\$ 96,000	\$ 77,000	\$ (19,000)
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 rights-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.

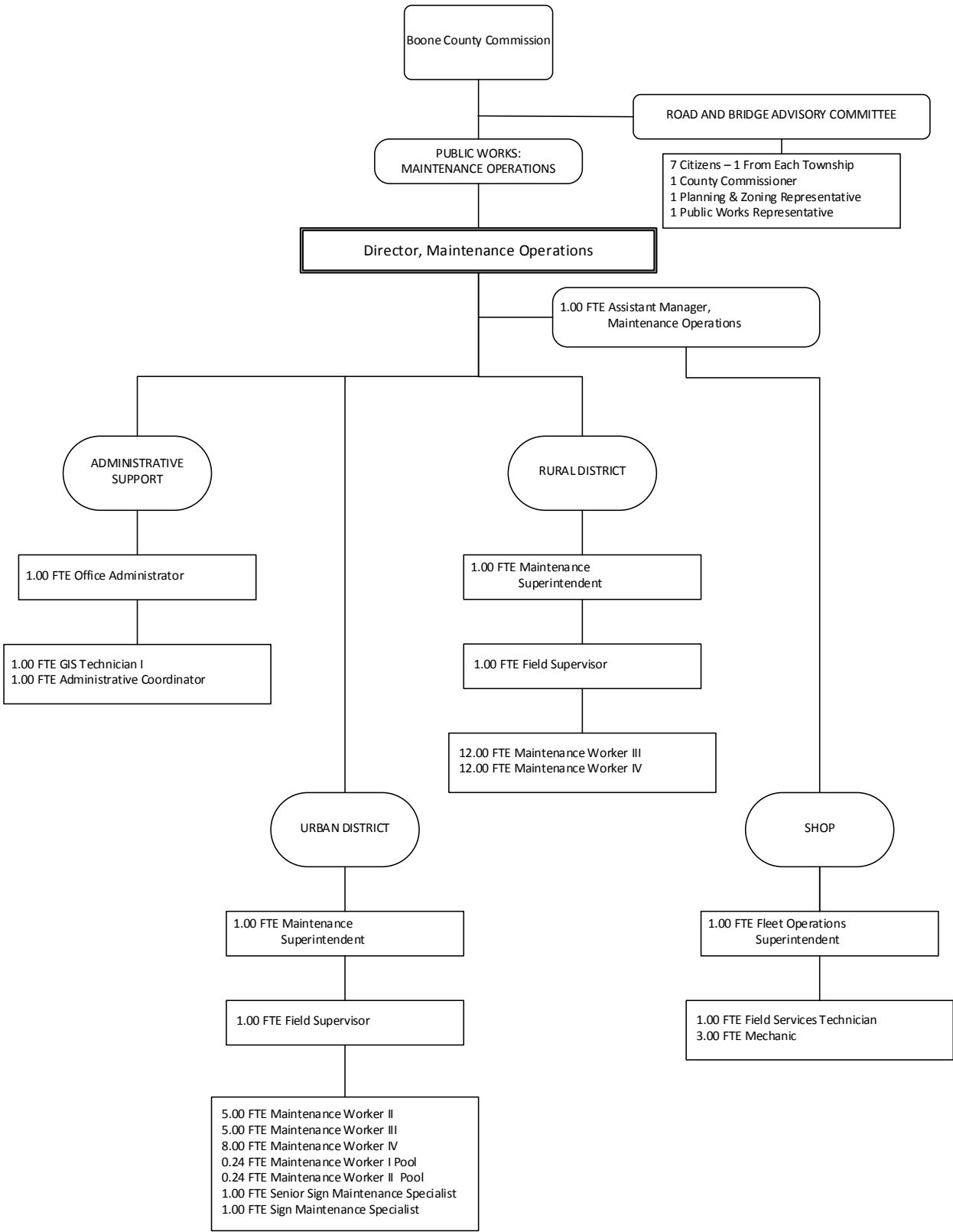
Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2018 are \$13.0 M, consisting of \$8.0 M for Maintenance Operations (which includes \$1.1 M for new and replacement equipment) and \$5.0 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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	13,081	13,500	24,392	0	0	0	100-
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	84,943	0	0	0	0
	SUBTOTAL *****	13,081	13,500	109,335	0	0	0	100-
CHARGES FOR SERVICES								
3510	COPIES	320	0	0	0	0	0	0
3573	MECHANIC CHARGES	16,581	19,500	17,000	17,000	0	17,000	12-
3585	FUEL SURCHARGE	10,587	12,000	11,000	12,000	0	12,000	0
	SUBTOTAL *****	27,488	31,500	28,000	29,000	0	29,000	8-
MISCELLANEOUS								
3830	SALES	7,892	10,000	12,407	10,000	0	10,000	0
3835	SALE OF CAPITAL FIXED ASSET	112,340	50,000	312,813	0	129,615	129,615	159
3836	SALE OF NON-CAPITAL ASSETS	5,386	0	0	0	0	0	0
3890	MISCELLANEOUS	127	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	12,625	11,300	5,979	8,300	0	8,300	26-
	SUBTOTAL *****	138,370	71,300	331,199	18,300	129,615	147,915	107
	TOTAL REVENUES *****	178,939	116,300	468,534	47,300	129,615	176,915	52
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,378,006	2,515,493	2,379,929	2,529,351	0	2,529,351	0
10110	OVERTIME	61,510	96,000	50,000	77,000	0	77,000	19-
10200	FICA	178,780	207,123	178,975	205,276	0	205,276	0
10300	HEALTH INSURANCE	317,695	358,440	316,757	325,380	0	325,380	9-
10310	COUNTY HSA CONTRIBUTION	0	0	18,075	10,627	0	10,627	0
10325	DISABILITY INSURANCE	8,437	10,688	9,938	10,748	0	10,748	0
10330	CNTY PD DEPENDENT PREM-HEALTH	65,918	73,915	62,780	77,187	0	77,187	4
10331	CNTY PD DEPENDENT PREM-DENTAL	5,426	5,307	4,923	5,889	0	5,889	10
10350	LIFE INSURANCE	2,660	2,784	2,604	2,784	0	2,784	0
10375	DENTAL INSURANCE	23,311	24,360	22,928	23,940	0	23,940	1-
10400	WORKERS COMP	109,850	120,628	108,556	115,949	0	115,949	3-
10500	401(A) MATCH PLAN	26,425	30,160	25,940	30,160	0	30,160	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,247	4,865	4,447	0	0	4,860	0
10800	UNIFORM ALLOWANCE	10,450	10,450	9,775	0	0	10,450	0
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	5,250	5,250	0	5,250	16
	SUBTOTAL *****	3,197,215	3,464,713	3,200,877	3,419,541	0	3,434,851	1-
MATERIALS & SUPPLIES								
22000	POSTAGE	346	500	500	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	229	252	250	252	0	252	0
23000	OFFICE SUPPLIES	1,147	1,200	800	1,200	0	1,200	0
23001	PRINTING	0	500	250	500	0	500	0
23031	CUSTODIAL SUPPLIES	1,853	1,750	1,750	1,750	0	1,750	0
23036	SAFETY SUPPLIES & EQUIPMENT	11,617	10,500	10,000	10,500	0	10,500	0
23037	SHOP SUPPLIES	3,878	2,750	2,500	2,750	0	2,750	0
23050	OTHER SUPPLIES	1,419	2,500	2,500	2,500	113	2,613	4
23300	UNIFORMS	1,763	1,950	1,950	1,950	0	1,950	0
23850	MINOR EQUIP & TOOLS (<\$1000)	28,717	36,750	32,500	38,000	0	38,000	3
23855	FURNITURE/FIXTURE <\$1000	1,842	2,520	2,520	550	0	550	78-
26000	PAVEMENT REPAIRS MATERIAL	326,583	394,000	394,000	327,000	0	327,000	17-
26200	ROCK	964,207	900,039	878,000	901,209	0	901,209	0
26201	ROCK-VENDOR HAULED	358	185,000	70,000	70,000	0	70,000	62-
26300	MATERIAL & CHEMICAL SUPP.	75,233	93,000	93,000	93,000	0	93,000	0
26301	SRFACE STABILIZATION MTRL	46,095	46,100	46,100	48,000	0	48,000	4
26302	ROAD SALT	139,771	224,000	134,600	200,000	0	200,000	10-
26400	ROAD OIL	1,766	6,370	6,300	244,697	0	244,697	,741
26420	CULVERTS	174,629	125,000	125,000	125,140	0	125,140	0
26500	HIGHWAY SAFETY SIGNS	0	5,000	2,500	2,000	0	2,000	60-
26600	STRT/TRAFFIC/CONST SIGNS	13,420	15,000	8,000	8,000	0	8,000	46-
	SUBTOTAL *****	1,794,873	2,054,681	1,813,020	2,079,498	113	2,079,611	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,370	2,280	929	1,240	0	1,240	45-
37210	TRAINING/SCHOOLS	12,683	17,630	7,500	17,770	0	17,770	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	506	2,500	0	1,500	0	1,500	40-
37230	MEALS & LODGING-TRAINING	2,633	4,715	2,241	5,990	0	5,990	27
	SUBTOTAL *****	17,192	27,125	10,670	26,500	0	26,500	2-

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

UTILITIES								
48000	TELEPHONES	2,776	3,240	2,500	8,400	0	8,400	159
48002	DATA COMMUNICATIONS	39,719	42,564	41,000	42,660	0	42,660	0
48050	CELLULAR/MOBILE DEVICE SERVICE	5,506	8,040	4,075	5,400	360	5,760	28-
48100	NATURAL GAS	3,981	7,500	3,500	5,500	0	5,500	26-
48200	ELECTRICITY	27,215	32,820	22,000	27,816	0	27,816	15-
48300	WATER	2,684	5,050	3,325	3,420	0	3,420	32-
48400	SOLID WASTE	4,436	5,756	4,790	5,324	0	5,324	7-
48600	SEWER USE	465	480	499	540	0	540	12
48700	LP GAS/BLDG GENERATOR FUEL	2,589	7,500	3,000	3,000	0	3,000	60-
SUBTOTAL *****		89,371	112,950	84,689	102,060	360	102,420	9-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	307,606	472,977	310,000	330,797	0	330,797	30-
59025	VEHICLE TITLE/LICENSE/PLATES	284	33	100	291	0	291	781
59050	ENGINE FLUIDS	32,586	35,750	26,000	18,025	0	18,025	49-
59100	VEHICLE REPAIRS/MAINTENANCE	4,768	9,000	4,000	6,000	0	6,000	33-
59105	TIRES	111,514	115,000	115,000	115,000	0	115,000	0
59200	LOCAL MILEAGE	0	100	158	100	0	100	0
59300	PARKING	0	120	120	120	0	120	0
SUBTOTAL *****		456,758	632,980	455,378	470,333	0	470,333	26-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,684	2,750	2,100	31,378	0	31,378	,041
60100	BLDG REPAIRS/MAINTENANCE	31,874	36,500	12,000	25,000	0	25,000	31-
60125	CUSTODIAL/JANITORIAL SERV	13,145	14,986	14,986	13,865	0	13,865	7-
60150	PEST CONTROL	180	600	775	680	0	680	13
60200	EQUIP REPAIRS/MAINTENANCE	242,992	237,500	235,000	235,000	0	235,000	1-
60400	GROUND MAINTENANCE	1,586	2,000	0	15,400	0	15,400	670
SUBTOTAL *****		291,461	294,336	264,861	321,323	0	321,323	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	33,764	43,284	43,280	43,005	0	48,005	10
71000	INSURANCE AND BONDS	500	515	500	510	0	510	0
71001	AUTO PHYSICAL DAMAGE INS	44,973	43,000	40,404	0	0	0	100-
71002	AUTO LIABILITY INS	12,385	12,000	9,674	0	0	0	100-
71004	PROPERTY INSURANCE	21,829	23,000	20,315	0	0	0	100-
71006	ERRORS & OMISSIONS INS	5,292	6,000	4,278	0	0	0	100-
71008	GENERAL LIABILITY INS	41,607	43,000	41,496	0	0	0	100-
71100	OUTSIDE SERVICES	324,559	491,710	499,938	231,500	0	231,500	52-
71101	PROFESSIONAL SERVICES	0	0	0	0	0	50,000	0
71600	EQUIP LEASES & METER CHR	0	200	0	200	0	200	0
71700	EQUIPMENT RENTALS	9,642	27,000	15,000	20,000	0	20,000	25-
SUBTOTAL *****		494,551	689,709	674,885	295,215	0	350,215	49-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	227	300	950	200	0	200	33-
83200	FEES & COMMISSIONS	7,798	10,000	1,875	7,600	0	7,600	24-
83815	FACILITIES INTERNAL SERVC CHR	0	3,152	3,152	0	0	0	100-
84010	RECEPTION/MEETINGS	0	100	65	100	0	100	0
86300	TESTING	1,061	3,825	1,500	2,500	0	2,500	34-
86800	EMERGENCY	0	150,000	0	150,000	0	150,000	0
86910	PY ENCUMBRANCES NOT USED	-8,965	0	0	0	0	0	0
SUBTOTAL *****		121	167,377	7,542	160,400	0	160,400	4-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	3,200	2,558	0	0	0	100-
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	185,000	0	0
91300	MACHINERY & EQUIPMENT	55,253	122,000	101,198	0	10,500	10,500	91-
91301	COMPUTER HARDWARE	2,733	1,500	2,616	0	3,300	3,300	120
91302	COMPUTER SOFTWARE	0	0	0	0	2,500	2,500	0
91400	AUTO/TRUCKS	0	6,500	0	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	0	21,000	20,600	0	0	0	100-
92300	REPLACEMENT MACH & EQUIP	574,853	721,900	554,187	0	553,550	553,550	23-
92301	REPLC COMPUTER HDNR	1,196	5,000	523	5,000	12,440	17,440	248
92302	REPLC COMPUTER SOFTWARE	5,658	80,000	65,319	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	155,546	0	0	0	444,200	444,200	0
SUBTOTAL *****		795,239	961,100	747,001	5,000	1,211,490	1,031,490	7
TOTAL EXPENDITURES *****		7,136,781	8,404,971	7,258,923	6,879,870	1,211,963	7,977,143	5-

Public Works: Maintenance Operations & Infrastructure Preservation and Rehabilitation

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	751,310	1,270,000	1,537,686	1,365,000	50,000	1,415,000	11
71101	PROFESSIONAL SERVICES	13,776	41,000	35,130	35,000	25,000	60,000	46
71102	ENGINEERING SERVICES	23,694	200,000	55,550	125,000	0	125,000	37-
71118	EASEMENT ACQUISITION COSTS	14,824	21,000	1,000	30,000	0	30,000	42
71202	CONTRACTOR COSTS	2,712,155	3,900,000	3,763,394	2,895,000	465,000	3,360,000	13-
	SUBTOTAL *****	3,515,759	5,432,000	5,392,760	4,450,000	540,000	4,990,000	8-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-27,292	0	-34	0	0	0	0
	SUBTOTAL *****	-27,292	0	-34	0	0	0	0
	TOTAL EXPENDITURES *****	3,488,467	5,432,000	5,392,726	4,450,000	540,000	4,990,000	8-

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	6,105	0	7,650	0	0	0	0
	SUBTOTAL *****	6,105	0	7,650	0	0	0	0
	TOTAL REVENUES *****	6,105	0	7,650	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	3,730	0	0	0	0	0	0
	SUBTOTAL *****	3,730	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	3,000	15,000	2,000	10,000	0	10,000	33-
71018	OTHER CLAIMS DEDUCTIBLE	2,220	15,000	5,000	10,000	0	10,000	33-
71100	OUTSIDE SERVICES	1,920	0	7,650	0	0	0	0
	SUBTOTAL *****	7,140	30,000	14,650	20,000	0	20,000	33-
	TOTAL EXPENDITURES *****	10,870	30,000	14,650	20,000	0	20,000	33-

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 referred to as inter-fund services used (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

The budget reflects increased funding levels for inter-fund services used as well as an increased amount set aside for future facility repairs and replacements (roof, parking lot resurfacing, etc...) There are no other significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 PW-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,040,564	1,052,000	1,084,300	1,116,625	0	1,116,625	6
3002	PERSONAL PROPERTY CY	216,873	222,000	232,775	238,475	0	238,475	7
3003	RAILROAD AND UTILITY CY	19,416	20,000	19,230	20,000	0	20,000	0
3004	REPLACEMENT SURTAX/GEN CY	186,102	180,000	185,000	185,000	0	185,000	2
3011	REAL ESTATE PY	19,820	18,000	20,000	18,000	0	18,000	0
3012	PERSONAL PROPERTY PY	24,058	25,000	24,000	25,000	0	25,000	0
3013	RAILROAD & UTILITY PY	0	0	213	0	0	0	0
	SUBTOTAL *****	1,506,833	1,517,000	1,565,518	1,603,100	0	1,603,100	6
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	508,987	500,000	535,000	525,000	0	525,000	5
	SUBTOTAL *****	508,987	500,000	535,000	525,000	0	525,000	5
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	2,973	1,800	2,000	2,000	0	2,000	11
3450	COUNTY AID ROAD TAX	1,246,749	1,215,000	1,244,710	1,255,000	0	1,255,000	3
3490	FISH & WILDLIFE PILT	699	0	0	0	0	0	0
3491	NATL FOREST PILT	9,690	5,000	7,589	5,000	0	5,000	0
3492	BUREAU OF LAND MGMT PILT	9,772	9,000	10,603	9,000	0	9,000	0
	SUBTOTAL *****	1,269,883	1,230,800	1,264,902	1,271,000	0	1,271,000	3
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	170	0	0	0	0	0	0
3551	COMMISSIONS-CSRD	7,113	7,000	7,000	7,000	0	7,000	0
	SUBTOTAL *****	7,283	7,000	7,000	7,000	0	7,000	0
INTEREST								
3710	INTEREST	575	600	440	600	0	600	0
3719	INT-FINANCIAL INST TAX	12	5	0	5	0	5	0
	SUBTOTAL *****	587	605	440	605	0	605	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	12,354,750	0	0	0	0	0	0
	SUBTOTAL *****	12,354,750	0	0	0	0	0	0
	TOTAL REVENUES *****	15,648,323	3,255,405	3,372,860	3,406,705	0	3,406,705	5
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	47,800	0	47,800	0
71002	AUTO LIABILITY INS	0	0	0	13,380	0	13,380	0
71004	PROPERTY INSURANCE	0	0	0	22,395	0	22,395	0
71006	ERRORS & OMISSIONS INS	0	0	0	4,705	0	4,705	0
71008	GENERAL LIABILITY INS	0	0	0	45,605	0	45,605	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	0	0	500	0	500	0
71104	ADMINISTRATIVE SERVICES	329,163	0	0	0	0	0	0
71305	CART/MV DISTRIBUTION TO RD DIS	87,493	85,750	88,985	89,000	0	89,000	3
71350	PROPTXDIST-STATUTORY(R&BFUND)	247,149	255,000	258,055	270,000	0	270,000	5
71405	SALESTXDIST-REPLC PROP TX RLCK	1,199,464	1,201,000	1,246,350	1,290,000	0	1,290,000	7
71451	SALESTXDIST - FORMULA	1,275,922	1,292,000	1,281,975	1,285,000	0	1,285,000	0
71452	SALESTXDIST-APPLICATION	79,484	95,200	79,860	100,000	0	100,000	5
71453	SALESTXDIST-ROAD DISTRICT	125,501	130,000	126,100	130,000	0	130,000	0
71500	BUILDING USE/RENT CHARGE	50,000	0	0	0	0	0	0
	SUBTOTAL *****	3,394,176	3,058,950	3,081,325	3,298,385	0	3,298,385	8
OTHER								
83810	INTERFUND SERVICES USED	0	405,000	405,000	538,000	0	538,000	32
83815	FACILITIES INTERNAL SERVC CHRG	0	50,000	50,000	150,000	0	150,000	200
86882	TIF SALES TAX PAYMENTS	8,703	10,000	9,000	9,000	0	9,000	10-
86900	MISCELLANEOUS	7,818	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-3,275	0	0	0	0	0	0
	SUBTOTAL *****	13,246	465,000	464,000	697,000	0	697,000	50
	TOTAL EXPENDITURES *****	3,407,422	3,523,950	3,545,325	3,995,385	0	3,995,385	13

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM FY BUD
SALES TAXES							
3110 SALES TAXES	14,270,107	14,300,000	14,270,000	14,306,000	0	14,306,000	0
SUBTOTAL *****	14,270,107	14,300,000	14,270,000	14,306,000	0	14,306,000	0
INTEREST							
3711 INT-OVERNIGHT	6,229	3,200	7,150	5,000	0	5,000	56
3712 INT-LONG TERM INVEST	129,547	75,000	156,500	180,000	0	180,000	140
3718 INT-SALES TAX	0	0	3,938	0	0	0	0
3798 INC/DEC IN FV OF INVESTMENTS	-60,055	0	0	0	0	0	0
SUBTOTAL *****	75,721	78,200	167,588	185,000	0	185,000	137
TOTAL REVENUES *****	14,345,828	14,378,200	14,437,588	14,491,000	0	14,491,000	1
OTHER							
83922 OTO: TO SPECIAL REVENUE FUND	12,354,750	0	0	0	0	0	0
SUBTOTAL *****	12,354,750	0	0	0	0	0	0
TOTAL EXPENDITURES *****	12,354,750	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	2016	2017	2018	2018	2018	2018
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 68,130	\$ 41,854	\$ 15,208	\$ 27,767	\$ 1,073	\$ 44,048
203	2030	Domestic Violence	27,120	27,696	-	27,696	-	27,696
213	2130	Community Health/Medical	257,719	780,450	30,000	709,250	-	739,250
216	2160	Community Children's Services	174,032	359,644	233,078	240,736	2,177	475,991
216	2161	CCS Funding Opportunities	7,745,835	8,420,091	-	8,000,000	-	8,000,000
Total			<u>8,272,836</u>	<u>9,629,735</u>	<u>278,286</u>	<u>9,005,449</u>	<u>3,250</u>	<u>9,286,985</u>

Personnel Summary

Position Title	2016	2017	Departmental Funding Source Full-time Equivalent Positions				Change
			Dept. 1420	Dept. 2130	Dept. 2160	2018 Total	
Director, Community Services	1.00	1.00	0.05	0.15	0.80	1.00	-
Program Manager	1.00	1.00	-	-	1.00	1.00	-
Program Specialist	1.00	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>4.00</u>	<u>4.00</u>	<u>0.25</u>	<u>0.45</u>	<u>3.30</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

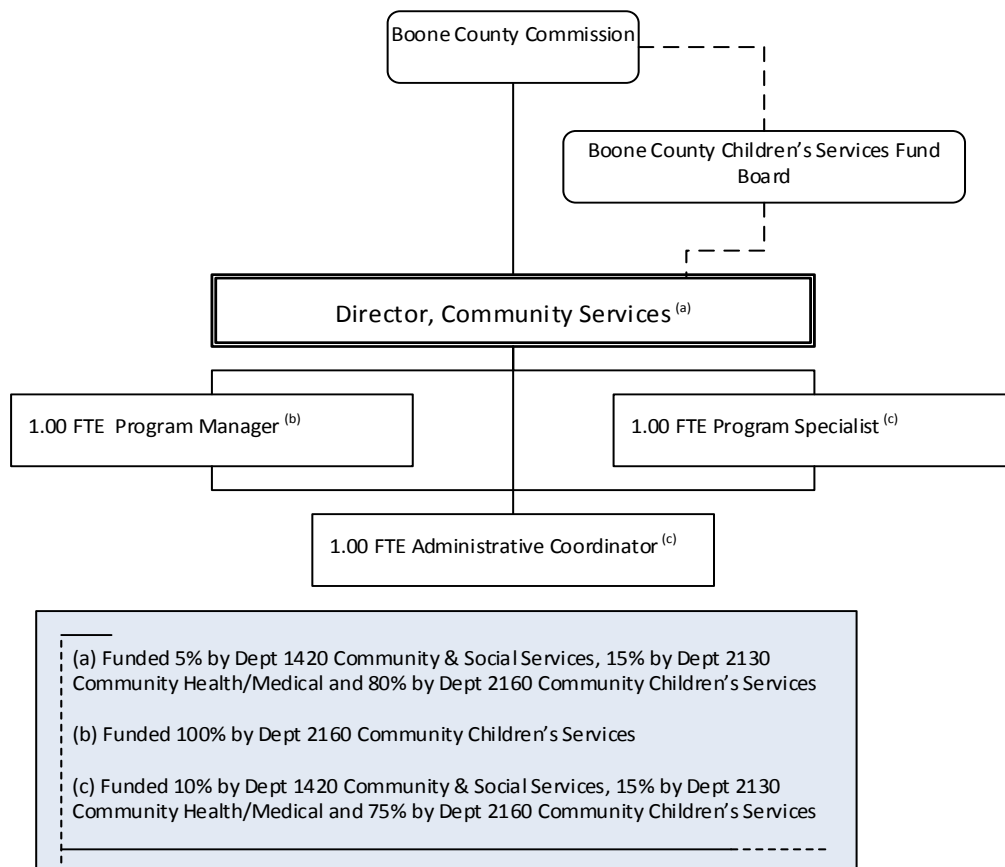
During 2014, the Boone County Children's Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. Subsequent annual budgets have included appropriations for purchase of services contracts and well as pilot programs that provide innovative services.

