

2019 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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For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrell

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, 2018.

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.

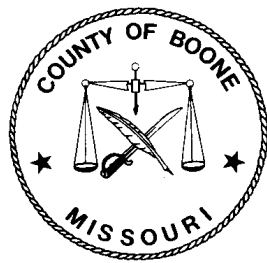


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BOONE COUNTY AUDITOR

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December 20, 2018

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 2019 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 1.9% compares favorably to the state and federal rates of 3.2% and 3.7%, respectively (published rates as of September 2018). With a population of approximately 178,000, 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 3.4% 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 70% 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.

2019 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 2019 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Maintain competitive salaries and benefits for the County's workforce
3. Provide additional staffing for Boone County Joint Communications (BCJC), Boone County Auditor's Office, and the Community Services Department; provide funding to establish a new division within with Sheriff's Department (restructuring).
4. Provide routine replacement of equipment, vehicles, and technology; provide funding to replace the County's financial software (ERP- Enterprise Resource Planning software; re-budgeted from fiscal year 2018)
5. Provide funding to replace election equipment
6. Provide routine maintenance and preservation of the County's transportation network

Priority #1--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; 80% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for approximately 70% of total revenue.

Budgetary Impact— The fiscal year 2018 budget was amended to reflect \$1.8 million in Community Development Block Grant (CDBG) monies for infrastructure improvements associated with the American Outdoor Brands facility construction project (Road and

Bridge Fund). This “one-time” grant revenue has been removed from the fiscal year 2019 budget, which gives the appearance that intergovernmental revenue has declined by \$1.8 million, but this reduction is expected and is accompanied by a similar reduction in expenditures. To make a meaningful comparison between the fiscal year 2018 and 2019 revenue estimates, the budgetary decline attributable to CDBG monies noted above must be excluded. When excluded, the fiscal year 2019 budget reflects a 1% overall revenue increase when compared to the fiscal 2018 budget. 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 due to favorable spending variances, largely associated with high employee vacancies in Sheriff, Corrections, and the Circuit Court. Planned use of these fund balance resources within the fiscal year 2019 budget includes approximately \$1.6 million for replacement ERP software and implementation, \$850,000 for an emergency appropriation, \$6000,000 for replacement election equipment, funding for long-range planning, record scanning, and various equipment and vehicle replacement.

Within the Road and Bridge Fund, fund balances have increased over the past several years due to favorable spending variances. Planned use of these fund balance resources within the fiscal year 2019 budget includes \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project. Increasing the 2019 funding for this project allows the department to compress a multi-year project into a single year, enhancing bid competition and reducing disruption to residents. Fund balance resources also provide an additional \$300,000 for large culvert replacement and an additional \$400,000 for bridge replacements. Finally, \$3.5 million is transferred to a capital project fund to be used for facility improvements to the Tom Bass Road Facility.

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 2019 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.

Priority #2--Maintain competitive salaries and benefits for the County’s workforce: The County self-insures employee health and dental benefits and there are no significant changes to employer-paid premiums or to employee-paid dependent premiums.

The County reviews its salary range table in odd-numbered years to ensure that the County maintains competitive rates of pay. In response to this bi-annual review, the 2019 budget reflects a 1% increase to the minimum and maximum pay rates reflected on the County’s range table.

County employees receive pension benefits under the state-wide County Employee Retirement Fund (CERF) which began in 1994. Initially, County employees were required to contribute 2%; later the mandatory contribution was increased to 6%. Counties are permitted to pay up to 4% of the mandatory contribution on behalf of employees subject to the 6% contribution requirement; however, Boone County has not appropriated funds for this purpose in the past. The 2019 budget includes funding for the County to pay 2% of the employees' mandatory 6% contribution. The resulting 4% employee-paid contribution will be more consistent with other government employers which will enhance the County's ability to recruit and retain employees.

The 2019 budget includes funding for salary increases, which are awarded at the discretion of each administrative authority and are intended to reward performance and address wage compression issues.

Budgetary Impact— The budgetary amounts associated with the salary and benefit items outlined above includes the following:

- **A 1% adjustment to the County's range table:** on-going budgetary increase of approximately \$65,000 all funds combined (\$46,000 General Fund).
- **County-paid 2% CERF pension contribution:** on-going budgetary increase of approximately \$345,500 all funds combined (\$202,000 General Fund).
- **Salary increases:** on-going budgetary increase of approximately \$276,000 all funds combined (\$150,000 General Fund).

Priority #3--Increased Staffing Needs: The budget includes funding to address staffing needs in the Boone County Joint Communications, the Boone County Sheriff's Department, the Auditor's Office, and the Community Services Department.

Boone County Joint Communications: The budget includes funding from the 911/Emergency Management Sales Tax Fund for 11 new FTEs for Boone County Joint Communications (BCJC). Currently, dispatching services for all law enforcement agencies are administered on a single dispatch channel. The additional staff will enable BCJC to consolidate the Sheriff's Department and smaller municipalities onto a separate channel from the Columbia Police Department. This is expected to significantly improve services to local law enforcement agencies.

Boone County Sheriff's Department: The budget includes General Fund appropriations to support internal restructuring within the Sheriff's Department. The new structure will establish a professional development division within the department that will be focused on hiring, retention, training, and certification. Four vacant positions have been permanently transferred from the Corrections division and reclassified to higher ranges; and, a part-time position has been added, the cost of which is partially off-set by eliminating other part-time hours elsewhere in the budget. The net increase is 0.36 FTE.

Boone County Auditor's Office: The budget includes funding from the General Fund for an additional Accountant position in the Auditor's Office. The additional staff is in response to workloads which have been significantly impacted by the additional financial and budgetary activities associated with the voter approved 911/Emergency Management sales tax and the Community Children's Services sales tax.

Community Services Department: The budget includes funding from the Community Children's Services Fund and the Community Health/Medical Fund for a data analyst position.

Budgetary Impact—The budgetary amounts associated with the FTE changes described above include the following:

- **Additional 11 benefitted staff positions for Boone County Joint Communications:** on-going budgetary increase of approximately \$593,000 with additional non-recurring start-up costs of approximately \$27,000. Funded from the 911/Emergency Management Sales Tax Fund.
- **Sheriff's Department re-structuring:** on-going budgetary increase of approximately \$24,000. Funded from the General Fund.
- **Additional benefitted position in Auditor's Office:** on-going budgetary increase of approximately \$55,000 with additional non-recurring start-up costs of approximately \$5,000. Funded from the General Fund.
- **Additional position for the Community Services Department:** on-going budgetary increase of approximately \$50,200 with additional non-recurring start-up costs of approximately \$6,300. Funding is split between Community Children's Services Fund and the Community Health/Medical Fund.

The following FTE positions were requested but not included in the Proposed Budget:

- Two (2) proactive Sheriff Deputies (a two-person unit): \$131,100 salary and benefits and \$19,000 equipment (General Fund); \$61,000 vehicle and related equipment (Law Enforcement Sales Tax Fund – Prop L)
- One (1) Human Resources Assistant: \$49,000 salary and benefits (General Fund)
- One (1) Stormwater Inspector: \$55,262 salary and benefits and \$2,370 start-up equipment (split 50/50 between the General Fund and the Road and Bridge Fund)

Priority #4 and #5--Routine replacement of equipment, vehicles, and technology; replace election equipment: A significant project included in the fiscal year 2018 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 2019, therefore the 2018 budgetary amounts have been re-appropriated.

The 2019 budget includes funding to replace the County's election equipment 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 Radio Network infrastructure.

Budgetary Impact—The fiscal year 2019 budget includes approximately \$7.6 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$2.9 million:** includes \$1.6 million for replacement ERP software; \$600,000 replacement election equipment; and \$700,000 in new and replacement vehicles, equipment, and computer hardware/software.
- **Road and Bridge Fund--\$600,000:** includes funding for routine replacement of machinery and equipment.
- **Law Enforcement Services Fund--\$514,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$2.8 million:** includes \$2.2 million funding for radio network infrastructure improvement and \$300,000 to migrate 911 radio network operations to a new transmitter model. The remaining \$300,000 provides funding for additional emergency sirens and routine replacement of emergency sirens, generators, and radio network equipment.
- **Various non-major funds-- \$740,000:** includes \$600,000 funding for replacement election equipment (paired with the \$600,000 included in the General Fund) as well as 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.

Priority #6--Transportation Network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 24% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges, and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed 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 \$14.4 million in fiscal year 2019. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.5 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 2019 budget includes total appropriations of \$21.0 million in the Road and Bridge Fund allocated as follows:

- \$ 3.3 million – Distributions to cities and the Centralia Special Road District
- \$17.7 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment. The budget includes \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project. Increasing the 2019 funding for this project allows the department to compress a multi-year project into a single year. This is expected to enhance bid competition as well as reduce disruption to residents. In addition, the budget also includes \$300,000 for large culvert replacement and an additional \$400,000 for bridge replacements.
- \$3.5 million – Transfer Out to a capital project fund to be used for facility improvements to the Tom Bass Road Facility. The County expects to complete architectural design in 2019 with construction to commence in 2020.

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 2018 and 2019 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	
	2018	2019	%	2018	2019	2018	2019
	<u>Budget</u>	<u>Budget</u>	<u>Chg</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating Revenues	\$ 73,453,064	72,457,920	-1%	\$ 6,364,211	6,400,548	\$ 1,128	1,780
Other Financing Sources (<i>net of interfund transfers</i>)	214,289	106,502		4,080	3,000	-	-
Planned Use of Fund Balance (net)	8,563,139	17,749,881		88,255	133,201	2,392	889
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 82,230,492	90,314,303	10%	\$ 6,456,546	6,536,749	\$ 3,520	2,669
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 82,230,492	86,569,303	5%	\$ 6,452,466	6,536,749	\$ 3,520	2,669
 Projected Net Fund Balance as of December 31		\$ 37,645,844			\$ 6,535,633		\$ 59,608

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.

2019 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	\$ 3,765,900	1,610,500	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,408,000	14,904,000	3,598,000	6,810,000	10,788,000
Franchise Taxes	160,000	-	-	-	-
Licenses and Permits	624,210	8,925	-	-	-
Intergovernmental	2,004,278	1,272,370	-	-	121,969
Charges for Services	4,032,019	36,405	500	-	750
Fines and Forfeitures	10,000	-	-	-	-
Interest	286,431	217,605	39,400	259,800	217,900
Hospital Lease	1,925,500	-	-	-	-
Other	1,978,578	25,800	-	-	-
Total Revenues	29,194,916	18,075,605	3,637,900	7,069,800	11,128,619
Other Financing Sources					
Transfer In from other funds	11,935	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,275	64,905	36,322	-	-
Total Other Financing Sources	17,210	64,905	36,322	-	-
Planned Use of Fund Balance	4,053,556	6,336,528	244,983	4,018,229	635,148
TOTAL FINANCIAL SOURCES	\$ 33,265,682	24,477,038	3,919,205	11,088,029	11,763,767
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 18,192,772	4,184,276	2,703,547	283,952	5,026,783
Materials & Supplies	933,414	2,005,367	110,815	4,330	127,280
Dues Travel & Training	409,381	46,727	27,243	12,670	217,908
Utilities	570,016	109,074	60,547	4,092	422,336
Vehicle Expense	388,536	578,316	50	670	21,923
Equip & Bldg Maintenance	412,860	273,872	52,662	1,000	445,273
Contractual Services	3,256,548	12,075,240	342,568	10,137,303	874,643
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	5,062,474	854,481	83,158	616,741	814,082
Fixed Assets (New & Replacement)	2,884,681	599,685	513,615	12,271	2,842,952
Total Expenditures	32,960,682	20,977,038	3,919,205	11,088,029	10,893,180
Other Financing Uses					
Transfer Out to other funds	305,000	3,500,000	-	-	870,587
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	305,000	3,500,000	-	-	870,587
TOTAL FINANCIAL USES	\$ 33,265,682	24,477,038	3,919,205	11,088,029	11,763,767
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 18,121,791	16,332,262	2,611,352	10,255,702	17,861,585
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(4,053,556)	(6,336,528)	(244,983)	(4,018,229)	(635,148)
FUND BALANCE (GAAP), end of year	14,068,235	9,995,734	2,366,369	6,237,473	17,226,437
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(343,675)	(7,000,000)	(1,161,200)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 13,724,560	2,995,734	1,205,169	6,237,473	6,926,437
Net Fund Balance as a percent of expenditures	41.64%	14.28%	30.75%	56.25%	63.59%

* 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
-	5,376,400	-	-	5,376,400
114,732	114,732	-	-	114,732
9,000	50,517,000	-	-	50,517,000
-	160,000	-	-	160,000
22,842	655,977	-	-	655,977
358,367	3,756,984	-	-	3,756,984
2,156,643	6,226,317	6,315,997	-	12,542,314
-	10,000	-	-	10,000
132,761	1,153,897	77,520	1,780	1,233,197
550,000	2,475,500	-	-	2,475,500
6,735	2,011,113	7,031	-	2,018,144
3,351,080	72,457,920	6,400,548	1,780	78,860,248
974,987	986,922	-	-	986,922
-	-	-	-	-
-	106,502	3,000	-	109,502
974,987	1,093,424	3,000	-	1,096,424
2,461,437	17,749,881	133,201	889	17,883,971
6,787,504	91,301,225	6,536,749	2,669	97,840,643
1,245,304	31,636,634	1,000,710	-	32,637,344
156,475	3,337,681	95,840	-	3,433,521
113,801	827,730	-	-	827,730
8,392	1,174,457	421,952	-	1,596,409
10,200	999,695	19,833	-	1,019,528
13,743	1,199,410	588,851	-	1,788,261
2,222,123	28,908,425	4,238,015	-	33,146,440
1,133,668	1,133,668	-	-	1,133,668
12,000	1,252,000	14,500	-	1,266,500
1,071,155	8,502,091	50,724	2,669	8,555,484
744,308	7,597,512	106,324	-	7,703,836
6,731,169	86,569,303	6,536,749	2,669	93,108,721
56,335	4,731,922	-	-	4,731,922
-	-	-	-	-
56,335	4,731,922	-	-	4,731,922
6,787,504	91,301,225	6,536,749	2,669	97,840,643
9,713,929	74,896,621	6,668,834	98,168	81,663,623
-	-	-	-	-
-	-	-	-	-
(2,461,437) *	(17,749,881) *	(133,201)	(889)	(17,883,971) *
7,252,492	57,146,740	6,535,633	97,279	71,032,144
(696,021)	(19,500,896)	-	(37,671)	(19,538,567)
6,556,471	37,645,844	6,535,633	59,608	44,241,085

2019 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	\$ 6,755,470	\$ 564,684	\$ 311,846	\$ 114,899	\$ 23,539
Public Safety & Judicial - Courts	2,135,401	183,999	71,245	136,384	15,525
Public Safety & Judicial - Sheriff/Corrections	9,056,205	381,834	106,507	336,557	305,378
Public Safety & Judicial - Prosecuting Attorney	2,717,042	38,740	43,339	23,075	7,084
Public Safety & Judicial - 911 & Emergency	5,026,783	127,280	217,908	422,336	21,923
Public Safety & Judicial - Other	474,708	6,338	2,750	15,994	24,000
Environment, Protective Inspection & Infrastructure	5,130,298	2,028,889	58,635	119,340	599,376
Community Health & Public Services	340,727	5,917	15,500	5,872	2,870
Other	-	-	-	-	-
Total	\$ 31,636,634	\$ 3,337,681	\$ 827,730	\$ 1,174,457	\$ 999,695

* 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.

Within the matrix shown above and on the previous page, costs associated with fixed assets used in operations (vehicles, equipment, etc.) are presented in a separate category. In the matrix 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.

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. Within this matrix, amounts budgeted for new and replacement fixed assets have been included within the total budgetary amount for each functional area.

(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
\$ 324,051	\$ 1,880,568	\$ -	\$ 2,437,704	\$ 3,483,163	\$ 15,895,924	\$ 305,000	\$ 16,200,924
58,780	894,305	-	1,232,138	55,300	4,783,077	-	4,783,077
85,204	985,820	-	1,342,780	590,883	13,191,168	40,000	13,231,168
4,971	31,830	-	248,683	8,467	3,123,231	16,335	3,139,566
445,273	874,643	-	914,082	2,842,952	10,893,180	870,587	11,763,767
921	383,149	-	91,167	-	999,027	-	999,027
278,710	12,201,660	-	1,264,170	602,750	22,283,828	3,500,000	25,783,828
1,500	11,656,450	-	2,059,227	13,997	14,102,060	-	14,102,060
-	-	1,133,668	164,140	-	1,297,808	-	1,297,808
\$ 1,199,410	\$ 28,908,425	\$ 1,133,668	\$ 9,754,091	\$ 7,597,512	\$ 86,569,303	\$ 4,731,922	\$ 91,301,225

2019 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	\$ 565,186	-	-	-	-	-	565,186
1115	Human Resources	384,660	-	-	-	-	-	384,660
1118	Purchasing	314,224	-	-	-	-	-	314,224
1121	County Commission	570,034	-	-	-	-	-	570,034
1122	County Association Dues	49,775	-	-	-	-	-	49,775
1123	Emergency & Contingency	899,000	-	-	-	-	-	899,000
1125	Centralia Office	15,524	-	-	-	-	-	15,524
1126	County Counselor Office	422,951	-	-	-	-	-	422,951
1131	County Clerk	269,664	-	-	-	-	-	269,664
1132	Election and Registration	1,145,511	-	-	-	-	423,420 250,000	1,818,931
2300	Election Services	-	-	-	-	-		
2320	Election Equip Replcmnt Activity	-	-	-	-	-		
1133	Election Activities	96,000	-	-	-	-	-	96,000
1140	Treasurer	304,670	-	-	-	-	-	304,670
1150	Collector	588,569	-	-	-	-	244,116	832,685
2110	Collector Tax Maint Activity	-	-	-	-	-		
1160	Recorder	504,972	-	-	-	-	349,675	854,647
2800	Record Storage & Preservation	-	-	-	-	-		
1170	Information Technology	4,316,003	-	-	-	-	-	4,316,003
1171	Facilities Security	110,817	-	-	-	-	-	110,817
1175	GIS - Consortium	2,950	-	-	-	-	-	2,950
1176	GIS - County	284,577	-	-	-	-	-	284,577
1190	Non-Departmental	572,817	-	-	-	-	-	572,817
1191	Insurance & Safety	612,381	-	-	-	-	-	612,381
1192	Employee Benefits	73,086	-	-	-	-	-	73,086
1194	Mail Services	454,497	-	-	-	-	-	454,497
1195	Insurance Claim Activity	51,500	-	-	-	-	-	51,500
1196	Records Management Services	45,610	-	-	-	-	-	45,610
2010	Assessment	-	-	-	-	-	1,973,735	1,973,735
Sub-Total		12,654,978	-	-	-	-	3,240,946	15,895,924
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,806,637	-	-	-	-	-	1,806,637
1221	Circuit Clerk	579,149	-	-	-	-	-	579,149
1230	Jury Services & Court Costs	259,426	-	-	-	-	-	259,426
1241	Juvenile Office	460,990	-	-	-	-	-	460,990
1242	Juvenile Justice Center	397,281	-	-	-	-	-	397,281
1243	Juvenile Justice Grants	302,565	-	-	-	-	-	302,565
2820	Family Service & Justice	-	-	-	-	-	90,350	90,350
2830	Circuit Drug Court	-	-	-	-	-	262,007	262,007
2831	Veterans Court	-	-	-	-	-	80,274	80,274
2850	Administration of Justice	-	-	-	-	-	31,650	31,650
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	37,000	37,000
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	473,648	-	-	-	473,648
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,806,048	-	475,748	-	-	501,281	4,783,077
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	5,035,845	-	-	-	-	-	5,035,845
1253	Internet Crimes Task Force	74,462	-	-	-	-	-	74,462
1255	Corrections	4,757,379	-	-	-	-	-	4,757,379
2510	Sheriff Training	-	-	-	-	-	22,187	22,187
2521	Community Traffic Safety	-	-	-	-	-	7,800	7,800
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	715	715
2537	Justice Assistance Grant FYX7	-	-	-	-	-	37,463	37,463
2540	Sheriff Civil Charges	-	-	-	-	-	2,552	2,552
2550	Sheriff Revolving Fund	-	-	-	-	-	164,351	164,351
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	31,078	31,078
2570	Sheriff K9 Operations	-	-	-	-	-	17,837	17,837
2901	Sheriff-Law Enf Sls Tax	-	-	2,038,442	-	-	-	2,038,442
2902	Corrections - Law Enf Sls Tax	-	-	805,057	-	-	-	805,057
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 9,867,686	-	3,038,499	-	-	284,983	13,191,168

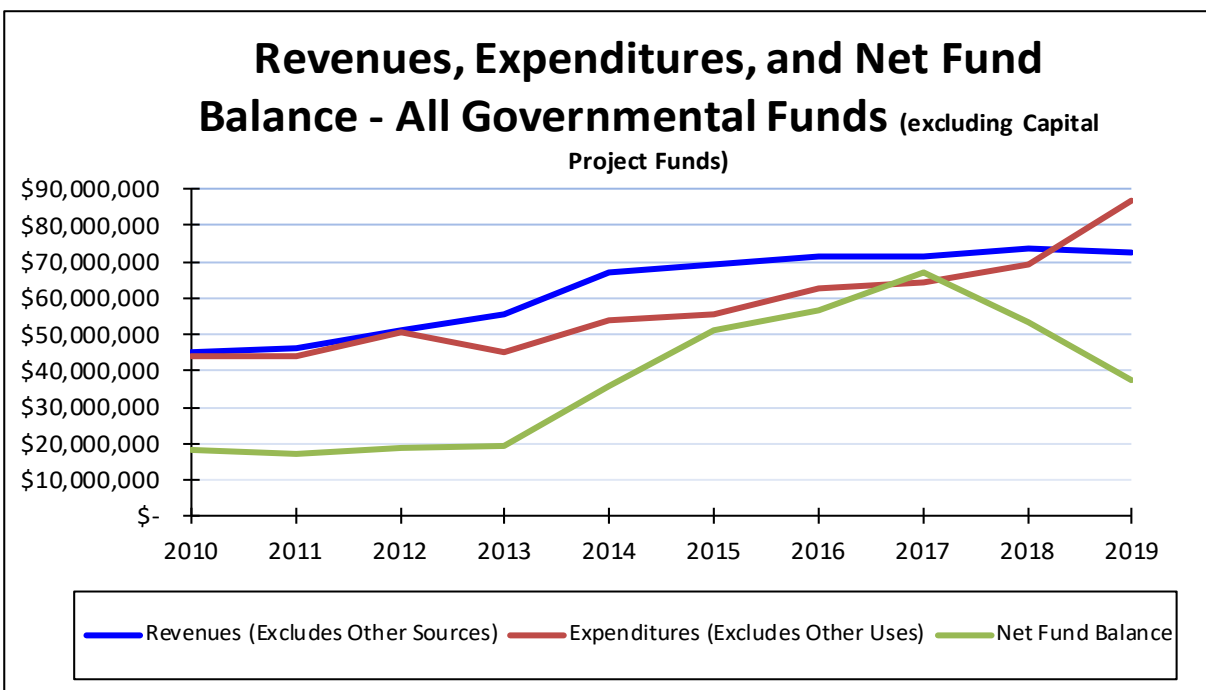
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		Major Funds					Non-Major Funds	Total Governmental Funds
Function		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
Dept. #	Department/Cost Center Name							
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,132,181	-	-	-	-	-	2,132,181
1262	Victim Witness	356,224	-	-	-	-	-	356,224
1263	IV-D	240,491	-	-	-	-	-	240,491
1264	PA Retirement	11,628	-	-	-	-	-	11,628
2600	PA Training	-	-	-	-	-	4,224	4,224
2610	PA Tax Collections	-	-	-	-	-	19,456	19,456
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,445	1,445
2651	Bad Check Collections	-	-	-	-	-	255	255
2903	PA - Law Enf Sales Tax	-	-	334,252	-	-	-	334,252
	Sub-Total	2,740,524	-	334,252	-	-	48,455	3,123,231
Public Safety & Judicial - 911 & Emergency Management								
2700	911/EM Sales Tax Revenue	-	-	-	-	668,120	-	668,120
2701	E911/Joint Communications	-	-	-	-	4,640,993	-	4,640,993
2702	Emergency Management Operations	-	-	-	-	707,789	-	707,789
2703	Information Technology-911/EM	-	-	-	-	1,277,905	-	1,277,905
2704	Joint Communication Radio Network	-	-	-	-	1,135,659	-	1,135,659
2705	Fac Maint/Hsling/Grounds-ECC	-	-	-	-	256,334	-	256,334
2706	Radio Network Improvements	-	-	-	-	2,206,380	-	2,206,380
	Sub-Total	-	-	-	-	10,893,180	-	10,893,180
Public Safety & Judicial - Other								
1200	Public Administrator	535,609	-	-	-	-	-	535,609
1280	Medical Examiner	348,362	-	-	-	-	-	348,362
1285	District Defender	44,350	-	-	-	-	-	44,350
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	40,906	-	-	-	40,906
	Sub-Total	928,321	-	70,706	-	-	-	999,027
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	133,657	-	-	-	-	-	133,657
1370	BC Reg Sewer Dist Mgmt Service	4,711	-	-	-	-	-	4,711
1710	Planning and Zoning	431,670	-	-	-	-	-	431,670
1720	Building Codes	527,890	-	-	-	-	-	527,890
1725	Stormwater Administration	127,576	-	-	-	-	-	127,576
2040	Public Works-R&B Maintenance	-	7,112,285	-	-	-	-	7,112,285
2041	Pavement Preservation	-	8,326,000	-	-	-	-	8,326,000
2045	Public Works-Design & Construction	-	1,194,938	-	-	-	-	1,194,938
2046	Stormwater Administration	-	126,430	-	-	-	-	126,430
2048	PW - Insurance Claim Activity	-	20,000	-	-	-	-	20,000
2049	PW - Administration	-	4,197,385	-	-	-	-	4,197,385
2142	DNR 319 Greater Bonne Femme	-	-	-	-	-	75,036	75,036
	Sub-Total	1,231,754	20,977,038	-	-	-	75,036	22,283,828
Community Health & Public Services								
1410	Community Health	1,183,669	-	-	-	-	-	1,183,669
1420	Social Services	46,411	-	-	-	-	-	46,411
1430	Community Services	107,760	-	-	-	-	-	107,760
1730	Animal Control	232,184	-	-	-	-	-	232,184
1740	On-Site Waste Water	105,847	-	-	-	-	-	105,847
2030	Domestic Violence	-	-	-	-	-	27,000	27,000
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,311,160	1,311,160
2160	Community Children Services Administration	-	-	-	546,149	-	-	546,149
2161	Children's Services Funding Opportunities	-	-	-	10,541,880	-	-	10,541,880
	Sub-Total	1,675,871	-	-	11,088,029	-	1,338,160	14,102,060
Other								
1510	Economic Support	55,500	-	-	-	-	-	55,500
2120	Fairground maintenance Fund	-	-	-	-	-	103,750	103,750
3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	101,547	101,547
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	870,587	870,587
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	69,635	69,635
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,750	10,750
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,581	10,581
3900	2011A GO Bonds - Road NID	-	-	-	-	-	55,075	55,075
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	5,690	5,690
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	14,693
	Sub-Total	\$ 55,500	-	-	-	-	1,242,308	1,297,808
Total Expenditures		32,960,682	20,977,038	3,919,205	11,088,029	10,893,180	6,731,169	86,569,303
Other Financing Uses		305,000	3,500,000	-	-	870,587	56,335	4,731,922
Grand Total		\$ 33,265,682	24,477,038	3,919,205	11,088,029	11,763,767	6,787,504	91,301,225

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 2019 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 2013-2018):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund).
- Planned use of accumulated net fund balance for non-recurring projects:** The 2018 and 2019 budgets include 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. This results in increased spending while also reducing net fund balance.



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.

The table below reflects a 1% *decline* in revenue (2019 budget compared to 2018 budget). However, when the impact of the non-recurring CDBG grant monies of \$1.8 million included in the 2018 budget is excluded, on-going operating revenues are expected to increase by 1%.