The total amounts appropriated in 2015 through 2018 include accumulated tax revenues that have been received since the tax became effective April 1, 2013, but were not spent (a timing difference). This results in larger appropriation amounts in these years than is anticipated in future years.

The 2018 professional services appropriation for Community Children's Services reflects an increase associated with planned data collection and analysis, on-site presentations, and various community learning collaboratives.

There are no significant changes to this budget.

Organizational Chart



Community Services

Annual Budget

1420 COMMUNITY AND SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	14,781	11,668	11,540	11,903	0	11,903	2
10200	FICA	1,131	892	822	910	0	910	2
10300	HEALTH INSURANCE	1,552	1,545	1,410	1,410	0	1,410	8-
10310	COUNTY HSA CONTRIBUTION	0	0	130	180	0	180	0
10325	DISABILITY INSURANCE	51	50	53	51	0	51	2
10330	CNTY PD DEPENDENT PREM-HEALTH	23	145	507	461	0	461	217
10331	CNTY PD DEPENDENT PREM-DENTAL	4	24	24	25	0	25	4
10350	LIFE INSURANCE	12	12	12	12	0	12	0
10375	DENTAL INSURANCE	112	105	105	105	0	105	0
10400	WORKERS COMP	30	20	25	21	0	21	5
10500	401(A) MATCH PLAN	94	123	33	130	0	130	5
SUBTOTAL *****		17,790	14,584	14,661	15,208	0	15,208	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	50	50	97	0	97	94
23000	OFFICE SUPPLIES	271	250	250	660	0	660	164
23001	PRINTING	16	165	110	165	0	165	0
23850	MINOR EQUIP & TOOLS (<\$1000)	23	165	50	165	0	165	0
23855	FURNITURE/FIXTURE <\$1000	73	165	50	165	0	165	0
SUBTOTAL *****		383	795	510	1,252	0	1,252	57
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	187	170	170	330	0	330	94
37200	SEMINARS/CONFERENCE/MEETINGS	140	500	400	500	0	500	0
37210	TRAINING/SCHOOLS	0	500	100	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	73	1,000	800	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	500	250	500	0	500	0
SUBTOTAL *****		400	2,670	1,720	2,830	0	2,830	6
UTILITIES								
48000	TELEPHONES	242	300	300	300	0	300	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	178	180	180	180	0	180	0
48100	NATURAL GAS	125	250	250	250	0	250	0
48200	ELECTRICITY	572	600	600	650	0	650	8
48300	WATER	33	40	40	40	0	40	0
48400	SOLID WASTE	124	120	120	120	0	120	0
48500	STORM WATER UTILITY	3	10	10	10	0	10	0
48600	SEWER USE	61	60	60	60	0	60	0
SUBTOTAL *****		1,338	1,560	1,560	1,610	0	1,610	3
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	206	350	350	350	0	350	0
SUBTOTAL *****		206	350	350	350	0	350	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,323	1,307	1,307	1,317	0	1,317	0
71100	OUTSIDE SERVICES	0	0	5	0	0	0	0
71101	PROFESSIONAL SERVICES	12,000	15,000	14,000	15,000	0	15,000	0
71500	BUILDING USE/RENT CHARGE	4,419	0	0	0	0	0	0
71526	DISPOSAL SERVICES	5	0	33	0	0	0	0
SUBTOTAL *****		17,747	16,307	15,345	16,317	0	16,317	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	4,426	4,426	4,298	0	4,298	2-
84010	RECEPTION/MEETINGS	354	750	750	750	0	750	0
84200	OTHER CONTRACTS	29,498	0	0	0	0	0	0
84300	ADVERTISING	26	30	30	30	0	30	0
SUBTOTAL *****		29,878	5,206	5,206	5,078	0	5,078	2-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	2,500	2,302	0	0	0	100-
91301	COMPUTER HARDWARE	335	0	0	0	842	842	0
91302	COMPUTER SOFTWARE	53	0	0	0	231	231	0
SUBTOTAL *****		388	2,500	2,302	0	1,073	1,073	57-
TOTAL EXPENDITURES *****		68,130	44,302	41,854	42,975	1,073	44,048	

Community Services

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	11,953	11,500	13,000	11,500	0	11,500	0
3567	DOM VIOLENCE FEES-CIR CLK	14,954	16,500	15,000	16,500	0	16,500	0
SUBTOTAL *****		26,907	28,000	28,000	28,000	0	28,000	0
INTEREST								
3711	INT-OVERNIGHT	19	20	18	20	0	20	0
3712	INT-LONG TERM INVEST	376	350	400	350	0	350	0
3798	INC/DEC IN FV OF INVESTMENTS	-146	0	0	0	0	0	0
SUBTOTAL *****		249	370	418	370	0	370	0
TOTAL REVENUES *****		27,156	28,370	28,418	28,370	0	28,370	0
OTHER								
86900	MISCELLANEOUS	27,120	27,696	27,696	27,696	0	27,696	0
SUBTOTAL *****		27,120	27,696	27,696	27,696	0	27,696	0
TOTAL EXPENDITURES *****		27,120	27,696	27,696	27,696	0	27,696	0

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1,951	1,900	1,900	1,900	0	1,900	0
3712	INT-LONG TERM INVEST	40,474	39,700	44,500	44,500	0	44,500	12
3798	INC/DEC IN FV OF INVESTMENTS	-16,523	0	0	0	0	0	0
SUBTOTAL *****		25,902	41,600	46,400	46,400	0	46,400	12
MISCELLANEOUS								
3823	HOSPITAL LEASE	523,846	525,500	534,690	537,000	0	537,000	2
3880	CONTRIBUTIONS	8,768	0	0	0	0	0	0
SUBTOTAL *****		532,614	525,500	534,690	537,000	0	537,000	2
TOTAL REVENUES *****		558,516	567,100	581,090	583,400	0	583,400	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	33,654	23,501	23,410	23,976	0	23,976	2
10200	FICA	2,575	1,798	1,788	1,834	0	1,834	2
10300	HEALTH INSURANCE	3,521	2,781	2,511	2,511	0	2,511	9-
10310	COUNTY HSA CONTRIBUTION	0	0	259	360	0	360	0
10325	DISABILITY INSURANCE	118	99	108	103	0	103	4
10330	CNTY PD DEPENDENT PREM-HEALTH	34	217	760	691	0	691	218
10331	CNTY PD DEPENDENT PREM-DENTAL	6	36	37	38	0	38	5
10350	LIFE INSURANCE	28	21	23	21	0	21	0
10375	DENTAL INSURANCE	254	189	189	189	0	189	0
10400	WORKERS COMP	69	40	57	43	0	43	7
10500	401(A) MATCH PLAN	219	234	98	234	0	234	0
SUBTOTAL *****		40,478	28,916	29,240	30,000	0	30,000	4
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	27,756	50,000	1,000	50,000	0	50,000	0
71101	PROFESSIONAL SERVICES	0	5,000	100	5,000	0	5,000	0
71106	CONTRACTED SERVICES	375,579	1,000,000	750,000	639,000	0	639,000	36-
SUBTOTAL *****		403,335	1,055,000	751,100	694,000	0	694,000	34-
OTHER								
84010	RECEPTION/MEETINGS	626	250	100	250	0	250	0
86850	CONTINGENCY	0	15,000	10	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	-186,720	0	0	0	0	0	0
SUBTOTAL *****		-186,094	15,250	110	15,250	0	15,250	0
TOTAL EXPENDITURES *****		257,719	1,099,166	780,450	739,250	0	739,250	33-

Community Services

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	6,766,351	6,750,000	6,766,000	6,783,000	0	6,783,000	0
	SUBTOTAL *****	6,766,351	6,750,000	6,766,000	6,783,000	0	6,783,000	0
INTEREST								
3711	INT-OVERNIGHT	8,222	8,000	9,000	9,500	0	9,500	18
3712	INT-LONG TERM INVEST	170,652	150,000	195,000	205,000	0	205,000	36
3718	INT-SALES TAX	0	0	1,862	1,800	0	1,800	0
3798	INC/DEC IN FV OF INVESTMENTS	-71,779	0	0	0	0	0	0
	SUBTOTAL *****	107,095	158,000	205,862	216,300	0	216,300	37
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	11	0	0	0	0
	SUBTOTAL *****	0	0	11	0	0	0	0
	TOTAL REVENUES *****	6,873,446	6,908,000	6,971,873	6,999,300	0	6,999,300	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	128,116	185,902	185,491	189,646	0	189,646	2
10200	FICA	9,406	14,221	13,743	14,507	0	14,507	2
10300	HEALTH INSURANCE	13,357	20,394	18,999	18,999	0	18,999	6-
10310	COUNTY HSA CONTRIBUTION	0	0	1,412	1,860	0	1,860	0
10325	DISABILITY INSURANCE	441	790	777	815	0	815	3
10330	CNTY PD DEPENDENT PREM-HEALTH	171	1,088	3,798	3,457	0	3,457	217
10331	CNTY PD DEPENDENT PREM-DENTAL	31	184	184	193	0	193	4
10350	LIFE INSURANCE	107	158	158	158	0	158	0
10375	DENTAL INSURANCE	964	1,386	1,386	1,386	0	1,386	0
10400	WORKERS COMP	292	316	217	341	0	341	7
10500	401(A) MATCH PLAN	983	1,723	1,175	1,716	0	1,716	0
	SUBTOTAL *****	153,868	226,162	227,340	233,078	0	233,078	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	134	134	153	0	153	14
23000	OFFICE SUPPLIES	534	750	750	1,340	0	1,340	78
23001	PRINTING	33	2,500	300	335	0	335	86-
23850	MINOR EQUIP & TOOLS (<\$1000)	46	335	100	335	0	335	0
23855	FURNITURE/FIXTURE <\$1000	148	335	100	335	0	335	0
	SUBTOTAL *****	761	4,054	1,384	2,498	0	2,498	38-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	308	580	500	670	0	670	15
37200	SEMINARS/CONFERENCE/MEETINGS	284	1,500	300	1,500	0	1,500	0
37210	TRAINING/SCHOOLS	0	1,500	200	3,000	0	3,000	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	149	2,500	300	4,500	0	4,500	80
37230	MEALS & LODGING-TRAINING	0	1,500	100	3,000	0	3,000	100
	SUBTOTAL *****	741	7,580	1,400	12,670	0	12,670	67
UTILITIES								
48000	TELEPHONES	491	720	700	800	0	800	11
48060	CELL PHONE/DATA-EMPLOYEE REIMB	776	792	780	792	0	792	0
48100	NATURAL GAS	240	600	500	600	0	600	0
48200	ELECTRICITY	1,103	1,000	1,000	1,050	0	1,050	5
48300	WATER	65	80	80	80	0	80	0
48400	SOLID WASTE	239	220	220	220	0	220	0
48500	STORM WATER UTILITY	5	20	10	20	0	20	0
48600	SEWER USE	118	130	130	130	0	130	0
	SUBTOTAL *****	3,037	3,562	3,420	3,692	0	3,692	4
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	372	670	500	670	0	670	0
	SUBTOTAL *****	372	670	500	670	0	670	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	418	600	600	650	0	650	8
	SUBTOTAL *****	418	600	600	650	0	650	8

Community Services

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,685	2,747	2,747	2,932	0	2,932	6
71006	ERRORS & OMISSIONS INS	26	200	33	200	0	200	0
71008	GENERAL LIABILITY INS	208	1,200	500	1,200	0	1,200	0
71100	OUTSIDE SERVICES	0	0	10	0	0	0	0
71101	PROFESSIONAL SERVICES	1,940	20,000	15,000	50,000	0	50,000	150
71500	BUILDING USE/RENT CHARGE	8,972	0	0	0	0	0	0
71526	DISPOSAL SERVICES	11	100	50	100	0	100	0
SUBTOTAL *****		13,842	24,247	18,340	54,432	0	54,432	124
OTHER								
83810	INTERFUND SERVICES USED	0	92,000	92,000	132,400	0	132,400	43
83815	FACILITIES INTERNAL SERVC CHRG	0	8,985	8,985	8,724	0	8,724	2-
84010	RECEPTION/MEETINGS	206	2,650	1,000	10,000	0	10,000	277
86800	EMERGENCY	0	13,350	0	15,000	0	15,000	12
SUBTOTAL *****		206	116,985	101,985	166,124	0	166,124	42
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	5,000	4,675	0	0	0	100-
91301	COMPUTER HARDWARE	680	0	0	0	1,708	1,708	0
91302	COMPUTER SOFTWARE	108	0	0	0	469	469	0
SUBTOTAL *****		788	5,000	4,675	0	2,177	2,177	56-
TOTAL EXPENDITURES *****		174,033	388,860	359,644	473,814	2,177	475,991	22

2161 CCS FUNDING OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	11,940	0	3,100	0	0	0	0
	SUBTOTAL *****	11,940	0	3,100	0	0	0	0
	TOTAL REVENUES *****	11,940	0	3,100	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	750,000	150,000	750,000	0	750,000	0
71106	CONTRACTED SERVICES	8,629,470	8,500,000	8,400,000	7,000,000	0	6,791,000	20-
	SUBTOTAL *****	8,629,470	9,250,000	8,550,000	7,750,000	0	7,541,000	18-
OTHER								
83810	INTERFUND SERVICES USED	0	0	0	209,000	0	209,000	0
86850	CONTINGENCY	0	250,000	10	250,000	0	250,000	0
86910	PY ENCUMBRANCES NOT USED	-883,635	0	-129,919	0	0	0	0
	SUBTOTAL *****	-883,635	250,000	-129,909	459,000	0	459,000	84
	TOTAL EXPENDITURES *****	7,745,835	9,500,000	8,420,091	8,209,000	0	8,000,000	16-

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 2018 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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	200	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	40,545	45,000	45,000	47,000	0	47,000	4
	SUBTOTAL *****	40,745	45,200	45,200	47,200	0	47,200	4
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	2,529	3,500	7,000	3,500	0	3,500	0
	SUBTOTAL *****	2,529	3,500	7,000	3,500	0	3,500	0
	TOTAL REVENUES *****	43,274	48,700	52,200	50,700	0	50,700	4
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	17,250	17,638	17,638	17,638	0	17,638	0
	SUBTOTAL *****	17,250	17,638	17,638	17,638	0	17,638	0
OTHER								
86640	DENTAL ASSISTANCE	5,000	5,000	5,000	0	0	0	100-
86645	MEDICATION ASSISTANCE	0	0	0	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	876,257	1,128,128	1,071,722	1,137,112	0	1,137,112	0
	SUBTOTAL *****	888,257	1,140,128	1,083,722	1,149,112	0	1,149,112	1
	TOTAL EXPENDITURES *****	905,507	1,157,766	1,101,360	1,166,750	0	1,166,750	1

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. The County extends Animal Control services to the Cities of Ashland and Harrisburg pursuant to a cost-reimbursement contract.

The budget includes funding to replace the County's Animal Control vehicle. There are no other significant changes to this budget.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	250	500	250	250	0	250	50-
	SUBTOTAL *****	250	500	250	250	0	250	50-
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	40	50	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	32	50	30	50	0	50	0
3515	IMPOUNDMENT FEES	1,950	2,000	1,800	2,000	0	2,000	0
3516	BOARDING FEES	2,400	3,000	2,500	3,000	0	3,000	0
3528	REIMB PERSONNEL/PROJECTS	0	550	3,550	3,550	0	3,550	545
	SUBTOTAL *****	4,422	5,650	7,930	8,650	0	8,650	53
MISCELLANEOUS								
3880	CONTRIBUTIONS	30	0	20	0	0	0	0
	SUBTOTAL *****	30	0	20	0	0	0	0
	TOTAL REVENUES *****	4,702	6,150	8,200	8,900	0	8,900	45
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	166	1,500	1,000	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	201	700	500	700	0	700	0
	SUBTOTAL *****	367	2,200	1,500	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	224,420	237,855	226,000	236,880	0	236,880	0
	SUBTOTAL *****	224,420	237,855	226,000	236,880	0	236,880	0
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	0	0	24,761	0	24,761	0
	SUBTOTAL *****	0	0	0	24,761	0	24,761	0
	TOTAL EXPENDITURES *****	224,787	240,055	227,500	263,841	0	263,841	10

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 declined significantly during 2008 to 2014, but have increased since 2015, reflective of increased construction. the past several years, a reflection of the general slow-down in construction.

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. There are no significant changes to the budget.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM FY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	71,760	45,000	80,000	65,000	0	65,000	44
	SUBTOTAL *****	71,760	45,000	80,000	65,000	0	65,000	44
	TOTAL REVENUES *****	71,760	45,000	80,000	65,000	0	65,000	44
OTHER								
86606	ON-SITE SEWAGE PROGRAM	104,012	104,968	104,968	104,889	0	104,889	0
	SUBTOTAL *****	104,012	104,968	104,968	104,889	0	104,889	0
	TOTAL EXPENDITURES *****	104,012	104,968	104,968	104,889	0	104,889	0

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 2018 budget includes a \$5,000 increase to the Extension Council and an additional \$10,000 increase to Boone Historical Society for a digital record preservation project.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM FY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	1,250	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,250	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	1,250	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	1,250	4,000	2,000	2,500	0	2,500	37-
86675	EXTENSION COUNCIL	84,000	75,000	75,000	80,000	0	80,000	6
86689	BOONE CO HISTORICAL SOCIETY	21,300	29,000	29,000	10,000	19,000	20,000	31-
	SUBTOTAL *****	116,810	118,260	116,260	102,760	19,000	112,760	5-
	TOTAL EXPENDITURES *****	116,810	118,260	116,260	102,760	19,000	112,760	5-

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.

The 2017 budget was revised during the year to provide \$50,000 funding for an Air Service Guarantee Participation Agreement (City of Columbia). This was a one-time payment; therefore, the 2018 budget amounts have been reduced accordingly.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2016	2017		2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2017	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
OTHER								
84200	OTHER CONTRACTS	0	50,000	50,000	0	0	0	100-
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	103,000	103,000	53,000	0	53,000	49-
TOTAL EXPENDITURES *****		53,000	103,000	103,000	53,000	0	53,000	49-

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.

Effective with the 2018 budget, this budget has been incorporated into the Facilities and Grounds internal service fund. See cost center #6104 (Fund 610).