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2017 (Actual)	2018 (Budget)	2018 (Estimated)	2019 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
Property Taxes	\$ 5,146,705	5,257,700	5,242,665	5,376,400	2%	7.4%
Assessments	152,400	120,623	137,468	114,732	-5%	0.2%
Sales Taxes	50,291,393	50,227,000	50,390,400	50,517,000	1%	69.7%
Franchise Taxes	157,787	158,400	159,800	160,000	1%	0.2%
Licenses and Permits	989,186	649,886	687,348	655,977	1%	0.9%
Intergovernmental	4,300,564	5,709,188	5,358,103	3,756,984	-34%	5.2%
Charges for Services	6,012,220	5,976,562	6,211,984	6,226,317	4%	8.6%
Fines and Forfeitures	19,620	13,000	8,500	10,000	-23%	0.0%
Interest	669,113	888,034	1,147,660	1,153,897	30%	1.6%
Hospital Lease	2,410,696	2,422,000	2,461,497	2,475,500	2%	3.4%
Other*	1,486,291	2,030,671	1,747,675	2,011,113	-1%	2.8%
Total Revenues	\$ 71,635,975	73,453,064	73,553,100	72,457,920	-1%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.4% of total revenue)

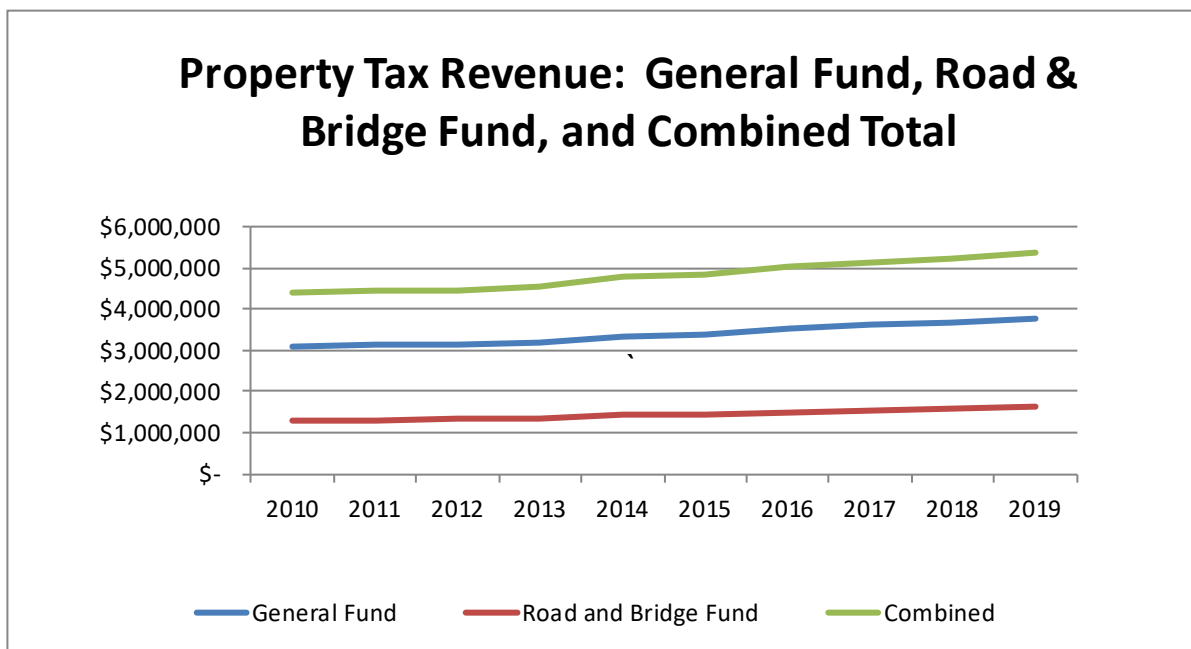
Property tax comprises a relatively small portion of the County’s overall operating revenues as a result of statutory and voluntary property tax roll-backs described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, 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 \$2.8 billion. The fiscal year 2019 Budget assumes 3% growth in assessed valuation for real estate property and personal property.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. The budget assumes **no change in property tax rates for fiscal year 2019** 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*.]

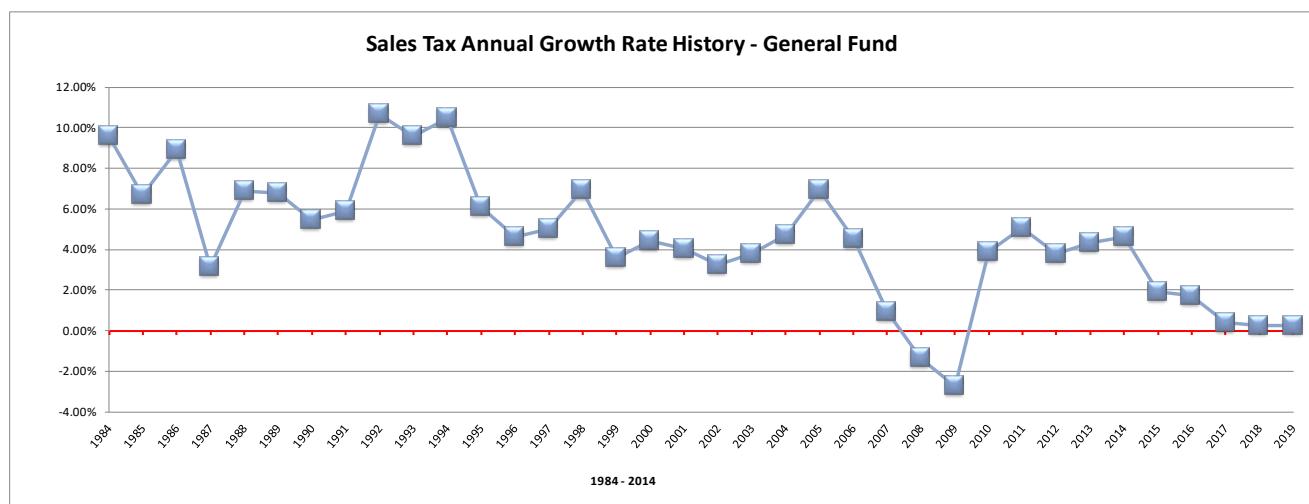
Assessments (0.2% of total revenue)

The County has elected to create Neighborhood Improvement Districts (NIDs) which provide a financing mechanism to property owners for various 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 (69.7% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for approximately 70% 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 pay for 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.



The graph above also illustrates the extent to which annual sales tax revenues have flattened out just above 0% growth. Annual growth rates typically range between 3% and 5% but have been as high as 11% and 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 2018 budget was prepared using a 0.25% growth rate and the fiscal year 2019 budget assumes 0.25% growth as well.

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 \$14.4 million in 2019, 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 \$14.4 million in 2019, 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 \$510,000 in 2019. This revenue source declined significantly in 2008 and has increased modestly since and is expected to be consistent with the fiscal year 2006 amount of \$510,000.

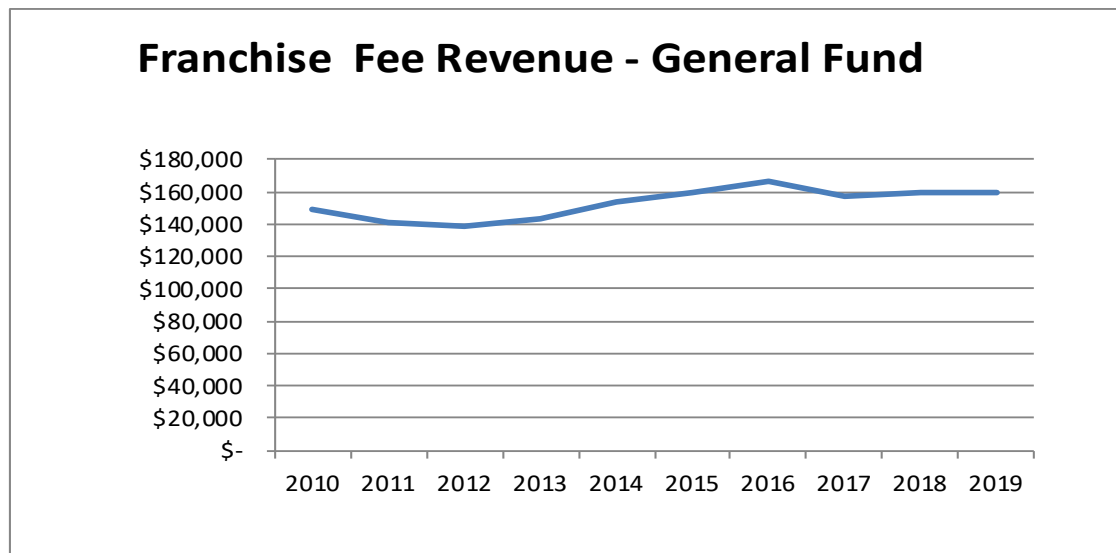
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.6 million in 2019, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which 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 2019. It is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

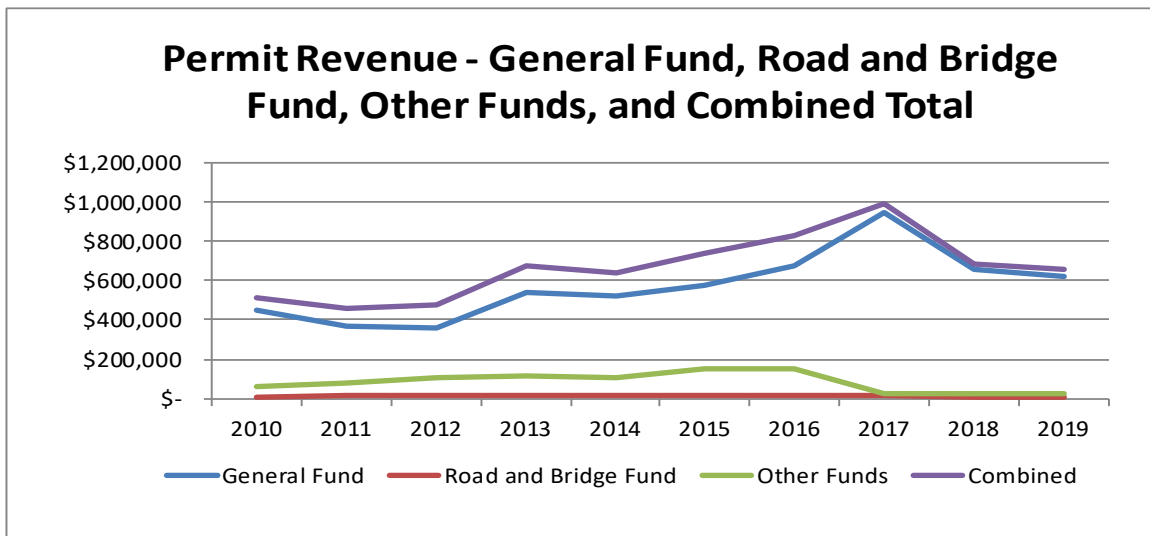
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.8 million in fiscal year 2019.

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 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 2017 increase was due to a single-year spike in building permit revenue.

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 2019 budget assumes no changes to permit fee schedules.

Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue 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.

Overall, this revenue category is expected to be largely unchanged from the current year.

Intergovernmental Revenues (5.2% 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 34% reduction from the prior year. This decline is primarily due to the County receiving a \$1.8 million Community Development Block Grant in 2018 to pay for infrastructure improvements associated with American Outdoor Brands' facility construction project and the revenue has been removed from the 2019 budget because it was non-recurring. In addition, grants that are subject to renewal during the County's 2019 fiscal year and are excluded from the budget until such time that the amounts are actually awarded to the County.

The County's primary intergovernmental revenue sources in fiscal year 2019 include the following:

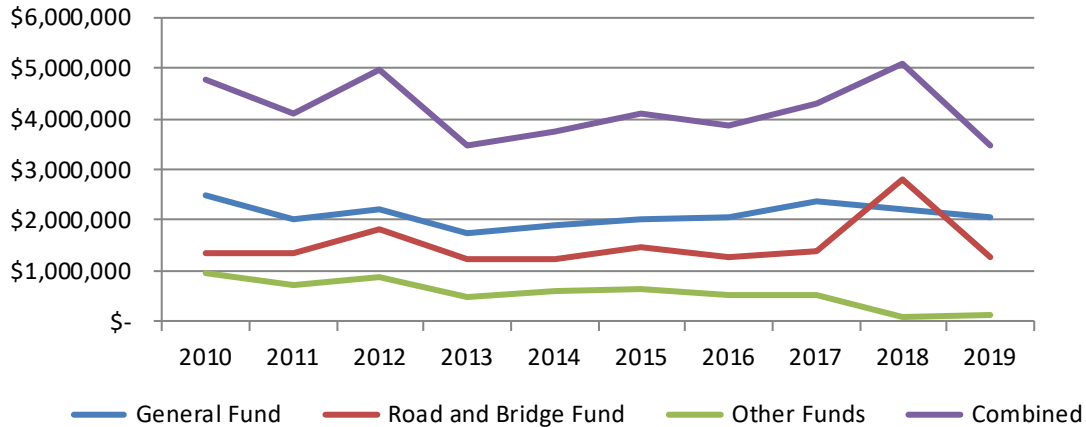
- Within the General Fund—
 - State prisoner per diem reimbursement, \$870,000, and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement, \$226,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$102,000
 - Various law enforcement-judicial grants and reimbursements, \$625,000
- Within the Road and Bridge Fund—
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.225 million (proportionate share of the statewide gasoline tax)
- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$212,000

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 generally 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:

- 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
- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project

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

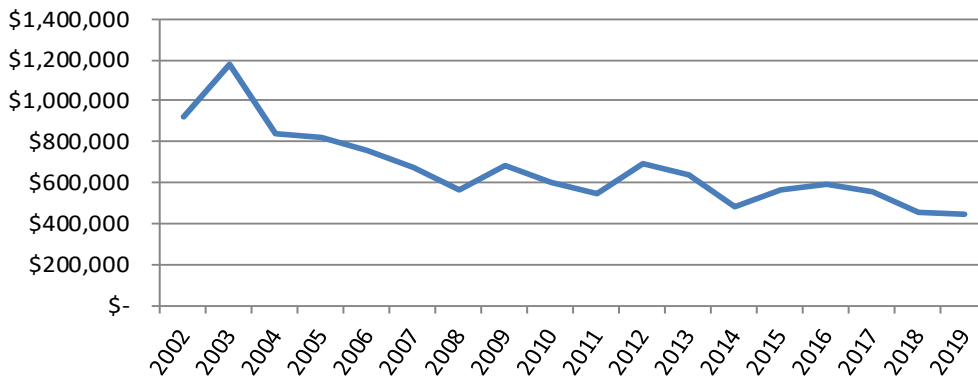


Charges for Services (8.6% of total revenue)

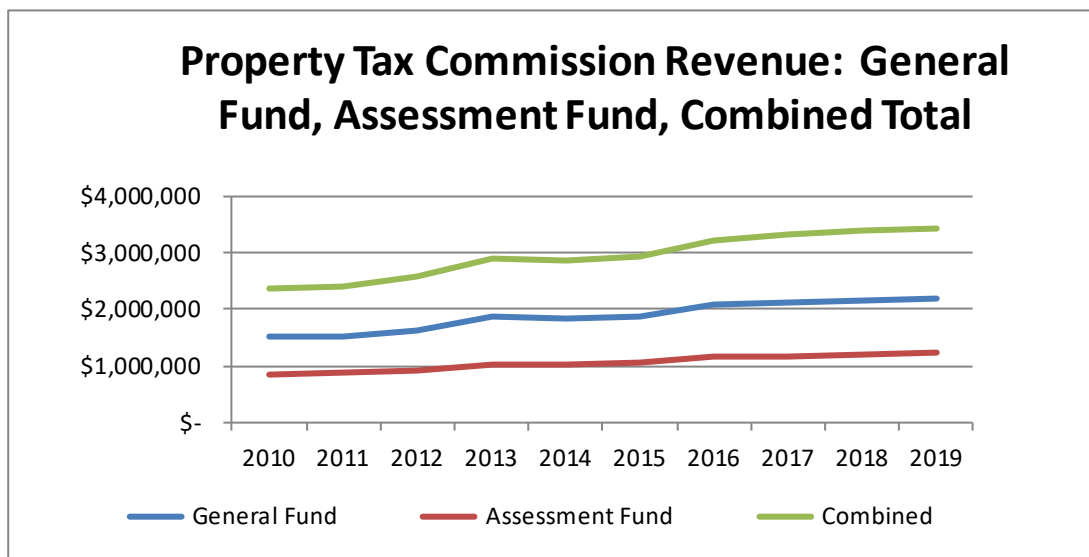
The primary sources of revenue in this category include property tax commission and fees, fees collected through the circuit court, Public Administrator fees, and real estate recording fees.

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.

Real Estate Recording Fees: General Fund



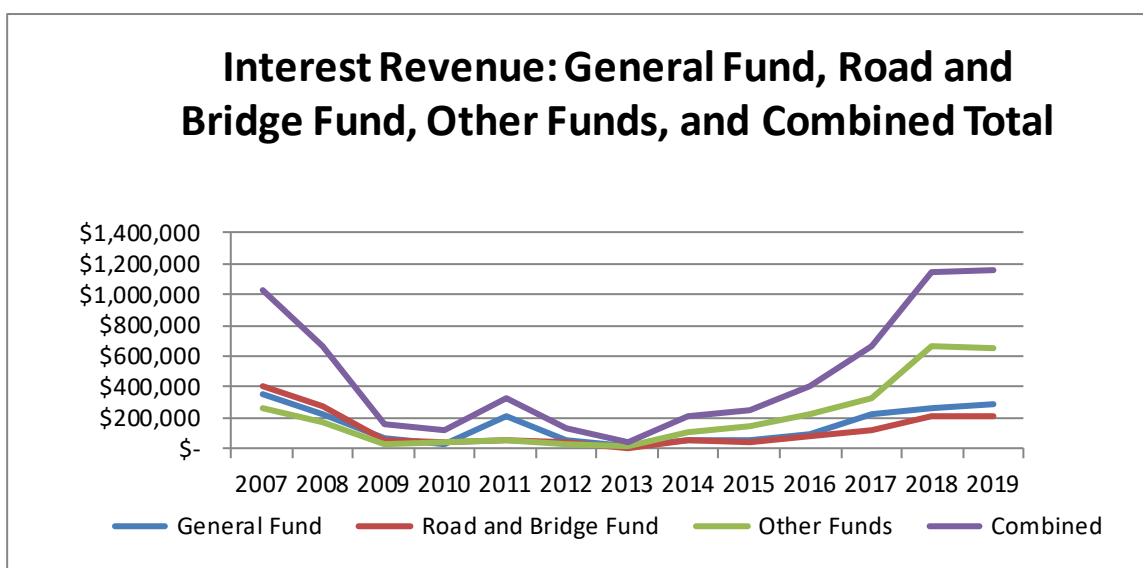
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



Fines and Forfeitures, Interest, and Other Revenues (4.4% 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 2019, the County expects to earn approximately \$1.2 million interest income on all governmental funds combined. This compares similarly to interest revenue 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.

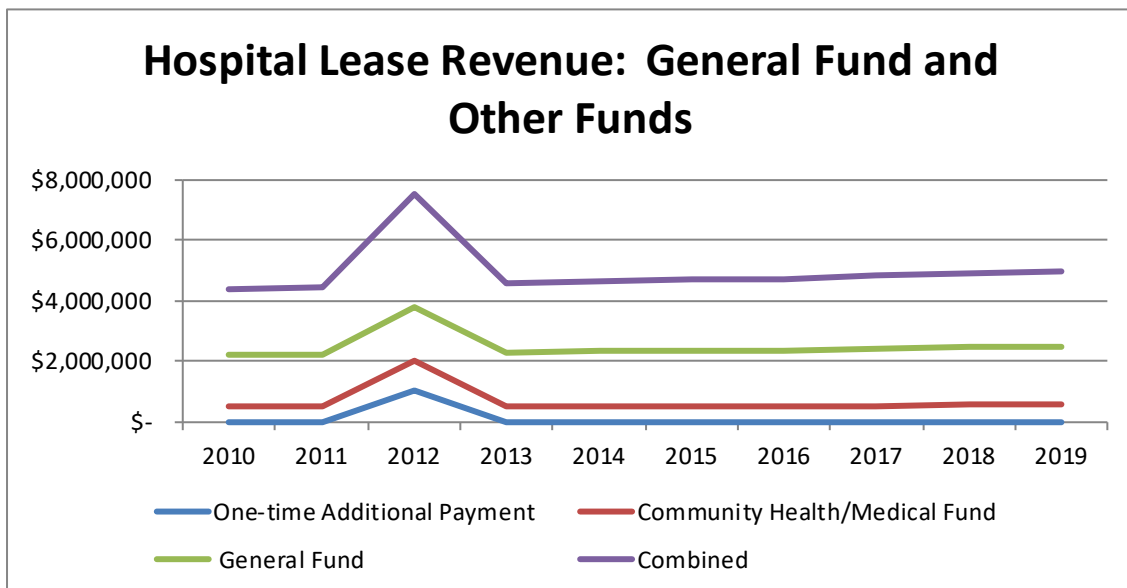
The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2019, the combined lease revenue is estimated at \$2.5 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The County's 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 2019 estimated lease revenue is \$1.93 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 2019 Budget includes estimated lease revenue of \$550,000, 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 2019 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$86.6 million, which represents a 5% increase over the prior year's budget (as amended) of \$82.2 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 below.

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

Expenditures by Function	2017 (Actual)	2018 (Budget)	2018 (Estimated)	2019 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
General Government Operations*	\$ 9,203,407	12,399,758	10,056,469	12,412,761	0%	14.3%
Public Safety & Judicial	24,555,983	29,441,639	26,249,676	29,492,081	0%	34.1%
Environment, Protective Inspection & Infrastructure	17,307,902	20,397,495	17,912,323	21,681,078	6%	25.0%
Community Health & Public Services	9,309,938	10,903,489	9,734,679	14,088,063	29%	16.3%
Fixed Assets (New and Replacement)	2,435,994	7,343,756	3,868,474	7,597,512	3%	8.8%
Debt Service	1,515,310	1,568,154	1,568,154	1,133,668	-28%	1.3%
Other	211,645	176,201	65,010	164,140	-7%	0.2%
Total Expenditures	\$ 64,540,179	82,230,492	69,454,785	86,569,303	5%	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 2019 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 2019, 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 Road and Bridge Fund includes significant appropriations in 2019 for non-recurring infrastructure projects as well as funding for facility 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.

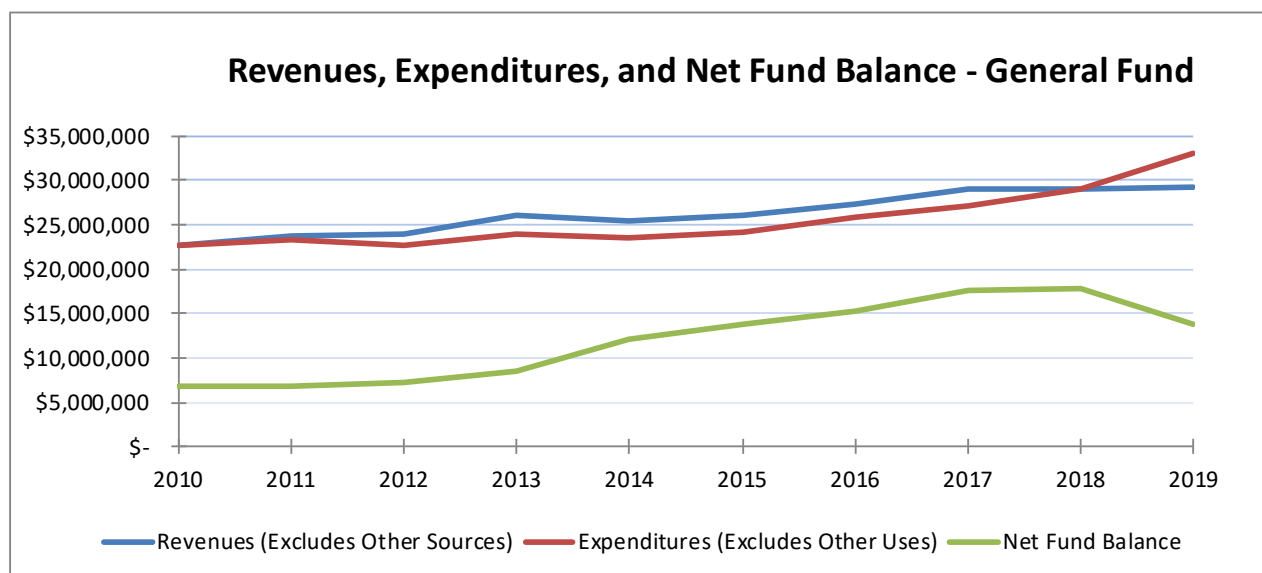
On a county-wide basis, actual spending for fiscal year 2018 is projected at 84% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund— the fiscal year 2018 projected actual spending is approximately 86% 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 2018 projected actual spending is 88% of budget and is attributable to budgetary savings in contractual services for roadway preservation and rehab activities. In addition, budgetary savings associated with a grant-funded infrastructure project (American Outdoor Brands) is expected; the anticipated grant reimbursement revenue is also reduced.
- Law Enforcement Services Fund— fiscal year 2018 projected actual spending is 86% of budget and is attributable to budget savings in salary/benefits resulting from turnover and vacancies, out-of-facility contractual services for inmate housing, and unspent emergency appropriation.
- Community Children's Services Fund— fiscal year 2018 projected actual spending is 88% of budget and is attributable to lower utilization of service contracts than anticipated.
- 911/Emergency Management Fund— fiscal year 2018 projected actual spending is 74% of budget and is attributable to budgetary savings in salary/benefits resulting from turnover and vacancies, savings in software service contract, savings in radio network equipment and repairs, and planned radio network improvements being re-budgeted in 2019.
- All nonmajor special revenue funds— fiscal year 2018 projected actual spending is 68% of budget. Approximately \$400,000 is attributable to savings across all spending categories in the Assessment Fund with the remainder primarily associated with unspent contingency monies budgeted within the various funds. 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 2018 projected actual spending is 100% of budget

Within the General Fund specifically, employee vacancies and turnover result in favorable budget variances. Other factors contribute to favorable spending variances such as savings from 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 the chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years, resulting in an increase in net fund balance. A portion of the accumulated net fund balance is incorporated into the 2019 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2019. 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 (14.3% of total expenditures)

The 2019 budgetary increase is due to the salary and benefit increases described earlier (2019 Budgetary Issues and Solutions).

Public Safety and Judicial (34.1% of total expenditures)

The 2019 budget includes funding for salary and benefit increases; however, the budget also reflects a “vacancy and turnover” adjustment, which reduces budgetary appropriations. Fiscal year 2019 is the first year to implement this budgetary adjustment. Sheriff, Corrections, and the Courts have experienced increasing and significant budgetary variances associated with vacancies and turnover; implementing an adjustment within the budget is intended to more accurately reflect real anticipated spending. Going forward, the amount of budgetary adjustment to be applied to the annual budget will be reviewed as part of the annual budget process.

Environment, Protective Inspection, and Infrastructure (25.0% 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 2019 budget includes \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project and an additional \$700,000 for large culvert and bridge replacements. The budget also includes \$25,000 to digitize past building permits.

Community Health and Public Services (16.3% of total expenditures)

The increase in this area is attributable to the funding allocations approved by the Boone County Children’s Services Board (BCCSB). The nine-member commission-appointed Board is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children’s services approved by voters 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 (i.e., net fund balance) were budgeted in fiscal years 2016, 2017, and 2018. The amount of net fund balance budgeted in 2019 is approximately \$4.0, which is significantly larger than the prior year and accounts for the overall increase in this functional area. 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) (8.8% 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:

- **\$2.8 million General Fund:** The \$1.5 million 2018 appropriation for replacement ERP software has been re-budgeted for 2019. In addition, the 2019 budget includes \$600,000 for replacement election equipment along with \$95,000 for related warehouse configuration costs; funding for routine replacement of vehicles, computer equipment; and funding for replacement mailroom equipment.
- **\$600,000 Road and Bridge Fund:** routine replacement of machinery and equipment, computer hardware, dump trucks, and other vehicles.
- **\$500,000 Law Enforcement Services Fund:** replacement sheriff vehicles and law enforcement equipment
- **\$2.8 million 911/Emergency Management Fund:** the majority, \$2.2 million, pertains to radio network infrastructure improvements and \$300,000 pertains to new radio transmitters needed to support migration to the new model. The

remaining \$300,000 includes funding for new and replacement outdoor warning sirens and investment in computer back-up storage devices.

- **\$740,000 various nonmajor funds:** \$600,000 from two special revenue funds provides funding for election equipment replacement, which is paired with the \$600,000 budgeted in the General Fund. The remaining amount includes funding for new and replacement office equipment, replacement vehicles, and replacement computer hardware and software.

Debt Service (1.3% of total expenditures)

The significant decline in debt service expenditures is attributable to the retirement of \$2.230 million in special obligation debt during 2018. Retiring this debt eliminates approximately \$400,000 in annual debt service payments from the General Fund. The \$1.13 million debt service payments included in the 2019 budget consist of \$972,000 to be paid from County resources and \$162,000 to be paid from assessments received from property owners participating in the County's road and sewer Neighborhood Improvement District programs.

Resources within the General Fund that were previously budgeted for debt service payments have been re-directed to salary and benefit costs within the General Fund.

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 4.87 FTEs** and are summarized below. **The net increase is 7.04 FTEs, when ignoring the impact of partial-year grant funding for certain positions.**

Governmental Funds:

General Government Operations: -1.40 FTE net change

- **County Auditor:** add an additional full-time benefitted Accountant position (+1.0 FTE) (General Fund). *Permanent increase, +1.00 FTE, benefitted.*
- **County Commission:** eliminate a vacant part-time non-benefitted Receptionist position (-0.25 FTE) (General Fund). *Permanent decrease, -0.25 FTE, non-benefitted.*
- **County Clerk – Elections and Voter Registration Office:** decrease Elections Office Specialist Pool by 2,400 hours (General Fund). This is a result of election cycle activity. *Temporary decrease, -1.15 FTE.*

- **Recorder:** eliminate a full-time benefitted Deputy Recorder position (General Fund). *Permanent decrease, -1.00 FTE, benefitted.*

Public Safety and Judicial – Circuit Court: -1.92 FTE (-0.92 when excluding impact of partial year grant-funded positions)

- **Juvenile Justice Grants:** decrease 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). *Grant-related decrease, -1.00 FTE, benefitted.*
- **Juvenile Office:** decrease part-time non-benefitted Program Assistant pool position hours by 1,205 (-0.58 FTE) to bring budgeted hours in line with actual hours worked (General Fund). *Permanent decrease, -0.58 FTE, non-benefitted.*
- **Juvenile Justice Center (detention):** decrease part-time non-benefitted Program Assistant pool position hours by 714 (-0.34 FTE) to bring budgeted hours in line with actual hours worked (General Fund). *Permanent decrease, -0.34 FTE, non-benefitted.*

Public Safety and Judicial – Sheriff/Corrections: -0.81 FTE (+0.36 excluding impact of partial year grant-funded positions)

- **Re-structuring plan:** eliminate four (4) benefitted Corrections' Detention Officer positions (-4.00 FTE) and replace with two benefitted Hiring/Recruiting Coordinator positions (+2.00 FTE) and two benefitted Background Investigator positions (+2.00 FTE). In addition, reduce hours in non-benefitted Warrant Specialist and Records Specials pool positions (-0.27 FTE) and add a part-time non-benefitted Office Specialist position (+0.63 FTE). *Permanent increase, +0.36 FTE, benefitted and non-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.*

Public Safety and Judicial – 911/Joint Communications: +11.00 FTE

- **Emergency Telecommunicator:** add 11 full-time benefitted positions (+11.0 FTE) (911/Emergency Management Sales Tax Fund). *Permanent increase, +11.0 FTE, benefitted.*

Environment, Protective Inspection & Infrastructure: -3.00 FTE

- **Resource Management:** eliminate a vacant full-time benefitted Engineering Technician position a vacant full-time benefitted Engineering Intern Pool position; (-2.0 FTE) (Road and Bridge Fund). *Permanent decrease, -2.00 FTE, benefitted.*
- **Road and Bridge Maintenance:** eliminate a vacant full-time benefitted Assistant Manager position; (-1.0 FTE) (Road and Bridge Fund). *Permanent decrease, -1.00 FTE, benefitted.*

Health and Community Services: +1.00 FTE

- **Community Services:** add a full-time benefitted Data Analyst position (+0.85 FTE Community Children's Services Fund and +0.15 FTE Community Health and Medical Fund (hospital lease revenue)). *Permanent increase, +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 2019 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 except for the Road and Bridge Fund. As previously discussed, the 2019 budget reflects significant non-recurring expenditures (planned use of fund balance) which accounts for the decline; County officials expect the minimum fund balance requirement to be achieved in fiscal year 2020.

Projected Net Fund Balances at December 31, 2019

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 14,068,235	9,995,734	2,366,369	6,237,473	17,226,437	7,252,492	57,146,740
Less: Fund Balance Unavailable for Appropriation	(343,675)	(7,000,000)	(1,161,200)	-	(10,300,000)	(696,021)	(19,500,896)
Projected Net Fund Balance	\$ 13,724,560	2,995,734	1,205,169	6,237,473	6,926,437	6,556,471	37,645,844
As a percent of expenditures	42%	14%	31%	56%	64%		
# of months expenditures	5.0	1.7	3.7	6.8	7.6		

Fund Balance Unavailable for Appropriation: this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not yet been issued. It also includes resources ear-marked for specific future purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. In addition, a portion of the resources within the Road and Bridge Fund have been set-aside to provide funding for one or more large-scope infrastructure projects that would entail a collaborative funding arrangement. Resources within the 911/Emergency Management Fund have been set-aside for 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 table on the following page shows the projected changes in fund balances for the coming budget year.

Projected Changes in Fund Balances at December 31, 2019

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	14,068,235	9,995,734	2,366,369	6,237,473	17,226,437	7,252,492	57,146,740
Projected Fund Balance 1/1	\$ 18,121,791	16,332,262	2,611,352	10,255,702	17,861,585	9,713,929	74,896,621
Projected Change in Fund Balance	\$ (4,053,556)	(6,336,528)	(244,983)	(4,018,229)	(635,148)	(2,461,437)	(17,749,881)
Percentage Change	-22%	-39%	-9%	-39%	-4%	-25%	-24%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation as well as the planned use of fund balance for non-recurring projects. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue. 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 due to increased funding for the subdivision concrete rehab/replacement project previously discussed and the transfer of resources to a capital project fund, also previously discussed.

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 which accumulated in the fund during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

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 equipment replacement, including \$600,000 for election equipment. In addition, the projected decline reflects a 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 is unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2019 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2019 Budget amount to \$1.13 million or 1.3% 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:

- \$870,000 - 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;
- \$162,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$102,000 –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, 2019 exceeds \$2.8 billion which results in a legal debt limit of approximately \$289,400,000. 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 2018 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 2019 Proposed Budget

	Expenditure	Dept. Account		Revenue	Description
General (Fund #100)					
Other Changes:					
Professional Services	\$ (6,700)	1121	71101	-	Reduce budget to match expenses (lobbyist)
Buildings & Improvements	(60,000)	1132	91200	-	Remove elections warehouse shelving
Machinery & Equipment	(35,000)	1132	91300	-	Remove elections warehouse equipment
County Election Expense	(450,000)	1133	85900	-	Remove funding for special elections (none planned)
Replacement Computer Hardware	180,313	1170	92301	-	Re-budget unencumbered portion of telephone system replacement project
Operating Transfer-Out: To Capital Project Fund	245,000	1190	83919	-	Pro-rata cost assigned to General Fund: PA Evidence Storage in ECC Support Services Building
Reception/Meetings	25,000	1190	84010	-	Funding for Bicentennial Celebration
Software Subscriptions	1,500	1251	70100	-	Cost increase for Cellhawk Software
Software Service Contract	195	1263	70050	-	Karpel software technology fee (new)
Replacement Computer Hardware	1,950	1263	92301	-	IP Phone Project
Replacement Computer Hardware	1,150	1420	92301	-	IP Phone Project
Boone County Historical Society	10,000	1430	86689	-	Records preservation project
Outside Services	25,731	1720	71100	-	Re-budget digitization of past building permits
Replacement Computer Hardware	630	1725	92301	-	IP Phone Project
Subtotal	(60,231)			-	
Total Changes to General Fund	\$ (60,231)			\$ -	
Assessment (Fund #201)					
Replacement Computer Hardware	\$ 13,775	2010	92301	\$ -	IP Phone Project
Total Changes to Assessment Fund	\$ 13,775			\$ -	
Road and Bridge (Fund #204)					
Public Works					
Operating Transfer-Out: To Capital Project Fund	\$ 3,500,000	2040	83919	\$ -	Tom Bass Facility Project
Subtotal	\$ 3,500,000			\$ -	
Resource Management -- Design & Construction					
Replacement Computer Hardware	\$ 8,540	2045	92301	\$ -	IP Phone Project
Subtotal	\$ 8,540			\$ -	
Resource Management -- Stormwater Administration					
Replacement Computer Hardware	\$ 630	2046	92301	\$ -	IP Phone Project
Subtotal	\$ 630			\$ -	
Road & Bridge -- Administration					
Auto Physical Damage Insurance	\$ 12,390	2049	71001	\$ -	Increase in insurance premium
Errors & Omissions Insurance	725	2049	71006	-	Increase in insurance premium
General Liability Insurance	1,270	2049	71008	-	Increase in insurance premium
Subtotal	\$ 14,385			\$ -	
Total Changes to Road & Bridge Fund	\$ 3,523,555			\$ -	
Community Children's Services (Fund #216)					
Replacement Computer Hardware	\$ 2,335	2160	92301	\$ -	IP Phone Project
Total Changes to Community Children's Services Fund	2,335			\$ -	

Continued on next page

Schedule of Commission Changes to the 2019 Proposed Budget cont'd

	Expenditure	Dept.	Account	Revenue	Description
Sheriff K9 Operations (Fund #257)					
Replacement Equipment (K9 Unit)	\$ 9,000	2570	92300	\$ -	Replace K9
Total Changes to Sheriff K9 Fund	\$ 9,000			\$ -	
911/Emergency Management Sales Tax (Fund #270)					
Joint Communication Operations					
Other Supplies	\$ 450	2701	23050	-	Increase 9-1-1 School Outreach/Elementary Education
Motorfuel/Gasoline	528	2701	59000	-	Increase gasoline budget for vehicle transferred from Department 2901
Outside Services	1,100	2701	71100	-	Increase MACC Instructor Reimbursement for ETC Course
Automobile	6,122	2701	91400	-	Transfer of Vehicle from Department 2901
Subtotal	\$ 8,200			\$ -	
Information Technology-BCJC/EM					
Computer Software	\$ 5,000	2703	23810	\$ -	Software licenses to secure first responder dispatch
Computer Software	7,500	2703	91302	-	Software to manage training, accreditation & performance of employees
Subtotal	\$ 12,500			\$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ 20,700			\$ -	
Law Enforcement Services (Fund #290)					
Sheriff Operations					
Sale of Capital Fixed Asset	\$ -	2901	3835	\$ 6,122	Transfer of Vehicle to Department 2701
Replacement Machinery & Equipment	(85,856)	2901	92300	-	Remove Dash/Body Camera Systems
Replacement Machinery & Equipment	(21,464)	2901	92300	-	Remove Dash/Body Camera Systems
Replacement Machinery & Equipment	32,000	2901	92300	-	Add Mobile Video Camera System
Subtotal	\$ (75,320)			\$ 6,122	
Corrections					
Replacement Machinery & Equipment	(32,196)	2901	92300	-	Remove Dash/Body Camera Systems
Replacement Machinery & Equipment	19,200	2901	92300	-	Add Mobile Video Camera System
Subtotal	\$ (12,996)			\$ -	
LE/Judicial Info Systems					
Software Service Contract	\$ 2,535	2905	70050	\$ -	Karpel software technology fee
Subtotal	\$ 2,535			\$ -	
Total Changes to Law Enforcement Services Fund	\$ (85,781)			\$ 6,122	
Facilities & Grounds (Fund #610)					
Facilities Maintenance					
Auto Physical Damage Insurance	\$ 835	6100	71001	\$ -	Increase in insurance premium
Auto Liability Insurance	330	6100	71002	-	Increase in insurance premium
Errors & Omissions Insurance	105	6100	71006	-	Increase in insurance premium
General Liability Insurance	210	6100	71008	-	Increase in insurance premium
Subtotal	\$ 1,480			\$ -	
Total Changes to Facilities and Grounds Fund	\$ 1,480			\$ -	

Continued on next page

Schedule of Commission Changes to the 2019 Proposed Budget cont'd

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ (60,231)	\$ -
Assessment (201)	13,775	-
Road and Bridge (Fund #204)	3,523,555	-
Community Children's Services (Fund #216)	2,335	-
Inmate Prisoner Security Fund (Fund 256)	9,000	-
911/Emergency Management Sales Tax (Fund #270)	20,700	-
Law Enforcement Services (Fund #290)	(85,781)	6,122
Internal Service Funds:		
Facilities & Grounds (Fund #610)	1,480	-
Total	\$ <u>3,424,833</u>	\$ <u>6,122</u>

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20 18

County of Boone

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In the County Commission of said county, on the

20th

day of

December

20 18

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 2019. The adopted operating 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 2019 Proposed Budget***. Final wage and benefit appropriations for each department have been calculated using actual salaries in effect as of December 12, 2018 along with all approved range re-classifications having an effective date of January 1, 2019.

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 2019 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 2018 grant funds (which may be carried forward into fiscal year 2019 according to the terms of the grant award) upon determination that a remaining balance of the grant award is available for re-budgeting.

The County Commission approves the following Capital Project Budgets:


1. Road and Bridge Tom Bass Facility Improvement Project: \$3.5 million (includes design, construction, and owner's costs);

2. ECC Support Services Building Project: \$2.875 million (includes construction and owner's costs; design costs were previously approved in fiscal year 2018)

Done this 20th day of December, 2018.

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 E. 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

Tracy Gonzalez, Div IX Associate Circuit Judge.. Boone County Courthouse..... 573-886-4050

Leslie Schneider, Div X Associate Circuit Judge. Boone County Courthouse..... 573-886-4050

Stephanie Morrell, 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

Brianna L. Lennon..... 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

Daniel K. Knight..... Boone County Courthouse..... 573-886-4100

Family Support Enforcement..... 605 East Walnut, Suite B..... 573-886-4127

Public Administrator

Sonja Boone..... Boone County Courthouse..... 573-886-4190

Public Defender

Main Line..... Johnson Building..... 573-443-0030

Purchasing

Melinda Bobbitt, Director..... Boone County Annex..... 573-886-4392

Recorder

Nora Dietzel..... Roger B. Wilson Government Center, Room 132..... 573-886-4345

Road & Bridge Maintenance Operations

Greg Edington, Director..... Boone County Public Works..... 573-449-8516

Sheriff's Department & Correctional Facility

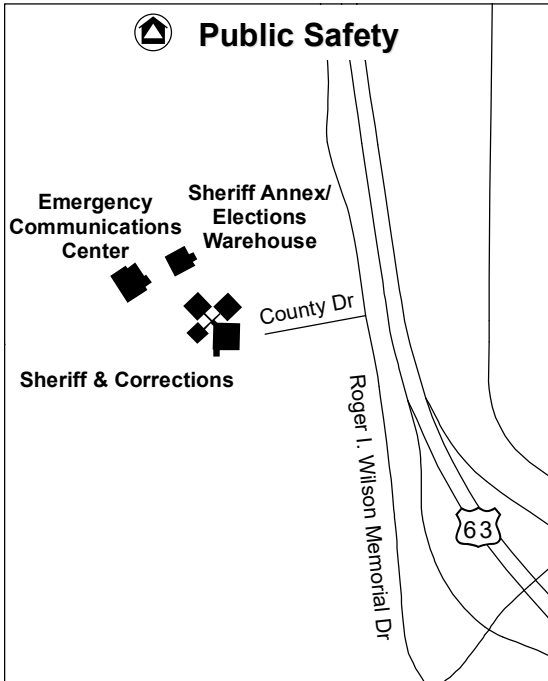
Dwayne Carey, Sheriff,,..... Boone County Sheriff Admin. & Corrections Facility 573-875-1111

Treasurer

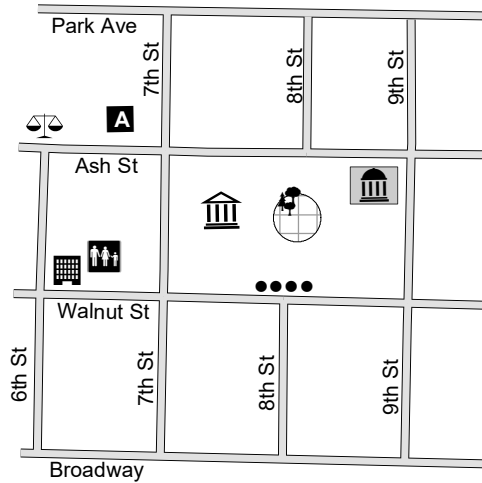
Tom Darrough..... Roger B. Wilson Government Center, Room 205..... 573-886-4365

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

Boone County Facility Locations

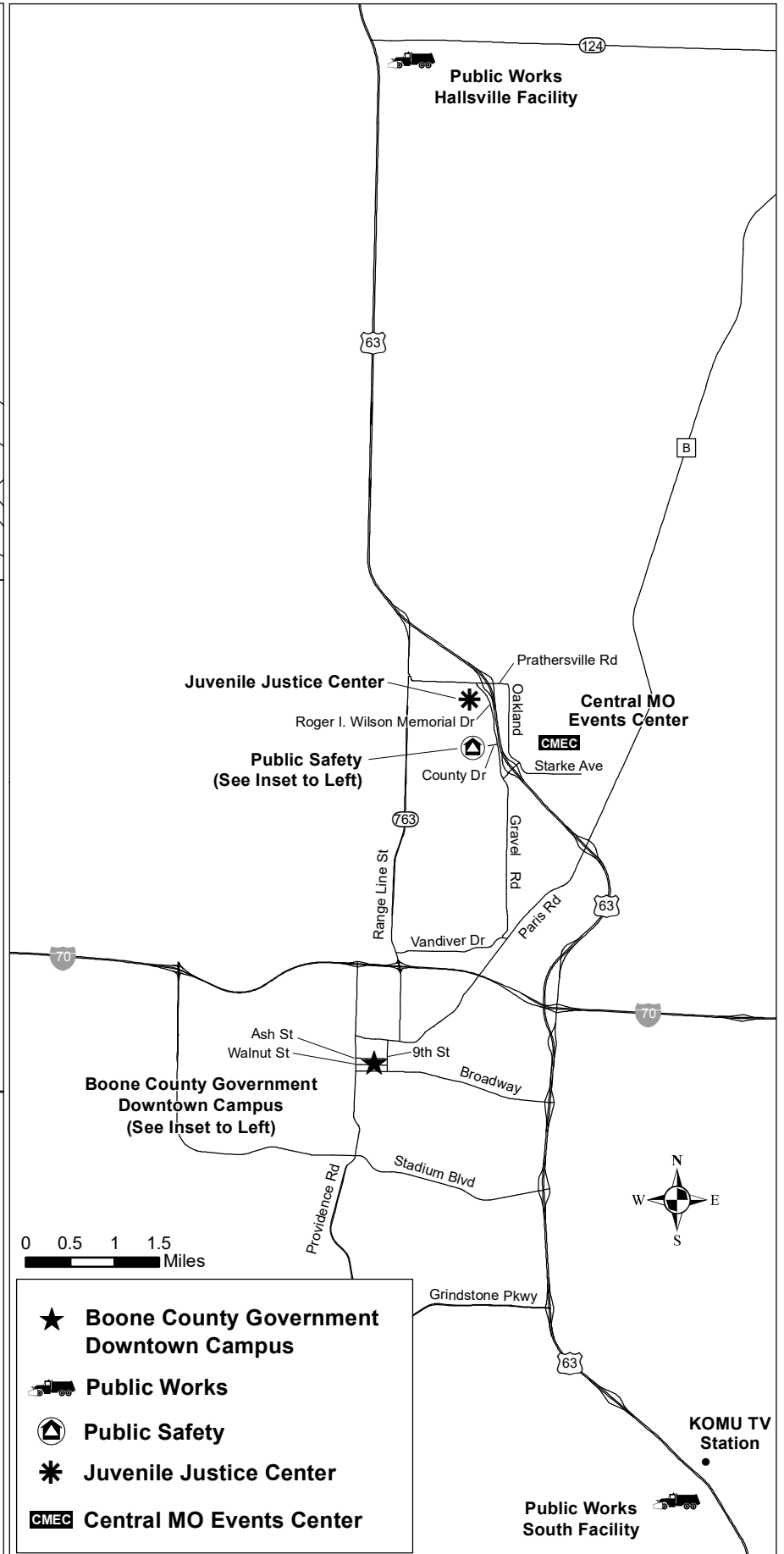


★ Boone County Government Downtown Campus



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

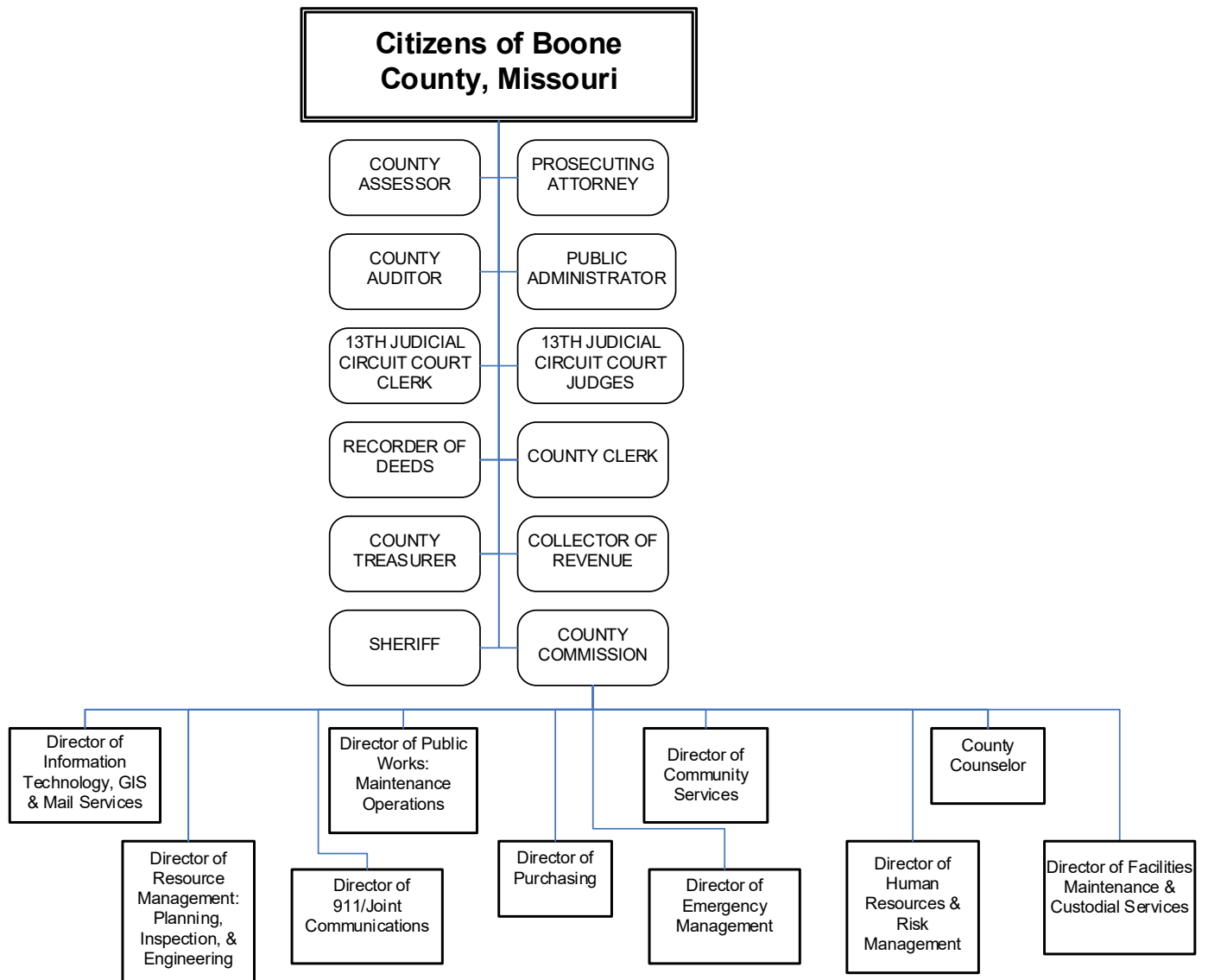
Boone County GIS Department



Boone County 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 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 <i>Currently inactive</i>	<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.</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, subject to certain statutory provisions. The Assessor administers the fund.</p>
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; the Community Services Department administers the budget.</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.</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
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.</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 approves the budget.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
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 budget; the Director of Emergency Management 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>

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

Fund No.	Fund Name	Description
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; the Community Services Department administers the fund.</p>
214	Stormwater Grants	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various storm water grants. The County Commission approves the budget; the Director of Resource Management administers the fund.</p>
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. The County Commission approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
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) <i>Currently inactive</i>	<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 approves the budget; the County Clerk administers the fund.</p>
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. The County Commission approves the budget; the County Clerk administers the fund.</p>

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

Fund No.	Fund Name	Description
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 County Commission approves the budget subject to federal guidelines; the Sheriff administers the budget and 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>
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>

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

Fund No.	Fund Name	Description
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>
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>

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

Fund No.	Fund Name	Description
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>
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>
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 the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
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; commission-appointed department directors administer the various budgets included within the fund.</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>
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>

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

Fund No.	Fund Name	Description
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> <p><i>This fund was closed in 2018</i></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>
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>

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

388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p>
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
- 411- R&B Expansion and Improvement

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

Neighborhood Improvement District (NID) Funds

501	Colchester Road Paving
502	Logwood Paving
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
513	Fairway Meadows Sewer
514	Trobridge Road
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

NID funds are established by local policy.

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.

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.

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.

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. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets within the fund.</p>

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

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| 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. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budget.</p> |
| 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. The County Commission approves the budget; the Director of Facilities Maintenance administers the various 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. The County Commission approves the budget.</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. The county Commission approves the budget.</p> |

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

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| 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. The County Commission approves the 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. The County Commission approves the 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; as a result, there is no property tax levy for debt retirement imposed by the County. The special assessments are billed, collected, and remitted to the County by the County Collector and are deposited into debt service funds that are legally restricted for payment of principal and interest on the outstanding bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Special obligation bonds issued for the construction and expansion of county buildings are retired through annual appropriation: monies from the appropriate operating budgets are transferred to the applicable debt service fund from which annual principal and interest payments are made.

Debt Service expenditures included in the FY 2019 Budget total \$1,133,668 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$972,133 relate to special obligation bonds associated with land and building acquisition and \$161,535 relate 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%.	155,000
	<hr/>
Sub-total: General Obligation Debt – Road NIDs	\$ 155,000
\$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%.	602,000
\$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%	196,000
\$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%	92,936

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%.

57,000

\$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%

206,383

Sub-total: General Obligation Debt – Sewer NIDs

1,154,319

Total: All General Obligation Debt

\$ **1,309,319**

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.

190,000

\$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.