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	9,147	0	0	0	0
	SUBTOTAL *****	0	0	9,147	0	0	0	0
	TOTAL REVENUES *****	0	0	9,147	0	0	0	0
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	6	50	50	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	628	900	100	0	0	0	100-
26600	STRT/TRAFFIC/CONST SIGNS	0	150	0	0	0	0	100-
	SUBTOTAL *****	634	1,100	150	0	0	0	100-
UTILITIES								
48200	ELECTRICITY	91	96	96	0	0	0	100-
	SUBTOTAL *****	91	96	96	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	300	0	0	0	0	100-
60400	GROUND'S MAINTENANCE	61,707	29,060	29,060	0	0	0	100-
	SUBTOTAL *****	61,707	29,360	29,060	0	0	0	100-

Parks & Recreation

Dept. No. 1610

CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	4,000	16,000	0	0	100-
71500	BUILDING USE/RENT CHARGE	25,486	0	0	0	0	0
SUBTOTAL *****		25,486	4,000	16,000	0	0	100-
OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	80,752	80,752	0	0	100-
SUBTOTAL *****		0	80,752	80,752	0	0	100-
TOTAL EXPENDITURES *****		87,918	115,308	126,058	0	0	100-

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 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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	62	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	1,292	1,200	1,350	1,350	0	1,350	12
3798	INC/DEC IN FV OF INVESTMENTS	-502	0	0	0	0	0	0
	SUBTOTAL *****	852	1,260	1,410	1,410	0	1,410	12
	TOTAL REVENUES *****	852	1,260	1,410	1,410	0	1,410	12
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	5,040	0	0	0	0	0	0
	SUBTOTAL *****	5,040	0	0	0	0	0	0
OTHER								
86850	CONTINGENCY	0	118,000	0	118,000	0	118,000	0
	SUBTOTAL *****	0	118,000	0	118,000	0	118,000	0
	TOTAL EXPENDITURES *****	5,040	118,000	0	118,000	0	118,000	0

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	3,920	0	6,000	3,000	0	3,000	0
	SUBTOTAL *****	3,920	0	6,000	3,000	0	3,000	0
	INTEREST							
3711	INT-OVERNIGHT	9	10	10	10	0	10	0
3712	INT-LONG TERM INVEST	194	150	250	250	0	250	66
3718	INT-SALES TAX	0	0	2	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-86	0	0	0	0	0	0
	SUBTOTAL *****	117	160	262	260	0	260	62
	TOTAL REVENUES *****	4,037	160	6,262	3,260	0	3,260	**

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	7,851	6,203	6,207	4,537	0	4,537	26-
	SUBTOTAL *****	7,851	6,203	6,207	4,537	0	4,537	27-
INTEREST								
3710	INTEREST	2	0	10	0	0	0	0
3711	INT-OVERNIGHT	55	25	40	40	0	40	60
3712	INT-LONG TERM INVEST	1,120	400	1,000	1,000	0	1,000	150
3798	INC/DEC IN FV OF INVESTMENTS	-609	0	0	0	0	0	0
	SUBTOTAL *****	568	425	1,050	1,040	0	1,040	145
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 *****	108,419	106,628	107,257	105,577	0	105,577	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	85,000	85,000	85,000	90,000	0	90,000	5
84100	INTEREST EXPENSE	18,721	14,816	14,816	10,796	0	10,796	27-
	SUBTOTAL *****	103,721	99,816	99,816	100,796	0	100,796	1
	TOTAL EXPENDITURES *****	103,721	99,816	99,816	100,796	0	100,796	1

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	868,237	872,587	872,587	871,687	0	871,687	0
	SUBTOTAL *****	868,237	872,587	872,587	871,687	0	871,687	0
	TOTAL REVENUES *****	868,237	872,587	872,587	871,687	0	871,687	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	525,000	540,000	540,000	550,000	0	550,000	1
84100	INTEREST EXPENSE	342,919	332,269	332,269	321,369	0	321,369	3-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
	SUBTOTAL *****	868,237	872,587	872,587	871,687	0	871,687	0
	TOTAL EXPENDITURES *****	868,237	872,587	872,587	871,687	0	871,687	0

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	4	0	0	0	0	0	0
3711	INT-OVERNIGHT	2	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	30	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	93	0	0	0	0	0	0
	SUBTOTAL *****	129	0	0	0	0	0	0
	TOTAL REVENUES *****	129	0	0	0	0	0	0

Debt Service Funds

OTHER							
83917	OTO: TO GENERAL FUND	1,636	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	21,000	0	0	0	0	0
84100	INTEREST EXPENSE	473	0	0	0	0	0
SUBTOTAL *****		23,109	0	0	0	0	0
TOTAL EXPENDITURES *****		23,109	0	0	0	0	0

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	66,897	42,400	43,956	42,390	0	42,390	0
3059	NID PROP TAX PASS THRU-INTERST	12,504	9,690	9,194	7,954	0	7,954	17-
SUBTOTAL *****		79,401	52,090	53,150	50,344	0	50,344	3-
INTEREST								
3710	INTEREST	57	70	70	80	0	80	14
3711	INT-OVERNIGHT	118	70	70	70	0	70	0
3712	INT-LONG TERM INVEST	2,426	1,500	1,700	1,800	0	1,800	20
3798	INC/DEC IN FV OF INVESTMENTS	-975	0	0	0	0	0	0
SUBTOTAL *****		1,626	1,640	1,840	1,950	0	1,950	19
TOTAL REVENUES *****		81,027	53,730	54,990	52,294	0	52,294	3-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	52,700	53,700	53,700	54,600	0	54,600	1
84100	INTEREST EXPENSE	14,144	13,123	13,123	12,083	0	12,083	7-
86900	MISCELLANEOUS	3,815	3,552	3,552	3,283	0	3,283	7-
SUBTOTAL *****		70,659	70,375	70,375	69,966	0	69,966	1-
TOTAL EXPENDITURES *****		70,659	70,375	70,375	69,966	0	69,966	1-

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	7,224	1,166	1,207	1,243	0	1,243	6
3059	NID PROP TAX PASS THRU-INTERST	11,179	7,507	7,638	7,279	0	7,279	3-
SUBTOTAL *****		18,403	8,673	8,845	8,522	0	8,522	2-
INTEREST								
3710	INTEREST	1	0	1	0	0	0	0
3711	INT-OVERNIGHT	39	20	25	30	0	30	50
3712	INT-LONG TERM INVEST	800	450	600	700	0	700	55
3798	INC/DEC IN FV OF INVESTMENTS	-325	0	0	0	0	0	0
SUBTOTAL *****		515	470	626	730	0	730	55
TOTAL REVENUES *****		18,918	9,143	9,471	9,252	0	9,252	1
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	9,870	9,830	9,830	9,790	0	9,790	0
SUBTOTAL *****		10,870	10,830	10,830	10,790	0	10,790	0
TOTAL EXPENDITURES *****		10,870	10,830	10,830	10,790	0	10,790	0

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,347	3,792	4,088	4,033	0	4,033	6
3059	NID PROP TAX PASS THRU-INTERST	2,498	2,150	2,132	1,908	0	1,908	11-
	SUBTOTAL *****	6,845	5,942	6,220	5,941	0	5,941	0
	TOTAL REVENUES *****	6,845	5,942	6,220	5,941	0	5,941	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	7,300	7,400	7,400	7,600	0	7,600	2
84100	INTEREST EXPENSE	1,651	1,543	1,543	1,432	0	1,432	7-
86900	MISCELLANEOUS	1,673	1,637	1,637	1,600	0	1,600	2-
	SUBTOTAL *****	10,624	10,580	10,580	10,632	0	10,632	0
	TOTAL EXPENDITURES *****	10,624	10,580	10,580	10,632	0	10,632	0

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	45,282	37,596	53,680	36,078	0	36,078	4-
3059	NID PROP TAX PASS THRU-INTERST	7,515	6,888	7,201	3,560	0	3,560	48-
	SUBTOTAL *****	52,797	44,484	60,881	39,638	0	39,638	11-
INTEREST								
3710	INTEREST	55	35	52	50	0	50	42
	SUBTOTAL *****	55	35	52	50	0	50	43
	TOTAL REVENUES *****	52,852	44,519	60,933	39,688	0	39,688	11-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	45,000	45,000	45,000	45,000	0	45,000	0
84100	INTEREST EXPENSE	9,550	8,200	8,200	6,738	0	6,738	17-
	SUBTOTAL *****	54,550	53,200	53,200	51,738	0	51,738	3-
	TOTAL EXPENDITURES *****	54,550	53,200	53,200	51,738	0	51,738	3-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	1,029	1,061	1,267	1,167	0	1,167	9
3059	NID PROP TAX PASS THRU-INTERST	1,082	1,078	1,167	970	0	970	10-
	SUBTOTAL *****	2,111	2,139	2,434	2,137	0	2,137	0
INTEREST								
3710	INTEREST	4	5	5	5	0	5	0
	SUBTOTAL *****	4	5	5	5	0	5	0
	TOTAL REVENUES *****	2,115	2,144	2,439	2,142	0	2,142	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	2,000	2,000	2,000	2,000	0	2,000	0
84100	INTEREST EXPENSE	2,950	2,870	2,870	2,790	0	2,790	2-
	SUBTOTAL *****	4,950	4,870	4,870	4,790	0	4,790	2-
	TOTAL EXPENDITURES *****	4,950	4,870	4,870	4,790	0	4,790	2-

Debt Service Funds

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

								%CHG
		2016	2017	2017	2018	2018	2018	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	15,314	14,693	9,826	8,638	0	8,638	41-
3059	NID PROP TAX PASS THRU-INTERST	7,475	0	6,644	5,403	0	5,403	0
	SUBTOTAL *****	22,789	14,693	16,470	14,041	0	14,041	4-
INTEREST								
3710	INTEREST	2	0	11	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	33	0	0	0	0	0	0
	SUBTOTAL *****	35	0	11	0	0	0	0
OTHER FINANCING SOURCES								
3919	OTI: FROM NID FUND	2,235	0	0	0	0	0	0
	SUBTOTAL *****	2,235	0	0	0	0	0	0
	TOTAL REVENUES *****	25,059	14,693	16,481	14,041	0	14,041	4-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	0	8,541	8,541	8,776	0	8,776	2
84100	INTEREST EXPENSE	0	6,152	6,152	5,917	0	5,917	3-
	SUBTOTAL *****	0	14,693	14,693	14,693	0	14,693	0
	TOTAL EXPENDITURES *****	0	14,693	14,693	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 offers employees a choice between a PPO (Preferred Provider Organization) and a high-deductible HSA (Health Savings Account). The budget consists of the following cost centers:

- 6000--Preferred Provider Plan (PPO)
- 6001--High Deductible Health Plan (HDHP)
- 6002--Administration & Wellness (includes costs that are not specifically associated with either the PPO or the HDHP).

There are no 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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	2,581,137	2,410,200	1,452,260	1,477,020	0	1,477,020	38-
3531	DEPENDENT INSURANCE PREMIUMS	584,117	519,100	380,000	396,022	0	396,022	23-
3532	RETIREE/COBRA INSUR. PREMIUMS	44,549	0	29,910	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	484,975	438,800	321,960	330,128	0	330,128	24-
3535	EMPLOYEE PAID PREMIUMS-SELF	0	117,000	69,920	71,700	0	71,700	38-
SUBTOTAL *****		3,694,778	3,485,100	2,254,050	2,274,870	0	2,274,870	35-
INTEREST								
3711	INT-OVERNIGHT	995	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	20,899	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-10,408	0	0	0	0	0	0
SUBTOTAL *****		11,486	0	0	0	0	0	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	253,732	0	725	0	0	0	0
3891	DIVIDENDS/REBATES	8,777	0	0	0	0	0	0
SUBTOTAL *****		262,509	0	725	0	0	0	0
TOTAL REVENUES *****		3,968,773	3,485,100	2,254,775	2,274,870	0	2,274,870	35-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	2,052,620	2,101,625	1,218,010	1,400,712	0	1,400,712	33-
71051	OTHER POST-EMPLOYMENT BENEFITS	82,864	0	0	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	599,966	570,542	455,960	538,033	0	538,033	5-
71060	EXCESS LOSS/COVERAGE POLICY	355,502	329,303	221,680	249,069	0	249,069	24-
71100	OUTSIDE SERVICES	10,318	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	29,400	0	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	181,173	159,314	103,120	107,418	0	107,418	32-
71117	PRESCRIP CARD ADMIN FEES	48	0	0	0	0	0	0
SUBTOTAL *****		3,311,891	3,160,784	1,998,770	2,295,232	0	2,295,232	27-
OTHER								
83200	FEES & COMMISSIONS	29,219	0	0	0	0	0	0
SUBTOTAL *****		29,219	0	0	0	0	0	0
TOTAL EXPENDITURES *****		3,341,110	3,160,784	1,998,770	2,295,232	0	2,295,232	27-

6001 HEALTH-HIGH DEDUCTIBLE PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	369,600	1,060,100	1,087,680	0	1,087,680	194
3531	DEPENDENT INSURANCE PREMIUMS	0	87,240	217,290	201,215	0	201,215	130
3532	RETIREE/COBRA INSUR. PREMIUMS	0	0	28,160	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	0	71,160	163,240	164,425	0	164,425	131
SUBTOTAL *****		0	528,000	1,468,790	1,453,320	0	1,453,320	175
TOTAL REVENUES *****		0	528,000	1,468,790	1,453,320	0	1,453,320	175
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	0	325,725	401,620	465,879	0	465,879	43
71055	PRESCRIPTION DRUG CLAIMS	0	88,743	163,360	192,765	0	192,765	117
71060	EXCESS LOSS/COVERAGE POLICY	0	60,445	173,230	204,792	0	204,792	238
71104	ADMINISTRATIVE SERVICES	0	29,232	80,580	82,937	0	82,937	183
SUBTOTAL *****		0	504,145	818,790	946,373	0	946,373	88
TOTAL EXPENDITURES *****		0	504,145	818,790	946,373	0	946,373	88

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

6002 HEALTH-ADMINISTRATION/WEILLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	0	1,000	1,225	1,000	0	1,000	0
3712	INT-LONG TERM INVEST	0	19,000	32,305	24,000	0	24,000	26
	SUBTOTAL *****	0	20,000	33,530	25,000	0	25,000	25
	TOTAL REVENUES *****	0	20,000	33,530	25,000	0	25,000	25
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	551	550	0	550	0
	SUBTOTAL *****	0	0	551	550	0	550	0
CONTRACTUAL SERVICES								
71051	OTHER POST-EMPLOYMENT BENEFITS	0	92,200	42,200	67,200	0	67,200	27-
71100	OUTSIDE SERVICES	0	15,000	15,000	15,590	0	15,590	3
71101	PROFESSIONAL SERVICES	0	34,400	34,400	34,400	0	34,400	0
71105	LEGAL SERVICES	0	0	0	3,000	0	3,000	0
	SUBTOTAL *****	0	141,600	91,600	120,190	0	120,190	15-
OTHER								
83200	FEES & COMMISSIONS	0	52,500	19,226	2,500	0	2,500	95-
	SUBTOTAL *****	0	52,500	19,226	2,500	0	2,500	95-
	TOTAL EXPENDITURES *****	0	194,100	111,377	123,240	0	123,240	37-

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	187,924	193,200	190,160	197,400	0	197,400	2
3531	DEPENDENT INSURANCE PREMIUMS	62,280	60,830	64,280	62,474	0	62,474	2
3532	RETIREE/COBRA INSUR. PREMIUMS	4,092	0	3,850	0	0	0	0
3534	CNTY PD DEPENDENT PREM-DENTAL	31,090	30,520	31,930	33,706	0	33,706	10
SUBTOTAL *****		285,386	284,550	290,220	293,580	0	293,580	3
INTEREST								
3711	INT-OVERNIGHT	102	100	110	100	0	100	0
3712	INT-LONG TERM INVEST	2,131	400	2,890	900	0	900	125
3798	INC/DEC IN FV OF INVESTMENTS	-835	0	0	0	0	0	0
SUBTOTAL *****		1,398	500	3,000	1,000	0	1,000	100
TOTAL REVENUES *****		286,784	285,050	293,220	294,580	0	294,580	3
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	238,028	270,717	240,000	271,203	0	271,203	0
71104	ADMINISTRATIVE SERVICES	19,887	22,080	24,170	22,560	0	22,560	2
SUBTOTAL *****		257,915	292,797	264,170	293,763	0	293,763	0
TOTAL EXPENDITURES *****		257,915	292,797	264,170	293,763	0	293,763	0

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	1,918	0	900	0	0	0	0
3711	INT-OVERNIGHT	352	250	410	250	0	250	0
3712	INT-LONG TERM INVEST	7,411	4,350	9,510	4,350	0	4,350	0
3798	INC/DEC IN FV OF INVESTMENTS	-3,076	0	0	0	0	0	0
SUBTOTAL *****		6,605	4,600	10,820	4,600	0	4,600	0
MISCELLANEOUS								
3890	MISCELLANEOUS	30	0	0	0	0	0	0
SUBTOTAL *****		30	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	47,646	0	27,541	0	0	0	0
SUBTOTAL *****		47,646	0	27,541	0	0	0	0
TOTAL REVENUES *****		54,281	4,600	38,361	4,600	0	4,600	0
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	45,891	75,000	45,700	75,000	0	75,000	0
71055	PRESCRIPTION DRUG CLAIMS	5,537	20,000	4,200	20,000	0	20,000	0
71056	CLAIMS EXPENSE - LEGAL	307	7,500	0	7,500	0	7,500	0
71057	CLAIMS EXPENSE - INDEMNITY	300,000	325,000	0	325,000	0	325,000	0
71058	CLAIMS EXPENSE - OTHER	3,335	15,000	700	15,000	0	15,000	0
71070	INCREASE/DECREASE IN RESERVES	-354,420	0	-36,572	0	0	0	0
71104	ADMINISTRATIVE SERVICES	2,665	7,500	3,000	7,500	0	7,500	0
SUBTOTAL *****		3,315	450,000	17,028	450,000	0	450,000	0
TOTAL EXPENDITURES *****		3,315	450,000	17,028	450,000	0	450,000	0

Decimal values have been truncated.

Facilities and Grounds Services Combined Budget Summary

Description of Funding Sources

Building maintenance, parking lot maintenance, and custodial services are provided through a centralized department, Facilities Maintenance. The County Commission provides direct oversight to the 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 facilities 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	2016 Actual	2017 Estimated	2018 Class 1 Personal Services	2018 Classes 2-8 Other Services and Charges	2018 Class 9 Capital Outlay	2018 Total
Facilities Maintenance, Housekeeping & Parking								
610	6100	Facilities Maintenance	\$ 599,259	\$ 708,498	\$ 538,678	\$ 384,802	\$ 231	\$ 923,711
610	6101	Housekeeping	305,570	387,341	339,850	68,805	4,700	413,355
610	6102	Parking	36,824	71,082	-	67,753	-	67,753
610	6103	Facilities Security	51,945	69,766	-	-	-	-
610	6104	Grounds Maintenance	86,446	153,761	124,606	135,759	9,500	269,865
Subtotal			<u>1,080,044</u>	<u>1,390,448</u>	<u>1,003,134</u>	<u>657,119</u>	<u>14,431</u>	<u>1,674,684</u>
ECC - Facilities Maintenance, Housekeeping/Grounds								
270	2705	Facilities Maintenance, Housekeeping/Grounds	28,343	207,874	-	242,129	-	242,129
Subtotal			<u>28,343</u>	<u>207,874</u>	<u>-</u>	<u>242,129</u>	<u>-</u>	<u>242,129</u>
Total			<u>\$ 1,108,387</u>	<u>\$ 1,598,322</u>	<u>\$ 1,003,134</u>	<u>\$ 899,248</u>	<u>\$ 14,431</u>	<u>\$ 1,916,813</u>

Facility and Grounds Services Summary

Personnel Summary

Position Title			Departmental Funding Source Full-time Equivalent Positions				Change
	2016	2017	Dept.	Dept.	Dept.	2018	
			6100	6101	6104	Total	
Facilities Maintenance & Housekeeping							
Director, Facilities Maintenance & Custodial Services	1.00	1.00	1.00	-	-	1.00	-
Senior Maintenance Technician	4.00	5.00	5.00	-	-	5.00	-
Maintenance Technician	2.00	2.00	1.00	-	1.00	2.00	-
Security Technician	1.00	1.00	-	-	-	- ^a	(1.00)
Grounds Maintenance Technician I	1.00	2.00	-	-	2.00	2.00	-
Lead Custodian	1.00	1.00	-	1.00	-	1.00	-
Custodian	7.00	8.00	-	8.00	-	8.00	-
Service Coordinator I	1.00	1.00	1.00	-	-	1.00	-
Administrative Assistant	1.00	1.00	1.00	-	-	1.00	-
Subtotal	19.00	22.00	9.00	9.00	3.00	21.00	(1.00)
Total FTEs	19.00	22.00	9.00	9.00	3.00	21.00	(1.00)
Overtime	\$ 4,200	\$ 13,240	\$ 8,500	\$ 550	\$ 355	\$ 9,405	\$ (3,835)

a Security Technician moved to Information Technology (Dept 1171)

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 were established: Building Security (#6103) and Grounds Maintenance activities (#6104).

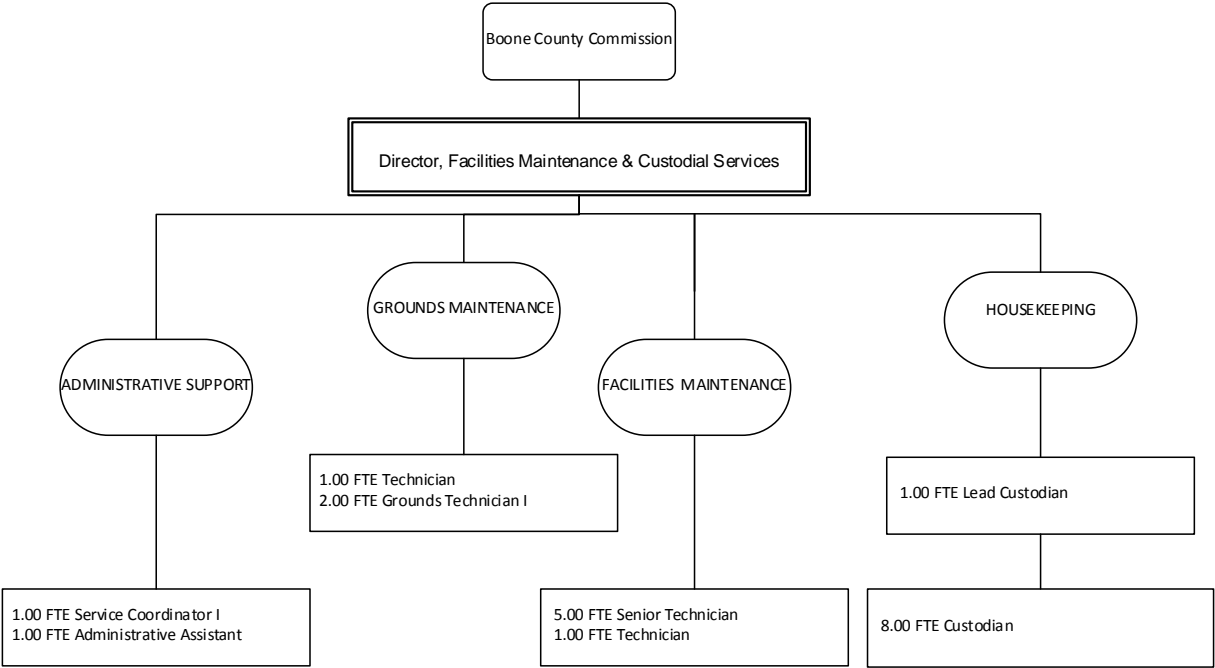
A county-wide building security upgrade project was funded from the Capital Repair and Replacement Fund (#6200) in 2017. Originally, Facilities Maintenance was assigned responsibility for the maintenance of this system and an additional FTE position was included in the 2016 budget to provide the necessary resources. Effective in the 2018 budget, these responsibilities and the FTE have been assigned to the Director of Information Technology (see cost center 1171).

Effective with the 2017 budget, facilities maintenance activities pertaining to Sheriff & Corrections were re-consolidated within this internal service fund.