11,065,000

Total: All Special Obligation Debt

\$ **11,255,000**

Total Combined Debt:

\$ **12,564,319**

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	\$ 155,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,154,319

Summary of Long-Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
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	615,000.00	254,493.76	85,051.07	23,461.37	700,051.07	277,955.13	978,006.20
2024-2028	3,375,000.00	979,218.80	466,656.63	86,257.11	3,841,656.63	1,065,475.91	4,907,132.54
2029-2033	3,910,000.00	433,893.80	241,218.41	20,097.40	4,151,218.41	453,991.20	4,605,209.61
2034-2038	855,000.00	13,359.38	41,707.40	2,313.07	896,707.40	15,672.45	912,379.85
Total	\$ 11,255,000.00	2,858,994.38	1,309,318.78	253,280.57	12,564,318.78	3,112,274.95	15,676,593.73

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will exceed \$287,430,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,874,300,000
Constitutional Debt Limit (10%):	\$ 287,430,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,309,319
Debt outstanding at January 1 as a percentage of debt limit:	0.5%

Financial Summaries—

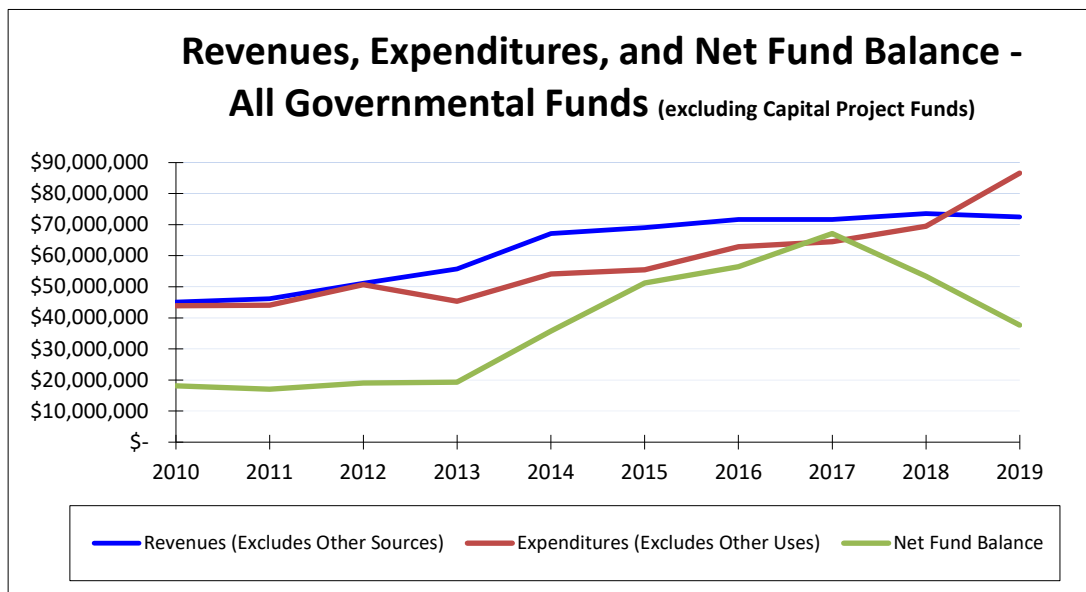
This section contains the following information:

- 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)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Revenues (Excludes Other Sources)	\$45,098,630	\$46,174,373	\$51,094,042	\$55,734,573	\$67,156,679
Expenditures (Excludes Other Uses)	\$43,880,268	\$44,095,275	\$50,690,252	\$45,345,945	\$54,096,677
Net Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Revenues (Excludes Other Sources)	\$69,075,258	\$71,635,975	\$71,635,975	\$73,553,100	\$72,457,920
Expenditures (Excludes Other Uses)	\$55,509,273	\$62,891,547	\$64,540,179	\$69,454,785	\$86,569,303
Net Fund Balance	\$51,202,647	\$56,465,866	\$67,111,011	\$53,354,429	\$37,645,844



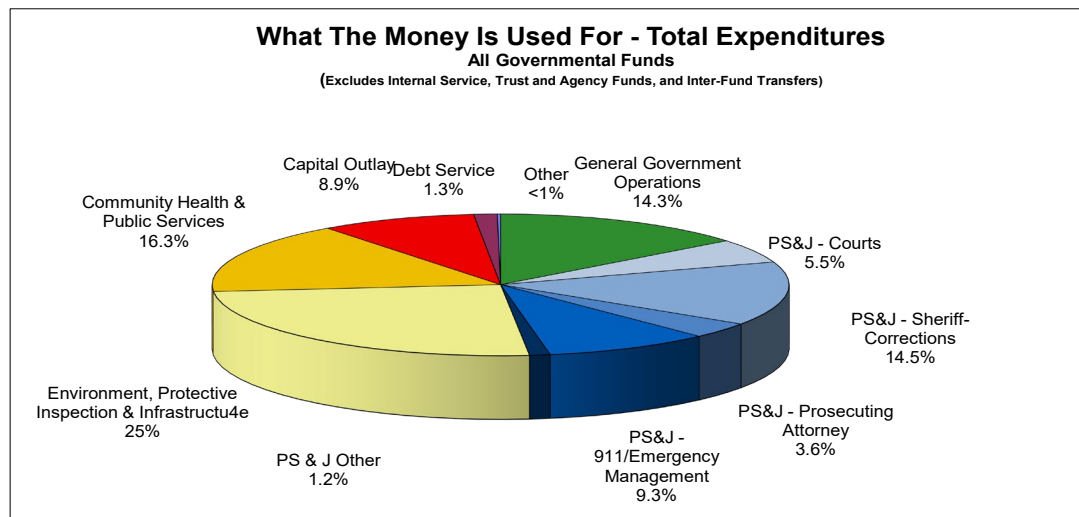
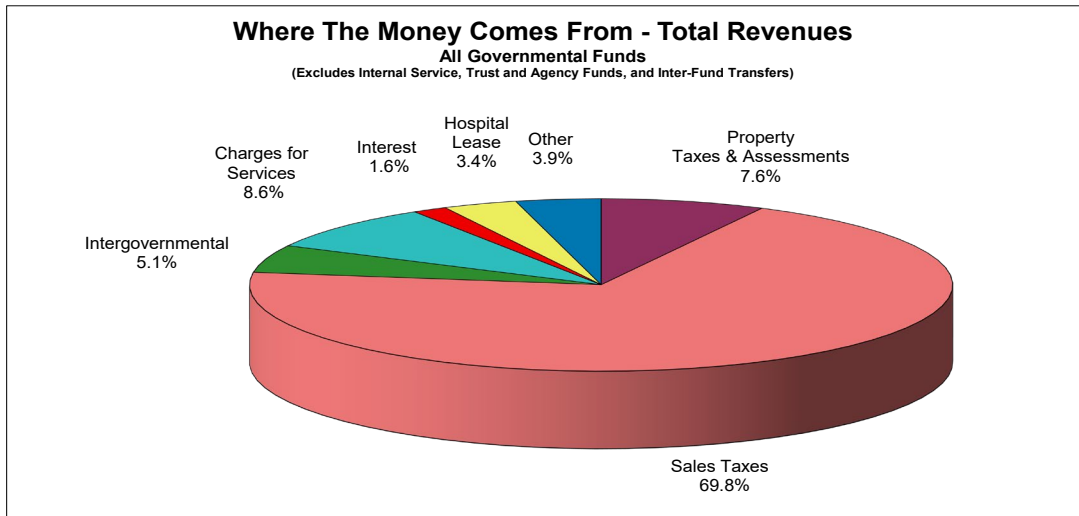
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- 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

2019 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 5,491,132
Sales Taxes	50,517,000
Intergovernmental	3,756,984
Charges for Services	6,226,317
Interest	1,153,897
Hospital Lease	2,475,500
Other	2,837,090
Total Revenues	\$ 72,457,920
Other Financing Sources	1,093,424
Fund Balance Used for Operations	17,749,881
Total Financing Sources	\$ 91,301,225

What The Money Is Used For

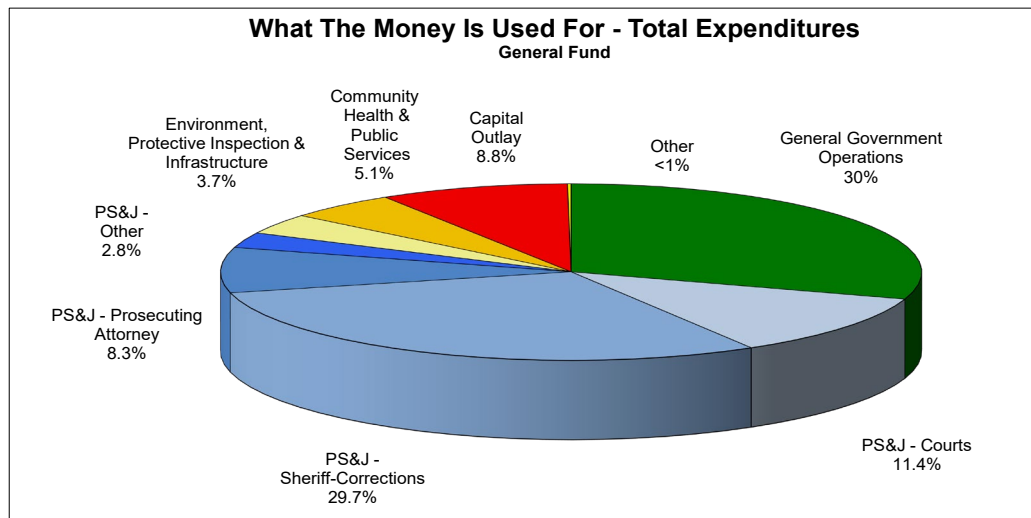
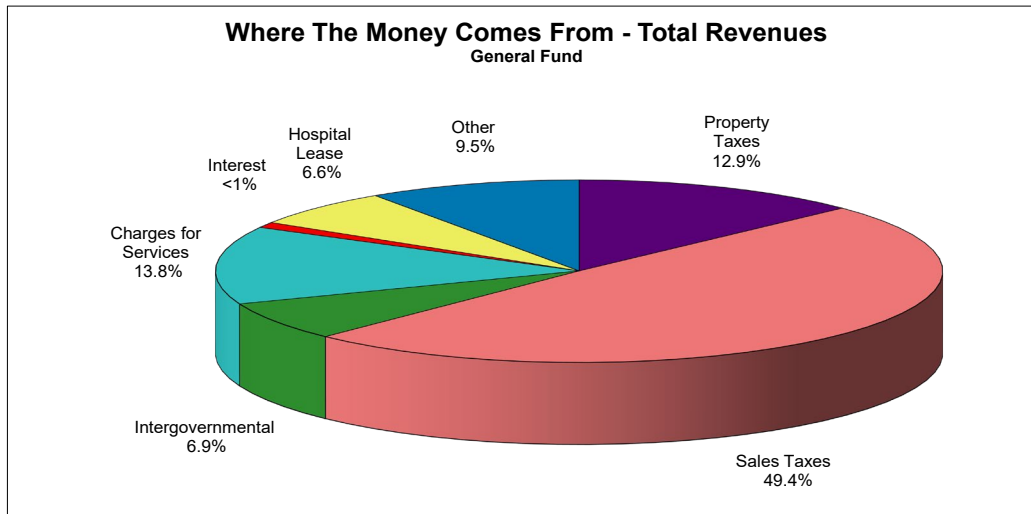
General Government Operations	\$ 12,412,761	**
PS&J - Courts	4,727,777	
PS&J - Sheriff-Corrections	12,600,285	
PS&J - Prosecuting Attorney	3,114,764	
PS&J - 911/Emergency Management	8,050,228	
PS&J - Other	999,027	***
Environment, Protective Inspection & Infrastructure	21,681,078	
Community Health & Public Services	14,088,063	
Capital Outlay	7,597,512	
Debt Service	1,133,668	
Other	164,140	
Total Expenditures	\$ 86,569,303	
Total Other Financing Uses	4,731,922	
Total Financial Uses	\$ 91,301,225	

** 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

2019 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,765,900
Sales Taxes	14,408,000
Intergovernmental	2,004,278
Charges for Services	4,032,019
Interest	286,431
Hospital Lease	1,925,500
Other	2,772,788
Total Revenues	\$ 29,194,916
Other Financing Sources	17,210
Fund Balance Used for Operations	4,053,556
Total Financing Sources	\$ 33,265,682

What The Money Is Used for

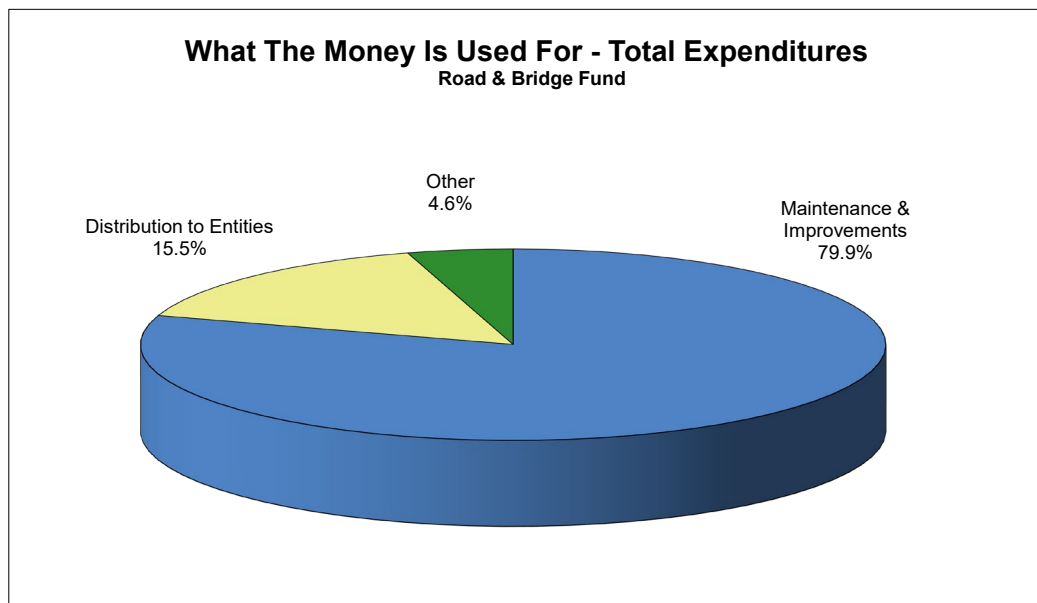
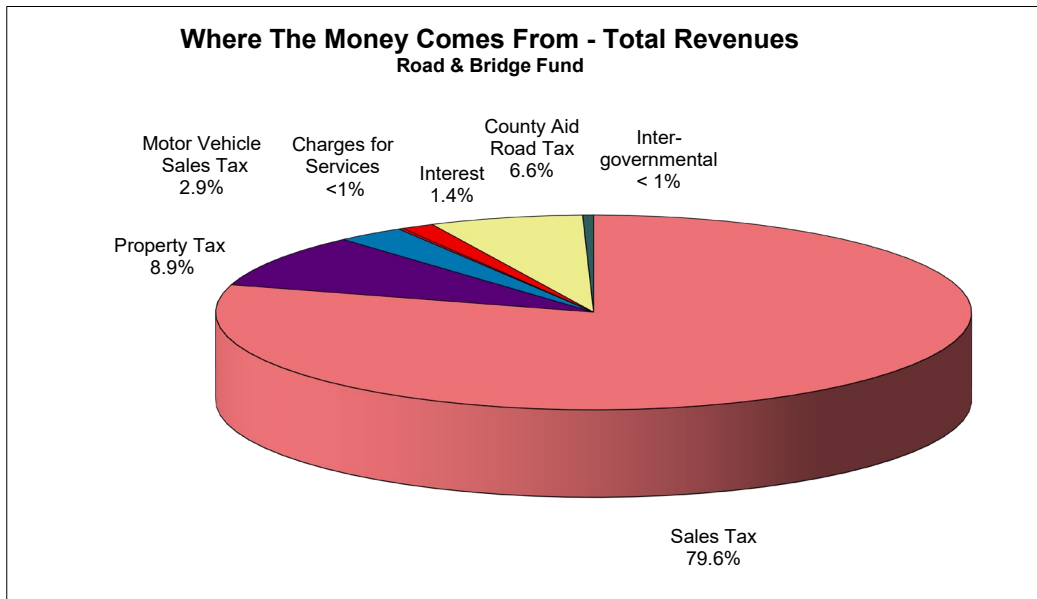
General Government Operations	\$ 9,890,826	**
PS&J - Courts	3,765,848	
PS&J - Sheriff/Corrections	9,800,615	
PS&J - Prosecuting Attorney	2,732,057	
PS&J - Other	928,321	***
Environment, Protective Inspection & Infrastructure	1,228,689	
Community Health & Public Services	1,674,145	
Capital Outlay	2,884,681	
Debt Service	-	
Other	55,500	
Total Expenditures	32,960,682	
Total Other Financing Uses	305,000	
Total Financial Uses	\$ 33,265,682	

** 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

2019 Budget–Road & Bridge Fund (Major Fund)



Where The Money Comes From

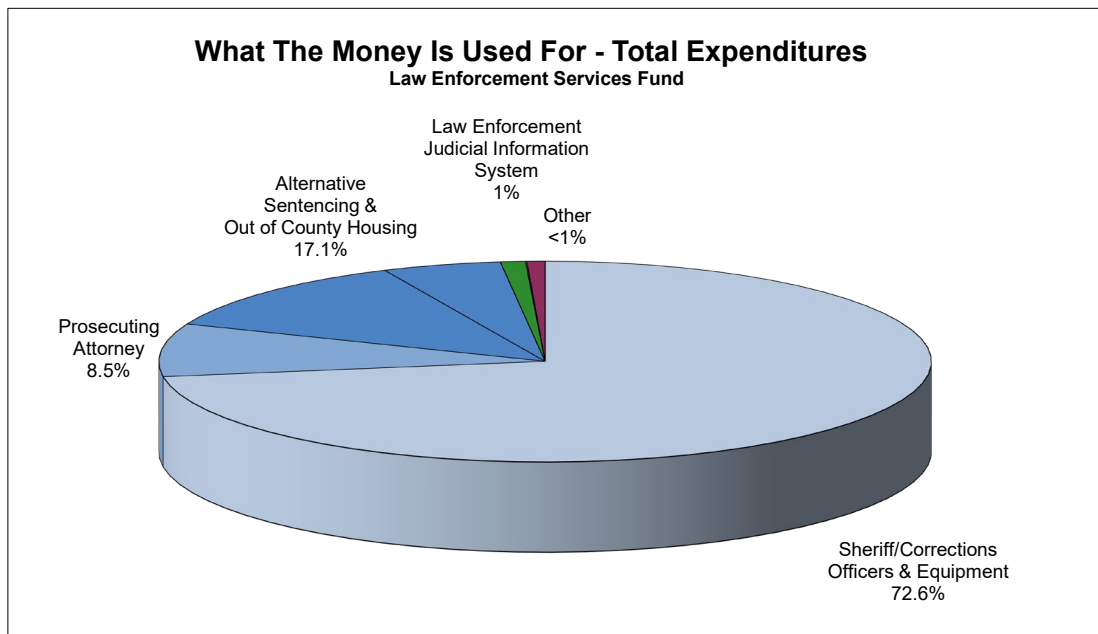
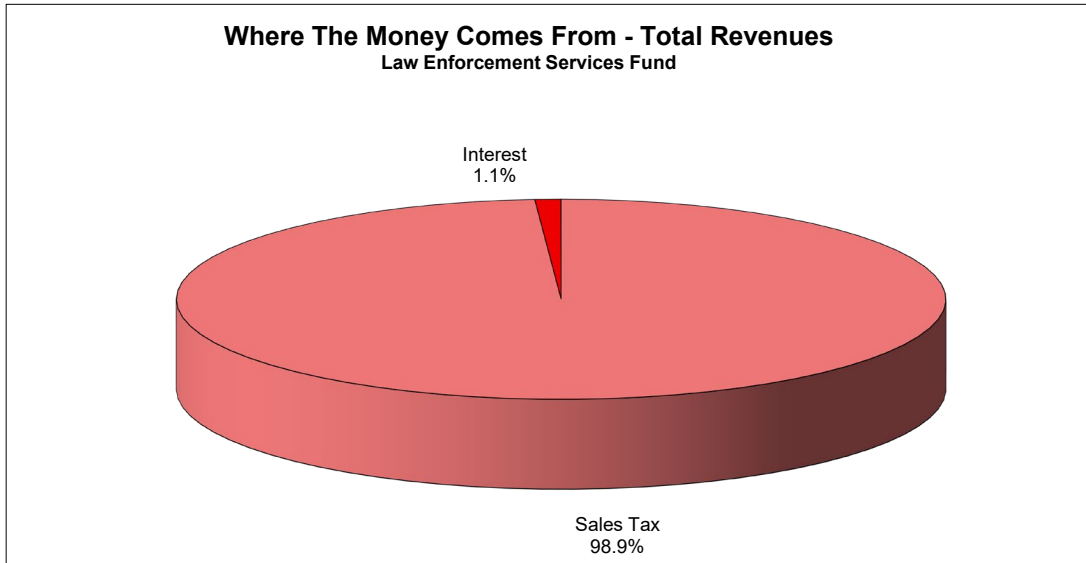
Sales Tax	\$ 14,379,000
Property Tax	1,610,500
Motor Vehicle Sales Tax	525,000
Charges for Services	36,405
Interest & Other	252,330
County Aid Road Tax	1,188,000
Intergovernmental	84,370
Total Revenues	\$ 18,075,605
Other Financing Sources	64,905
Fund Balance Used for Operations	6,336,528
Total Financing Sources	\$ 24,477,038

What The Money Is Used for

Property Tax Distribution	\$ 280,000
Sales Tax Distribution	2,891,000
Maintenance	7,112,285
Infrastructure Preservation/Rehab	8,326,000
Design & Construction	1,194,938
Stormwater Administration	126,430
Administration	630,000
Facility Repair & Replacement	150,000
Insurance Activity	20,000
CART/MV Distribution to Road District	86,750
Other	159,635
Total Expenditures	\$ 20,977,038
Total Other Financing Uses	-
Total Financial Uses	\$ 20,977,038

Financial Summaries cont'd

2019 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

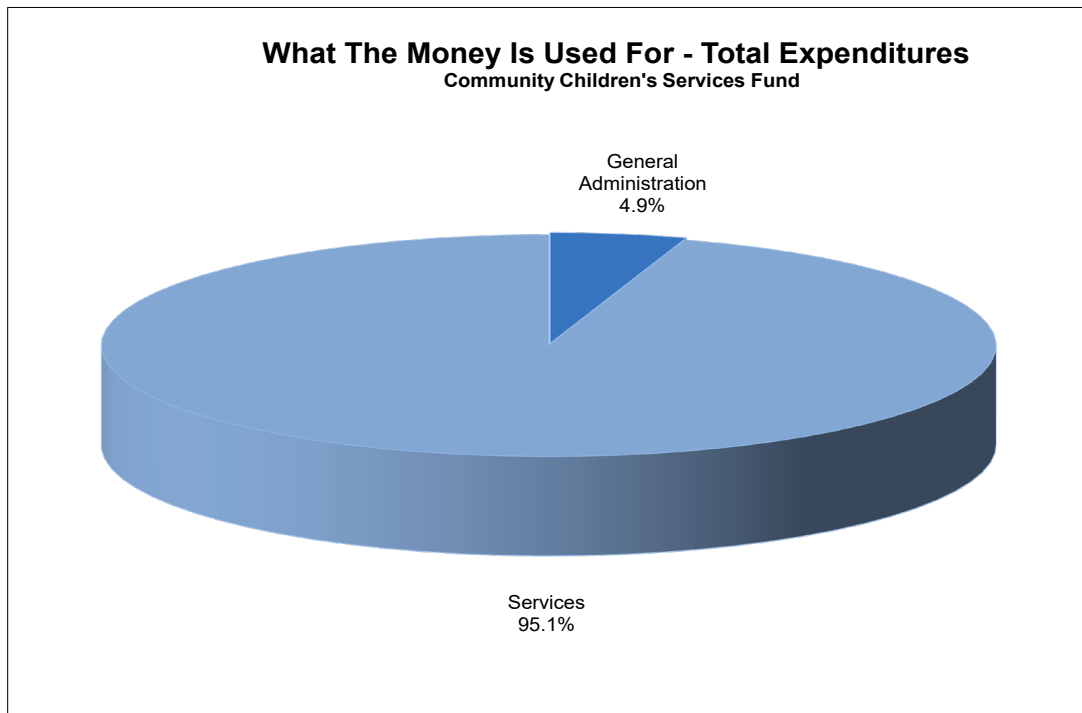
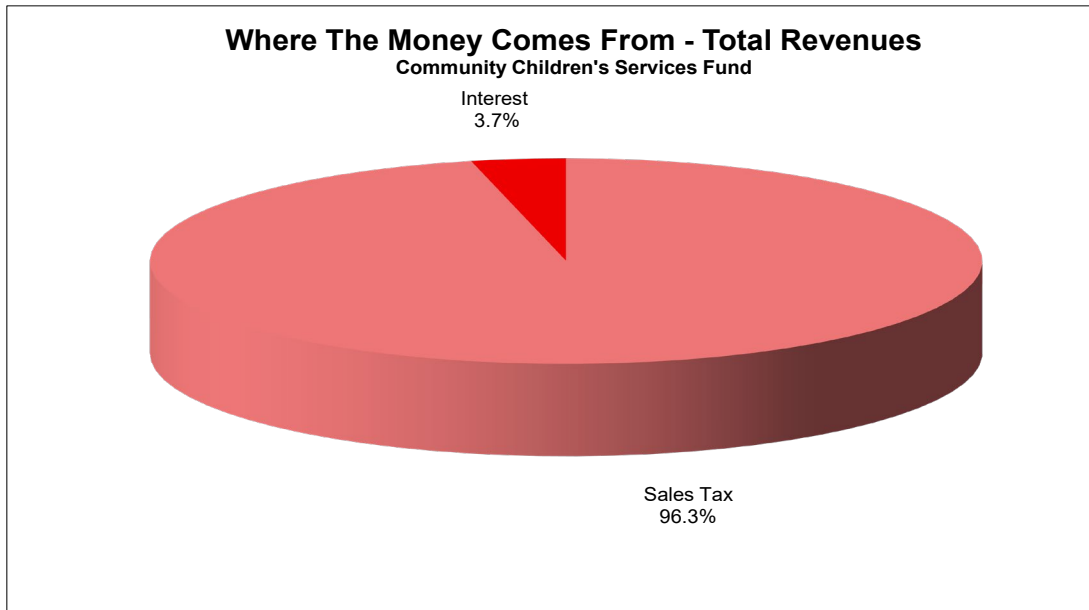
Sales Tax	\$3,598,000
Charges for Services	500
Interest	39,400
Total Revenues	<u>\$3,637,900</u>
Other Financing Sources	36,322
Fund Balance Used for Operations	244,983
Total Financing Sources	<u>\$3,919,205</u>

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,843,499
Prosecuting Attorney	334,252
Alternative Sentencing	473,648
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	40,906
Law Enforcement Judicial Information System-Court	2,100
Other	29,800
Total Expenditures	<u>\$3,919,205</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$3,919,205</u>

Financial Summaries cont'd

2019 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

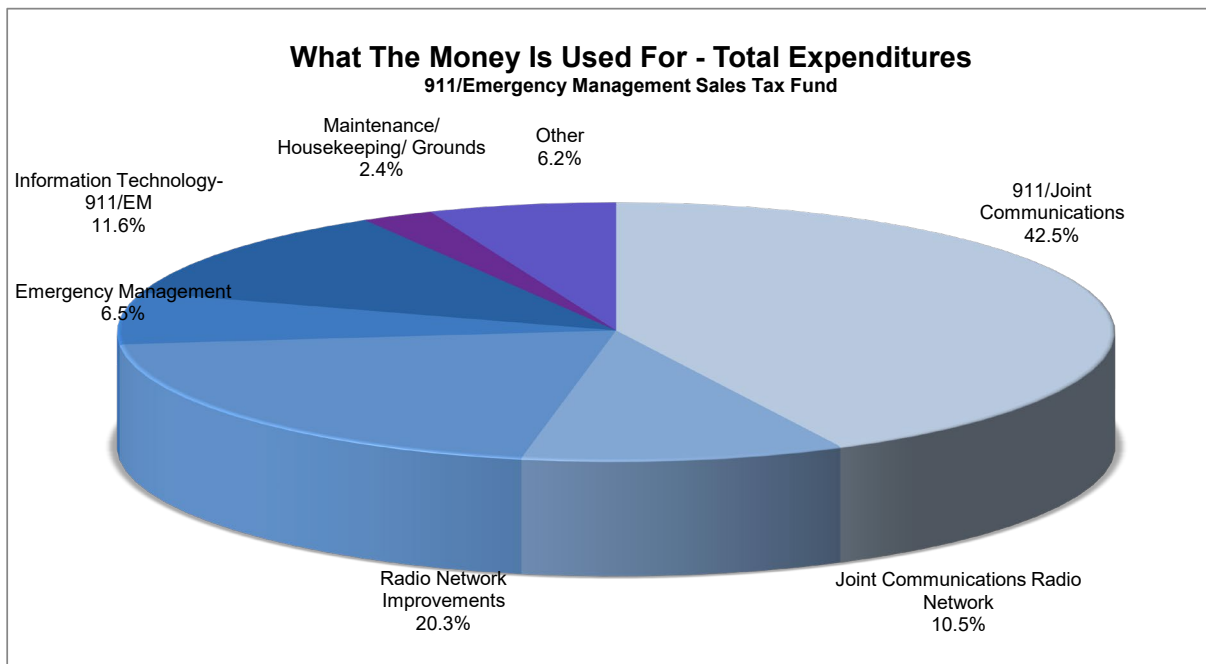
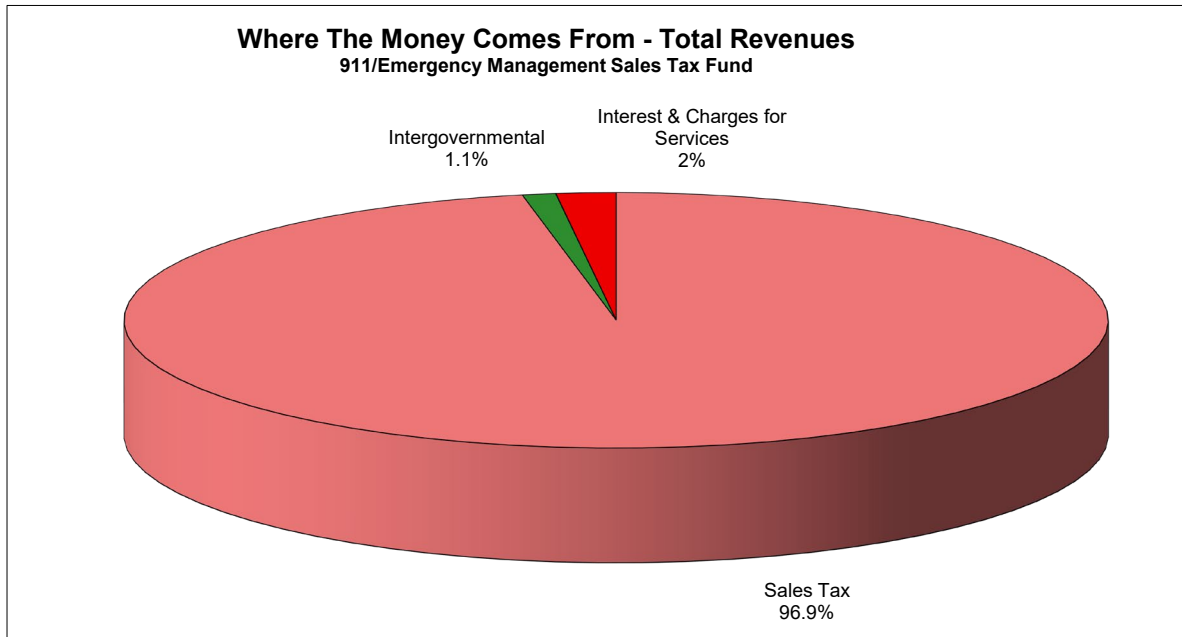
Sales Tax	\$ 6,810,000
Interest	259,800
Total Revenues	<u>\$ 7,069,800</u>
Other Financing Sources	-
Fund Balance Used for Operations	4,018,229
Total Financing Sources	<u>\$ 11,088,029</u>

What The Money Is Used for

General Administration	\$ 546,149
Services	10,541,880
Total Expenditures	<u>\$ 11,088,029</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 11,088,029</u>

Financial Summaries cont'd

2019 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,788,000
Intergovernmental	121,969
Charges for Services	750
Interest	217,900
Total Revenues	\$ 11,128,619
Other Financing Sources	-
Fund Balance Used for Operations	635,148
Total Financing Sources	\$ 11,763,767

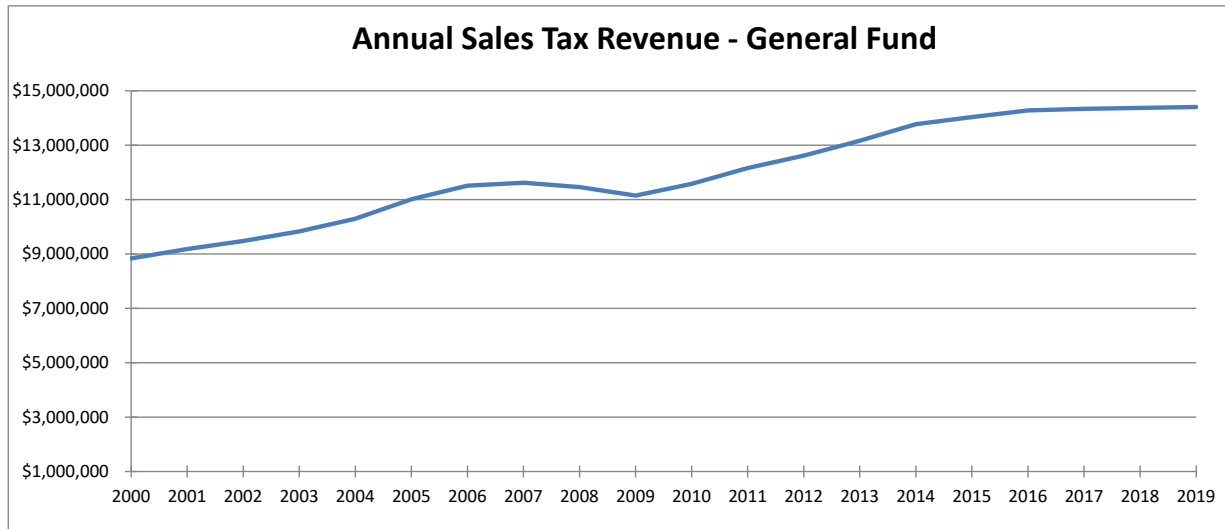
What The Money Is Used for

911/Joint Communications Operations	\$ 4,640,993
Joint Communications Radio Network	1,135,659
Radio Network Improvements	2,206,380
Emergency Management Operations	707,789
Information Technology-911/EM	1,277,905
Maintenance/Housekeeping/Grounds	256,334
Other	668,120
Total Expenditures	\$ 10,893,180
Total Other Financing Uses	870,587
Total Financial Uses	\$ 11,763,767

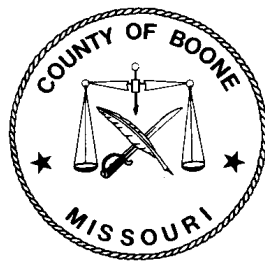
Financial Summaries cont'd

Sales Tax

	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>
Sales Tax	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638
Sales Tax Growth Rate		3.8%	3.2%	3.8%	4.7%
	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>
Sales Tax	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410
Sales Tax Growth Rate	6.9%	4.5%	0.9%	-1.4%	-2.8%
	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>
Sales Tax	\$11,579,077	\$12,162,398	12,619,573	13,165,037	13,770,424
Sales Tax Growth Rate	3.9%	5.0%	3.8%	4.3%	4.6%
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Budget</u>
Sales Tax	14,034,684	14,281,327	14,335,906	14,372,000	14,408,000
Sales Tax Growth Rate	1.9%	1.8%	0.4%	0.3%	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)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,146,705	5,257,700	5,242,665	5,376,400
Assessments	152,400	120,623	137,468	114,732
Sales Taxes	50,291,393	50,227,000	50,390,400	50,517,000
Franchise Taxes	157,787	158,400	159,800	160,000
Licenses and Permits	989,186	649,886	687,348	655,977
Intergovernmental	4,300,564	5,709,188	5,358,103	3,756,984
Charges for Services	6,012,220	5,976,562	6,211,984	6,226,317
Fines and Forfeitures	19,620	13,000	8,500	10,000
Interest	669,113	888,034	1,147,660	1,153,897
Hospital Lease	2,410,696	2,422,000	2,461,497	2,475,500
Other	1,486,291	2,030,671	1,747,675	2,011,113
Total Revenues	71,635,975	73,453,064	73,553,100	72,457,920
Other Financing Sources				
Transfer In from other funds	982,737	1,267,367	1,265,278	986,922
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	463,000	214,289	257,836	106,502
Total Other Financing Sources	1,445,737	1,481,656	1,523,114	1,093,424
Fund Balance Used for Operations	536,845	8,563,139	599,842	17,749,881
TOTAL FINANCIAL SOURCES	\$ 73,618,557	83,497,859	75,676,056	91,301,225

FINANCIAL USES:

Expenditures				
Personal Services	\$ 28,368,191	31,725,778	28,965,003	31,636,634
Materials & Supplies	2,715,356	3,478,051	2,900,807	3,337,681
Dues Travel & Training	460,612	817,383	623,282	827,730
Utilities	935,837	1,257,525	1,080,677	1,174,457
Vehicle Expense	841,336	962,871	917,195	999,695
Equip & Bldg Maintenance	687,679	1,314,286	1,040,245	1,199,410
Contractual Services	20,818,883	24,155,279	21,161,556	28,908,425
Debt Service (Principal and Interest)	1,515,310	1,568,154	1,568,154	1,133,668
Emergency	-	1,182,296	-	1,252,000
Other	5,760,981	8,412,432	7,329,392	8,502,091
Fixed Asset Additions	2,435,994	7,356,437	3,868,474	7,597,512
Total Expenditures	64,540,179	82,230,492	69,454,785	86,569,303
Other Financing Uses				
Transfer Out to other funds	982,737	1,267,367	1,265,278	4,731,922
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	982,737	1,267,367	1,265,278	4,731,922
TOTAL FINANCIAL USES	\$ 65,522,916	83,497,859	70,720,063	91,301,225

FUND BALANCE:

FUND BALANCE (GAAP), beginning of year	\$ 68,649,047	77,336,449	77,336,449	74,896,621
Less encumbrances, beginning of year	17,641	(6,795,979)	(6,795,979)	-
Add encumbrances, end of year	7,253,994	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	7,558,796	(8,563,139)	4,356,151	(17,749,881)
FUND BALANCE (GAAP), end of year	77,336,449	61,977,331	74,896,621	57,146,740
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,225,438)	(21,517,170)	(21,542,192)	(19,500,896)
NET FUND BALANCE, end of year	\$ 67,111,011	40,460,161	53,354,429	37,645,844

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,604,401	3,654,600	3,671,587	3,765,900
Assessments	-	-	-	-
Sales Taxes	14,335,906	14,317,000	14,372,000	14,408,000
Franchise Taxes	157,787	158,400	159,800	160,000
Licenses and Permits	951,212	616,774	654,789	624,210
Intergovernmental	2,385,520	2,103,191	2,203,617	2,004,278
Charges for Services	3,967,294	3,904,186	3,998,300	4,032,019
Fines and Forfeitures	10,612	13,000	8,500	10,000
Interest	227,827	218,081	267,439	286,431
Hospital Lease	1,876,006	1,885,000	1,915,900	1,925,500
Other	1,426,954	2,005,631	1,694,578	1,978,578
Total Revenues	28,943,519	28,875,863	28,946,510	29,194,916
Other Financing Sources				
Transfer In from other funds	10,150	289,265	287,005	11,935
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	91,610	7,328	30,325	5,275
Total Other Financing Sources	101,760	296,593	317,330	17,210
Fund Balance Used for Operations	-	4,591,844	-	4,053,556
TOTAL FINANCIAL SOURCES	\$ 29,045,279	33,764,300	29,263,840	33,265,682
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,033,421	18,653,605	17,383,140	18,192,772
Materials & Supplies	730,682	1,009,224	866,184	933,414
Dues Travel & Training	230,740	428,326	325,690	409,381
Utilities	524,894	544,911	538,852	570,016
Vehicle Expense	345,358	331,415	355,946	388,536
Equip & Bldg Maintenance	225,770	348,993	238,171	412,860
Contractual Services	2,635,613	3,244,938	3,032,190	3,256,548
Debt Service (Principal and Interest)	383,869	438,263	438,263	-
Emergency	-	846,094	-	850,000
Other	4,548,131	5,156,558	4,979,042	5,062,474
Fixed Asset Additions	442,864	2,701,973	909,883	2,884,681
Total Expenditures	27,101,342	33,704,300	29,067,361	32,960,682
Other Financing Uses				
Transfer Out to other funds	60,000	60,000	60,000	305,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	60,000	60,000	60,000	305,000
TOTAL FINANCIAL USES	\$ 27,161,342	33,764,300	29,127,361	33,265,682
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,316,885	18,219,084	18,219,084	18,121,791
Less encumbrances, beginning of year	(215,510)	(233,772)	(233,772)	-
Add encumbrances, end of year	233,772	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,883,937	(4,591,844)	136,479	(4,053,556)
FUND BALANCE (GAAP), end of year	18,219,084	13,393,468	18,121,791	14,068,235
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(577,447)	(343,675)	(343,675)	(343,675)
NET FUND BALANCE, end of year	\$ 17,641,637	13,049,793	17,778,116	13,724,560
Net Fund Balance as a percent of expenditures	65.10%	38.72%	61.16%	41.64%

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,542,304	1,603,100	1,571,078	1,610,500
Assessments	-	-	-	-
Sales Taxes	14,856,648	14,831,000	14,862,400	14,904,000
Franchise Taxes	-	-	-	-
Licenses and Permits	15,684	10,600	8,749	8,925
Intergovernmental	1,387,200	3,114,860	2,791,749	1,272,370
Charges for Services	34,170	37,155	33,555	36,405
Fines and Forfeitures	-	-	-	-
Interest	116,485	185,605	217,745	217,605
Hospital Lease	-	-	-	-
Other	42,017	18,300	37,618	25,800
Total Revenues	17,994,508	19,800,620	19,522,894	18,075,605
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	322,660	133,726	155,458	64,905
Total Other Financing Sources	322,660	133,726	155,458	64,905
Fund Balance Used for Operations	-	327,960	-	6,336,528
TOTAL FINANCIAL SOURCES	\$ 18,317,168	20,262,306	19,678,352	24,477,038
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,113,534	4,514,144	4,154,170	4,184,276
Materials & Supplies	1,726,498	2,099,325	1,754,704	2,005,367
Dues Travel & Training	27,521	49,310	29,504	46,727
Utilities	100,869	114,156	111,904	109,074
Vehicle Expense	474,369	591,038	540,159	578,316
Equip & Bldg Maintenance	230,997	324,656	290,940	273,872
Contractual Services	9,015,359	10,441,549	9,154,309	12,075,240
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	502,492	756,610	760,320	854,481
Fixed Asset Additions	787,064	1,121,518	1,064,201	599,685
Total Expenditures	16,978,703	20,262,306	17,860,211	20,977,038
Other Financing Uses				
Transfer Out to other funds	-	-	-	3,500,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	3,500,000
TOTAL FINANCIAL USES	\$ 16,978,703	20,262,306	17,860,211	24,477,038
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,260,721	14,917,327	14,917,327	16,332,262
Less encumbrances, beginning of year	(85,065)	(403,206)	(403,206)	-
Add encumbrances, end of year	403,206	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,338,465	(327,960)	1,818,141	(6,336,528)
FUND BALANCE (GAAP), end of year	14,917,327	14,186,161	16,332,262	9,995,734
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,000,000)	(9,000,000)	(9,000,000)	(7,000,000)
NET FUND BALANCE, end of year	\$ 7,917,327	5,186,161	7,332,262	2,995,734
Net Fund Balance as a percent of expenditures	46.63%	25.60%	41.05%	14.28%

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,610,500	\$ -	\$ 1,610,500
Sales Taxes	-	-	-	-	-	510,000	14,394,000	14,904,000
Licenses and Permits	150	-	6,600	2,175	-	-	-	8,925
Intergovernmental	26,370	-	1,500	-	-	1,244,500	-	1,272,370
Charges for Services	29,000	-	5	400	-	7,000	-	36,405
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	605	217,000	217,605
Hospital Lease	-	-	-	-	-	-	-	-
Other	90,705	-	-	-	-	-	-	90,705
Total Revenues	\$ 146,225	\$ -	\$ 8,105	\$ 2,575	\$ -	\$ 3,372,605	\$ 14,611,000	\$ 18,140,510
EXPENDITURES:								
Personal Services	3,154,557	-	928,459	101,260	-	-	-	4,184,276
Materials & Supplies	1,991,185	-	9,125	5,057	-	-	-	2,005,367
Dues Travel & Training	21,553	-	21,159	4,015	-	-	-	46,727
Utilities	97,548	-	10,656	870	-	-	-	109,074
Vehicle Expense	562,881	-	14,520	915	-	-	-	578,316
Equip & Bldg Maintenance	269,676	-	3,113	1,083	-	-	-	273,872
Contractual Services	275,640	8,326,000	42,670	2,545	20,000	3,408,385	-	12,075,240
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	5,235	-	50,826	9,420	-	789,000	-	854,481
Fixed Asset Additions	584,010	-	14,410	1,265	-	-	-	599,685
Total Expenditures	\$ 7,112,285	\$ 8,326,000	\$ 1,194,938	\$ 126,430	\$ 20,000	\$ 4,197,385	\$ -	\$ 20,977,038
FUND BALANCE USED FOR OPERATIONS								\$ 2,836,528

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,580,551	3,577,000	3,590,000	3,598,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	309	1,000	500	500
Fines and Forfeitures	-	-	-	-
Interest	19,715	31,200	39,400	39,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,600,575	3,609,200	3,629,900	3,637,900
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	35,205	73,235	67,270	36,322
Total Other Financing Sources	35,205	73,235	67,270	36,322
Fund Balance Used for Operations	104,125	334,243	-	244,983
TOTAL FINANCIAL SOURCES	\$ 3,739,905	4,016,678	3,697,170	3,919,205
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,522,897	2,781,033	2,404,454	2,703,547
Materials & Supplies	108,676	95,174	91,788	110,815
Dues Travel & Training	20,909	22,529	23,373	27,243
Utilities	58,339	58,138	55,579	60,547
Vehicle Expense	-	571	421	50
Equip & Bldg Maintenance	51,619	64,600	54,980	52,662
Contractual Services	317,225	353,561	211,063	342,568
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,835	-	25,000
Other	62,888	54,773	59,936	83,158
Fixed Asset Additions	597,352	573,464	545,676	513,615
Total Expenditures	3,739,905	4,016,678	3,447,270	3,919,205
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,739,905	4,016,678	3,447,270	3,919,205
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,593,535	2,539,791	2,539,791	2,611,352
Less encumbrances, beginning of year	(127,958)	(178,339)	(178,339)	-
Add encumbrances, end of year	178,339	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(104,125)	(334,243)	249,900	(244,983)
FUND BALANCE (GAAP), end of year	2,539,791	2,027,209	2,611,352	2,366,369
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,339,539)	(1,161,200)	(1,161,200)	(1,161,200)
NET FUND BALANCE, end of year	\$ 1,200,252	866,009	1,450,152	1,205,169
Net Fund Balance as a percent of expenditures	32.09%	21.56%	42.07%	30.75%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax									
	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 3,598,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,598,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	500	-	-	-	500
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	39,400	-	-	-	-	-	-	-	39,400
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	36,322	-	-	-	-	-	-	36,322
Total Revenues	\$ 3,637,400	\$ 36,322	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 3,674,222
EXPENDITURES:									
Personal Services	-	1,309,129	756,006	325,174	313,238	-	-	-	2,703,547
Materials & Supplies	-	103,399	2,521	1,360	3,535	-	-	-	110,815
Dues Travel & Training	-	19,999	-	3,974	3,270	-	-	-	27,243
Utilities	-	33,308	-	2,100	11,495	11,544	-	2,100	60,547
Vehicle Expense	-	-	-	-	50	-	-	-	50
Equip & Bldg Maintenance	-	45,732	6,580	-	350	-	-	-	52,662
Contractual Services	2,500	33,060	20,750	1,644	60,252	29,362	195,000	-	342,568
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,300	-	-	-	80,858	-	-	-	83,158
Fixed Asset Additions	-	493,815	19,200	-	600	-	-	-	513,615
Total Expenditures	\$ 29,800	\$ 2,038,442	\$ 805,057	\$ 334,252	\$ 473,648	\$ 40,906	\$ 195,000	\$ 2,100	\$ 3,919,205
REVENUES OVER (UNDER) EXPENDITURES									\$ (244,983)

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,775,920	6,783,000	6,793,000	6,810,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	143,487	216,300	261,100	259,800
Hospital Lease	-	-	-	-
Other	3,111	-	-	-
Total Revenues	6,922,518	6,999,300	7,054,100	7,069,800
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	431,035	1,476,691	367,394	4,018,229
TOTAL FINANCIAL SOURCES	\$ 7,353,553	8,475,991	7,421,494	11,088,029
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 227,161	233,078	230,784	283,952
Materials & Supplies	566	2,498	1,685	4,330
Dues Travel & Training	561	12,670	4,100	12,670
Utilities	2,966	3,692	3,742	4,092
Vehicle Expense	384	670	500	670
Equip & Bldg Maintenance	1,244	650	650	1,000
Contractual Services	7,356,730	7,595,432	6,803,599	10,137,303
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	(240,734)	606,399	374,257	616,741
Fixed Asset Additions	4,675	5,902	2,177	12,271
Total Expenditures	7,353,553	8,475,991	7,421,494	11,088,029
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,353,553	8,475,991	7,421,494	11,088,029
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,201,032	16,454,689	16,454,689	10,255,702
Less encumbrances, beginning of year	(5,146,901)	(5,831,593)	(5,831,593)	-
Add encumbrances, end of year	5,831,593	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(431,035)	(1,476,691)	(367,394)	(4,018,229)
FUND BALANCE (GAAP), end of year	16,454,689	9,146,405	10,255,702	6,237,473
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,454,689	9,146,405	10,255,702	6,237,473
Net Fund Balance as a percent of expenditures	223.77%	107.91%	138.19%	56.25%

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,734,048	10,716,000	10,761,000	10,788,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	154,717	121,969	83,900	121,969
Charges for Services	101	750	678	750
Fines and Forfeitures	-	-	-	-
Interest	86,919	148,900	217,900	217,900
Hospital Lease	-	-	-	-
Other	1,713	-	169	-
Total Revenues	10,977,498	10,987,619	11,063,647	11,128,619
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,725	-	1,233	-
Total Other Financing Sources	7,725	-	1,233	-
Fund Balance Used for Operations	-	306,627	-	635,148
TOTAL FINANCIAL SOURCES	\$ 10,985,223	11,294,246	11,064,880	11,763,767
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,391,025	4,320,863	3,779,062	5,026,783
Materials & Supplies	64,907	103,845	82,539	127,280
Dues Travel & Training	113,300	178,150	145,913	217,908
Utilities	238,991	528,284	362,554	422,336
Vehicle Expense	19,010	28,862	17,554	21,923
Equip & Bldg Maintenance	169,184	560,826	446,415	445,273
Contractual Services	821,542	1,103,789	920,554	874,643
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	46,367	-	100,000
Other	449,017	844,614	746,374	814,082
Fixed Asset Additions	456,032	2,706,959	1,175,929	2,842,952
Total Expenditures	5,723,008	10,422,559	7,676,894	10,893,180
Other Financing Uses				
Transfer Out to other funds	872,587	871,687	871,687	870,587
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	872,587	871,687	871,687	870,587
TOTAL FINANCIAL USES	\$ 6,595,595	11,294,246	8,548,581	11,763,767
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,727,036	15,345,286	15,345,286	17,861,585
Less encumbrances, beginning of year	(39,775)	-	-	-
Add encumbrances, end of year	268,397	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,389,628	(306,627)	2,516,299	(635,148)
FUND BALANCE (GAAP), end of year	15,345,286	15,038,659	17,861,585	17,226,437
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 15,345,286	4,738,659	7,561,585	6,926,437
Net Fund Balance as a percent of expenditures	268.13%	45.47%	98.50%	63.59%

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
		Joint	Emergency	Information	Joint	Facilities	Radio	270
	Revenue	Communications	Management	Technology	Communications	Housekeeping	Network	Total
		Operations	Operations		Radio Network	Grounds	Improvements	
REVENUES:								
Taxes	\$ 10,788,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,788,000
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,969	120,000	-	-	-	-	121,969
Charges for Services	-	750	-	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	217,900	-	-	-	-	-	-	217,900
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 11,005,900	\$ 2,719	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 11,128,619
EXPENDITURES:								
Personal Services	-	3,941,340	441,346	498,234	145,863	-	-	5,026,783
Materials & Supplies	-	23,875	26,640	31,745	27,620	17,400	-	127,280
Dues Travel & Training	-	166,800	11,108	34,090	5,910	-	-	217,908
Utilities	-	225,720	9,780	39,844	61,880	85,112	-	422,336
Vehicle Expense	-	6,408	8,715	500	6,300	-	-	21,923
Equip & Bldg Maintenance	-	5,330	70,800	135,010	208,388	25,745	-	445,273
Contractual Services	64,460	119,223	500	382,982	297,248	10,230	-	874,643
Emergency	100,000	-	-	-	-	-	-	100,000
Other	503,660	139,675	2,900	-	50,000	117,847	-	814,082
Fixed Asset Additions	-	12,622	136,000	155,500	332,450	-	2,206,380	2,842,952
Total Expenditures	\$ 668,120	\$ 4,640,993	\$ 707,789	\$ 1,277,905	\$ 1,135,659	\$ 256,334	\$ 2,206,380	\$ 10,893,180
REVENUES OVER (UNDER) EXPENDITURES								\$ 235,439

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	8,320	3,000	12,000	9,000
Franchise Taxes	-	-	-	-
Licenses and Permits	22,290	22,512	23,810	22,842
Intergovernmental	366,920	364,631	274,300	355,604
Charges for Services	2,010,346	2,033,471	2,178,951	2,156,643
Fines and Forfeitures	9,008	-	-	-
Interest	70,610	84,173	131,762	123,581
Hospital Lease	534,690	537,000	545,597	550,000
Other	12,496	6,740	15,310	6,735
Total Revenues	3,034,680	3,051,527	3,181,730	3,224,405
Other Financing Sources				
Transfer In from other funds	-	6,415	6,586	4,400
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,800	-	3,550	-
Total Other Financing Sources	5,800	6,415	10,136	4,400
Fund Balance Used for Operations	-	1,268,304	-	2,420,141
TOTAL FINANCIAL SOURCES	\$ 3,040,480	4,326,246	3,191,866	5,648,946
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,080,153	1,223,055	1,013,393	1,245,304
Materials & Supplies	84,027	167,985	103,907	156,475
Dues Travel & Training	67,581	126,398	94,702	113,801
Utilities	9,778	8,344	8,046	8,392
Vehicle Expense	2,215	10,315	2,615	10,200
Equip & Bldg Maintenance	8,865	14,561	9,089	13,743
Contractual Services	672,414	1,416,010	1,039,841	2,222,123
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	433,679	988,277	403,900	1,066,265
Fixed Asset Additions	148,007	246,621	170,608	744,308
Total Expenditures	2,506,719	4,213,566	2,846,101	5,592,611
Other Financing Uses				
Transfer Out to other funds	50,150	112,680	110,591	56,335
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	50,150	112,680	110,591	56,335
TOTAL FINANCIAL USES	\$ 2,556,869	4,326,246	2,956,692	5,648,946
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,578,388	8,890,507	8,890,507	8,976,612
Less encumbrances, beginning of year	(510,179)	(149,069)	(149,069)	-
Add encumbrances, end of year	338,687	-	-	-
Fund Balance Increase (Decrease) resulting from operations	483,611	(1,268,304)	235,174	(2,420,141)
FUND BALANCE (GAAP), end of year	8,890,507	7,473,134	8,976,612	6,556,471
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(338,687)	-	-	-
NET FUND BALANCE, end of year	\$ 8,551,820	7,473,134	8,976,612	6,556,471

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	206,904	208,212	208,212	211,950
Charges for Services	1,174,921	1,215,000	1,210,000	1,273,500
Fines and Forfeitures	-	-	-	-
Interest	14,514	8,200	22,500	22,000
Hospital Lease	-	-	-	-
Other	6,212	6,000	6,000	6,000
Total Revenues	1,402,551	1,437,412	1,446,712	1,513,450
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,800	-	-	-
Total Other Financing Sources	5,800	-	-	-
Fund Balance Used for Operations	-	308,030	-	460,285
TOTAL FINANCIAL SOURCES	\$ 1,408,351	1,745,442	1,446,712	1,973,735
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 931,460	1,113,517	952,378	1,130,578
Materials & Supplies	58,948	95,225	64,115	95,225
Dues Travel & Training	11,044	25,775	12,200	25,775
Utilities	5,927	6,340	6,000	6,340
Vehicle Expense	2,148	9,915	2,490	9,900
Equip & Bldg Maintenance	6,356	12,010	6,500	11,195
Contractual Services	32,811	140,059	64,619	398,106
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	222,940	184,871	179,843	206,938
Fixed Asset Additions	43,886	145,730	97,208	77,678
Total Expenditures	1,315,520	1,745,442	1,385,353	1,973,735
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,315,520	1,745,442	1,385,353	1,973,735
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,234,427	2,312,184	2,312,184	2,373,543
Less encumbrances, beginning of year	(15,074)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	92,831	(308,030)	61,359	(460,285)
FUND BALANCE (GAAP), end of year	2,312,184	2,004,154	2,373,543	1,913,258
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,312,184	2,004,154	2,373,543	1,913,258

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,538	28,000	24,600	24,600
Fines and Forfeitures	-	-	-	-
Interest	305	370	592	540
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,843	28,370	25,192	25,140
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	1,852	-	750	1,860
TOTAL FINANCIAL SOURCES	\$ 27,695	28,370	25,942	27,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	27,695	27,696	25,942	27,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	27,695	27,696	25,942	27,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 27,695	27,696	25,942	27,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 34,462	32,610	32,610	31,860
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,852)	674	(750)	(1,860)
FUND BALANCE (GAAP), end of year	32,610	33,284	31,860	30,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,610	33,284	31,860	30,000

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,257	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	202	317	540	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	15,459	317	540	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	-	34,289	34,092	-
TOTAL FINANCIAL SOURCES	\$ 15,459	34,606	34,632	330
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	50	14,746	14,746	-
Dues Travel & Training	4,146	18,821	18,821	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	211	900	900	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	139	165	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,545	34,606	34,632	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,545	34,606	34,632	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,399	35,313	35,313	1,221
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,914	(34,289)	(34,092)	330
FUND BALANCE (GAAP), end of year	35,313	1,024	1,221	1,551
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 35,313	1,024	1,221	1,551

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	212,322	190,500	210,000	210,000
Fines and Forfeitures	-	-	-	-
Interest	2,111	3,037	5,090	5,090
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	214,433	193,537	215,090	215,090
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	-	104,295	-	29,026
TOTAL FINANCIAL SOURCES	\$ 214,433	297,832	215,090	244,116
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,930	44,894	73	44,298
Materials & Supplies	624	900	900	900
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,464	13,825	13,825	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	116,463	147,048	67,796	149,710
Fixed Asset Additions	-	25,000	24,852	24,333
Total Expenditures	151,706	242,717	118,496	244,116
Other Financing Uses				
Transfer Out to other funds	10,150	55,115	55,115	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	10,150	55,115	55,115	-
TOTAL FINANCIAL USES	\$ 161,856	297,832	173,611	244,116
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 284,566	337,143	337,143	378,622
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	52,577	(104,295)	41,479	(29,026)
FUND BALANCE (GAAP), end of year	337,143	232,848	378,622	349,596
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 337,143	232,848	378,622	349,596

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,298	1,410	1,610	1,610
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,298	1,410	1,610	1,610
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	8,982	116,590	2,320	102,140
TOTAL FINANCIAL SOURCES	\$ 10,280	118,000	3,930	103,750
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	62	61	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	600	29	29	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9,680	117,909	3,840	103,750
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,280	118,000	3,930	103,750
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,280	118,000	3,930	103,750
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 117,098	108,116	108,116	105,796
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,982)	(116,590)	(2,320)	(102,140)
FUND BALANCE (GAAP), end of year	108,116	(8,474)	105,796	3,656
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 108,116	(8,474)	105,796	3,656

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	32,394	46,400	62,800	62,800
Hospital Lease	534,690	537,000	545,597	550,000
Other	-	-	-	-
Total Revenues	567,084	583,400	608,397	612,800
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	-	155,850	76,880	698,360
TOTAL FINANCIAL SOURCES	\$ 567,084	739,250	685,277	1,311,160
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,232	30,000	29,475	40,910
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	400,973	694,000	652,466	1,255,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(4,299)	15,250	3,336	15,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	425,906	739,250	685,277	1,311,160
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 425,906	739,250	685,277	1,311,160
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,546,010	3,577,222	3,577,222	3,500,342
Less encumbrances, beginning of year	(222,932)	-	-	-
Add encumbrances, end of year	112,966	-	-	-
Fund Balance Increase (Decrease) resulting from operations	141,178	(155,850)	(76,880)	(698,360)
FUND BALANCE (GAAP), end of year	3,577,222	3,421,372	3,500,342	2,801,982
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(112,966)	-	-	-
NET FUND BALANCE, end of year	\$ 3,464,256	3,421,372	3,500,342	2,801,982

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	75,786	-	75,786
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	75,786	-	75,786
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	\$ -	75,786	-	75,786
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	5,680	-	5,680
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	60,284	-	60,284
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	9,072	-	9,072
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	75,036	-	75,036
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	75,036	-	75,036
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	-	750	-	750
FUND BALANCE (GAAP), end of year	-	750	-	750
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	750	-	750