There are no 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/EM SALES TAX FUND

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	4,133	3,300	4,300	5,000	0	5,000	51
23035	MAINTENANCE SUPPLIES	840	1,000	3,000	4,000	0	4,000	300
23038	GROUNDS MAINTENANCE SUPPLIES	182	2,000	500	2,000	0	2,000	0
23050	OTHER SUPPLIES	0	500	700	700	0	700	40
23850	MINOR EQUIP & TOOLS (<\$1000)	3,274	1,500	500	1,000	0	1,000	33-
23855	FURNITURE/FIXTURE <\$1000	0	1,000	200	0	0	0	100-
26300	MATERIAL & CHEMICAL SUPP.	2,034	500	500	500	0	500	0
26600	STRT/TRAFFIC/CONST SIGNS	96	1,700	200	4,700	0	4,700	176
SUBTOTAL *****		10,559	11,500	9,900	17,900	0	17,900	56
UTILITIES								
48000	TELEPHONES	364	480	480	516	0	516	7
48100	NATURAL GAS	0	4,500	592	3,000	0	3,000	33-
48200	ELECTRICITY	14,537	37,750	50,000	58,200	0	58,200	54
48300	WATER	1,787	4,620	3,000	5,580	0	5,580	20
48400	SOLID WASTE	0	3,552	1,000	1,200	0	1,200	66-
48500	STORM WATER UTILITY	0	156	0	0	0	0	100-
48600	SEWER USE	321	2,076	900	1,956	0	1,956	5-
48700	LP GAS/BLDG GENERATOR FUEL	638	0	640	2,600	0	2,600	0
SUBTOTAL *****		17,647	53,134	56,612	73,052	0	73,052	37
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	16,320	6,300	17,860	0	17,860	9
60100	BLDG REPAIRS/MAINTENANCE	19	3,000	400	3,000	0	3,000	0
60125	CUSTODIAL/JANITORIAL SERV	0	3,660	0	3,660	0	3,660	0
60150	PEST CONTROL	0	616	1,200	965	0	965	56
60200	EQUIP REPAIRS/MAINTENANCE	0	1,800	3,000	8,000	0	8,000	344
60400	GROUNDS MAINTENANCE	85	500	609	500	0	500	0
SUBTOTAL *****		104	25,896	11,509	33,985	0	33,985	31
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	34	4,300	4,000	6,900	0	6,900	60
71600	EQUIP LEASES & METER CHRG	0	60	0	0	0	0	100-
SUBTOTAL *****		34	4,360	4,000	6,900	0	6,900	58
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	125,853	125,853	110,292	0	110,292	12-
SUBTOTAL *****		0	125,853	125,853	110,292	0	110,292	12-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	1,825	0	0	0	0	100-
91302	COMPUTER SOFTWARE	0	611	0	0	0	0	100-
SUBTOTAL *****		0	2,436	0	0	0	0	100-
TOTAL EXPENDITURES *****		28,344	223,179	207,874	242,129	0	242,129	8

6100 FACILITIES MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	1,746	0	0	0	0
3530	INTERNAL SERVICE CHG	653,500	854,543	854,543	694,366	0	694,366	18-
SUBTOTAL *****		653,500	854,543	856,289	694,366	0	694,366	19-
FINES AND FORFEITURES								
3610	FORFEITED DEPOSITS	0	0	100	0	0	0	0
SUBTOTAL *****		0	0	100	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	292	250	300	250	0	250	0
3712	INT-LONG TERM INVEST	6,078	3,980	6,885	5,000	0	5,000	25
3798	INC/DEC IN FV OF INVESTMENTS	-2,325	0	0	0	0	0	0
SUBTOTAL *****		4,045	4,230	7,185	5,250	0	5,250	24

Facilities and Grounds Maintenance

MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	575	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	240	0	1,390	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	36	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	300	0	0	0
3891	DIVIDENDS/REBATES	0	0	361	0	0	0
SUBTOTAL *****		851	0	2,051	0	0	0
OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	484	0	0	0	0	0
SUBTOTAL *****		484	0	0	0	0	0
TOTAL REVENUES *****		658,880	858,773	865,625	699,616	0	699,616
PERSONAL SERVICES							
10100	SALARIES & WAGES	281,402	397,750	361,929	402,319	18,377	420,696
10110	OVERTIME	3,666	11,100	7,000	8,500	0	8,500
10120	HOLIDAY WORKED	408	315	100	215	0	215
10125	FAMILY HOLIDAY WORKED PREMIUM	3	405	50	305	0	305
10200	FICA	21,601	31,332	27,800	31,467	1,406	32,873
10300	HEALTH INSURANCE	32,377	55,620	41,073	45,840	3,090	48,930
10310	COUNTY HSA CONTRIBUTION	0	0	3,037	4,800	0	4,800
10325	DISABILITY INSURANCE	988	1,686	1,567	1,729	79	1,808
10330	CNTY PD DEPENDENT PREM-HEALTH	1,395	0	262	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	149	175	214	331	0	331
10350	LIFE INSURANCE	312	432	436	432	24	456
10375	DENTAL INSURANCE	2,336	3,780	3,194	3,780	210	3,990
10400	WORKERS COMP	6,458	8,632	6,540	9,374	695	10,069
10500	401(A) MATCH PLAN	2,650	4,680	3,485	4,680	325	5,005
10800	UNIFORM ALLOWANCE	0	600	600	0	100	700
SUBTOTAL *****		353,745	516,507	457,287	513,772	24,306	538,678
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	517	500	500	500	0	500
23035	MAINTENANCE SUPPLIES	21,069	25,300	25,000	27,200	0	27,200
23050	OTHER SUPPLIES	8,327	16,875	6,000	10,500	0	10,500
23300	UNIFORMS	409	800	800	1,050	150	1,200
23850	MINOR EQUIP & TOOLS (<\$1000)	8,823	7,470	7,470	8,200	350	8,550
23855	FURNITURE/FIXTURE <\$1000	720	1,300	1,000	0	0	0
23860	VEHICLE EQUIPMENT <\$1000	1,162	500	400	500	0	500
26600	STRT/TRAFFIC/CONST SIGNS	72	560	80	250	0	250
SUBTOTAL *****		41,099	53,305	41,250	48,200	500	48,700
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	40	40	0	0	0	0
37210	TRAINING/SCHOOLS	140	3,500	0	3,500	0	3,500
SUBTOTAL *****		180	3,540	0	3,500	0	3,500
UTILITIES							
48000	TELEPHONES	3,773	5,400	3,900	4,080	0	4,080
48050	CELLULAR/MOBILE DEVICE SERVICE	4,467	7,560	6,000	7,560	360	7,920
48100	NATURAL GAS	1,225	2,400	1,000	1,200	0	1,200
48200	ELECTRICITY	0	0	322	360	0	360
48300	WATER	135	240	250	300	0	300
SUBTOTAL *****		9,600	15,600	11,472	13,500	360	13,860
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	4,008	13,680	7,000	10,980	0	10,980
59010	FUEL SURCHARGE - REIMB TO R&B	244	470	260	600	0	600
59025	VEHICLE TITLE/LICENSE/PLATES	22	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,752	2,800	1,000	1,800	0	1,800
59105	TIRES	12	620	500	868	0	868
59110	MECHANICS CHARGE - REIMB R&B	1,117	1,100	1,080	1,100	0	1,100
59200	LOCAL MILEAGE	0	240	0	0	0	0
SUBTOTAL *****		8,155	18,910	9,840	15,348	0	15,348
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	13,429	13,002	10,000	11,314	0	11,314
60100	BLDG REPAIRS/MAINTENANCE	18,131	48,000	28,000	28,000	33,800	63,100
60200	EQUIP REPAIRS/MAINTENANCE	67,513	79,100	79,100	125,350	0	125,350
SUBTOTAL *****		99,073	140,102	117,100	164,664	33,800	199,764

Facilities and Grounds Maintenance

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,295	6,323	6,323	6,417	0	6,417	1
71001	AUTO PHYSICAL DAMAGE INS	2,114	4,000	2,580	2,850	0	2,850	28-
71002	AUTO LIABILITY INS	2,037	3,900	1,864	2,050	0	2,050	47-
71004	PROPERTY INSURANCE	2,468	3,000	2,018	2,220	0	2,220	26-
71006	ERRORS & OMISSIONS INS	423	700	573	630	0	630	10-
71008	GENERAL LIABILITY INS	3,329	4,500	5,561	6,120	0	6,120	36
71016	AUTO CLAIMS DEDUCTIBLE	3,000	2,000	0	2,000	0	2,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	0	0	500	0	500	0
71100	OUTSIDE SERVICES	8,200	27,953	25,000	26,620	1,800	26,620	4-
71101	PROFESSIONAL SERVICES	0	10,000	600	10,000	0	10,000	0
71500	BUILDING USE/RENT CHARGE	4,965	0	0	0	0	0	0
71526	DISPOSAL SERVICES	0	500	0	500	0	500	0
71600	EQUIP LEASES & METER CHRG	191	228	195	228	0	228	0
71700	EQUIPMENT RENTALS	2,439	4,500	1,200	3,000	0	3,000	33-
SUBTOTAL *****		33,461	67,604	45,914	63,135	1,800	63,135	7-
OTHER								
83200	FEES & COMMISSIONS	5	0	0	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHRG	0	25,635	25,635	30,495	0	30,495	18
86800	EMERGENCY	0	10,000	0	10,000	0	10,000	0
86850	CONTINGENCY	0	53,046	0	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-2,949	0	0	0	0	0	0
SUBTOTAL *****		-2,944	88,681	25,635	40,495	0	40,495	54-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,433	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	392	0	0	0	231	231	0
91400	AUTO/TRUCKS	27,533	0	0	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	27,533	0	0	0	0	0	0
SUBTOTAL *****		56,891	0	0	0	231	231	0
TOTAL EXPENDITURES *****		599,260	904,249	708,498	862,614	60,997	923,711	2

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	306,518	398,136	398,136	397,409	0	397,409	0
	SUBTOTAL *****	306,518	398,136	398,136	397,409	0	397,409	0
	TOTAL REVENUES *****	306,518	398,136	398,136	397,409	0	397,409	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	193,993	241,203	234,549	244,013	0	244,013	1
10110	OVERTIME	352	850	500	550	0	550	35-
10115	SHIFT DIFFERENTIAL	8,356	10,725	10,770	11,000	0	11,000	2
10120	HOLIDAY WORKED	0	40	0	40	0	40	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	60	0	40	0	40	33-
10200	FICA	15,109	19,345	18,081	19,556	0	19,556	1
10300	HEALTH INSURANCE	42,258	55,620	48,307	42,360	0	42,360	23-
10310	COUNTY HSA CONTRIBUTION	0	0	1,088	1,200	0	1,200	0
10325	DISABILITY INSURANCE	676	1,023	1,092	1,049	0	1,049	2
10330	CNTY PD DEPENDENT PREM-HEALTH	569	1,793	1,906	4,112	0	4,112	129
10331	CNTY PD DEPENDENT PREM-DENTAL	218	318	391	404	0	404	27
10350	LIFE INSURANCE	344	432	432	432	0	432	0
10375	DENTAL INSURANCE	3,050	3,780	3,804	3,360	0	3,360	11-
10400	WORKERS COMP	4,912	6,497	5,967	7,054	0	7,054	8
10500	401(A) MATCH PLAN	2,175	4,680	3,510	4,680	0	4,680	0
	SUBTOTAL *****	272,012	346,366	330,397	339,850	0	339,850	2-
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	20,389	25,080	28,000	28,000	0	28,000	11
23300	UNIFORMS	531	640	719	720	0	720	12
23850	MINOR EQUIP & TOOLS (<\$1000)	3,002	1,450	2,000	4,300	0	4,300	196
	SUBTOTAL *****	23,922	27,170	30,719	33,020	0	33,020	22
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	0	2,272	2,000	3,132	0	3,132	37
	SUBTOTAL *****	0	2,272	2,000	3,132	0	3,132	38
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	6	0	50	180	0	180	0
	SUBTOTAL *****	6	0	50	180	0	180	0

Facilities and Grounds Maintenance

EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	4,581	15,962	13,000	23,136	0	23,136	44
60150	PEST CONTROL	1,485	5,470	6,255	6,150	0	6,150	12
60200	EQUIP REPAIRS/MAINTENANCE	0	200	250	300	0	300	50
SUBTOTAL *****		6,066	21,632	19,505	29,586	0	29,586	37
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	429	848	860	727	0	727	14-
71100	OUTSIDE SERVICES	0	3,750	3,750	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	59	120	60	60	0	60	50-
SUBTOTAL *****		488	4,718	4,670	787	0	787	83-
OTHER								
86800	EMERGENCY	0	2,100	0	2,100	0	2,100	0
SUBTOTAL *****		0	2,100	0	2,100	0	2,100	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	4,700	4,700	0
92300	REPLCMNT MACH & EQUIP	3,077	0	0	0	0	0	0
SUBTOTAL *****		3,077	0	0	0	4,700	4,700	0
TOTAL EXPENDITURES *****		305,571	404,258	387,341	408,655	4,700	413,355	2

6102 PARKING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	59,308	72,122	72,122	72,122	0	72,122	0
3569	OTHER FEES	100	0	0	0	0	0	0
SUBTOTAL *****		59,408	72,122	72,122	72,122	0	72,122	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	0	0	25	0	0	0	0
SUBTOTAL *****		0	0	25	0	0	0	0
TOTAL REVENUES *****		59,408	72,122	72,147	72,122	0	72,122	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	100	0	50	0	50	50-
23035	MAINTENANCE SUPPLIES	261	500	250	500	0	500	0
23050	OTHER SUPPLIES	226	300	100	200	0	200	33-
26600	STRT/TRAFFIC/CONST SIGNS	321	500	500	500	0	500	0
SUBTOTAL *****		808	1,400	850	1,250	0	1,250	11-
UTILITIES								
48200	ELECTRICITY	1,499	1,500	1,630	1,632	0	1,632	8
SUBTOTAL *****		1,499	1,500	1,630	1,632	0	1,632	9
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60400	GROUNDS MAINTENANCE	0	36,520	37,000	16,000	28,950	30,000	17-
SUBTOTAL *****		0	36,620	37,000	16,100	28,950	30,100	18-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	26,524	24,323	24,000	24,671	0	24,671	1
71700	EQUIPMENT RENTALS	908	800	0	800	0	800	0
SUBTOTAL *****		27,432	25,123	24,000	25,471	0	25,471	1
OTHER								
83200	FEES & COMMISSIONS	0	0	2	0	0	0	0
86900	MISCELLANEOUS	7,085	9,320	7,600	8,000	0	9,300	0
SUBTOTAL *****		7,085	9,320	7,602	8,000	0	9,300	0
TOTAL EXPENDITURES *****		36,824	73,963	71,082	52,453	28,950	67,753	8-

Facilities and Grounds Maintenance

6103 FACILITIES SECURITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	78,799	78,799	0	0	0	100-
	SUBTOTAL *****	0	78,799	78,799	0	0	0	100-
	TOTAL REVENUES *****	0	78,799	78,799	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	34,780	46,908	46,904	46,904	0	0	100-
10110	OVERTIME	853	990	1,000	0	0	0	100-
10120	HOLIDAY WORKED	0	330	0	0	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	330	0	330	0	0	100-
10200	FICA	2,721	3,714	3,631	3,613	0	0	100-
10300	HEALTH INSURANCE	4,647	6,180	6,180	6,180	0	0	100-
10325	DISABILITY INSURANCE	99	201	201	201	0	0	100-
10350	LIFE INSURANCE	32	48	48	48	0	0	100-
10375	DENTAL INSURANCE	335	420	420	420	0	0	100-
10400	WORKERS COMP	0	1,244	1,684	1,210	0	0	100-
10500	401(A) MATCH PLAN	220	650	260	520	0	0	100-
	SUBTOTAL *****	43,687	61,015	60,328	59,426	0	0	100-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	168	250	30	0	0	0	100-
23018	PRINTER SUPPLIES	0	1,000	0	0	0	0	100-
23035	MAINTENANCE SUPPLIES	2,456	4,000	450	0	0	0	100-
23050	OTHER SUPPLIES	33	0	0	0	0	0	0
23300	UNIFORMS	56	100	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,045	1,500	300	0	0	0	100-
23855	FURNITURE/FIXTURE <\$1000	119	900	0	0	0	0	100-
	SUBTOTAL *****	3,877	7,750	780	0	0	0	100-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	1,000	0	0	0	0	100-
	SUBTOTAL *****	0	1,000	0	0	0	0	100-
UTILITIES								
48000	TELEPHONES	174	240	200	0	0	0	100-
48050	CELLULAR/MOBILE DEVICE SERVICE	843	1,260	1,050	0	0	0	100-
	SUBTOTAL *****	1,017	1,500	1,250	0	0	0	100-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	36	250	15	0	0	0	100-
	SUBTOTAL *****	36	250	15	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	5,040	5,000	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	260	1,200	2,100	0	0	0	100-
	SUBTOTAL *****	260	6,240	7,100	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	247	293	0	0	0	100-
71100	OUTSIDE SERVICES	290	1,500	0	0	0	0	100-
	SUBTOTAL *****	290	1,747	293	0	0	0	100-
OTHER								
86800	EMERGENCY	0	4,000	0	0	0	0	100-
	SUBTOTAL *****	0	4,000	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,778	0	0	0	0	0	0
	SUBTOTAL *****	2,778	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	51,945	83,502	69,766	59,426	0	0	100-

Facilities and Grounds Maintenance

6104 GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	571	0	0	0	0
3530	INTERNAL SERVICE CHG	0	139,172	139,172	212,374	0	212,374	52
	SUBTOTAL *****	0	139,172	139,743	212,374	0	212,374	53
	TOTAL REVENUES *****	0	139,172	139,743	212,374	0	212,374	53
PERSONAL SERVICES								
10100	SALARIES & WAGES	47,502	84,228	82,155	91,632	0	91,632	8
10110	OVERTIME	923	300	340	355	0	355	18
10120	HOLIDAY WORKED	16	50	0	50	0	50	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	75	0	75	0	75	0
10200	FICA	3,693	6,476	6,246	7,046	0	7,046	8
10300	HEALTH INSURANCE	7,679	17,253	15,185	16,740	0	16,740	2-
10310	COUNTY HSA CONTRIBUTION	0	0	1,500	2,400	0	2,400	0
10325	DISABILITY INSURANCE	131	362	302	394	0	394	8
10331	CNTY PD DEPENDENT PREM-DENTAL	66	87	88	110	0	110	26
10350	LIFE INSURANCE	68	134	140	144	0	144	7
10375	DENTAL INSURANCE	554	1,173	1,136	1,260	0	1,260	7
10400	WORKERS COMP	740	2,182	1,550	2,540	0	2,540	16
10500	401(A) MATCH PLAN	870	1,850	1,300	1,560	0	1,560	15-
10800	UNIFORM ALLOWANCE	0	300	300	0	0	300	0
	SUBTOTAL *****	62,242	114,470	110,242	124,306	0	124,606	9
MATERIALS & SUPPLIES								
23038	GROUNDS MAINTENANCE SUPPLIES	4,722	15,000	7,000	10,000	0	10,000	33-
23050	OTHER SUPPLIES	0	231	0	0	0	0	100-
23300	UNIFORMS	196	330	302	555	0	555	68
23850	MINOR EQUIP & TOOLS (<\$1000)	2,276	1,461	1,460	3,825	0	3,825	161
23855	FURNITURE/FIXTURE <\$1000	0	1,000	250	800	0	800	20-
26300	MATERIAL & CHEMICAL SUPP.	3,118	9,000	5,000	9,200	0	9,200	2
26600	STRT/TRAFFIC/CONST SIGNS	0	200	0	100	0	100	50-
	SUBTOTAL *****	10,312	27,222	14,012	24,480	0	24,480	10-
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	776	2,460	1,200	2,160	0	2,160	12-
48200	ELECTRICITY	0	0	0	96	0	96	0
	SUBTOTAL *****	776	2,460	1,200	2,256	0	2,256	8-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,095	2,400	3,000	3,400	0	3,400	41
59010	FUEL SURCHARGE - REIMB TO R&B	71	95	150	160	0	160	68
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,426	2,400	400	2,000	0	2,000	16-
59105	TIRES	538	100	0	400	0	400	300
59110	MECHANICS CHARGE - REIMB R&B	153	500	500	500	0	500	0
	SUBTOTAL *****	3,294	5,495	4,050	6,460	0	6,460	18
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	100	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	386	900	100	650	0	650	27-
60400	GROUNDS MAINTENANCE	0	0	0	30,000	10,900	40,900	0
	SUBTOTAL *****	386	900	200	30,750	10,900	41,650	**
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	470	713	0	713	0
71100	OUTSIDE SERVICES	0	2,200	200	2,200	0	2,200	0
71101	PROFESSIONAL SERVICES	0	0	0	52,000	0	52,000	0
71700	EQUIPMENT RENTALS	173	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	173	3,200	670	55,913	0	55,913	**
OTHER								
86800	EMERGENCY	0	0	0	5,000	0	5,000	0
	SUBTOTAL *****	0	0	0	5,000	0	5,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	9,264	7,600	7,597	0	9,500	9,500	25
92300	REPLCMNT MACH & EQUIP	0	16,250	15,790	0	0	0	100-
	SUBTOTAL *****	9,264	23,850	23,387	0	9,500	9,500	60-
	TOTAL EXPENDITURES *****	86,447	177,597	153,761	249,165	20,400	269,865	52

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240, 6250

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 Repair and Replacements-Emergency Communications Center (Fund 625; Dept. No. 6250)

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) 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

Capital Repairs and Replacement

associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

- 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 (625): to be determined. The new ECC should become fully operational in 2017 and an appropriate fund will need to be established.

Capital Repairs and Replacement

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The budget includes funding for a parking lot mill and overlay (facility leased to Reality House) and a carpet and tile replacement project at the Sheriff-Correctional facility.