Governmental Funds

Fund Statement–Boone County Fairground Regional Recreation District Fund 215 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	8,320	3,000	12,000	9,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	177	260	435	435
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,497	3,260	12,435	9,435
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	\$ 8,497	3,260	12,435	9,435
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	-	-	17	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	17	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	17	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 20,340	28,837	28,837	41,255
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,497	3,260	12,418	9,435
FUND BALANCE (GAAP), end of year	28,837	32,097	41,255	50,690
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 28,837	32,097	41,255	50,690

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	61,205	22,000	22,668	24,000
Charges for Services	101,883	72,000	72,000	72,000
Fines and Forfeitures	-	-	-	-
Interest	2,187	3,450	3,710	3,450
Hospital Lease	-	-	-	-
Other	5,540	-	8,500	-
Total Revenues	170,815	97,450	106,878	99,450
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	-	270	-	323,970
TOTAL FINANCIAL SOURCES	\$ 170,815	97,720	106,878	423,420
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,248	-	-	6,000
Dues Travel & Training	-	3,300	100	3,000
Utilities	2,790	1,500	1,500	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,500	44,991	44,991	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(3,242)	47,929	48,704	20,000
Fixed Asset Additions	28,759	-	-	350,000
Total Expenditures	72,055	97,720	95,295	423,420
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 72,055	97,720	95,295	423,420
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 278,767	367,617	367,617	379,200
Less encumbrances, beginning of year	(9,910)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	98,760	(270)	11,583	(323,970)
FUND BALANCE (GAAP), end of year	367,617	367,347	379,200	55,230
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 367,617	367,347	379,200	55,230

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,960	22,500	178,500	97,500
Fines and Forfeitures	-	-	-	-
Interest	2,700	2,300	3,300	2,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,660	24,800	181,800	99,800
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	-	-	-	150,200
TOTAL FINANCIAL SOURCES	\$ 29,660	24,800	181,800	250,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	250,000
Total Expenditures	-	-	-	250,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	250,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 222,295	251,955	251,955	433,755
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	29,660	24,800	181,800	(150,200)
FUND BALANCE (GAAP), end of year	251,955	276,755	433,755	283,555
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 251,955	276,755	433,755	283,555

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	9,008	-	-	-
Interest	413	591	782	782
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,421	591	782	782
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	3,550	-
Total Other Financing Sources	-	-	3,550	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 9,421	591	4,332	782
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	-	-	40	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	40	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	40	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 47,815	57,236	57,236	61,528
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,421	591	4,292	782
FUND BALANCE (GAAP), end of year	57,236	57,827	61,528	62,310
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 57,236	57,827	61,528	62,310

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,471	6,700	5,682	5,682
Charges for Services	11,015	11,870	12,967	12,967
Fines and Forfeitures	-	-	-	-
Interest	86	144	156	156
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,572	18,714	18,805	18,805
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	1,050	-	757	3,382
TOTAL FINANCIAL SOURCES	\$ 17,622	18,714	19,562	22,187
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	17,622	17,000	19,552	22,187
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	10	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,622	17,000	19,562	22,187
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,622	17,000	19,562	22,187
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,829	9,779	9,779	9,022
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,050)	1,714	(757)	(3,382)
FUND BALANCE (GAAP), end of year	9,779	11,493	9,022	5,640
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 9,779	11,493	9,022	5,640

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	234	228	354	354
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	234	228	354	354
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	680	14,872	5,251	9,161
TOTAL FINANCIAL SOURCES	\$ 914	15,100	5,605	9,515
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 387	5,585	5,585	-
Materials & Supplies	527	1,815	-	1,815
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	7,000	20	7,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	914	15,100	5,605	9,515
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 914	15,100	5,605	9,515
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,462	25,782	25,782	20,531
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(680)	(14,872)	(5,251)	(9,161)
FUND BALANCE (GAAP), end of year	25,782	10,910	20,531	11,370
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 25,782	10,910	20,531	11,370

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,407	51,933	36,948	37,463
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,407	51,933	36,948	37,463
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	\$ 23,407	51,933	36,948	37,463
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,702	13,188	-	13,188
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	21,705	22,478	22,478	22,478
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	16,267	14,470	1,797
Total Expenditures	23,407	51,933	36,948	37,463
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 23,407	51,933	36,948	37,463
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–Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 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	(122)	308	866	308
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,878	50,308	50,866	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	\$ 49,878	50,308	50,866	50,308
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	975	-
Dues Travel & Training	-	-	-	-
Utilities	1,061	504	546	552
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	818	760	161	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	500	24	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,879	3,264	1,706	2,552
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	\$ 41,879	43,264	41,706	42,552
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,106	30,105	30,105	39,265
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,999	7,044	9,160	7,756
FUND BALANCE (GAAP), end of year	30,105	37,149	39,265	47,021
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,105	37,149	39,265	47,021

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	22,290	22,512	23,810	22,842
Intergovernmental	-	-	-	-
Charges for Services	8,320	8,736	8,938	8,476
Fines and Forfeitures	-	-	-	-
Interest	2,293	4,058	4,472	4,058
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,903	35,306	37,220	35,376
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	3,203	37,080	-	128,975
TOTAL FINANCIAL SOURCES	\$ 36,106	72,386	37,220	164,351
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 12,570	-	-	-
Materials & Supplies	317	640	575	640
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	2,509	2,510	2,548	2,548
Contractual Services	20,710	64,236	8,938	68,163
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	3,000	256	93,000
Fixed Asset Additions	-	2,000	2,000	-
Total Expenditures	36,106	72,386	14,317	164,351
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 36,106	72,386	14,317	164,351
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 287,118	255,855	255,855	129,689
Less encumbrances, beginning of year	(177,129)	(149,069)	(149,069)	-
Add encumbrances, end of year	149,069	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,203)	(37,080)	22,903	(128,975)
FUND BALANCE (GAAP), end of year	255,855	69,706	129,689	714
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(149,069)	-	-	-
NET FUND BALANCE, end of year	\$ 106,786	69,706	129,689	714

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	24,520	26,800	29,148	29,000
Fines and Forfeitures	-	-	-	-
Interest	786	1,250	1,730	1,730
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,306	28,050	30,878	30,730
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	9,781	-	348
TOTAL FINANCIAL SOURCES	\$ 25,306	37,831	30,878	31,078
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	10,932	37,831	10,550	31,078
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	98	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,932	37,831	10,648	31,078
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,932	37,831	10,648	31,078
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 94,380	93,932	93,932	114,162
Less encumbrances, beginning of year	(85,134)	-	-	-
Add encumbrances, end of year	70,312	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,374	(9,781)	20,230	(348)
FUND BALANCE (GAAP), end of year	93,932	84,151	114,162	113,814
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(70,312)	-	-	-
NET FUND BALANCE, end of year	\$ 23,620	84,151	114,162	113,814

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,300	13,600	20,800	13,600
Fines and Forfeitures	-	-	-	-
Interest	259	438	752	752
Hospital Lease	-	-	-	-
Other	-	-	50	-
Total Revenues	16,559	14,038	21,602	14,352
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	-	13,849	-	3,485
TOTAL FINANCIAL SOURCES	\$ 16,559	27,887	21,602	17,837
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,243	2,587	1,901	2,587
Dues Travel & Training	1,927	4,200	2,741	2,550
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,571	3,100	598	2,700
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,000	20	1,000
Fixed Asset Additions	8,585	17,000	-	9,000
Total Expenditures	13,326	27,887	5,260	17,837
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 13,326	27,887	5,260	17,837
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,064	33,297	33,297	49,639
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,233	(13,849)	16,342	(3,485)
FUND BALANCE (GAAP), end of year	33,297	19,448	49,639	46,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 33,297	19,448	49,639	46,154

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,787	3,165	3,000	3,000
Fines and Forfeitures	-	-	-	-
Interest	35	41	74	54
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,822	3,206	3,074	3,054
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	229	1,170
TOTAL FINANCIAL SOURCES	\$ 2,822	3,712	3,303	4,224
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,262	3,712	3,300	4,224
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	3	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,262	3,712	3,303	4,224
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,262	3,712	3,303	4,224
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,449	4,009	4,009	3,780
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	560	(506)	(229)	(1,170)
FUND BALANCE (GAAP), end of year	4,009	3,503	3,780	2,610
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,009	3,503	3,780	2,610

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,432	37,500	38,500	38,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	6	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,432	37,500	38,506	38,500
Other Financing Sources				
Transfer In from other funds	-	6,415	6,586	4,400
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	6,415	6,586	4,400
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 34,432	43,915	45,092	42,900
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 31,795	16,256	16,097	16,631
Materials & Supplies	1,187	2,425	2,775	2,725
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	4	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	32,982	18,781	18,976	19,456
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 32,982	18,781	18,976	19,456
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (4,385)	(2,935)	(2,935)	23,181
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,450	25,134	26,116	23,444
FUND BALANCE (GAAP), end of year	(2,935)	22,199	23,181	46,625
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ (2,935)	22,199	23,181	46,625

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,738	20,000	13,648	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	22	22
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,738	20,000	13,670	20,022
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	3,395	-	1,330	-
TOTAL FINANCIAL SOURCES	\$ 15,133	20,000	15,000	20,022
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	15,133	19,500	15,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,133	20,000	15,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,133	20,000	15,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,262	4,867	4,867	3,537
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,395)	-	(1,330)	22
FUND BALANCE (GAAP), end of year	4,867	4,867	3,537	3,559
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,867	4,867	3,537	3,559

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	51	52	81	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51	52	81	55
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	-	3,023	-	3,020
TOTAL FINANCIAL SOURCES	\$ 51	3,075	81	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	-	-	4	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,075	4	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	4	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,375	5,426	5,426	5,503
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	51	(3,023)	77	(3,020)
FUND BALANCE (GAAP), end of year	5,426	2,403	5,503	2,483
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,426	2,403	5,503	2,483

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,692	19,500	17,500	17,500
Fines and Forfeitures	-	-	-	-
Interest	47	64	325	325
Hospital Lease	-	-	-	-
Other	21	40	60	35
Total Revenues	16,760	19,604	17,885	17,860
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	-	-	-	175
TOTAL FINANCIAL SOURCES	\$ 16,760	19,604	17,885	18,035
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,277	1,942	1,540	1,690
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	16	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,277	1,952	1,556	1,700
Other Financing Uses				
Transfer Out to other funds	-	17,565	15,476	16,335
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	17,565	15,476	16,335
TOTAL FINANCIAL USES	\$ 1,277	19,517	17,032	18,035
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (7)	15,476	15,476	16,329
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,483	87	853	(175)
FUND BALANCE (GAAP), end of year	15,476	15,563	16,329	16,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 15,476	15,563	16,329	16,154

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	94,715	98,000	89,150	87,500
Fines and Forfeitures	-	-	-	-
Interest	5,002	5,200	10,080	8,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	99,717	103,200	99,230	96,000
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	-	315,365	-	253,675
TOTAL FINANCIAL SOURCES	\$ 99,717	418,565	99,230	349,675
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	11,307	12,800	5,390	13,250
Dues Travel & Training	10,836	12,125	10,483	8,555
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	49,156	137,900	49,370	60,870
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	249,863	495	250,000
Fixed Asset Additions	4,837	5,877	5,876	17,000
Total Expenditures	76,136	418,565	71,614	349,675
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 76,136	418,565	71,614	349,675
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 592,726	616,307	616,307	643,923
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23,581	(315,365)	27,616	(253,675)
FUND BALANCE (GAAP), end of year	616,307	300,942	643,923	390,248
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 616,307	300,942	643,923	390,248

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	65,387	80,000	76,700	75,500
Fines and Forfeitures	-	-	-	-
Interest	1,545	2,070	2,850	2,420
Hospital Lease	-	-	-	-
Other	320	400	400	400
Total Revenues	67,252	82,470	79,950	78,320
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	-	10,730	-	12,030
TOTAL FINANCIAL SOURCES	\$ 67,252	93,200	79,950	90,350
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	21	550	550	50
Dues Travel & Training	103	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	56,877	92,500	75,000	90,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	139	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	57,001	93,200	75,839	90,350
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 57,001	93,200	75,839	90,350
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 164,622	174,873	174,873	178,984
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,251	(10,730)	4,111	(12,030)
FUND BALANCE (GAAP), end of year	174,873	164,143	178,984	166,954
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 174,873	164,143	178,984	166,954

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	54,676	-	790	723
Charges for Services	100,705	101,300	90,500	89,000
Fines and Forfeitures	-	-	-	-
Interest	2,833	3,125	5,650	3,800
Hospital Lease	-	-	-	-
Other	403	300	300	300
Total Revenues	158,617	104,725	97,240	93,823
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	-	165,848	64,922	248,458
TOTAL FINANCIAL SOURCES	\$ 158,617	270,573	162,162	342,281
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 43,779	12,803	9,785	12,887
Materials & Supplies	4,907	11,600	9,324	11,700
Dues Travel & Training	18,600	18,490	11,505	24,535
Utilities	-	-	-	-
Vehicle Expense	67	400	125	300
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29,886	72,340	74,816	145,949
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	47,316	153,740	55,407	146,910
Fixed Asset Additions	-	1,200	1,200	-
Total Expenditures	144,555	270,573	162,162	342,281
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 144,555	270,573	162,162	342,281
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 332,661	347,707	347,707	282,785
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	984	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,062	(165,848)	(64,922)	(248,458)
FUND BALANCE (GAAP), end of year	347,707	181,859	282,785	34,327
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(984)	-	-	-
NET FUND BALANCE, end of year	\$ 346,723	181,859	282,785	34,327

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,601	15,000	14,000	14,000
Fines and Forfeitures	-	-	-	-
Interest	1,260	860	1,940	860
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,861	15,860	15,940	14,860
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	53,489	22,080	4,986	16,790
TOTAL FINANCIAL SOURCES	\$ 65,350	37,940	20,926	31,650
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	669	1,025	240	1,025
Dues Travel & Training	816	9,000	4,800	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	200	5,000	1,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,725	1,750	1,721	2,125
Fixed Asset Additions	61,940	21,165	13,165	14,500
Total Expenditures	65,350	37,940	20,926	31,650
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 65,350	37,940	20,926	31,650
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 149,148	101,015	101,015	96,029
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	5,356	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(53,489)	(22,080)	(4,986)	(16,790)
FUND BALANCE (GAAP), end of year	101,015	78,935	96,029	79,239
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(5,356)	-	-	-
NET FUND BALANCE, end of year	\$ 95,659	78,935	96,029	79,239

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,510	20,000	19,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	1,045	850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,510	20,000	20,045	20,850
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	19,900	13,648	16,150
TOTAL FINANCIAL SOURCES	\$ 21,510	39,900	33,693	37,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,300	815	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	41	41	-
Contractual Services	-	24,177	20,000	24,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	130	2,000	1,000	13,000
Fixed Asset Additions	-	12,382	11,837	-
Total Expenditures	130	39,900	33,693	37,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 130	39,900	33,693	37,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 45,399	66,779	66,779	53,131
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	21,380	(19,900)	(13,648)	(16,150)
FUND BALANCE (GAAP), end of year	66,779	46,879	53,131	36,981
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 66,779	46,879	53,131	36,981

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	152,400	120,623	137,468	114,732
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,207	4,537	4,537	2,763
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,070	3,775	12,314	9,180
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	162,677	128,935	154,319	126,675
Other Financing Sources				
Transfer In from other funds	972,587	971,687	971,687	970,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	972,587	971,687	971,687	970,587
Fund Balance Used for Operations	1,685	257,470	232,448	41,296
TOTAL FINANCIAL SOURCES	\$ 1,136,949	1,358,092	1,358,454	1,138,558
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,131,441	1,129,891	1,129,891	1,133,668
Emergency	-	-	-	-
Other	5,508	5,201	5,563	4,890
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,136,949	1,135,092	1,135,454	1,138,558
Other Financing Uses				
Transfer Out to other funds	-	223,000	223,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	223,000	223,000	-
TOTAL FINANCIAL USES	\$ 1,136,949	1,358,092	1,358,454	1,138,558
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 971,450	969,765	969,765	737,317
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,685)	(257,470)	(232,448)	(41,296)
FUND BALANCE (GAAP), end of year	969,765	712,295	737,317	696,021
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(969,765)	(712,295)	(737,317)	(696,021)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 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	-	223,000	223,000	-
TOTAL FINANCIAL SOURCES	\$ -	223,000	223,000	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	223,000	223,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	223,000	223,000	-
TOTAL FINANCIAL USES	\$ -	223,000	223,000	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 223,000	223,000	223,000	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(223,000)	(223,000)	-
FUND BALANCE (GAAP), end of year	223,000	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(223,000)	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,207	4,537	4,537	2,763
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,243	1,040	1,002	1,040
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,450	5,577	5,539	3,803
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	\$ 107,450	105,577	105,539	103,803
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	99,816	100,796	100,796	101,547
Emergency	-	-	-	-
Other	-	-	111	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	99,816	100,796	100,907	101,547
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 99,816	100,796	100,907	101,547
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 139,869	147,503	147,503	152,135
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,634	4,781	4,632	2,256
FUND BALANCE (GAAP), end of year	147,503	152,284	152,135	154,391
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(147,503)	(152,284)	(152,135)	(154,391)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Financial Summary—Series 2015 Spc Ob Bonds-ECC Fund 306 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,960	2,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	2,960	2,100
Other Financing Sources				
Transfer In from other funds	872,587	871,687	871,687	870,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	872,587	871,687	871,687	870,587
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 872,587	871,687	874,647	872,687
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	872,268	871,369	871,369	870,269
Emergency	-	-	-	-
Other	319	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	872,587	871,687	871,687	870,587
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 872,587	871,687	871,687	870,587
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	2,960
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	2,960	2,100
FUND BALANCE (GAAP), end of year	-	-	2,960	5,060
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ (2,960)	\$ (5,060)
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)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	53,825	50,344	59,513	47,749
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,085	1,950	3,858	2,410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	55,910	52,294	63,371	50,159
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	14,463	17,672	6,783	19,476
TOTAL FINANCIAL SOURCES	\$ 70,373	69,966	70,154	69,635
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,822	66,683	66,683	66,625
Emergency	-	-	-	-
Other	3,551	3,283	3,471	3,010
Fixed Asset Additions	-	-	-	-
Total Expenditures	70,373	69,966	70,154	69,635
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 70,373	69,966	70,154	69,635
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 280,174	265,711	265,711	258,928
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,463)	(17,672)	(6,783)	(19,476)
FUND BALANCE (GAAP), end of year	265,711	248,039	258,928	239,452
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(265,711)	(248,039)	(258,928)	(239,452)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	8,974	8,522	12,795	8,897
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	681	730	1,274	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,655	9,252	14,069	9,847
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	1,175	1,538	-	903
TOTAL FINANCIAL SOURCES	\$ 10,830	10,790	14,069	10,750
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,830	10,790	10,790	10,750
Emergency	-	-	-	-
Other	-	-	63	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,830	10,790	10,853	10,750
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,830	10,790	10,853	10,750
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 84,832	83,657	83,657	86,873
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,175)	(1,538)	3,216	(903)
FUND BALANCE (GAAP), end of year	83,657	82,119	86,873	85,970
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(83,657)	(82,119)	(86,873)	(85,970)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	6,474	5,941	5,753	5,941
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	693	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,474	5,941	6,446	6,491
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	4,106	4,691	4,186	4,090
TOTAL FINANCIAL SOURCES	\$ 10,580	10,632	10,632	10,581
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,942	9,032	9,032	9,019
Emergency	-	-	-	-
Other	1,638	1,600	1,600	1,562
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,580	10,632	10,632	10,581
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,580	10,632	10,632	10,581
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 52,483	48,377	48,377	44,191
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,106)	(4,691)	(4,186)	(4,090)
FUND BALANCE (GAAP), end of year	48,377	43,686	44,191	40,101
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(48,377)	(43,686)	(44,191)	(40,101)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	64,296	39,638	42,818	35,969
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	40	50	1,169	1,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	64,336	39,688	43,987	37,119
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	-	12,050	7,751	17,956
TOTAL FINANCIAL SOURCES	\$ 64,336	51,738	51,738	55,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	53,200	51,738	51,738	55,075
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	53,200	51,738	51,738	55,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 53,200	51,738	51,738	55,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 102,495	113,631	113,631	105,880
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,136	(12,050)	(7,751)	(17,956)
FUND BALANCE (GAAP), end of year	113,631	101,581	105,880	87,924
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(113,631)	(101,581)	(105,880)	(87,924)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	2,663	2,137	1,937	2,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3	5	950	655
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,666	2,142	2,887	2,792
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	2,204	2,648	1,903	2,898
TOTAL FINANCIAL SOURCES	\$ 4,870	4,790	4,790	5,690
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,870	4,790	4,790	5,690
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,870	4,790	4,790	5,690
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,870	4,790	4,790	5,690
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 63,538	61,334	61,334	59,431
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,204)	(2,648)	(1,903)	(2,898)
FUND BALANCE (GAAP), end of year	61,334	58,686	59,431	56,533
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(61,334)	(58,686)	(59,431)	(56,533)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	16,168	14,041	14,652	14,039
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	18	-	408	325
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,186	14,041	15,060	14,364
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	-	652	-	329
TOTAL FINANCIAL SOURCES	\$ 16,186	14,693	15,060	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	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	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	14,693
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,059	26,552	26,552	26,919
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,493	(652)	367	(329)
FUND BALANCE (GAAP), end of year	26,552	25,900	26,919	26,590
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
\$ (26,552)	\$ (25,900)	\$ (26,919)	\$ (26,590)	
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,035,433	6,305,515	6,194,122	6,315,997
Fines and Forfeitures	100	-	-	-
Interest	361	51,665	79,030	77,520
Hospital Lease	-	-	-	-
Other	8,442	7,031	7,408	7,031
Total Revenues	6,092,091	6,364,211	6,280,560	6,400,548
Other Financing Sources				
Transfer In from other funds	-	4,080	4,080	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	34,394	-	48,259	3,000
Total Other Financing Sources	34,394	4,080	52,339	3,000
Fund Balance Used for Operations	-	88,255	-	133,201
TOTAL FINANCIAL SOURCES	\$ 6,126,485	6,456,546	6,332,899	6,536,749
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 959,014	1,003,134	1,007,545	1,000,710
Materials & Supplies	76,684	108,700	90,992	95,840
Dues Travel & Training	-	3,500	-	-
Utilities	399,360	434,300	407,571	421,952
Vehicle Expense	19,357	21,988	16,345	19,833
Equip & Bldg Maintenance	276,268	556,154	454,395	588,851
Contractual Services	3,287,507	4,250,864	3,199,965	4,238,015
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	17,100	-	14,500
Other	840	42,295	46,638	50,724
Fixed Asset Additions	103,499	14,431	11,510	106,324
Total Expenditures	5,122,529	6,452,466	5,234,961	6,536,749
Other Financing Uses				
Transfer Out to other funds	-	4,080	4,080	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	4,080	4,080	-
TOTAL FINANCIAL USES	\$ 5,122,529	6,456,546	5,239,041	6,536,749
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,685,621	5,585,222	5,585,222	6,668,834
Less encumbrances, beginning of year	(1,098)	(10,246)	(10,246)	-
Add encumbrances, end of year	10,246	-	-	-
Proprietary adjustment to full accrual	(113,503)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,003,956	(88,255)	1,093,858	(133,201)
FUND BALANCE (GAAP), end of year	5,585,222	5,486,721	6,668,834	6,535,633
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,585,222	5,486,721	6,668,834	6,535,633

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,699,446	3,728,190	3,635,390	3,339,057
Fines and Forfeitures	-	-	-	-
Interest	18,097	25,000	18,047	20,000
Hospital Lease	-	-	-	-
Other	725	-	50	-
Total Revenues	3,718,268	3,753,190	3,653,487	3,359,057
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	\$ 3,718,268	3,753,190	3,653,487	3,359,057
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	980	550	-	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,962,106	3,361,795	2,775,930	3,182,793
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,225	2,500	3,741	2,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,982,311	3,364,845	2,779,671	3,185,493
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,982,311	3,364,845	2,779,671	3,185,493
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,528,944	2,264,901	2,264,901	3,138,717
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	735,957	388,345	873,816	173,564
FUND BALANCE (GAAP), end of year	2,264,901	2,653,246	3,138,717	3,312,281
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,264,901	2,653,246	3,138,717	3,312,281

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	289,582	293,580	293,990	296,415
Fines and Forfeitures	-	-	-	-
Interest	1,740	1,000	4,150	4,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	291,322	294,580	298,140	300,565
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	-	-	-	49
TOTAL FINANCIAL SOURCES	\$ 291,322	294,580	298,140	300,614
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	252,878	293,763	263,930	300,614
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	176	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	252,878	293,763	264,106	300,614
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 252,878	293,763	264,106	300,614
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 178,558	217,002	217,002	251,036
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38,444	817	34,034	(49)
FUND BALANCE (GAAP), end of year	217,002	217,819	251,036	250,987
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 217,002	217,819	251,036	250,987

Internal Service Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,786	4,600	16,200	13,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,786	4,600	16,200	13,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	27,541	-	45,787	-
Total Other Financing Sources	27,541	-	45,787	-
Fund Balance Used for Operations	-	445,400	-	640,600
TOTAL FINANCIAL SOURCES	\$ 35,327	450,000	61,987	653,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,091	450,000	45,050	653,600
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	643	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,091	450,000	45,693	653,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,091	450,000	45,693	653,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 950,185	980,421	980,421	996,715
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,236	(445,400)	16,294	(640,600)
FUND BALANCE (GAAP), end of year	980,421	535,021	996,715	356,115
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 980,421	535,021	996,715	356,115

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,530,248	1,376,271	1,357,268	1,834,311
Fines and Forfeitures	100	-	-	-
Interest	4,913	5,250	9,970	9,750
Hospital Lease	-	-	-	-
Other	686	-	327	-
Total Revenues	1,535,947	1,381,521	1,367,565	1,844,061
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	6,853	-	2,472	3,000
Total Other Financing Sources	6,853	-	2,472	3,000
Fund Balance Used for Operations	-	293,163	215,016	-
TOTAL FINANCIAL SOURCES	\$ 1,542,800	1,674,684	1,585,053	1,847,061
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 959,014	1,003,134	1,007,545	1,000,710
Materials & Supplies	75,624	107,450	90,892	94,940
Dues Travel & Training	-	3,500	-	-
Utilities	16,028	20,880	17,596	19,992
Vehicle Expense	19,357	21,988	16,345	19,833
Equip & Bldg Maintenance	213,429	301,100	285,600	437,820
Contractual Services	67,432	145,306	115,055	101,008
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	17,100	-	14,500
Other	34,949	39,795	40,510	48,224
Fixed Asset Additions	23,387	14,431	11,510	106,324
Total Expenditures	1,409,220	1,674,684	1,585,053	1,843,351
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,409,220	1,674,684	1,585,053	1,843,351
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 534,200	553,179	553,179	338,163
Less encumbrances, beginning of year	(1,098)	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	(113,503)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	133,580	(293,163)	(215,016)	3,710
FUND BALANCE (GAAP), end of year	553,179	260,016	338,163	341,873
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 553,179	260,016	338,163	341,873

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	262,152	258,072	258,072	258,072
Fines and Forfeitures	-	-	-	-
Interest	9,839	8,590	18,445	18,415
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	271,991	266,662	276,517	276,487
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	\$ 271,991	266,662	276,517	276,487
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	61,763	191,573	137,795	144,050
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(51,489)	-	1,017	-
Fixed Asset Additions	80,112	-	-	-
Total Expenditures	90,386	191,573	138,812	144,050
Other Financing Uses				
Transfer Out to other funds	-	4,080	4,080	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	4,080	4,080	-
TOTAL FINANCIAL USES	\$ 90,386	195,653	142,892	144,050
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 873,732	1,065,583	1,065,583	1,188,962
Less encumbrances, beginning of year	-	(10,246)	(10,246)	-
Add encumbrances, end of year	10,246	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	181,605	71,009	133,625	132,437
FUND BALANCE (GAAP), end of year	1,065,583	1,126,346	1,188,962	1,321,399
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,065,583	1,126,346	1,188,962	1,321,399

Internal Service Funds

Fund Statement—Utilities Fund 621

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	204,005	463,220	463,220	401,960
Fines and Forfeitures	-	-	-	-
Interest	2,070	2,100	1,985	1,985
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	206,075	465,320	465,205	403,945
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	177,257	-	-	-
TOTAL FINANCIAL SOURCES	\$ 383,332	465,320	465,205	403,945
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	383,332	413,420	389,975	401,960
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	185	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	383,332	413,420	390,160	401,960
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 383,332	413,420	390,160	401,960
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 217,631	40,374	40,374	115,419
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(177,257)	51,900	75,045	1,985
FUND BALANCE (GAAP), end of year	40,374	92,274	115,419	117,404
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 40,374	92,274	115,419	117,404

Internal Service Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	550	820	1,190	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,581	7,851	8,221	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,581	7,851	8,221	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	80	700	100	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,076	6,981	6,000	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	57	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,156	7,681	6,157	7,681
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,156	7,681	6,157	7,681
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 64,117	70,542	70,542	72,606
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,425	170	2,064	530
FUND BALANCE (GAAP), end of year	70,542	70,712	72,606	73,136
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 70,542	70,712	72,606	73,136

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	247	380	501	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	247	380	501	500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 247	380	501	500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	26	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	26	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	26	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,213	30,460	30,460	30,935
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	247	380	475	500
FUND BALANCE (GAAP), end of year	30,460	30,840	30,935	31,435
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 30,460	30,840	30,935	31,435

Internal Service Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	2,874	3,925	8,405	8,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,874	153,925	158,405	158,400
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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,874	153,925	158,405	158,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	56,500	25,000	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1,845)	-	283	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(1,845)	56,500	25,283	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (1,845)	56,500	25,283	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 308,041	362,760	362,760	495,882
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	54,719	97,425	133,122	158,400
FUND BALANCE (GAAP), end of year	362,760	460,185	495,882	654,282
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 362,760	460,185	495,882	654,282

Internal Service Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	36,182	36,182	36,182
Fines and Forfeitures	-	-	-	-
Interest	-	-	137	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	36,182	36,319	36,322
Other Financing Sources				
Transfer In from other funds	-	4,080	4,080	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	4,080	4,080	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	40,262	40,399	36,322
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	\$ -	-	-	40,399
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	40,262	40,399	36,322
FUND BALANCE (GAAP), end of year	-	40,262	40,399	76,721
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	40,262	40,399	76,721

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	803	1,143	1,577	1,780
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	803	1,143	1,577	1,780
Other Financing Sources				
Transfer In from other funds	1,368	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	1,368	-	-	-
Fund Balance Used for Operations	3,212	1,591	1,475	889
TOTAL FINANCIAL SOURCES	\$ 5,383	2,734	3,052	2,669
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,710	2,400	2,658	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	305	334	394	2,669
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,015	2,734	3,052	2,669
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	\$ 5,383	2,734	3,052	2,669
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 102,855	99,643	99,643	98,168
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,212)</u>	<u>(1,591)</u>	<u>(1,475)</u>	<u>(889)</u>
FUND BALANCE (GAAP), end of year	99,643	98,052	98,168	97,279
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>
NET FUND BALANCE, end of year	\$ 61,972	60,381	60,497	59,608

Trust Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	282	330	520	600
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	282	330	520	600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	23	4	-	-
TOTAL FINANCIAL SOURCES	\$ 305	334	520	600
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	305	334	334	400
Fixed Asset Additions	-	-	-	-
Total Expenditures	305	334	334	400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 305	334	334	400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,565	32,542	32,542	32,728
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(23)	(4)	186	200
FUND BALANCE (GAAP), end of year	32,542	32,538	32,728	32,928
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 142	138	328	528

Trust Funds

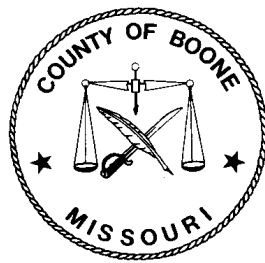
Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43	73	87	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	43	73	87	100
Other Financing Sources				
Transfer In from other funds	1,368	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	1,368	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,411	73	87	100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,250	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	4	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,250	-	4	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,250	-	4	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,290	5,451	5,451	5,534
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	161	73	83	100
FUND BALANCE (GAAP), end of year	5,451	5,524	5,534	5,634
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 180	253	263	363

Trust Funds

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

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	478	740	970	1,080
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	478	740	970	1,080
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	3,350	1,660	1,744	1,189
TOTAL FINANCIAL SOURCES	\$ 3,828	2,400	2,714	2,269
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,460	2,400	2,658	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	56	2,269
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,460	2,400	2,714	2,269
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	\$ 3,828	2,400	2,714	2,269
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 65,000	61,650	61,650	59,906
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,350)	(1,660)	(1,744)	(1,189)
FUND BALANCE (GAAP), end of year	61,650	59,990	59,906	58,717
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 61,650	59,990	59,906	58,717



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%.