There are no other significant changes to the budget.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	248,697	248,697	248,697	258,072	0	258,072	3
	SUBTOTAL *****	248,697	248,697	248,697	258,072	0	258,072	4
INTEREST								
3711	INT-OVERNIGHT	734	590	550	590	0	590	0
3712	INT-LONG TERM INVEST	15,188	8,000	12,900	8,000	0	8,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-5,347	0	0	0	0	0	0
	SUBTOTAL *****	10,575	8,590	13,450	8,590	0	8,590	0
	TOTAL REVENUES *****	259,272	257,287	262,147	266,662	0	266,662	4
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	8,850	5,000	0	0	96,000	984
60110	MAJOR BLDG REPAIRS/REPL	82,440	60,720	58,000	0	121,950	41,950	30-
	SUBTOTAL *****	82,440	69,570	63,000	0	121,950	137,950	98
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	0	0	0	4,080	0	4,080	0
86910	PY ENCUMBRANCES NOT USED	0	0	-46,255	0	0	0	0
	SUBTOTAL *****	0	0	-46,255	4,080	0	4,080	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	144,544	0	2	0	0	0	0
91302	COMPUTER SOFTWARE	15,440	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	563,115	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	102,935	80,110	0	0	0	100-
	SUBTOTAL *****	723,099	102,935	80,112	0	0	0	100-
	TOTAL EXPENDITURES *****	805,539	172,505	96,857	4,080	121,950	142,030	18-

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	36	30	30	30	0	30	0
3712	INT-LONG TERM INVEST	750	675	790	790	0	790	17
3798	INC/DEC IN FV OF INVESTMENTS	-306	0	0	0	0	0	0
	SUBTOTAL *****	480	705	820	820	0	820	16
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	7,031	7,031	7,031	7,031	0	7,031	0
	SUBTOTAL *****	7,031	7,031	7,031	7,031	0	7,031	0
	TOTAL REVENUES *****	7,511	7,736	7,851	7,851	0	7,851	1
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	600	81	700	0	700	16
	SUBTOTAL *****	0	600	81	700	0	700	17

Capital Repairs and Replacement

EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	469	100	0	100	0
60110	MAJOR BLDG REPAIRS/REPL	7,002	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	283	6,881	100	6,881	0	6,881	0
SUBTOTAL *****		7,285	6,981	569	6,981	0	6,981	0
TOTAL EXPENDITURES *****		7,285	7,581	650	7,681	0	7,681	1

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	16	15	14	15	0	15	0
3712	INT-LONG TERM INVEST	338	320	365	365	0	365	14
3798	INC/DEC IN FV OF INVESTMENTS	-136	0	0	0	0	0	0
SUBTOTAL *****		218	335	379	380	0	380	13
TOTAL REVENUES *****		218	335	379	380	0	380	13

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	50,000	50,000	50,000	150,000	0	150,000	200
SUBTOTAL *****		50,000	50,000	50,000	150,000	0	150,000	200
INTEREST								
3711	INT-OVERNIGHT	178	175	175	175	0	175	0
3712	INT-LONG TERM INVEST	3,686	3,750	3,980	3,750	0	3,750	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,408	0	0	0	0	0	0
SUBTOTAL *****		2,456	3,925	4,155	3,925	0	3,925	0
TOTAL REVENUES *****		52,456	53,925	54,155	153,925	0	153,925	185
EQUIP & BLDG MAINTENANCE								
60110	MAJOR BLDG REPAIRS/REPL	0	0	0	56,500	0	56,500	0
SUBTOTAL *****		0	0	0	56,500	0	56,500	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,559	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	45,465	0	0	0	0	0	0
SUBTOTAL *****		48,024	0	0	0	0	0	0
TOTAL EXPENDITURES *****		48,024	0	0	56,500	0	56,500	0

6250 CAPITAL R & R - ECC

625 CAPITAL R & R - ECC

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	0	0	36,182	0	36,182	0
SUBTOTAL *****		0	0	0	36,182	0	36,182	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	0	0	0	4,080	0	4,080	0
SUBTOTAL *****		0	0	0	4,080	0	4,080	0
TOTAL REVENUES *****		0	0	0	40,262	0	40,262	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Boone County Annex. Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	130,695	64,324	64,324	130,215	0	130,215	102
	SUBTOTAL *****	130,695	64,324	64,324	130,215	0	130,215	102
INTEREST								
3711	INT-OVERNIGHT	145	100	145	100	0	100	0
3712	INT-LONG TERM INVEST	3,010	2,000	3,844	2,000	0	2,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,243	0	0	0	0	0	0
	SUBTOTAL *****	1,912	2,100	3,989	2,100	0	2,100	0
	TOTAL REVENUES *****	132,607	66,424	68,313	132,315	0	132,315	99
UTILITIES								
48100	NATURAL GAS	17,778	17,600	21,000	22,050	0	22,050	25
48200	ELECTRICITY	100,997	92,500	83,500	85,100	0	85,100	8-
48300	WATER	1,576	1,315	1,625	1,675	0	1,675	27
48400	SOLID WASTE	4,718	4,500	4,500	4,500	0	4,500	0
48500	STORM WATER UTILITY	189	230	210	260	0	260	13
48600	SEWER USE	2,086	1,900	2,410	2,530	0	2,530	33
	SUBTOTAL *****	127,344	118,045	113,245	116,115	0	116,115	2-
	TOTAL EXPENDITURES *****	127,344	118,045	113,245	116,115	0	116,115	2-

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	243,625	124,310	124,310	301,390	0	301,390	142
	SUBTOTAL *****	243,625	124,310	124,310	301,390	0	301,390	142
	TOTAL REVENUES *****	243,625	124,310	124,310	301,390	0	301,390	142

Building Utilities

UTILITIES							
48100	NATURAL GAS	42,570	38,100	47,200	49,600	0	30
48200	ELECTRICITY	173,361	172,200	196,400	200,300	0	16
48300	WATER	6,064	6,600	6,800	6,900	0	4
48400	SOLID WASTE	7,119	6,600	7,200	7,200	0	9
48500	STORM WATER UTILITY	503	570	550	680	0	19
48600	SEWER USE	3,641	3,600	4,010	4,210	0	16
SUBTOTAL *****		233,258	227,670	262,160	268,890	0	18
TOTAL EXPENDITURES *****		233,258	227,670	262,160	268,890	0	18

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	18,875	9,396	9,396	18,180	0	18,180	93
SUBTOTAL *****		18,875	9,396	9,396	18,180	0	18,180	93
TOTAL REVENUES *****		18,875	9,396	9,396	18,180	0	18,180	93
UTILITIES								
48100	NATURAL GAS	3,337	4,200	2,410	2,650	0	2,650	36-
48200	ELECTRICITY	12,701	11,400	11,000	12,100	0	12,100	6
48300	WATER	188	220	150	360	0	360	63
48400	SOLID WASTE	885	850	820	915	0	915	7
48500	STORM WATER UTILITY	265	335	210	260	0	260	22-
48600	SEWER USE	194	210	145	145	0	145	30-
SUBTOTAL *****		17,570	17,215	14,735	16,430	0	16,430	5-
TOTAL EXPENDITURES *****		17,570	17,215	14,735	16,430	0	16,430	5-

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

621 BUILDING UTILITIES								%CHG FROM PY BUD
ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	12,330	5,975	5,975	13,435	0	13,435	124
	SUBTOTAL *****	12,330	5,975	5,975	13,435	0	13,435	125
	TOTAL REVENUES *****	12,330	5,975	5,975	13,435	0	13,435	125
UTILITIES								
48100	NATURAL GAS	912	815	830	875	0	875	7
48200	ELECTRICITY	10,524	9,720	10,175	10,375	0	10,375	6
48300	WATER	278	230	320	325	0	325	41
48500	STORM WATER UTILITY	83	100	105	130	0	130	30
48600	SEWER USE	244	210	265	280	0	280	33
	SUBTOTAL *****	12,041	11,075	11,695	11,985	0	11,985	8
	TOTAL EXPENDITURES *****	12,041	11,075	11,695	11,985	0	11,985	8

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	17	15	15	15	0	15	0
3712	INT-LONG TERM INVEST	363	300	315	315	0	315	5
3798	INC/DEC IN FV OF INVESTMENTS	-146	0	0	0	0	0	0
	SUBTOTAL *****	234	315	330	330	0	330	5
	TOTAL REVENUES *****	234	315	330	330	0	330	5
OTHER								
83150	SCHOLARSHIPS	212	220	305	300	0	300	36
	SUBTOTAL *****	212	220	305	300	0	300	36
	TOTAL EXPENDITURES *****	212	220	305	300	0	300	36

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.

During 2017, the County Commission authorized its Facilities Maintenance Department utilize County staff to provide minimal maintenance until such time that the trust fund has adequate resources to pay for mowing.

Annual Budget

7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	3	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	62	70	40	70	0	70	0
3798	INC/DEC IN FV OF INVESTMENTS	-23	0	0	0	0	0	0
	SUBTOTAL *****	42	73	43	73	0	73	0
OTHER FINANCING SOURCES								
3921	OTI: FROM AGENCY/TRUST FUND	0	0	1,368	0	0	0	0
	SUBTOTAL *****	0	0	1,368	0	0	0	0
	TOTAL REVENUES *****	42	73	1,411	73	0	73	0
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	657	100	1,250	0	0	0	100-
	SUBTOTAL *****	657	100	1,250	0	0	0	100-
	TOTAL EXPENDITURES *****	657	100	1,250	0	0	0	100-

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	2016 ACTUAL	2017 BUDGET + REVISIONS	2017 ESTIMATED	2018 CORE REQUEST	2018 SUPPLEMENTAL REQUEST	2018 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	36	40	35	40	0	40	0
3712	INT-LONG TERM INVEST	755	700	781	700	0	700	0
3798	INC/DEC IN FV OF INVESTMENTS	-295	0	0	0	0	0	0
	SUBTOTAL *****	496	740	816	740	0	740	0
	TOTAL REVENUES *****	496	740	816	740	0	740	0
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	3,192	3,200	1,550	2,400	0	2,400	25-
	SUBTOTAL *****	3,192	3,200	1,550	2,400	0	2,400	25-
OTHER								
83921	OTO: TO AGENCY/TRUST FUND	0	0	1,368	0	0	0	0
	SUBTOTAL *****	0	0	1,368	0	0	0	0
	TOTAL EXPENDITURES *****	3,192	3,200	2,918	2,400	0	2,400	25-

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 fiscal 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 2017, the County Commission authorized a Needs Assessment pertaining to work and storage space needs relating to law enforcement, facilities maintenance, emergency communications radio network, and emergency management. The county anticipates completing the Needs Assessment in 2018 and developing budget proposals for consideration in the 2019 budget.

During fiscal year 2017, residual assets within the General Capital Fund (Fund 405) were used to replace the data cabling on the first and second floors of the Government Center. Replacement is necessary to support a new phone system, which is included within the Information Technology 2018 annual operating budget.



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	ECC facility completed and operations relocated to ECC mid-year 2017. Technology to be completed late 2017 or early 2018.
		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	Project completed.

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	Should be completed by end of 2017.

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County has occurred in phases with the full transition completed in 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-recurring 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 expenditures. 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 Communications 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 Management Operations.	Facility construction completed in 2017; technology to be completed in 2018. Any residual assets in the fund will be transferred to the 911/Emergency Management 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	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,740	1	8.99%	8,188	1	9.40%
University Hospital & Clinics	4,502	2	4.63%	4,046	2	4.64%
Columbia Public Schools	2,524	3	2.60%	2,413	3	2.77%
Boone Hospital Center	1,600	4	1.65%	1,657	4	1.90%
Veterans United Home Loans	1,400	5	1.44%	-	-	-
City of Columbia	1,360	6	1.40%	1,242	5	1.43%
Shelter Insurance Companies	1,128	7	1.16%	1,050	9	1.21%
MBS Textbook Exchange	851	8	0.88%	1,086	7	1.25%
State Farm Insurance Companies	850	9	0.87%	1,149	6	1.32%
Harry S. Truman Veterans Hospital	800	10	0.82%	1,086	8	1.25%
State of Missouri (excludes UMC)	-		-	763	10	0.88%
Total employment for principal employers	<u>23,755</u>		<u>24.44%</u>	<u>22,680</u>		<u>26.04%</u>
Total county employment	<u>97,195</u>			<u>87,109</u>		

* Data unavailable at time of publication

Sources:

Employer and Employees - Columbia Daily Tribune - Posted Jan 28th, 2017

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)			
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%	42,302	7,401,758	3.5%	5.0%	5.3%
2016	6,093,000	0.15%	176,594	0.93%	*	*	3.2%	4.6%	4.7%

* 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
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
2017	2,260,909,178	10,702,521,356	501,972,099	1,528,664,354

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2017	35,854,509	112,045,341	2,798,735,786	12,343,231,050

Statistical and Demographic Information cont'd

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0475	0.0475	0.0475	0.0475	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Group Homes	0.1114	0.1127	0.1127	0.1130	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146
Total Boone County	<u>\$ 0.2789</u>	<u>\$ 0.2802</u>	<u>\$ 0.2802</u>	<u>\$ 0.2805</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	4.7292	4.7717	4.8492	4.8812	5.4019	5.4239	5.4868	5.4656	6.0430	6.0555
Southern Boone County R-I Schools	4.5175	4.5462	4.5460	4.9660	4.9860	4.9920	5.0263	5.0300	5.0988	5.0861
Hallsville R-IV Schools	3.9188	3.9929	4.2473	4.2411	4.2371	4.2922	4.2718	4.2991	4.3033	5.1033
Sturgeon R-V Schools	4.7661	4.7245	4.7324	4.9260	5.0664	5.0812	5.0932	5.1190	5.0570	5.0508
Centralia R-VI Schools	4.2095	4.3595	4.3595	4.3595	4.3595	4.3595	4.3595	4.3282	4.3382	4.3493
Harrisburg R-VIII Schools	4.4097	4.5004	4.5600	4.5533	4.4886	4.5137	4.5417	4.5611	5.2515	5.2515
New Franklin R-I Schools	3.8922	3.8907	3.9620	3.9620	3.9620	4.0206	4.0138	4.1111	4.0475	4.0475
Fayette R-III Schools	4.1401	4.2385	4.2241	4.2095	4.2299	4.2514	4.2528	4.2528	4.2528	4.2528
North Callaway R-I Schools	3.6100	3.6301	3.7523	3.7904	3.8123	3.8351	3.8336	3.7925	3.7971	3.9102
City of Ashland	0.2966	0.3302	0.3202	0.2612	0.2612	0.2635	0.2635	0.2641	0.2480	0.2480
City of Centralia	0.9288	0.9499	0.9590	0.9590	0.9590	0.9620	0.9662	0.9697	0.9661	0.9661
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Hallsville	0.8664	0.8689	0.8689	0.8689	0.8691	0.8509	0.8636	0.8500	0.8490	0.8400
City of Sturgeon	0.5500	0.5500	0.5500	0.5414	0.5437	0.5493	0.5547	0.5547	0.5473	0.5473
Town of Harrisburg	0.3259	0.3345	0.3345	0.3424	0.3424	0.3479	0.3483	0.3562	0.3578	0.3640
Village of Hartsburg	0.5156	0.5141	0.5141	0.5141	0.5179	0.5765	0.5798	0.5798	0.5291	0.5409
Town of Huntsdale	0.5000	-	-	-	-	-	-	-	-	-
City of Rocheport	-	0.2588	0.2589	0.2586	0.2557	0.2674	0.2710	0.2744	0.2656	0.2656
Special Business District	0.4778	0.4759	0.4788	-	-	-	-	-	-	-
Boone County Fire Protection District	0.7394	0.6293	0.6299	0.6299	0.6229	0.6010	0.8793	0.8842	0.8842	0.8842
Southern Boone County Fire District	0.4124	0.4318	0.4291	0.3567	0.5068	0.4149	0.3904	0.3607	0.3803	0.3777
Boone County Library District	0.2986	0.2986	0.2986	0.3001	0.3036	0.3036	0.3091	0.3091	0.3091	0.3091
Centralia Library District	0.3678	0.3745	0.3782	0.3782	0.3782	0.3785	0.6285	0.6285	0.5969	0.5505
Columbia Regional Library District	0.5221	0.5221	0.5221	0.5221	0.5271	0.5382	0.5382	0.5224	0.5088	0.3091
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0897	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.9000	\$ 0.0900

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category		2007	2008	2009	2010
General merchandise retail stores	\$	437,041,100	453,469,833	451,426,016	439,263,570
Eating and drinking establishments		250,882,383	256,965,731	259,611,462	268,448,113
Food stores		188,354,313	187,526,069	187,969,216	213,852,221
Miscellaneous retail		208,049,295	170,236,933	164,707,520	169,324,578
Building material; hardware, garden supply		103,195,966	91,171,823	104,943,336	103,631,054
Wholesale trade- durable goods		87,873,156	64,732,353	60,870,568	56,086,290
Furniture, home furnishings and equipment		153,295,254	151,389,186	92,408,834	95,754,923
Automotive dealers and gasoline services		59,237,012	64,248,234	90,459,039	90,628,102
Electric, gas, and sanitary		184,998,226	97,425,630	95,986,937	96,927,892
Apparel and accessories		56,415,889	59,212,790	60,256,938	64,266,113
Wholesale trade- nondurable goods		62,984,255	52,951,149	53,857,991	60,184,732
Communication		86,462,973	90,983,902	95,461,110	95,061,411
All other		328,491,340	467,263,397	434,656,997	444,768,714
Total	\$	2,207,281,162	2,207,577,030	2,152,615,964	2,198,197,713
Annual percentage change		-0.3%	0.0%	-2.5%	2.1%
County direct sales tax rate		1.325%	1.325%	1.325%	1.125%

Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

2011	2012	2013	2014	2015	2016
438,648,110	445,646,258	443,183,231	438,462,272	437,547,138	426,207,054
280,233,484	296,066,467	306,913,524	317,134,888	341,901,707	352,063,313
238,480,728	255,039,275	268,169,951	284,686,881	291,020,070	294,939,148
172,913,219	186,910,672	193,287,466	194,469,393	199,633,560	203,170,151
108,986,156	109,475,686	136,531,907	137,864,736	139,216,042	141,563,161
69,268,607	82,533,989	75,334,761	88,199,320	103,146,642	111,513,387
103,023,193	100,502,588	104,363,044	105,980,465	105,132,150	108,397,487
97,938,321	97,632,235	89,585,837	143,737,565	99,281,436	103,188,582
98,332,103	94,196,671	101,872,872	107,778,004	95,738,723	89,910,503
70,867,115	75,594,864	75,318,848	77,907,757	80,053,769	77,013,535
60,581,495	66,839,533	60,716,366	63,491,663	71,055,722	76,689,812
82,199,389	62,626,492	62,046,135	70,701,662	70,256,834	64,887,711
476,989,264	529,569,655	579,894,012	586,487,854	606,635,591	635,290,783
2,298,461,184	2,402,634,385	2,497,217,954	2,616,902,461	2,640,619,384	2,684,834,628
4.6%	4.5%	3.9%	4.8%	0.9%	1.7%
1.125%	1.125%	1.750%	1.750%	1.750%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2018

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
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
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
Ashland and Sturgeon	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.475%	
	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
Ashland and Sturgeon	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates		7.975%	

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates		7.975%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2025
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2022
Combined Sales Tax Rates		7.975%	
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%	
Hallsville	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
	City Capital Improvements (Misc.)	0.500%	Permanent
	City Stormwater and Parks	0.125%	Permanent
Combined Sales Tax Rates		7.600%	

*****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%

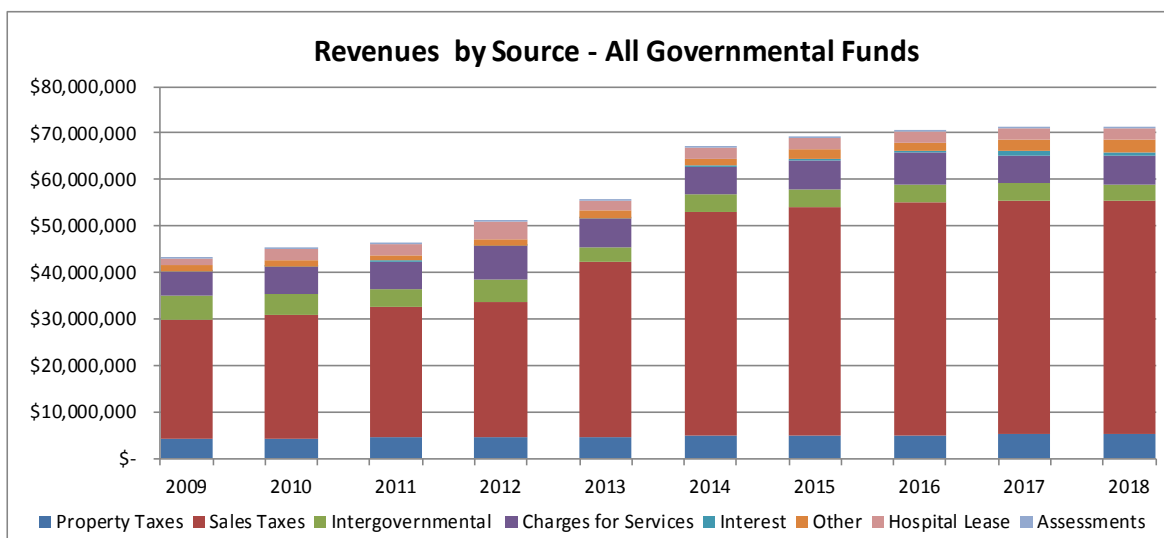
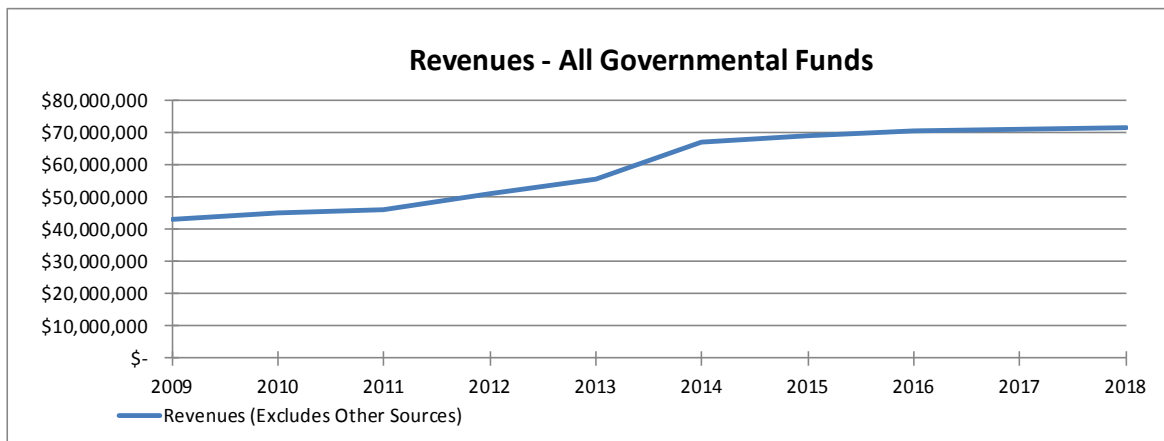
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes	\$ 4,212,637	\$ 4,190,527	\$ 4,424,910	\$ 4,471,097	\$ 4,538,698
Assessments	102,598	178,186	169,336	308,739	232,494
Sales Taxes	25,653,471	26,656,012	27,977,495	29,054,019	37,541,613
Intergovernmental	5,032,989	4,646,871	4,067,123	4,945,333	3,458,898
Charges for Services	5,202,384	5,751,015	5,740,553	7,157,934	5,996,720
Interest	101,113	123,659	327,471	131,294	38,189
Hospital Lease	1,632,323	2,178,028	2,203,198	3,754,294	2,293,068
Other	1,256,446	1,374,332	1,264,287	1,271,332	1,634,893
Total	\$ 43,193,961	\$ 45,098,630	\$ 46,174,373	\$ 51,094,042	\$ 55,734,573

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes	\$ 4,774,469	\$ 4,833,291	\$ 5,019,805	\$ 5,128,029	\$ 5,217,740
Assessments	303,673	240,172	182,348	148,000	120,623
Sales Taxes	48,137,970	49,173,652	50,087,949	50,116,000	50,227,000
Intergovernmental	3,762,947	3,914,051	3,845,288	3,944,465	3,579,316
Charges for Services	6,020,120	6,146,723	6,850,421	5,921,481	5,976,562
Interest	210,153	251,064	400,345	873,064	888,034
Hospital Lease	2,327,004	2,344,924	2,361,806	2,410,696	2,422,000
Other	1,620,343	2,171,381	1,841,738	2,544,129	2,851,957
Total	\$ 67,156,679	\$ 69,075,258	\$ 70,589,700	\$ 71,085,864	\$ 71,283,232

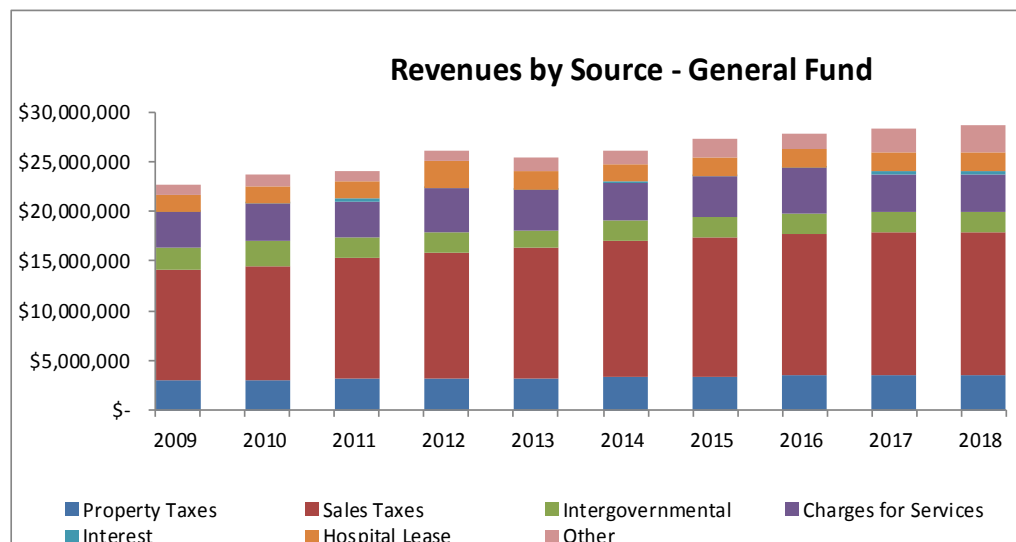
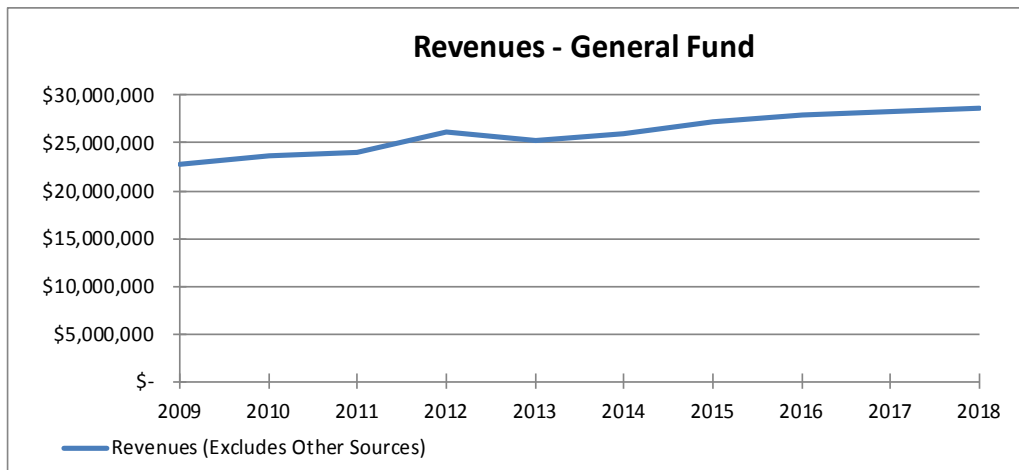


Revenues by Source cont'd

General Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes	\$ 2,980,220	\$ 2,967,101	\$ 3,131,488	\$ 3,132,275	\$ 3,177,727
Sales Taxes	11,144,410	11,579,077	12,162,398	12,619,573	13,165,037
Intergovernmental	2,227,679	2,484,261	2,030,178	2,214,652	1,745,996
Charges for Services	3,593,653	3,741,819	3,685,306	4,280,400	4,059,082
Interest	16,696	31,913	213,118	53,324	21,037
Hospital Lease	1,632,323	1,678,028	1,703,198	2,754,294	1,784,468
Other	1,103,313	1,207,515	1,121,443	1,072,995	1,375,622
Total	\$ 22,698,294	\$ 23,689,714	\$ 24,047,129	\$ 26,127,513	\$ 25,328,969

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes	\$ 3,339,334	\$ 3,383,431	\$ 3,512,970	\$ 3,562,511	\$ 3,614,640
Sales Taxes	13,770,424	14,034,684	14,281,327	14,281,000	14,317,000
Intergovernmental	1,899,352	2,020,034	2,048,902	2,012,653	1,941,898
Charges for Services	3,877,499	4,016,566	4,472,121	3,867,553	3,904,186
Interest	52,185	59,982	97,245	237,248	218,081
Hospital Lease	1,810,877	1,824,822	1,837,960	1,876,006	1,885,000
Other	1,265,448	1,905,465	1,624,839	2,474,801	2,793,805
Total	\$ 26,015,119	\$ 27,244,984	\$ 27,875,364	\$ 28,311,772	\$ 28,674,610

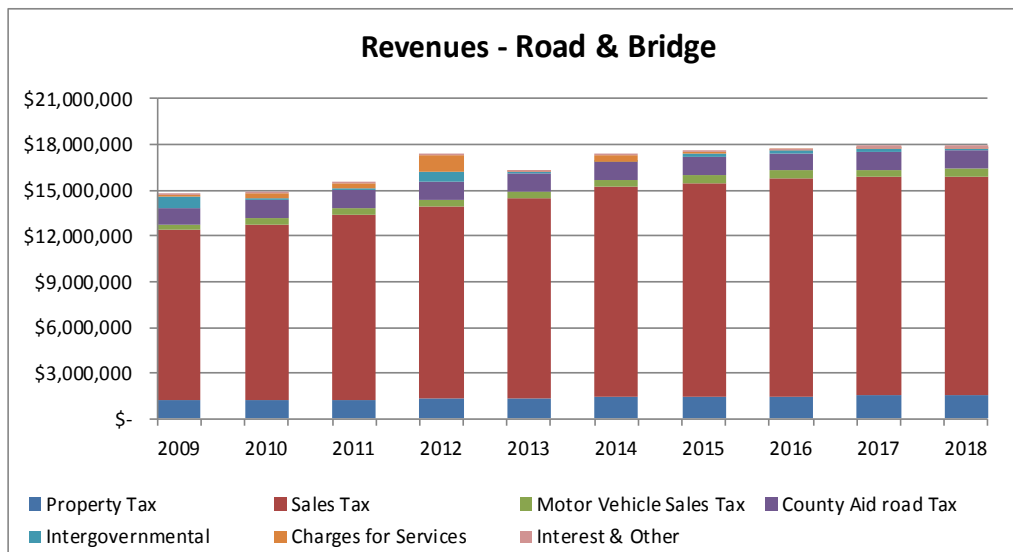
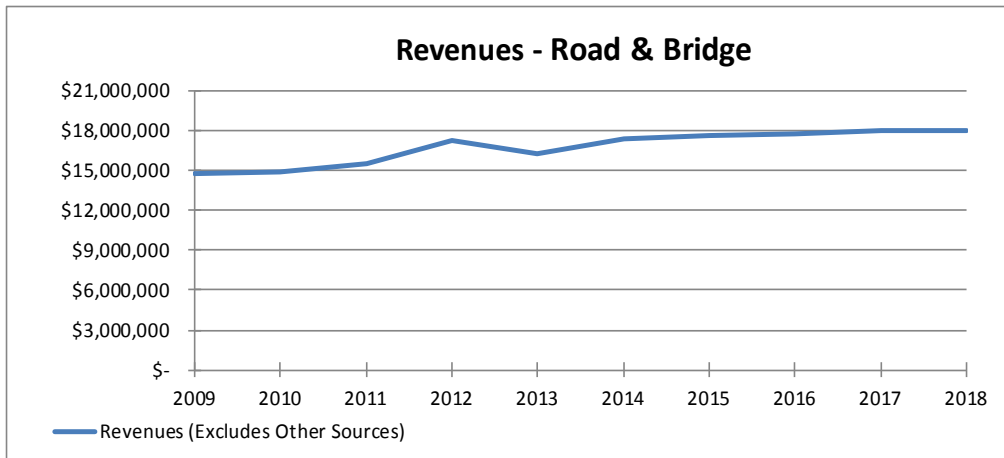


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Tax	\$ 1,232,417	\$ 1,223,426	\$ 1,293,422	\$ 1,338,822	\$ 1,360,971
Sales Tax	11,134,451	11,568,348	12,148,480	12,605,385	13,149,084
Motor Vehicle Sales Tax	344,213	363,759	375,538	413,881	428,153
County Aid road Tax	1,158,628	1,197,202	1,161,133	1,165,665	1,161,598
Intergovernmental	758,099	138,952	173,793	668,990	71,398
Charges for Services	60,144	316,859	284,230	1,054,408	78,538
Interest & Other	67,536	60,917	83,348	16,583	20,117
Total	\$ 14,755,488	\$ 14,869,463	\$ 15,519,944	\$ 17,263,734	\$ 16,269,859

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Tax	\$ 1,435,135	\$ 1,449,860	\$ 1,506,835	1,565,518	\$ 1,603,100
Sales Tax	13,754,107	14,047,239	14,300,263	14,270,000	14,306,000
Motor Vehicle Sales Tax	478,831	478,831	478,831	535,000	525,000
County Aid road Tax	1,161,598	1,161,598	1,161,598	1,188,000	1,188,000
Intergovernmental	76,153	299,510	123,867	186,237	86,000
Charges for Services	341,568	129,040	35,054	35,214	37,155
Interest & Other	99,792	99,198	115,961	201,514	214,505
Total	\$ 17,347,184	\$ 17,665,276	\$ 17,722,409	\$ 17,981,483	\$ 17,959,760

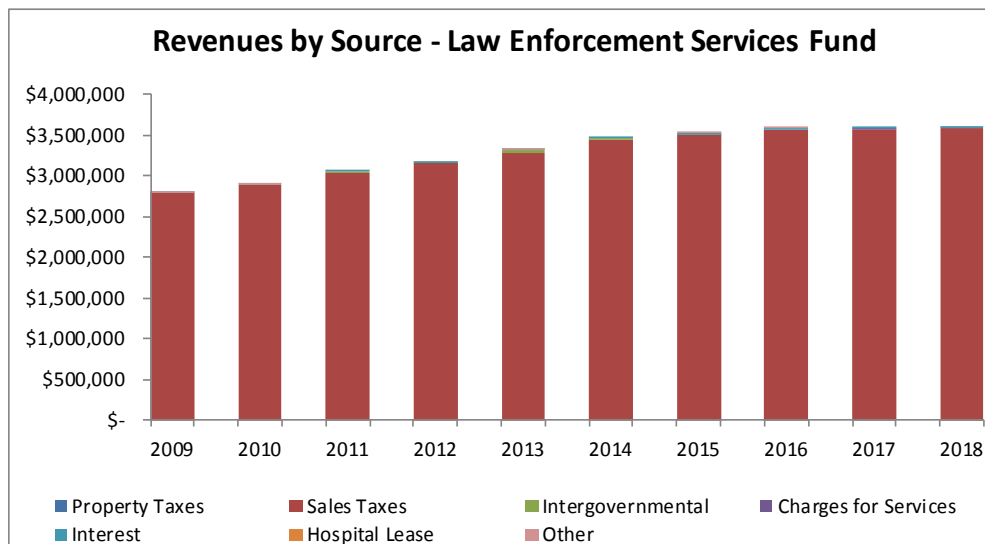
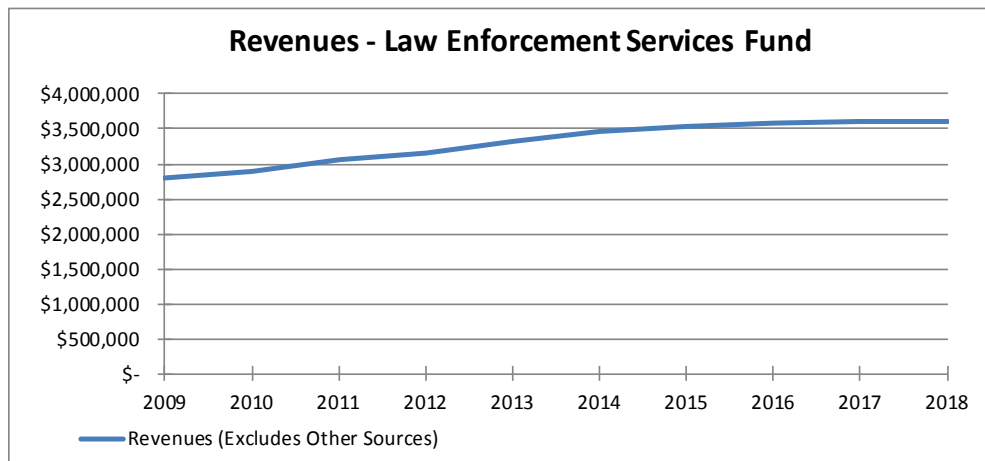


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,782,843	2,892,065	3,035,421	3,151,723	3,285,946
Intergovernmental	-	-	8,110	8,007	26,495
Charges for Services	-	-	-	-	-
Interest	6,467	5,758	8,033	6,310	805
Hospital Lease	-	-	-	-	-
Other	3,281	215	-	-	624
Total	\$ 2,792,591	\$ 2,898,038	\$ 3,051,564	\$ 3,166,040	\$ 3,313,870

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,438,362	3,504,432	3,567,736	3,568,000	3,577,000
Intergovernmental	12,517	6,061	0	-	-
Charges for Services	-	-	0	4,270	1,000
Interest	10,522	9,807	18,302	28,105	31,200
Hospital Lease	-	-	0	-	-
Other	-	3,714	750	-	-
Total	\$ 3,461,401	\$ 3,524,014	\$ 3,586,788	\$ 3,600,375	\$ 3,609,200

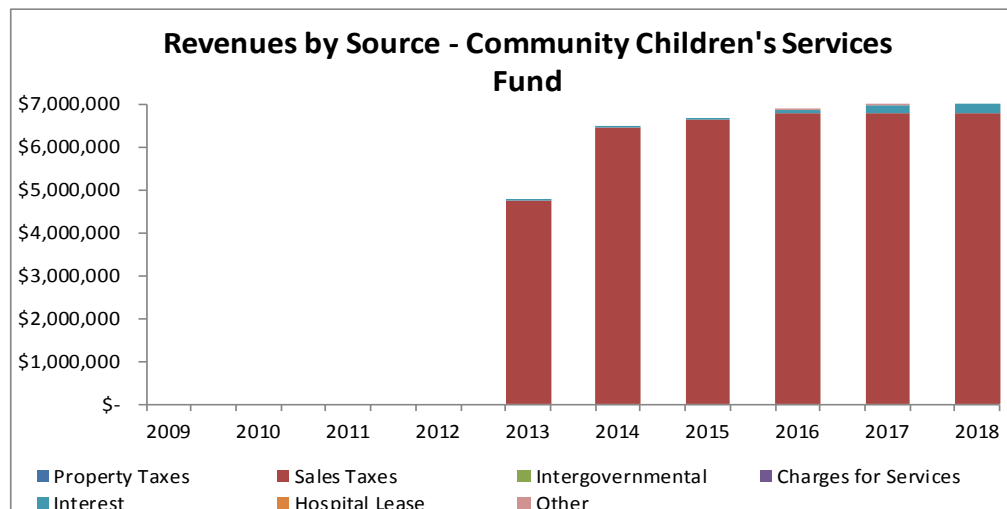
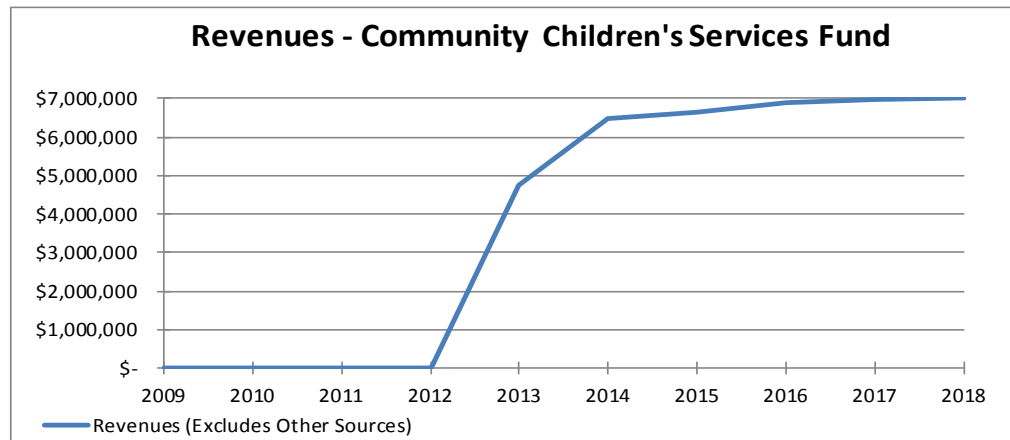


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	4,741,873
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	5,231
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 4,747,104

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,438,173	6,617,337	6,766,351	6,766,000	6,783,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	33,684	44,875	107,095	205,862	216,300
Hospital Lease	-	-	-	-	-
Other	-	-	11,940	3,111	-
Total	\$ 6,471,857	\$ 6,662,212	\$ 6,885,386	\$ 6,974,973	\$ 6,999,300

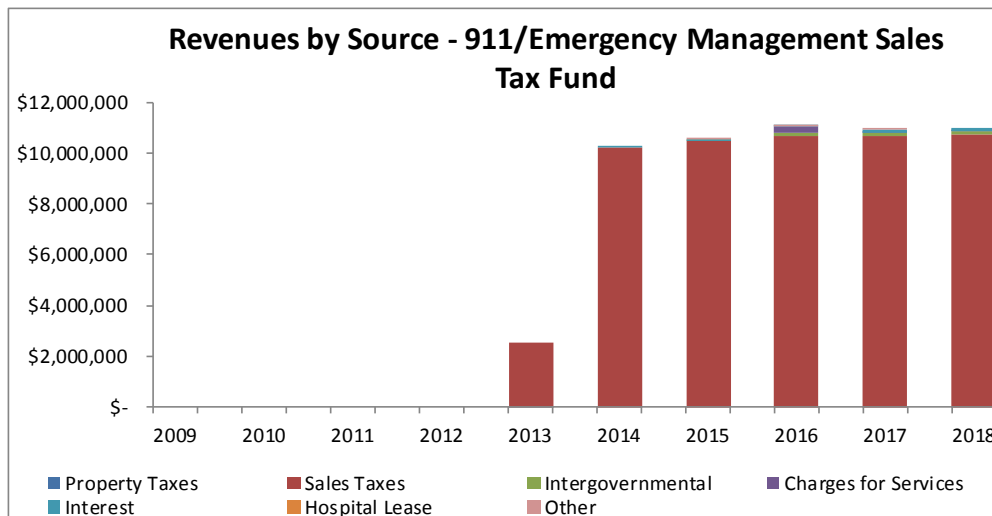
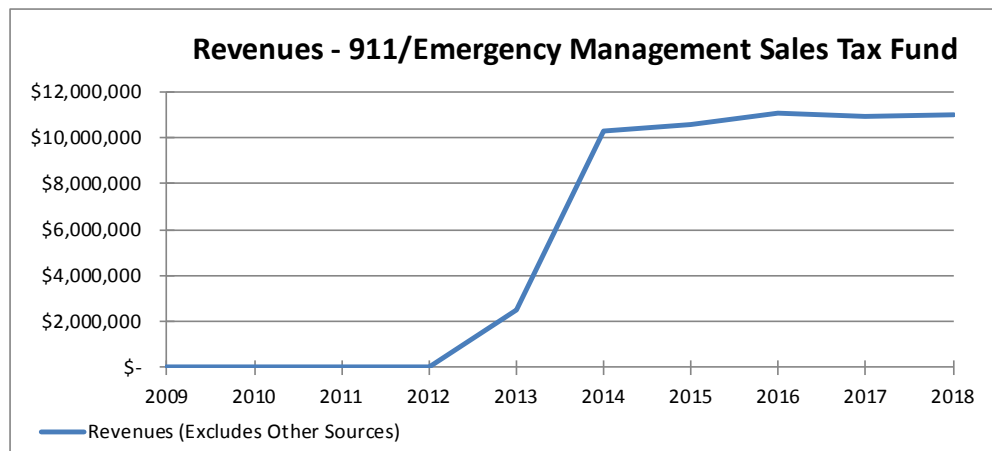


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	2,529,281
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	(401)
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 2,528,880

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,251,257	10,486,996	10,689,521	10,690,000	10,716,000
Intergovernmental	-	1,283	113,109	118,331	121,969
Charges for Services	-	-	227,685	150	750
Interest	22,079	47,858	37,777	128,451	148,900
Hospital Lease	-	-	-	-	-
Other	-	10,007	386	588	-
Total	\$ 10,273,336	\$ 10,546,144	\$ 11,068,478	\$ 10,937,520	\$ 10,987,619