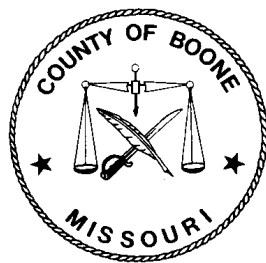
General Government Operations—Approximately 12 FTE permanent positions (net) have been added over the past 10 years, a 14% increase. The 2019 budget includes a reduction of 1.40 FTE which is primarily associated with cyclical election activities; a full-time FTE is added to Auditor's Office and a full-time FTE has been eliminated from the Recorder's Office due to the continuing decline in volume and revenue. In addition, a vacant part-time non-benefitted receptionist position has been eliminated from the County Commission budget.

Public Safety—Approximately 81 FTE positions (net) have been added over the past 10 years, a 34% increase. The increase is primarily due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and the addition of 11 FTEs in the 2019 budget. The 2019 budget also reflects: (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) shifting positions from Corrections to Sheriff's Operations and adding a part-time non-benefitted position in order to support creating a new division within the Sheriff's Department.

Environment, Protective Inspection, & Infrastructure—The 2019 budget reflects a reduction of three FTEs, the result of eliminating positions from the budget that had been vacant for more than two years with no intention to fill the positions in the foreseeable future.

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 had been added prior to 2019 with an additional position, a Data Analyst position, included in the 2019 budget.

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.

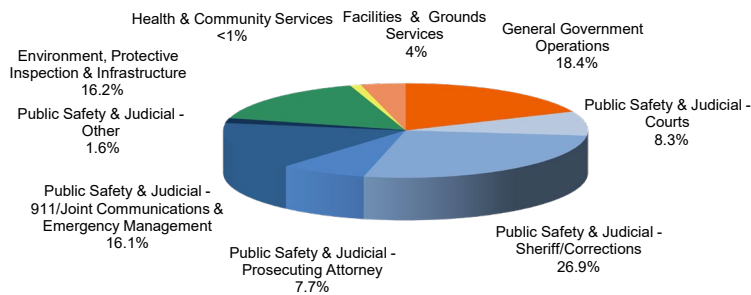


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2019 FTE	DEPT NO	DEPT NAME	2019 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	7.00	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	5.00	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	7.33	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	68.38
1150	Collector	8.24	2702	Emergency Management Operations	7.00
1160	Recorder	7.00	2703	Information Technology-911/EM	7.00
1170	Information Technology	19.63	2704	Joint Communications Radio Network	2.70
1171	Facilities Security	1.00			85.08
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			
		97.28			
<u>Public Safety & Judicial - Courts</u>			<u>Environment, Protective Inspection & Infrastructure</u>		
1210	Circuit Court Services	22.72	1360	Solid Waste Recycling	0.25
1221	Circuit Clerk	5.00	1710	Planning and Zoning	5.18
1241	Juvenile Office	3.73	1720	Building Codes	6.44
1242	Juvenile Justice Center	4.21	1725	Stormwater Administration	1.50
1243	Juvenile Justice Grants & Contracts	1.80	2040	Public Works-R&B Maintenance	57.48
2831	Veterans Court	0.30	2045	Public Works-Design & Construction	11.88
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	2046	Stormwater Administration	1.50
		43.76			84.23
<u>Public Safety & Judicial - Sheriff/Corrections</u>			<u>Health & Community Services</u>		
1251	Sheriff	73.26	1420	Community and Social Services	0.25
1253	Internet Crimes Task Force	0.83	2130	Community Health/Medical	0.60
1255	Corrections	47.73	2160	Community Children's Services	4.15
2901	Sheriff-Law Enf Sls Tax	14.00			5.00
2902	Corrections-Law Enf Sls Tax	6.00	<u>Facilities & Grounds Services</u>		
		141.82	6100	Facilities Maintenance	9.00
			6101	Facilities Housekeeping	9.00
			6104	Grounds Maintenance	3.00
					21.00
			<u>Grand Total</u>		
					526.90

2019 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2010	2011	2012	2013
100	1110	Auditor	4.50	4.50	5.00	6.00
100	1115	Human Resources & Risk Management	2.00	2.00	2.00	4.00
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	2.70	3.00	3.00
100	1131	County Clerk	5.75	5.75	5.75	3.75
100	1132	Election and Registration	9.23	7.16	8.07	7.11
100	1133	Election Activities	-	-	1.10	0.34
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	15.00
100	1171	Facilities Security	-	-	-	-
100	1176	GIS - County	2.00	2.31	2.13	2.11
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.24	-	-	-
100	1200	Public Administrator	5.63	5.63	5.63	5.63
100	1210	Circuit Court Services	22.42	22.42	22.42	22.67
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.18	4.19
100	1242	Juvenile Justice Center	4.74	4.79	4.79	5.10
100	1243	Juvenile Justice Grants & Contracts	4.12	4.62	4.62	3.00
100	1251	Sheriff	62.97	63.45	62.97	63.97
100	1253	Internet Crimes Task Force	- b	-	-	2.00
100	1255	Corrections	60.31	60.31	60.31	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	2.00	2.00
100	1261	Prosecuting Attorney	22.32	22.75	22.75	23.00
100	1262	Victim Witness	3.12	3.36	3.48	3.48
100	1263	IV-D	7.50	7.50	7.00	3.00
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	5.08	5.08	5.08
100	1720	Building Codes	6.33	6.34	6.34	6.34
100	1725	Stormwater Administration	-	-	1.14	1.14
100	1751	Hinkson Creek Watershed	0.25	0.10	-	-
General Fund Total			283.81	284.03	288.84	287.30

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2014	2015	2016	2017	2018	2019	2018-2019 Change
6.00	6.00	6.00	6.00	6.00	7.00	1.00
4.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	3.75	3.75	3.75	-
5.45	5.45	5.25	5.25	5.25	5.00	(0.25)
3.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	3.75	3.75	3.75	-
7.54	6.62	10.60	7.33	8.48	7.33	(1.15)
-	-	-	-	-	-	-
3.75	3.75	3.75	3.75	3.75	3.75	-
8.25	8.25	8.25	8.25	8.24	8.24	-
8.00	8.00	8.00	8.00	8.00	7.00	(1.00)
16.00	17.63	18.63	18.63	19.63	19.63	-
-	-	-	-	1.00	1.00	-
2.00	2.00	2.00	3.00	3.00	3.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
7.23	6.99	7.25	7.25	8.25	8.25	-
22.50	22.50	22.50	22.50	22.72	22.72	-
5.00	5.00	5.00	5.00	5.00	5.00	-
4.44	4.44	4.44	4.60	4.31	3.73	(0.58)
5.10	5.86	5.67	5.27	4.55	4.21	(0.34)
3.00	3.00	2.80	2.80	2.80	1.80 a	(1.00)
65.90	66.90	67.90	67.90	68.90	73.26	4.36
2.00	2.00	2.00	2.00	2.00	0.83	(1.17)
61.56	61.56	61.56	51.73	51.73	47.73	(4.00)
2.00	2.00	2.00	-	-	-	-
24.00	25.50	25.50	25.60	26.60	26.60	-
3.48	3.48	5.48	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	0.25	-
5.08	5.18	5.18	5.18	5.18	5.18	-
6.34	6.44	6.44	6.44	6.44	6.44	-
1.70	1.50	1.50	1.50	1.50	1.50	-
-	-	-	-	-	-	-
296.32	301.05	308.80	294.46	299.81	295.68	(4.13)

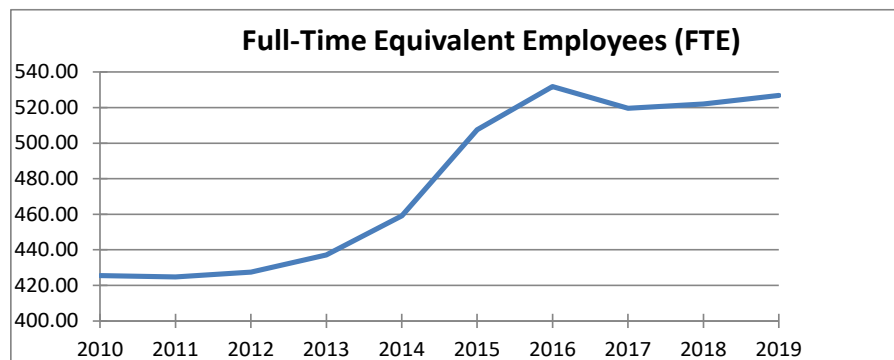
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FUND	DEPT NO	DEPT NAME	2010	2011	2012	2013
201	2010	Assessment	16.35	16.35	16.75	16.75
204	2040	Public Works-R&B Maintenance	55.98	55.98	57.48	58.48
204	2045	Public Works-Design & Construction	15.13	15.46	13.96	13.96
204	2046	Stormwater Administration	1.75	1.90	0.61	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	1.25
216	2160	Community Children's Services	-	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	1.00
261	2610	PA Tax Collection	1.25	1.25	2.00	2.00
263	2630	PA Bad Check Collections	1.68	1.25	0.50	0.25
270	2701	911/Joint Communications Operations	-	-	-	10.00
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
283	2831	Veterans Court	-	-	-	0.88
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	6.72	6.00	6.50
297	2971	PA - Violence Against Women (stimulus)	2.00	0.66	-	-
297	2972	Cyber Crimes Task Force (stimulus)	2.00	2.00	2.00	-
298	2981	JAG - Recover Act/Stimulus	0.20	-	-	-
Special Revenue Funds Total			127.65	126.65	125.63	136.76
610	6100	Facilities Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities Housekeeping	8.00	8.00	7.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	14.00	13.00	13.00
Grand Total			425.46	424.68	427.47	437.06

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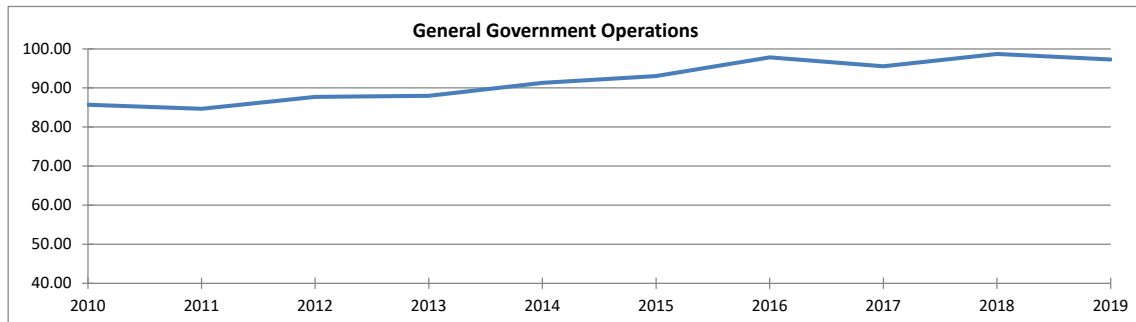
2014	2015	2016	2017	2018	2019	2018-2019 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
58.23	57.73	58.48	58.48	58.48	57.48	(1.00)
14.08	13.88	13.88	13.88	13.88	11.88	(2.00)
0.90	1.50	1.50	1.50	1.50	1.50	-
1.08	1.08	1.08	1.08	1.08	1.08	-
0.58	0.58	0.73	0.45	0.45	0.60	0.15
0.40	-	-	-	-	-	-
2.17	2.17	2.92	3.30	3.30	4.15	0.85
1.00	1.00	1.00	1.00	-	-	-
2.00	0.50	1.50	0.40	0.40	0.40	-
0.25	1.00	-	-	-	-	-
19.00	57.86	57.86	57.38	57.38	68.38	11.00
1.00	1.00	7.00	7.00	7.00	7.00	-
-	5.00	8.00	8.00	7.00	7.00	-
-	-	2.00	2.70	2.70	2.70	-
0.88	0.88	0.88	0.80	0.30	0.30	-
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	-
5.50	5.50	5.50	5.50	6.00	6.00	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
148.82	191.43	204.08	203.22	201.22	210.22	9.00
7.00	8.00	8.00	9.00	9.00	9.00	-
7.00	7.00	8.00	9.00	9.00	9.00	-
-	-	1.00	1.00	-	-	-
-	-	2.00	3.00	3.00	3.00	-
14.00	15.00	19.00	22.00	21.00	21.00	-
459.14	507.48	531.88	519.68	522.03	526.90	4.87



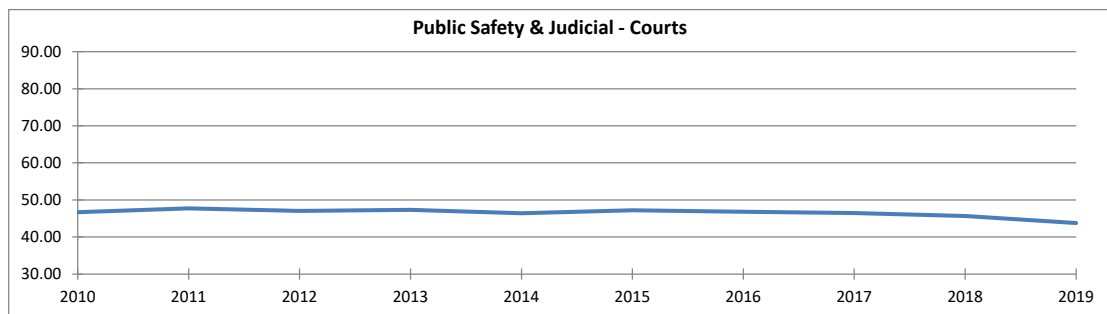
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government Operations											
1110	Auditor	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	3.75	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	5.25	5.25	5.25	5.00
1126	County Counselor	1.70	2.70	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	9.23	7.16	8.07	7.11	7.54	6.62	10.60	7.33	8.48	7.33
1133	Election Activities	-	-	1.10	0.34	-	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.75	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	8.24	8.24
1160	Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00
1170	Information Technology	14.00	14.00	14.00	15.00	16.00	17.63	18.63	18.63	19.63	19.63
1171	Facilities Security	-	-	-	-	-	-	-	-	1.00	1.00
1176	GIS - County	2.00	2.31	2.13	2.11	2.00	2.00	2.00	3.00	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	0.24	-	-	-	-	-	-	-	-	-
2010	Assessment	16.35	16.35	16.75	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	1.08	1.08	1.08	1.08	1.08	1.08
Total		85.68	84.68	87.71	87.97	91.32	93.03	97.81	95.54	98.68	97.28

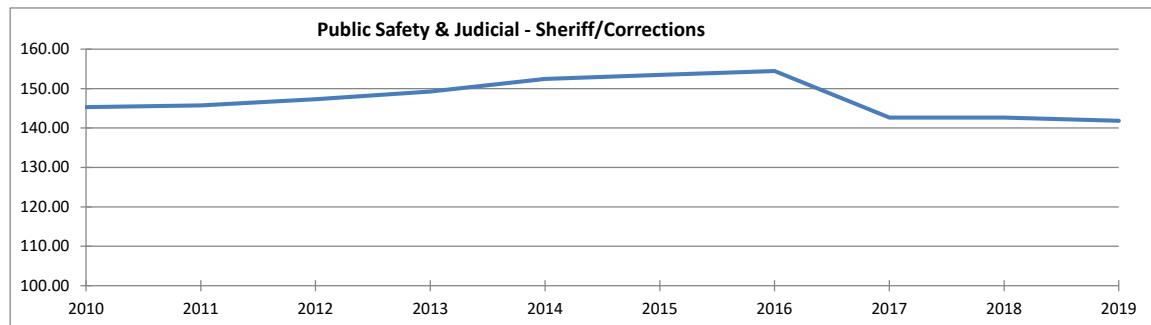


	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety & Judicial - Courts										
1210	Circuit Court Services	22.42	22.42	22.42	22.67	22.50	22.50	22.50	22.72	22.72
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.18	4.19	4.44	4.44	4.44	4.60	4.31
1242	Juvenile Justice Center	4.74	4.79	4.79	5.10	5.10	5.86	5.67	5.27	4.55
1243	Juvenile Justice Grants & Contracts	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	6.72	6.00	6.50	5.50	5.50	5.50	6.00	6.00
Total		46.69	47.73	47.01	47.34	46.42	47.18	46.79	46.47	43.76

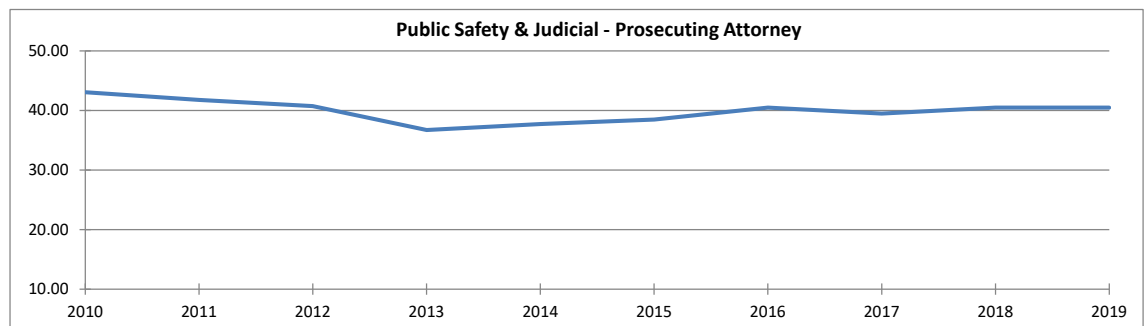


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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	62.97	63.45	62.97	63.97	65.90	66.90	67.90	67.90	68.90	73.26
1253	Internet Crimes Task Force	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	0.83
1255	Corrections	60.31	60.31	60.31	60.31	61.56	61.56	61.56	51.73	51.73	47.73
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	2.00	2.00	2.00	-	-	-	-	-	-	-
	Total	145.28	145.76	147.28	149.28	152.46	153.46	154.46	142.63	142.63	141.82

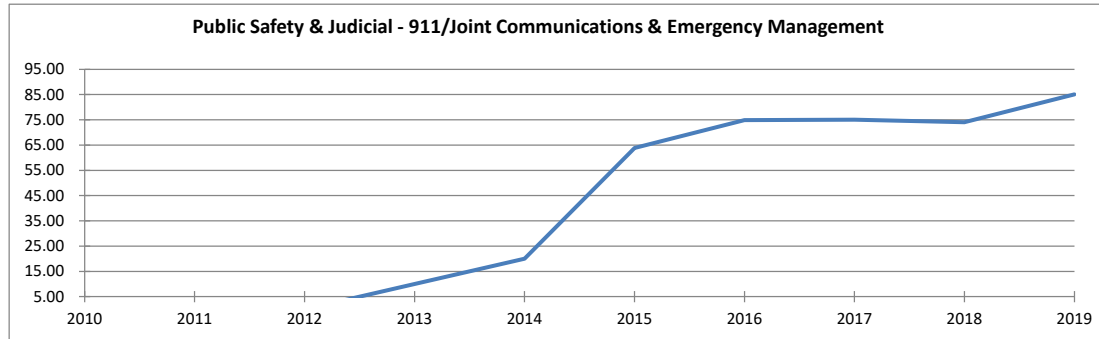


		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.32	22.75	22.75	23.00	24.00	25.50	25.50	25.60	26.60	26.60
1262	Victim Witness	3.12	3.36	3.48	3.48	3.48	3.48	5.48	5.48	5.48	5.48
1263	IV-D	7.50	7.50	7.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	1.25	1.25	2.00	2.00	2.00	0.50	1.50	0.40	0.40	0.40
2630	PA Bad Check Collections	1.68	1.25	0.50	0.25	0.25	1.00	-	-	-	-
2971	PA - Violence Against Women (stimulus)	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	0.20	-	-	-	-	-	-	-	-	-
	Total	43.07	41.77	40.73	36.73	37.73	38.48	40.48	39.48	40.48	40.48

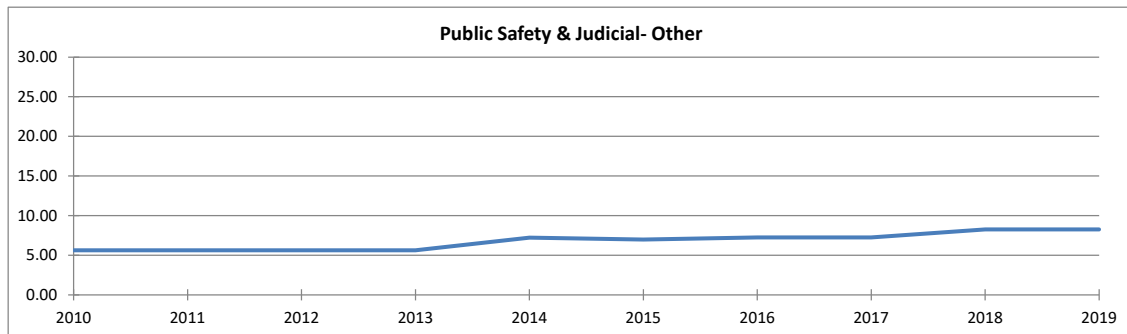


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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	-	-	10.00	19.00	57.86	57.86	57.38	57.38	68.38
2702	Emergency Management Operations	-	-	-	-	1.00	1.00	7.00	7.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	-	5.00	8.00	8.00	7.00	7.00
2704	Joint Communications Radio Network	-	-	-	-	-	-	2.00	2.70	2.70	2.70
Total		-	-	-	10.00	20.00	63.86	74.86	75.08	74.08	85.08

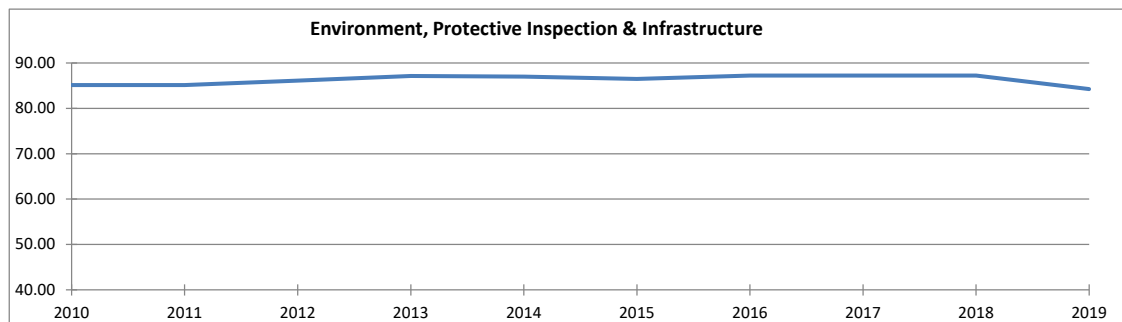


		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety & Judicial - Other											
1200	Public Administrator	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25
Total		5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25



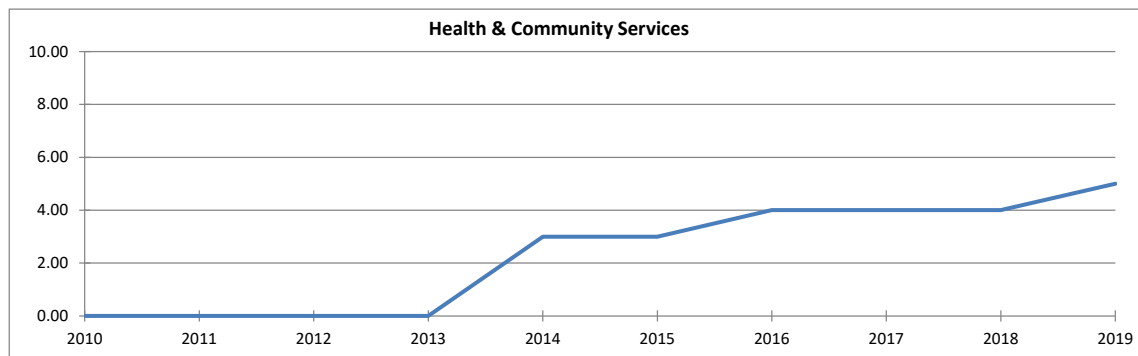
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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.08	5.08	5.08	5.08	5.18	5.18	5.18	5.18	5.18
1720	Building Codes	6.33	6.34	6.34	6.34	6.34	6.44	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	1.50
1751	Hinkson Creek Watershed	0.25	0.10	-	-	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.98	55.98	57.48	58.48	58.23	57.73	58.48	58.48	58.48	57.48
2045	Public Works-Design & Construction	15.13	15.46	13.96	13.96	14.08	13.88	13.88	13.88	13.88	11.88
2046	Stormwater Administration	1.75	1.90	0.61	0.61	0.90	1.50	1.50	1.50	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	1.25	1.25	0.40	-	-	-	-	-
	Total	85.11	85.11	86.11	87.11	86.98	86.48	87.23	87.23	87.23	84.23



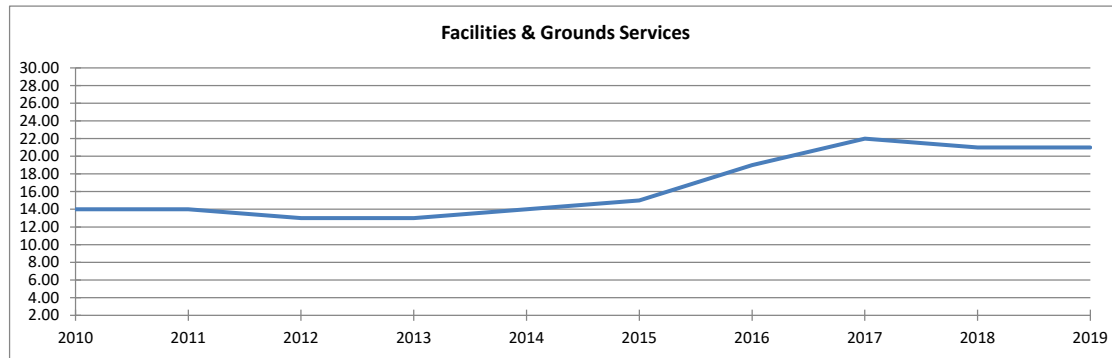
Health & Community Services

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	0.60
2160	Community Children's Services	-	-	-	-	2.17	2.17	2.92	3.30	4.15
	Total	-	-	-	-	3.00	3.00	4.00	4.00	5.00



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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00	9.00
6101	Facilities Housekeeping	8.00	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	-	1.00	1.00	-	-
6104	Grounds Maintenance	-	-	-	-	-	-	2.00	3.00	3.00	3.00
Total		14.00	14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00	21.00



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Grand Total	425.46	424.68	427.47	437.06	459.14	507.48	531.88	519.68	522.03	526.90

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.