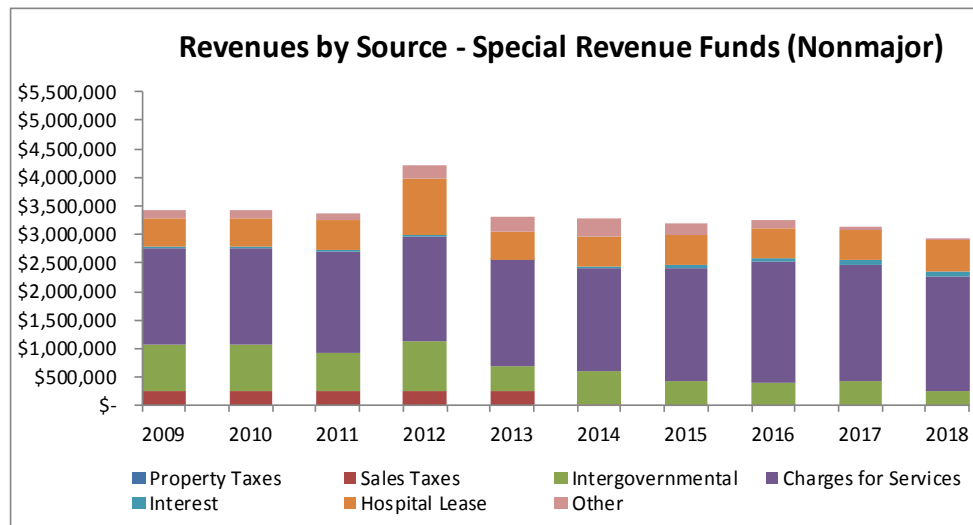
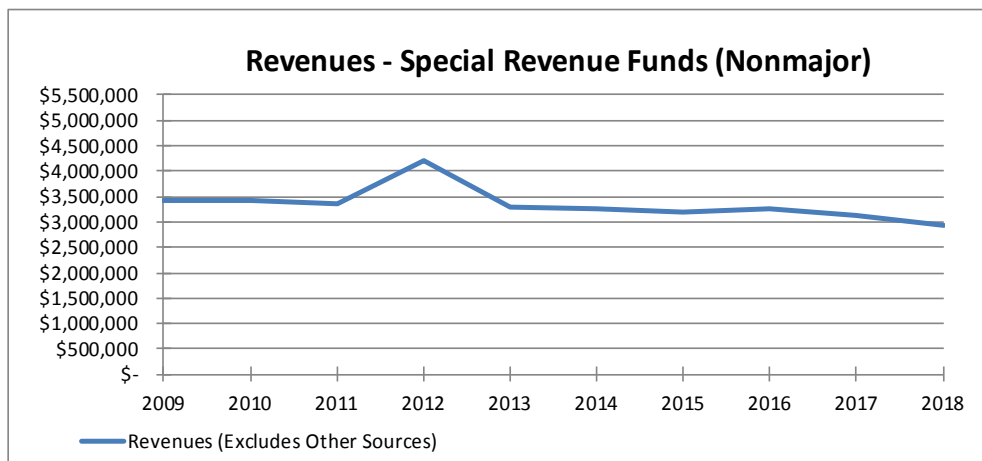


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	252,763	252,763	255,658	263,457	242,239
Intergovernmental	818,519	818,519	679,399	874,603	441,321
Charges for Services	1,692,337	1,692,337	1,771,017	1,823,126	1,859,100
Interest	25,919	25,919	31,554	27,255	4,352
Hospital Lease	500,000	500,000	500,000	1,000,000	508,600
Other	123,164	123,164	128,402	228,819	245,171
Total	\$ 3,412,702	\$ 3,412,702	\$ 3,366,030	\$ 4,217,260	\$ 3,300,783

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,816	4,133	3,920	6,000	3,000
Intergovernmental	603,013	416,381	389,960	433,037	236,912
Charges for Services	1,801,053	2,001,117	2,115,561	2,014,294	2,033,471
Interest	39,758	38,624	60,687	101,786	84,173
Hospital Lease	516,127	520,102	523,846	534,690	537,000
Other	305,378	201,463	164,171	32,143	29,252
Total	\$ 3,272,145	\$ 3,181,820	\$ 3,258,145	\$ 3,121,950	\$ 2,923,808

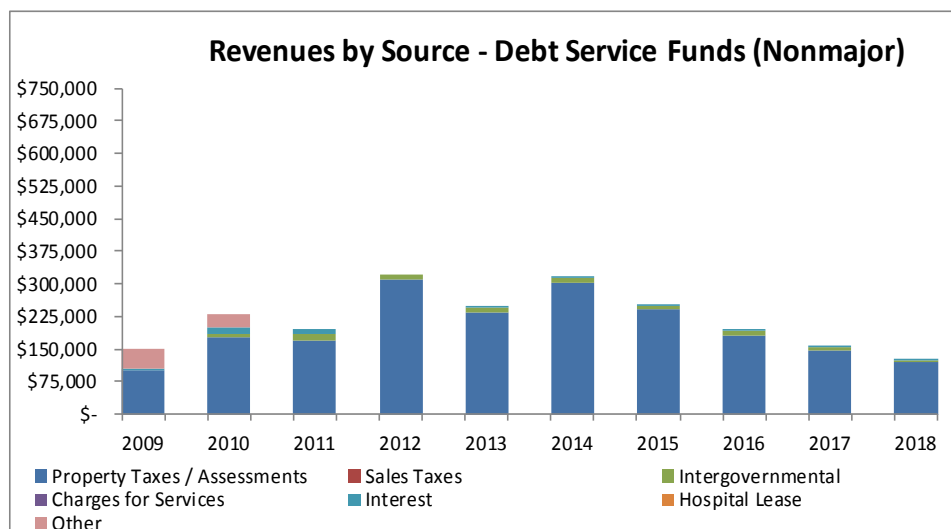
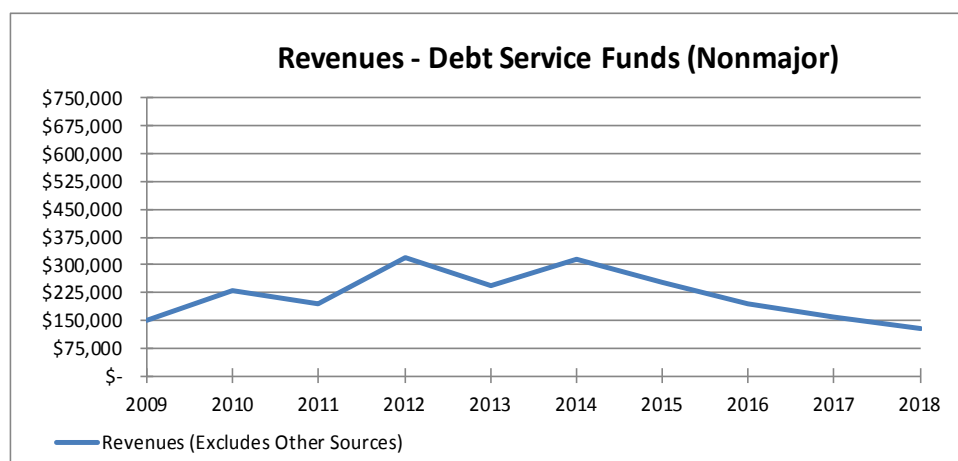


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Property Taxes / Assessments	\$ 102,598	\$ 178,186	\$ 169,336	\$ 308,739	\$ 232,494
Sales Taxes	-	-	-	-	-
Intergovernmental	-	7,937	14,510	13,416	12,090
Charges for Services	-	-	-	-	-
Interest	605	11,670	12,799	(2,660)	524
Hospital Lease	-	-	-	-	-
Other	46,380	30,920	-	-	-
Total	\$ 149,583	\$ 228,713	\$ 196,645	\$ 319,495	\$ 245,108

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Property Taxes / Assessments	\$ 303,673	\$ 240,172	\$ 182,348	\$ 148,000	\$ 120,623
Sales Taxes	-	-	-	-	-
Intergovernmental	10,314	9,184	7,852	6,207	4,537
Charges for Services	-	-	-	-	-
Interest	1,650	1,452	2,930	3,584	3,775
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 315,637	\$ 250,808	\$ 193,130	\$ 157,791	\$ 128,935



Expenditures by Function

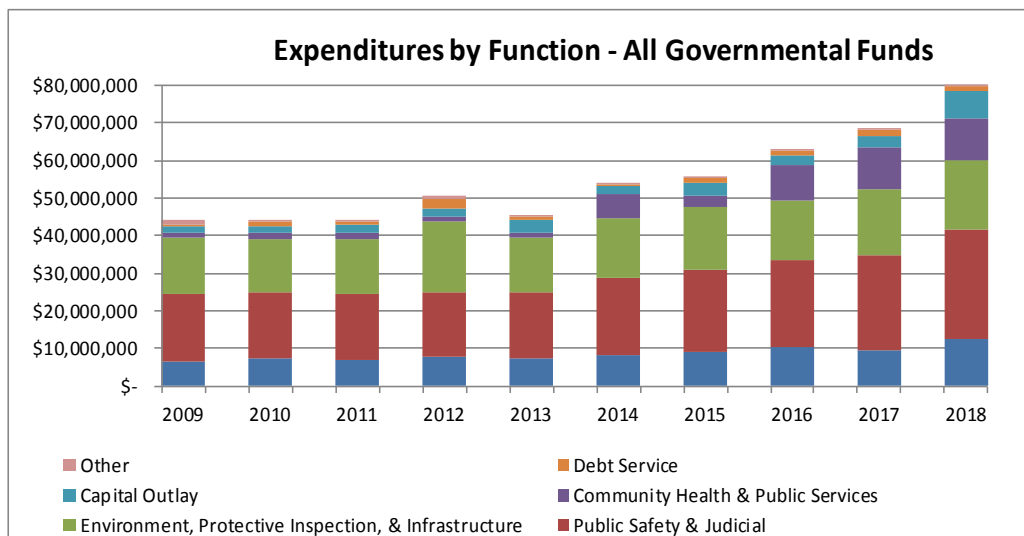
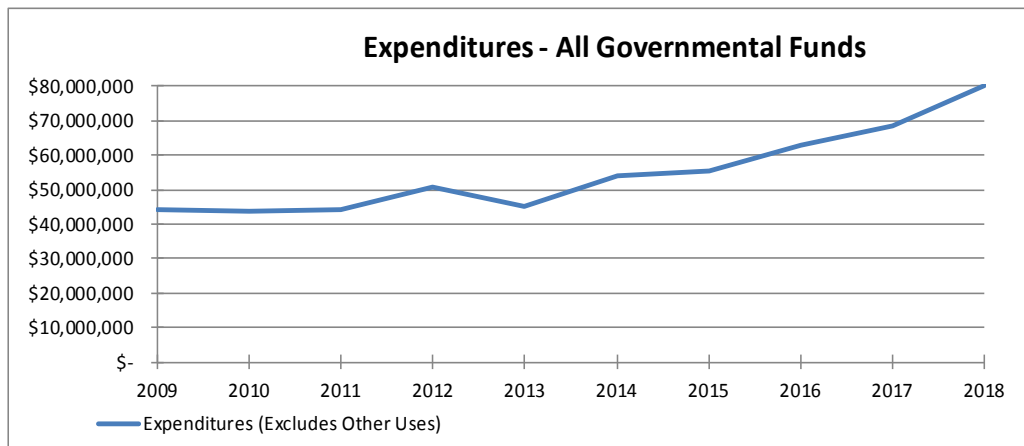
Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
General Government Operations	\$ 6,586,550	\$ 7,462,293	\$ 6,951,734	\$ 7,688,936	\$ 7,374,106
Public Safety & Judicial	17,856,751	17,509,665	17,696,783	17,233,333	17,414,437
Environment, Protective Inspection, & Infrastructure	15,151,300	14,238,149	14,561,537	18,723,259	14,742,116
Community Health & Public Services	1,167,434	1,422,917	1,375,818	1,447,056	1,402,096
Capital Outlay	1,632,700	1,706,602	2,243,279	2,179,936	3,362,106
Debt Service	727,790	1,430,156	996,486	2,544,502	656,041
Other	1,167,827	110,486	269,638	873,230	395,043

Total \$ 44,290,352 \$ 43,880,268 \$ 44,095,275 \$ 50,690,252 \$ 45,345,945

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
General Government Operations	\$ 8,180,935	\$ 9,197,803	\$ 10,212,364	\$ 9,346,284	\$ 12,410,832
Public Safety & Judicial	20,617,433	21,950,396	23,400,684	25,366,155	29,215,555
Environment, Protective Inspection, & Infrastructure	15,798,896	16,560,963	15,533,026	17,708,706	18,477,382
Community Health & Public Services	6,365,857	3,081,699	9,638,906	11,172,846	10,907,214
Capital Outlay	2,071,604	3,096,129	2,430,612	2,968,457	7,229,318
Debt Service	650,076	1,515,325	1,524,188	1,515,313	1,568,154
Other	411,876	106,958	151,767	234,565	176,201

Total \$ 54,096,677 \$ 55,509,273 \$ 62,891,547 \$ 68,312,326 \$ 79,984,656

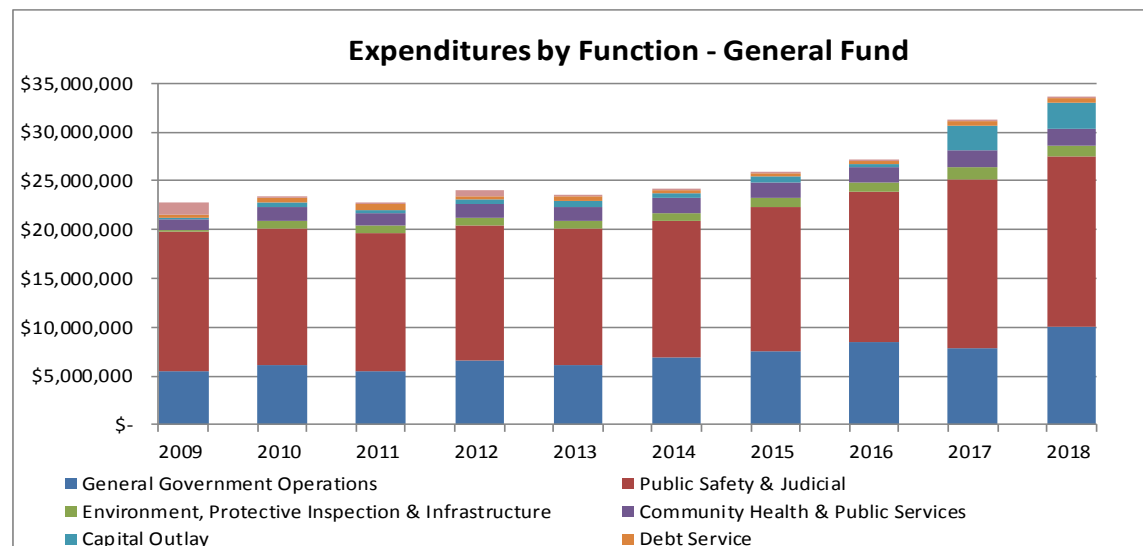
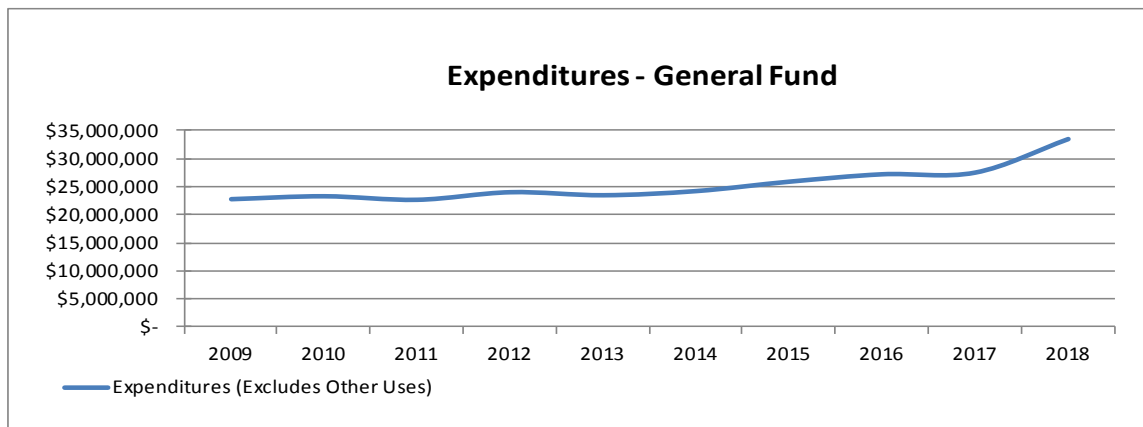


Expenditures by Function cont'd

Budget Basis-General Fund (Major Fund)

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 5,549,947	\$ 6,107,750	\$ 5,553,216	\$ 6,536,609	\$ 6,062,491
Public Safety & Judicial	14,322,495	14,072,321	14,083,478	13,878,989	14,065,068
Environment, Protective Inspection & Infrastructure	52,175	795,860	776,560	824,069	834,661
Community Health & Public Services	1,134,723	1,386,199	1,336,993	1,429,634	1,364,169
Capital Outlay	134,187	417,897	249,732	356,434	639,904
Debt Service	416,090	408,115	566,865	379,947	386,111
Other	1,167,827	110,486	102,576	612,955	127,838
Total	\$ 22,777,444	\$ 23,298,628	\$ 22,669,420	\$ 24,018,637	\$ 23,480,242

	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 6,900,695	\$ 7,551,347	\$ 8,404,208	\$ 7,794,463	\$ 10,075,408
Public Safety & Judicial	13,935,300	14,722,906	15,436,207	15,920,121	17,418,606
Environment, Protective Inspection & Infrastructure	901,069	1,011,478	1,067,531	1,125,643	1,181,671
Community Health & Public Services	1,457,612	1,586,407	1,418,857	1,589,640	1,666,454
Capital Outlay	547,250	562,013	367,284	478,198	2,665,619
Debt Service	379,113	372,112	384,913	383,869	438,263
Other	102,597	91,857	140,918	229,058	53,000
Total	\$ 24,223,636	\$ 25,898,120	\$ 27,219,918	\$ 27,520,992	\$ 33,499,021

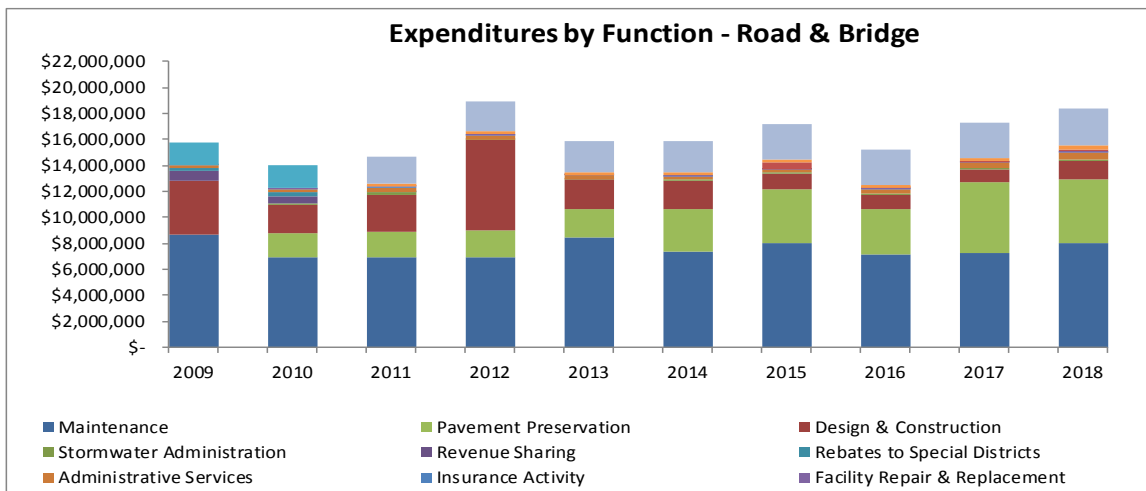
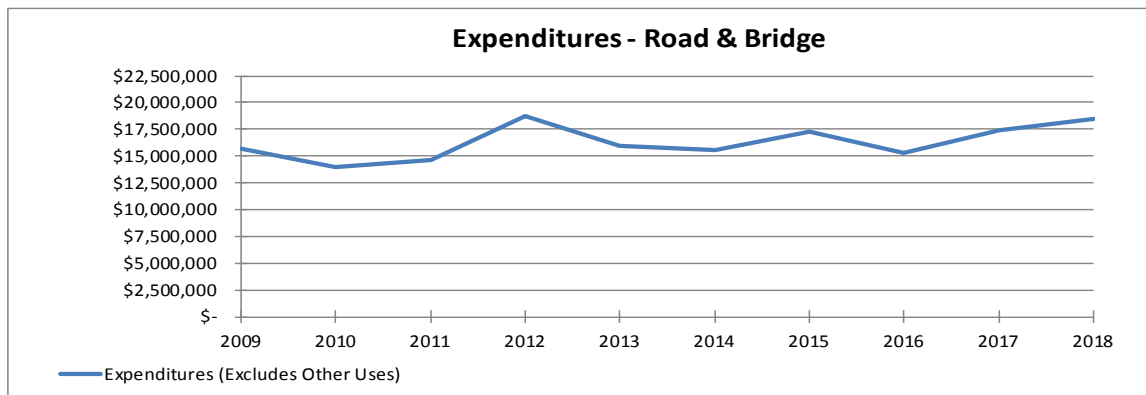


Expenditures by Function cont'd

Budget Basis- Road & Bridge Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Maintenance	\$ 8,703,697	\$ 6,929,618	\$ 6,976,416	\$ 6,897,453	\$ 8,423,002
Pavement Preservation	-	1,824,051	1,943,146	2,118,274	2,225,936
Design & Construction	4,133,012	2,216,907	2,853,850	6,959,901	2,280,728
Stormwater Administration	-	141,808	129,239	39,768	32,078
Replacement Revenue	1,763,894	1,772,552	-	-	-
Revenue Sharing	702,064	550,000	-	-	-
Rebates to Special Districts	269,455	268,124	62,475	-	-
Administrative Services	150,000	250,000	350,000	309,500	241,755
Insurance Activity	24,278	18,960	8,228	8,821	12,904
Facility Repair & Replacement	-	50,000	50,000	50,000	50,000
Property Tax Distribution	-	-	203,302	206,055	218,667
Sales Tax Distribution	-	-	2,118,578	2,279,397	2,354,854
CART/MV Distribution to Road District	-	-	39,366	78,613	79,381
Other	-	-	(62,829)	(192,615)	4,247
Total	\$ 15,746,400	\$ 14,022,020	\$ 14,671,771	\$ 18,755,167	\$ 15,923,552

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Maintenance	\$ 7,316,481	\$ 8,025,593	\$ 7,136,781	\$ 7,258,923	\$ 7,977,143
Pavement Preservation	3,287,483	4,161,622	3,488,468	5,392,726	4,990,000
Design & Construction	2,232,145	1,147,802	1,122,565	1,037,358	1,313,482
Stormwater Administration	42,957	85,783	115,563	116,930	125,436
Replacement Revenue	-	-	-	-	-
Revenue Sharing	-	-	-	-	-
Rebates to Special Districts	-	-	-	-	-
Administrative Services	241,755	241,755	329,163	405,000	538,000
Insurance Activity	30,590	2,753	10,870	14,650	20,000
Facility Repair & Replacement	50,000	50,000	50,000	50,000	150,000
Property Tax Distribution	224,663	249,839	247,149	258,055	270,000
Sales Tax Distribution	2,464,895	2,694,854	2,680,370	2,734,285	2,805,000
CART/MV Distribution to Road District	83,799	87,359	87,494	88,985	89,000
Other	(473,324)	517,760	13,246	9,000	143,385
Total	\$ 15,501,444	\$ 17,265,120	\$ 15,281,669	\$ 17,365,912	\$ 18,421,446

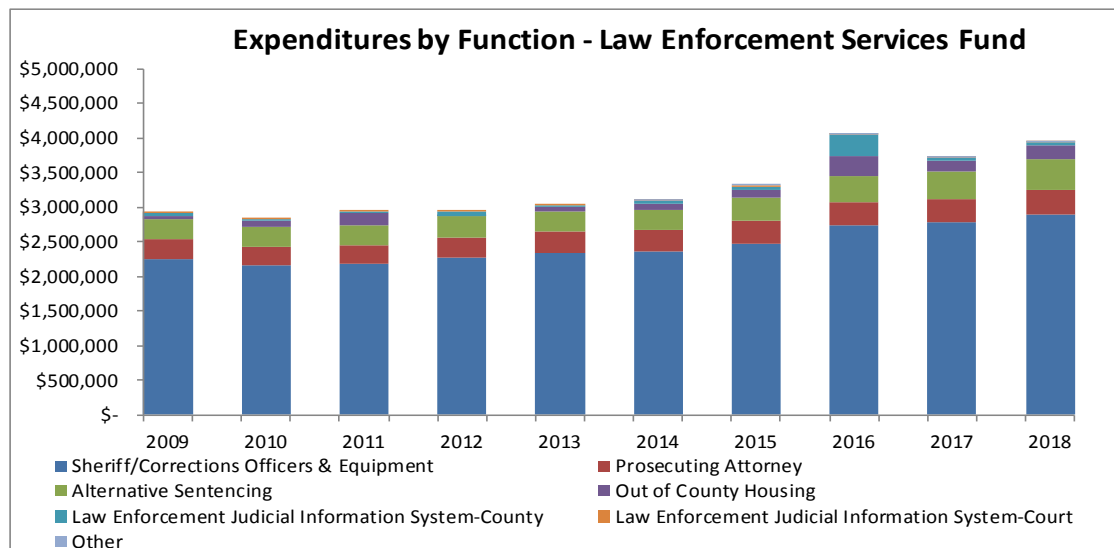
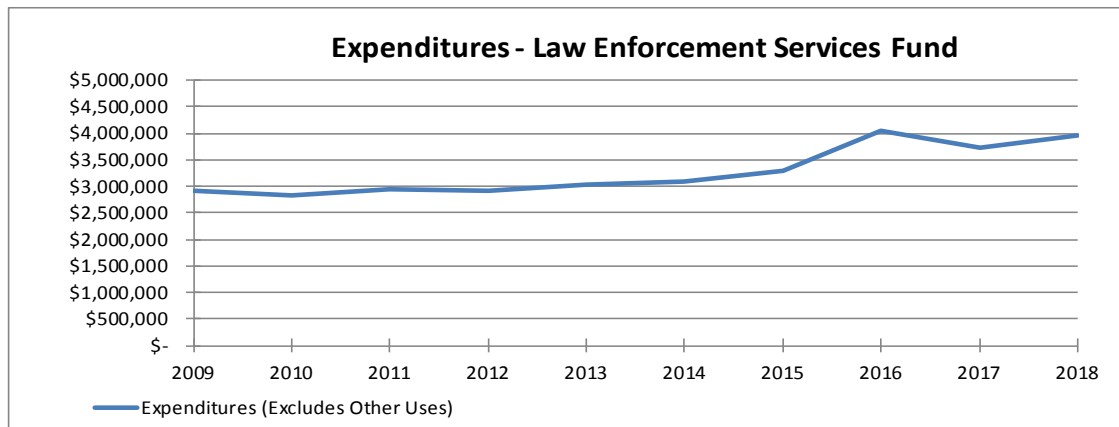


Expenditures by Function cont'd

Budget Basis- Law Enforcement Services Fund (Major Fund)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,247,145	\$ 2,150,531	\$ 2,175,422	\$ 2,273,862	\$ 2,339,052
Prosecuting Attorney	280,918	273,568	268,439	292,676	303,219
Alternative Sentencing	289,636	298,952	292,340	292,414	300,852
Out of County Housing	50,763	71,681	173,073	9,782	50,894
Law Enforcement Judicial Information System-County	39,978	31,622	28,633	57,314	38,742
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	3,355
Other	-	-	-	-	-
Total	\$ 2,910,540	\$ 2,828,454	\$ 2,940,007	\$ 2,928,148	\$ 3,036,114

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,368,703	\$ 2,469,145	\$ 2,738,184	\$ 2,778,089	\$ 2,880,610
Prosecuting Attorney	305,537	333,884	328,431	336,965	356,223
Alternative Sentencing	287,816	339,794	370,319	395,066	461,972
Out of County Housing	84,525	102,748	304,929	160,595	195,000
Law Enforcement Judicial Information System-County	38,033	55,629	293,768	47,659	38,051
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	2,100
Other	4,390	1,941	2,178	3,300	29,800
Total	\$ 3,091,104	\$ 3,305,241	\$ 4,039,909	\$ 3,723,774	\$ 3,963,756

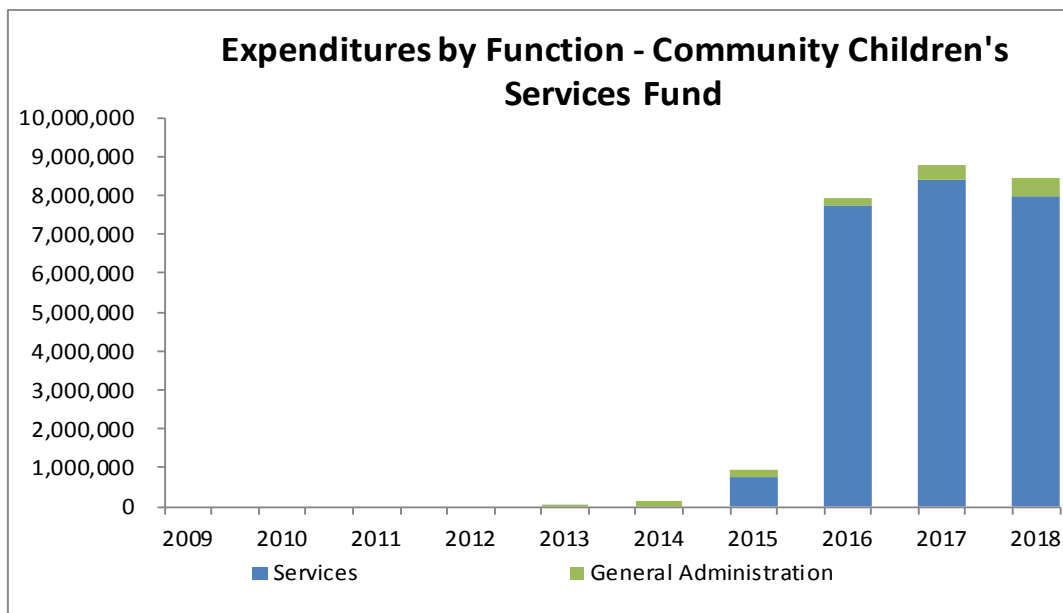
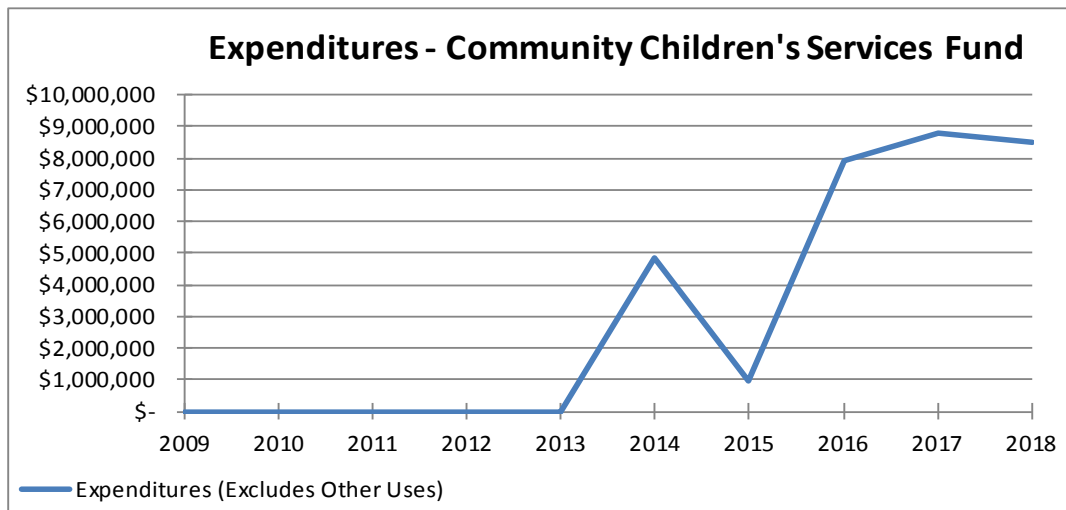


Expenditures by Function cont'd

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
General Administration	\$ -	\$ -	\$ -	\$ -	\$ 415
Services	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 415

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
General Administration	\$ 134,221	\$ 174,242	\$ 174,032	\$ 359,644	\$ 475,991
Services	4,718,455	765,227	7,745,836	8,420,091	8,000,000
Total	\$ 4,852,676	\$ 939,469	\$ 7,919,868	\$ 8,779,735	\$ 8,475,991

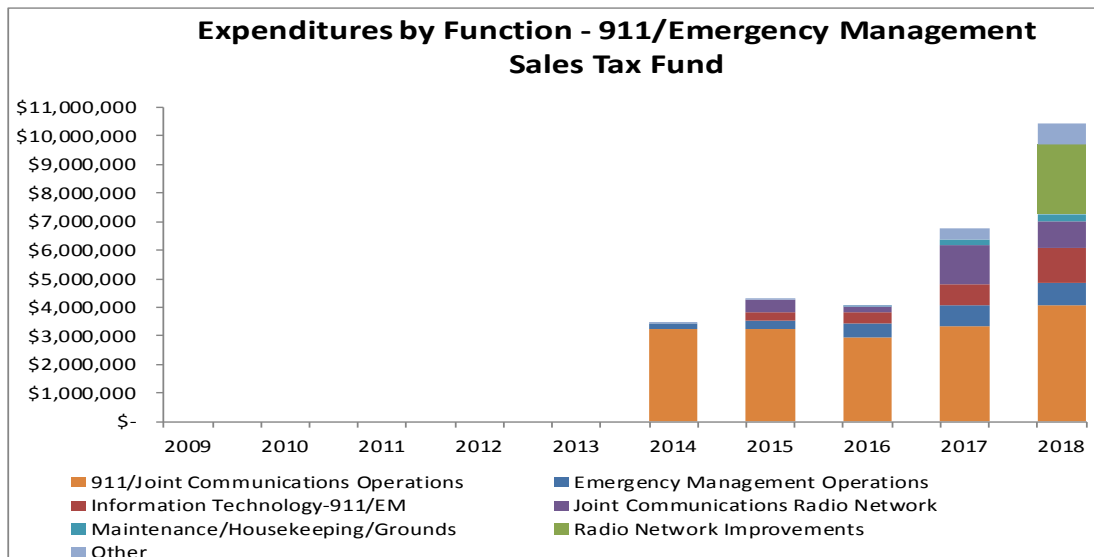
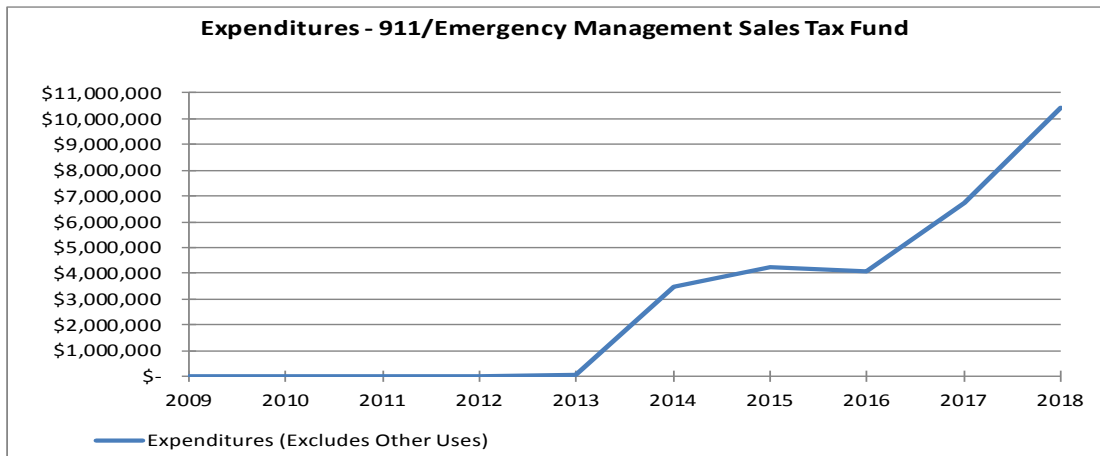


Expenditures by Function cont'd

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ -	\$ 77,263
Emergency Management Operations	-	-	-	-	-
Information Technology-911/EM	-	-	-	-	-
Joint Communications Radio Network	-	-	-	-	-
Maintenance/Housekeeping/Grounds	-	-	-	-	-
Radio Network Improvements	-	-	-	-	-
Other	-	-	-	-	448
Total	\$ -	\$ -	\$ -	\$ -	\$ 77,711

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
911/Joint Communications Operations	\$ 3,232,539	\$ 3,246,499	\$ 2,932,881	\$ 3,337,341	\$ 4,094,438
Emergency Management Operations	219,394	308,874	499,060	730,974	765,440
Information Technology-911/EM	-	294,320	385,382	750,904	1,218,249
Joint Communications Radio Network	-	402,259	190,867	1,351,860	955,719
Maintenance/Housekeeping/Grounds	-	-	28,343	207,874	242,129
Radio Network Improvements	-	-	-	-	2,430,984
Other	13,161	7,787	15,457	364,030	715,600
Total	\$ 3,465,094	\$ 4,259,739	\$ 4,051,990	\$ 6,742,983	\$ 10,422,559

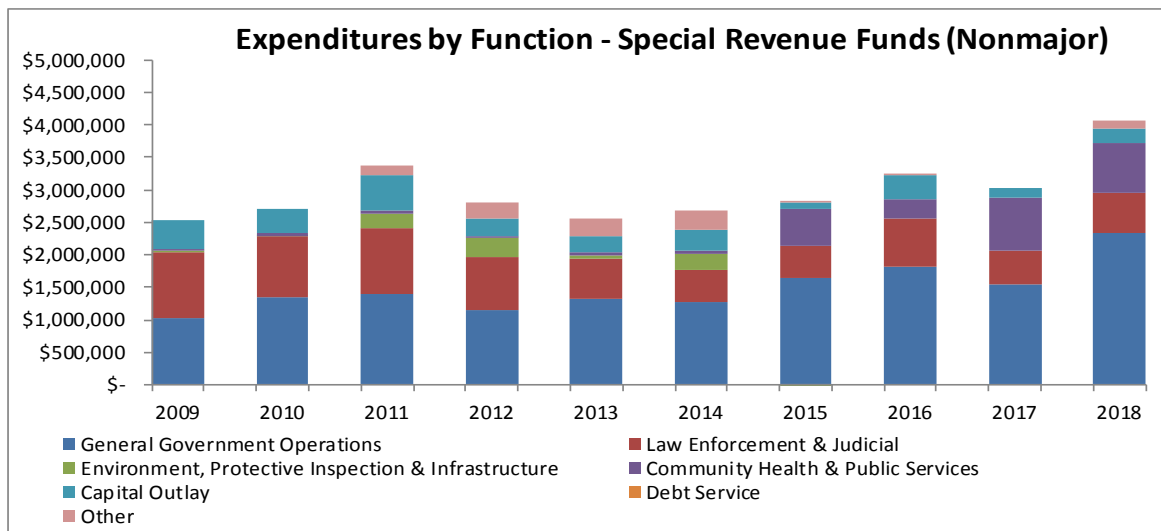
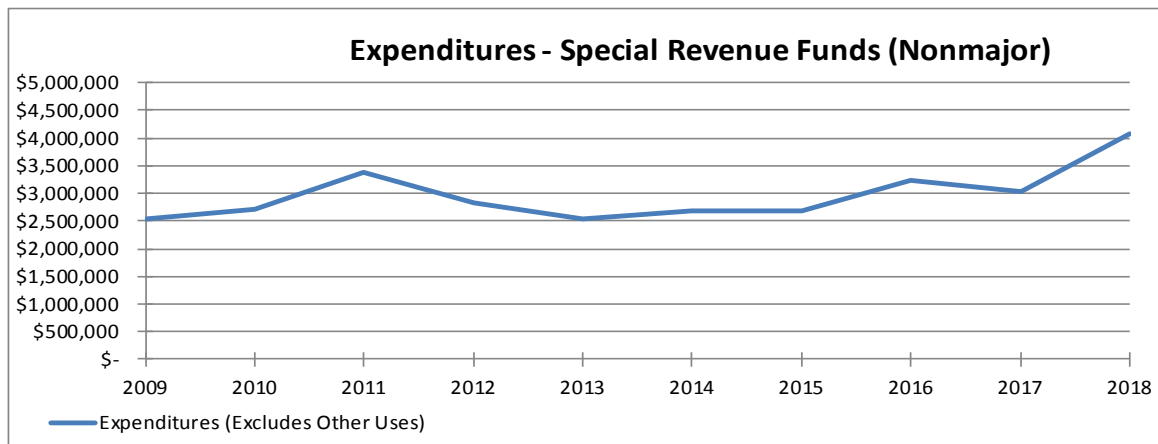


Expenditures by Function cont'd

Budget Basis-Special Revenue Funds (Nonmajor Funds)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
General Government Operations	\$ 1,036,603	\$ 1,354,543	\$ 1,398,518	\$ 1,152,327	\$ 1,311,615
Public Safety & Judicial	992,039	926,714	1,011,773	824,685	617,354
Environment, Protective Inspection & Infrastructure	27,884	10,064	223,480	283,260	70,531
Community Health & Public Services	32,711	36,718	38,825	17,422	37,927
Capital Outlay	455,031	381,086	544,798	285,776	253,348
Debt Service	-	-	-	-	-
Other	-	-	167,062	252,270	260,500
Total	\$ 2,544,268	\$ 2,709,125	\$ 3,384,456	\$ 2,815,740	\$ 2,551,275

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
General Government Operations	\$ 1,280,240	\$ 1,646,456	\$ 1,808,156	\$ 1,551,821	\$ 2,335,424
Public Safety & Judicial	497,851	501,404	742,507	514,119	626,636
Environment, Protective Inspection & Infrastructure	226,947	(126,878)	-	-	-
Community Health & Public Services	63,129	571,180	300,968	808,146	766,946
Capital Outlay	314,314	91,108	376,438	167,893	219,785
Debt Service	-	-	-	-	-
Other	302,457	8,292	5,040	-	118,000
Total	\$ 2,684,938	\$ 2,691,562	\$ 3,233,109	\$ 3,041,979	\$ 4,066,791

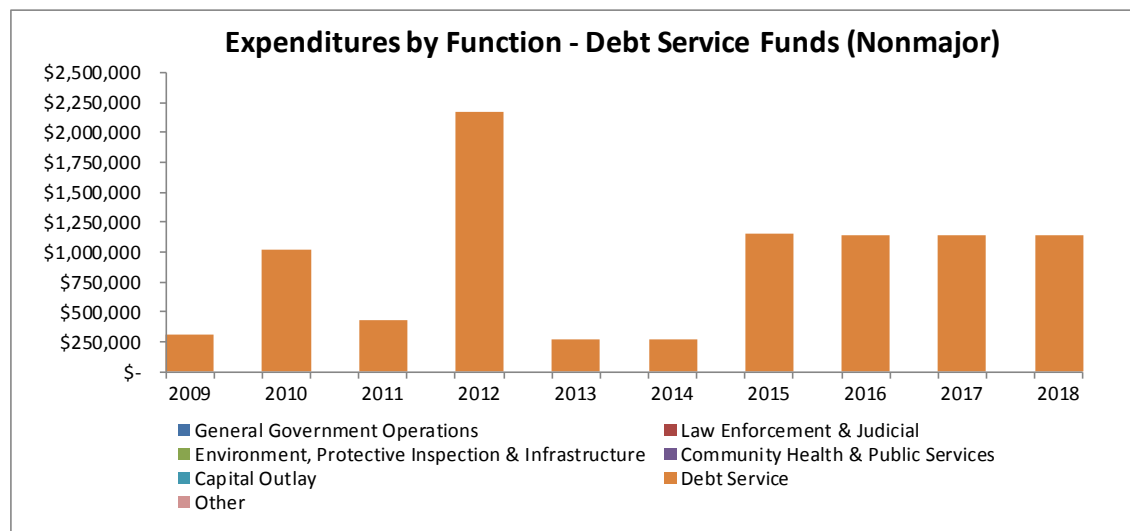
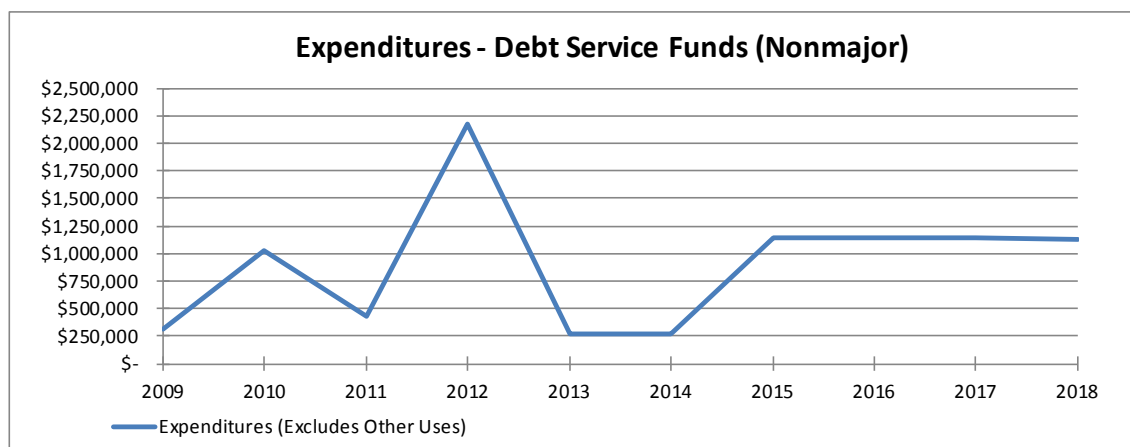


Expenditures by Function cont'd

Budget Basis- Debt Service Funds (Nonmajor Funds)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	311,700	1,022,041	429,621	2,172,560	276,635
Other	-	-	-	-	-
Total	\$ 311,700	\$ 1,022,041	\$ 429,621	\$ 2,172,560	\$ 276,635

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	277,785	1,150,022	1,145,084	1,136,951	1,135,092
Other	-	-	-	-	-
Total	\$ 277,785	\$ 1,150,022	\$ 1,145,084	\$ 1,136,951	\$ 1,135,092



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, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

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.