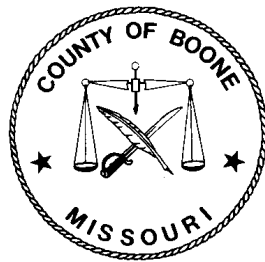
Fixed Assets Summary

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	1110	Auditor	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
100	1132	Election and Registration	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	56,695	529,142
100	1171	Facilities Security	-	-	-	-	7,200	4,100
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1176	GIS - County	-	-	-	-	-	1,740
100	1190	Non-Departmental	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	-	7,000
100	1221	Circuit Clerk	-	800	-	-	8,000	-
100	1230	Jury Services & Court Costs	-	-	-	-	-	-
100	1241	Juvenile Office	-	-	-	-	-	6,700
100	1242	Juvenile Justice Center	-	-	-	-	-	1,600
100	1251	Sheriff	-	-	-	-	1,600	-
100	1255	Corrections	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	6,517	-	-	-	-
100	1420	Community & Social Services	-	-	-	-	-	1,726
100	1710	Planning and Zoning	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	-	1,265
General Fund Total			\$ -	\$ 7,317	\$ 5,000	\$ -	\$ 73,495	\$ 556,498
201	2010	Assessment	-	-	-	-	-	71,678
204	2040	Public Works-R&B Maintenance	-	-	-	-	1,400	6,640
204	2045	Public Works-Design & Construction	-	-	-	-	-	14,410
204	2046	Stormwater Administration	-	-	-	-	-	1,265
211	2110	Collector Tax Maintenance	-	-	-	-	-	18,333
216	2160	Community Children's Services	-	-	7,500	-	1,270	3,501
230	2300	Election Services	-	-	-	-	-	-
232	2320	Election Equipment Replacement Activity	-	-	-	-	-	-
253	2537	Justice Assistant Grant FYX7	-	-	-	-	-	-
270	2701	911/Joint Comm Operations	-	-	6,500	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	-	148,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	17,000	-	-	-
285	2850	Administration of Justice	-	-	-	-	6,000	4,500
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	51,040
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	600
Special Revenue Funds Total			\$ -	\$ -	\$ 31,000	\$ -	\$ 8,670	\$ 319,967
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	3,480
610	6102	Parking	-	-	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,480

(continued from previous page)

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land	
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	600,000	-	-	-	-
-	1,520,000	-	-	-	-	-	-	-	-
-	-	-	-	-	4,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,000	-	-	-
-	-	-	-	-	6,000	-	-	-	-
-	-	-	-	-	15,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	8,900	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	7,200	-	-	-	-
9,085	-	-	-	-	13,311	-	-	-	-
-	-	-	35,385	-	7,690	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,800	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 9,085	\$ 1,520,000	\$ -	\$ 35,385	\$ -	\$ 663,901	\$ 14,000	\$ -	\$ -	\$ -
-	-	-	-	-	6,000	-	-	-	-
-	-	-	67,000	36,560	472,410	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	350,000	-	-	-	-
-	-	-	-	-	250,000	-	-	-	-
-	-	-	-	1,797	-	-	-	-	-
-	-	6,122	-	-	-	-	-	-	-
-	-	-	-	76,000	60,000	-	-	-	-
7,500	-	-	-	-	-	-	-	-	-
-	-	-	-	327,950	4,500	-	-	-	-
-	-	-	-	1,206,380	-	-	-	1,000,000	-
-	-	-	-	-	-	-	-	-	-
4,000	-	-	-	-	-	-	-	-	-
-	-	-	279,860	-	162,915	-	-	-	-
-	-	-	-	-	19,200	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 11,500	\$ -	\$ 6,122	\$ 346,860	\$ 1,648,687	\$ 1,340,025	\$ -	\$ -	\$ 1,000,000	\$ -
-	27,000	-	-	-	-	-	-	-	-
-	-	-	-	-	15,520	-	-	-	-
-	-	-	53,664	-	6,660	-	-	-	-
\$ -	\$ 27,000	\$ -	\$ 53,664	\$ -	\$ 22,180	\$ -	\$ -	\$ -	\$ -



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 \$226,000 annually.

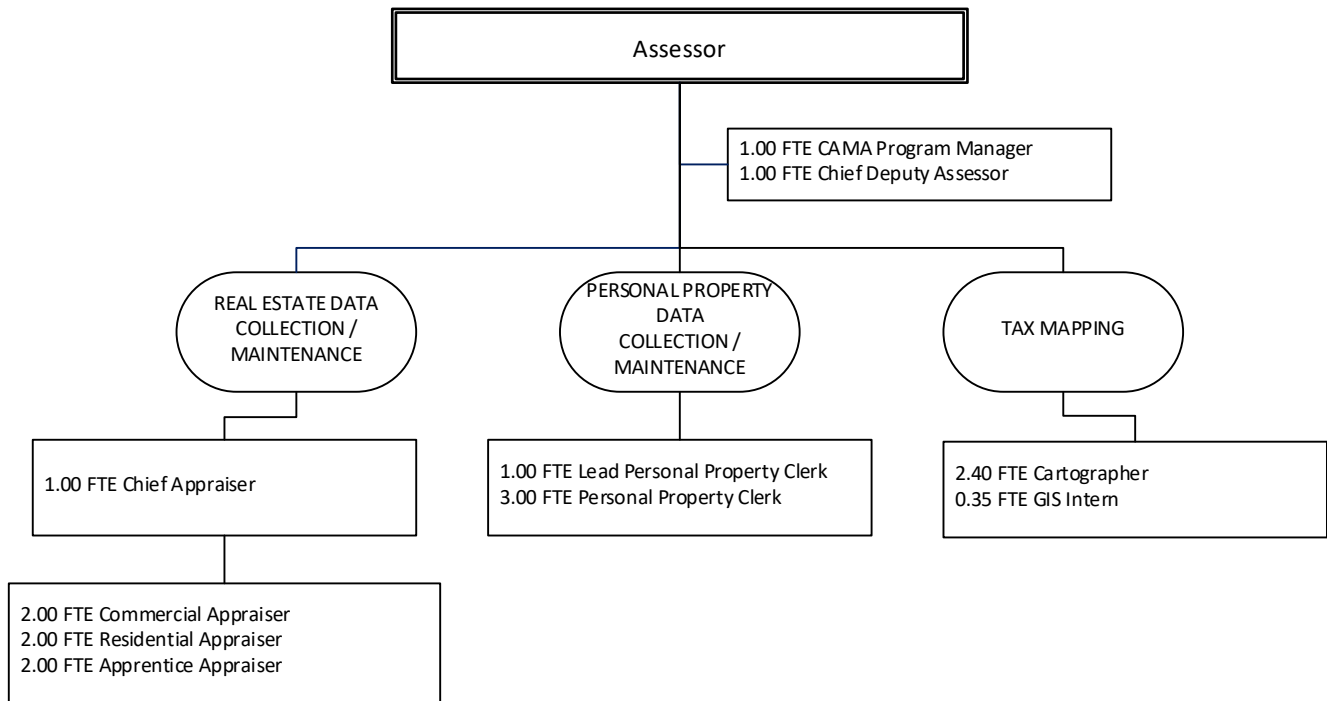
The budget includes funding of \$250,000 for digital orthophotos (aerial photography) as well as funding for routine replacement of computer hardware and equipment. It also reflects reimbursement to the General Fund for various services such as mail services, Information Technology services, legal services, 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

	2017	2018	2019	2018-2019
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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	206,904	208,212	208,212	211,950	0	211,950	1
	SUBTOTAL *****	206,904	208,212	208,212	211,950	0	211,950	2
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	0	0	27,000	27,000	0
3550	COMMISSIONS	1,174,922	1,215,000	1,210,000	1,246,500	0	1,246,500	2
	SUBTOTAL *****	1,174,922	1,215,000	1,210,000	1,246,500	27,000	1,273,500	5
INTEREST								
3710	INTEREST	472	300	400	400	0	400	33
3711	INT-OVERNIGHT	1,125	900	2,100	1,600	0	1,600	77
3712	INT-LONG TERM INVEST	20,036	7,000	20,000	20,000	0	20,000	185
3798	INC/DEC IN FV OF INVESTMENTS	-7,119	0	0	0	0	0	0
	SUBTOTAL *****	14,514	8,200	22,500	22,000	0	22,000	168
MISCELLANEOUS								
3830	SALES	6,023	6,000	6,000	6,000	0	6,000	0
3835	SALE OF CAPITAL FIXED ASSET	5,800	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	189	0	0	0	0	0	0
	SUBTOTAL *****	12,012	6,000	6,000	6,000	0	6,000	0
	TOTAL REVENUES *****	1,408,352	1,437,412	1,446,712	1,486,450	27,000	1,513,450	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	732,782	865,417	742,220	880,384	0	880,384	1
10110	OVERTIME	12,213	20,000	15,000	20,000	0	20,000	0
10120	HOLIDAY WORKED	0	0	80	0	0	0	0
10200	FICA	53,606	67,734	55,427	68,879	0	69,047	1
10300	HEALTH INSURANCE	73,140	91,680	73,140	84,768	0	84,768	7-
10310	COUNTY HSA CONTRIBUTION	7,200	9,600	9,600	9,600	0	9,600	0
10325	DISABILITY INSURANCE	2,940	3,606	3,567	3,073	0	3,073	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	16,423	16,692	16,693	15,682	0	15,682	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,305	1,325	1,325	1,325	0	1,325	0
10350	LIFE INSURANCE	624	768	676	1,152	0	1,152	50
10375	DENTAL INSURANCE	5,460	6,720	5,460	6,720	0	6,720	0
10400	WORKERS COMP	15,160	19,420	18,533	22,378	0	22,378	15
10500	401(A) MATCH PLAN	8,450	8,320	8,475	8,320	0	8,320	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,157	2,235	2,182	0	0	8,129	263
10850	VEHICLE ALLOWANCE	0	0	0	0	6,000	0	0
	SUBTOTAL *****	931,460	1,113,517	952,378	1,122,281	6,000	1,130,578	2
MATERIALS & SUPPLIES								
22000	POSTAGE	38,490	65,000	45,000	65,000	0	65,000	0
22005	BULK MAIL FEES/PERMITS	910	925	915	925	0	925	0
22500	SUBSCRIPTIONS/PUBLICATIONS	4,360	5,000	4,500	5,000	0	5,000	0
23000	OFFICE SUPPLIES	1,640	2,500	1,700	2,500	0	2,500	0
23001	PRINTING	9,669	8,100	8,100	8,100	0	8,100	0
23017	COMPUTER PAPER	1,242	4,000	1,200	4,000	0	4,000	0
23018	PRINTER SUPPLIES	0	2,000	0	2,000	0	2,000	0
23022	MAPPING SUPPLIES	1,703	5,000	1,700	5,000	0	5,000	0
23050	OTHER SUPPLIES	45	700	100	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	891	2,000	900	2,000	0	2,000	0
	SUBTOTAL *****	58,950	95,225	64,115	95,225	0	95,225	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,340	2,800	1,700	2,800	0	2,800	0
37200	SEMINARS/CONFERENCE/MEETINGS	750	5,535	1,200	5,535	0	5,535	0
37210	TRAINING/SCHOOLS	5,407	8,190	5,500	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,459	3,000	1,500	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	2,088	6,250	2,300	6,250	0	6,250	0
	SUBTOTAL *****	11,044	25,775	12,200	25,775	0	25,775	0
UTILITIES								
48000	TELEPHONES	5,438	5,800	5,500	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	489	540	500	540	0	540	0
	SUBTOTAL *****	5,927	6,340	6,000	6,340	0	6,340	0

County Assessor

VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,459	5,400	1,600	5,400	0	5,400 0
59010	FUEL SURCHARGE - REIMB TO R&B	78	100	75	100	0	100 0
59025	VEHICLE TITLE/LICENSE/PLATES	11	15	15	0	0	0 100-
59100	VEHICLE REPAIRS/MAINTENANCE	406	2,750	500	2,750	0	2,750 0
59105	TIRES	0	500	0	500	0	500 0
59110	MECHANICS CHARGE - REIMB R&B	194	400	300	400	0	400 0
59200	LOCAL MILEAGE	0	750	0	750	0	750 0
SUBTOTAL *****		2,148	9,915	2,490	9,900	0	9,900 0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,356	10,010	6,500	9,195	0	9,195 8-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000 0
SUBTOTAL *****		6,356	12,010	6,500	11,195	0	11,195 7-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	11,767	15,644	15,500	13,171	0	13,171 15-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	2,870	0	2,870 0
71001	AUTO PHYSICAL DAMAGE INS	600	660	932	1,025	0	1,025 55
71002	AUTO LIABILITY INS	932	1,025	774	855	0	855 16-
71006	ERRORS & OMISSIONS INS	176	195	152	170	0	170 12-
71008	GENERAL LIABILITY INS	1,711	1,885	1,783	1,965	0	1,965 4
71100	OUTSIDE SERVICES	15,687	18,000	17,000	18,000	250,000	268,000 ,388
71101	PROFESSIONAL SERVICES	0	92,550	26,500	100,000	0	100,000 8
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000 0
71501	PARKING	1,937	2,100	1,978	2,050	0	2,050 2-
SUBTOTAL *****		32,810	140,059	64,619	148,106	250,000	398,106 184
OTHER							
83810	INTERFUND SERVICES USED	177,811	135,910	132,000	150,650	0	150,650 10
83815	FACILITIES INTERNAL SERVC CHRG	43,348	44,761	44,761	52,088	0	52,088 16
84400	PUBLIC NOTICES	1,781	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
86900	MISCELLANEOUS	0	0	1,282	0	0	0 0
SUBTOTAL *****		222,940	196,871	179,843	218,938	0	218,938 11
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	29,900	24,852	0	6,000	6,000 79-
92301	REPLC COMPUTER HDWR	14,951	40,730	3,170	30,000	27,903	71,678 75
92302	REPLC COMPUTER SOFTWARE	0	40,100	38,640	0	0	0 100-
92400	REPLCMENT AUTO/TRUCKS	28,935	35,000	30,546	0	0	0 100-
SUBTOTAL *****		43,886	145,730	97,208	30,000	33,903	77,678 47-
TOTAL EXPENDITURES *****		1,315,521	1,745,442	1,385,353	1,667,760	289,903	1,973,735 13

Decimal values have been truncated.

County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

The budget includes \$5,000 associated with microfilming the historical permanent records of the office, a project begun in 2018. The increased overtime appropriation is associated with implementation of the new ERP (Enterprise Resource Planning) software. In addition, the budget includes funding for an additional accountant position (full-time benefited). 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.

County Auditor

Accordingly, the amount originally budgeted in 2017 has been re-budgeted in 2018.

- 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

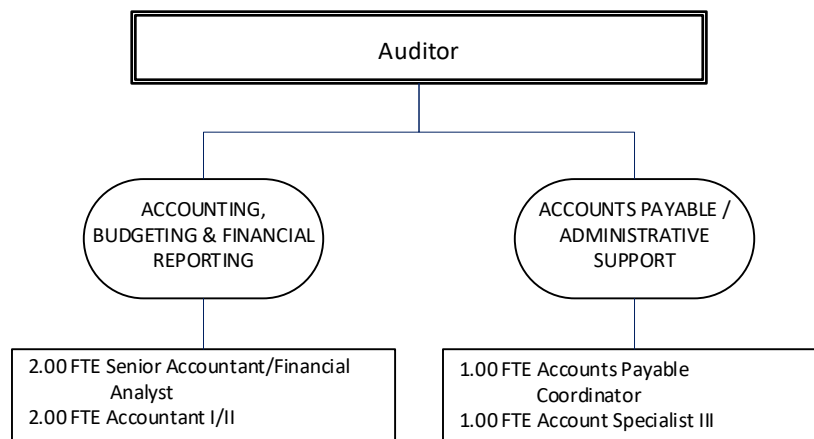
	2017	2018	2019
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	135	139	140
Number of Budget Revisions/Amendments Processed	123	125	130
Number of Purchase Orders Processed	239	250	255
Number of Payment Requisitions Audited and Processed	7,559	7,600	7,600
Number of Payment Requisition Transactions Audited	17,342	17,400	17,500
Number of Procurement Card Transactions Audited	3,240	3,275	3,300
Number of Contracts Certified	211	260	275
Number of Journal Entries Approved & Processed	1,586	1,590	1,600
Historical Cost of Inventoried Assets (Millions)	\$105.3	\$106.7	\$109.0
Number of Employee Positions Budgeted and Monitored	511	513	521
Number of Federal/State Grants Monitored for Financial Reporting	33	34	33
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	2017	2018	2019	2018-2019
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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	2.00	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	7.00	1.00
Overtime	\$ 24,390	\$ 40,000	\$ 41,000	\$ 1,000

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	0	0	36	0	0	0	0
	SUBTOTAL *****	0	0	36	0	0	0	0
	TOTAL REVENUES *****	0	0	36	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	332,184	348,716	339,656	347,183	43,680	390,863	12
10110	OVERTIME	16,325	38,000	18,777	41,000	0	41,000	7
10120	HOLIDAY WORKED	95	0	810	0	0	0	0
10200	FICA	25,030	29,736	26,530	29,696	3,342	33,038	11
10300	HEALTH INSURANCE	27,300	27,300	27,300	25,248	5,712	30,960	13
10310	COUNTY HSA CONTRIBUTION	3,600	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,407	1,456	1,589	1,249	157	1,406	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,317	3,513	3,514	3,846	0	3,846	9
10331	CNTY PD DEPENDENT PREM-DENTAL	377	294	294	294	0	294	0
10350	LIFE INSURANCE	288	288	288	432	72	504	75
10375	DENTAL INSURANCE	2,520	2,520	2,520	2,520	407	2,927	16
10400	WORKERS COMP	556	701	656	815	79	894	27
10500	401(A) MATCH PLAN	3,900	3,900	3,900	3,120	650	4,550	16
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,967	0
	SUBTOTAL *****	418,899	461,224	430,634	460,203	54,099	519,049	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	484	945	400	525	0	525	44-
23000	OFFICE SUPPLIES	923	1,500	900	1,250	125	1,375	8-
23001	PRINTING	490	600	1,100	1,200	0	1,200	100
23850	MINOR EQUIP & TOOLS (<\$1000)	62	250	500	250	160	410	64
23855	FURNITURE/FIXTURE <\$1000	798	2,550	0	550	0	550	78-
	SUBTOTAL *****	2,757	5,845	2,900	3,775	285	4,060	31-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	885	870	700	1,020	0	1,020	17
37200	SEMINARS/CONFERENCE/MEETINGS	905	2,200	800	1,950	0	1,950	11-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	351	950	500	950	0	950	0
37230	MEALS & LODGING-TRAINING	831	1,040	2,220	1,040	0	1,040	0
	SUBTOTAL *****	2,972	5,060	4,220	4,960	0	4,960	2-
UTILITIES								
48000	TELEPHONES	2,288	2,400	2,500	2,700	450	3,150	31
	SUBTOTAL *****	2,288	2,400	2,500	2,700	450	3,150	31
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	120	75	50	75	0	75	0
	SUBTOTAL *****	120	75	50	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	774	890	940	1,012	0	1,012	13
	SUBTOTAL *****	774	890	940	1,012	0	1,012	14
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,025	6,120	5,745	6,345	0	6,345	3
71101	PROFESSIONAL SERVICES	250	600	500	600	0	600	0
	SUBTOTAL *****	1,275	6,720	6,245	6,945	0	6,945	3
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	17,423	17,991	17,991	20,935	0	20,935	16
	SUBTOTAL *****	17,423	17,991	17,991	20,935	0	20,935	16
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	5,000	5,000	0
	SUBTOTAL *****	0	0	0	0	5,000	5,000	0
	TOTAL EXPENDITURES *****	446,508	500,205	465,480	500,605	59,834	565,186	13

Decimal values have been truncated.

Collector of Revenue – Combined Budget Summary

Description of Funding Sources

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

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

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

Budget Summary

Fund	Dept	Department Name	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 517,294	\$ 541,602	\$ 457,814	\$ 130,755	\$ -	\$ 588,569
211	2110	Tax Maintenance	161,856	173,611	44,298	175,485	24,333	244,116
Total			<u>\$ 679,150</u>	<u>\$ 715,213</u>	<u>\$ 502,112</u>	<u>\$ 306,240</u>	<u>\$ 24,333</u>	<u>\$ 832,685</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2017	2018	Departmental Funding Source				
			Full-time Equivalent Positions				
			Dept. 1150	Dept. 2110	2019 Total	Change	
Collector of Revenue							
Collector (Elected)	1.00	1.00	1.00	-	1.00	-	
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-	
Accountant I/II	1.00	1.00	1.00	-	1.00	-	
Deputy Collector	4.00	4.00	4.00	-	4.00	-	
Office Specialist Pool I/II	1.25	1.24	1.24	-	1.24	-	
Subtotal	8.25	8.24	8.24	-	8.24	-	
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	9.32	8.24	1.08	9.32	-	
Overtime	\$ 4,325	\$ 3,300	\$ 2,500	\$ -	\$ 2,500	\$ (800)	

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 programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission and the Assistant County Counselor position was added to the FY 2011 budget; both are governed by Memorandums of Understanding (MOU) 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 2019 budget includes approximately \$25,000 for one-third of the cost to replace a production printer and postage machine (The General Fund and Assessment Fund also share one-third of the costs.)

Goals and Objectives

Budget Year Objectives

- Scan returned mail envelopes and retrieve images.
- Design and implement direct programming links from the Collector's tax file to the Assessor's personal property tax file.

Collector of Revenue

- Redesign tax statements, leveraging the County's recently acquired form creation software.

Progress on Prior Year Objectives

- Create forms that can be completed and submitted online.
Response: This goal is on-going and will be carried forward based on office priorities and needs.
- Create a master procedure/policy manual for the Collector's Office.
Response: This is ongoing as procedures are continually updated. Cross-training office staff has been a priority this past fiscal year.
- Provide taxpayers with the ability to download and print paid property tax receipts from the Collector's website.
Response: Beginning in 2017, taxpayers may receive an electronic copy of their tax receipts via email. This goal is on-going and will be carried forward based on office priorities and needs.
- Research the possibility of sending tax statements and receipts to taxpayers via email.
Response: Programming and testing have significantly progressed with a soft launch scheduled for 2018 to County employees to help test functionality and to solicit feedback. The goal is to have full implementation in time for the 2019 tax season.

Collector of Revenue

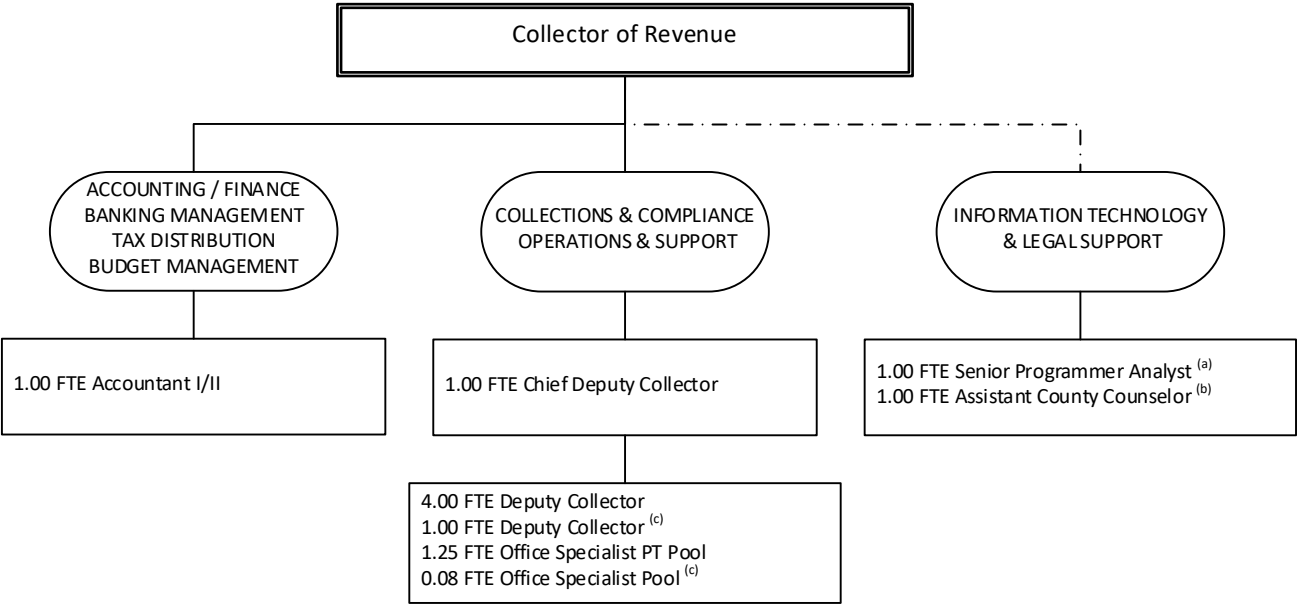
Performance Measures

	2018*	2019*	2020*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	64926	65450	65950
Number of Real Estate Parcels on Installment Payments	1,522	1,550	1,650
Number of Delinquent Real Estate Prop. Tax Bills Mailed	8,815	8,889	9,000
Number of Personal Property Tax Bills Collected	74,305	75,455	76,738
Number of Merchant Licenses Collected	2,147	2,200	2,250
Number of Cash Drawers Balanced	2,516	2,500	2,500
Number of in-person customers	33,604	33,800	34,000
Number of Statements of Non-Assessment	11,799	12,438	12,200
Number of Bankruptcy Claims, Notices, Filings & Dischgs	933	720	700
Number of Probate Claims and Satisfactions Filed	152	165	175
Total Collections on Probate Claims	\$13,361	\$14,000	\$14,500
Number of Telephone Calls	20,553	21,000	21,500
Number of Address Changes	6,985	7,000	7,000
Number of Rejection Notices Generated	1,173	1,195	1,200
Number of Legal Descriptions Created for Tax Sale Advertising	214	256	260
Number of Certified Notices to lien Holders and Owners	616	635	640
Number of Properties Subject to Tax Sale/Number Sold	214/11	256/18	260/20
Number of Checks Generated	649	700	700
Number of ACH Distributions	246	275	275
Number of Credit Card Transactions In Person & By Mail	7,751	8,500	9,300
Number of Returned Checks	106	100	95
Number of Duplicate Receipts Issued	7,382	6,800	6,500
Number of Bills Collected (All Types)	142,679	144,480	146,280
Number of Lien Releases Created and Recoded on NIDs	6	15	45
Number of Cities and Town for Which Taxes are Collected	8	8	8
Number of Taxing Entity Audit Confirmations	13	15	15
Number of Property Tax Bills Collected for Other Counties	145	165	150
Number of Nuisance Abatements Billed	12	13	14
Number of Food Establishment Permits Billed	189	200	210
Number of Bills Collected by IVR	1064	1170	1270
Number of Bills Paid Online	14,008	15,200	16,400
Total Collections By IVR	\$314,918	\$320,000	\$320,000
Total Collections Online	\$8,448,138	\$9,000,000	\$9,500,000
Total Collections (in millions)	\$200.1	\$204.1	\$208.2

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

Collector of Revenue

Organizational Chart



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

Collector of Revenue

Annual Budget

1150 COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	138,952	145,590	148,985	148,985	0	148,985	2
3312	AUCTION	260	400	170	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,780	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL *****	149,992	156,990	160,155	160,385	0	160,385	2
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	6,480	6,000	6,500	6,500	0	6,500	8
3510	COPIES	325	400	260	400	0	400	0
3511	COST OF TAX SALE REIMBURS	15,543	47,715	19,797	47,715	0	47,715	0
3550	COMMISSIONS	2,122,217	2,157,208	2,182,662	2,226,315	0	2,226,315	3
3560	COLLECTION FEES	1,685	1,660	1,710	1,710	0	1,710	3
3577	COLL DEL FEES & COMM	212,322	190,500	210,000	210,000	0	210,000	10
	SUBTOTAL *****	2,358,572	2,403,483	2,420,929	2,492,640	0	2,492,640	4
INTEREST								
3710	INTEREST	19,157	9,500	19,900	19,900	0	19,900	109
	SUBTOTAL *****	19,157	9,500	19,900	19,900	0	19,900	109
MISCELLANEOUS								
3894	RETURNED CHECK PENALTY	1,500	1,750	1,750	1,750	0	1,750	0
	SUBTOTAL *****	1,500	1,750	1,750	1,750	0	1,750	0
	TOTAL REVENUES *****	2,529,635	2,572,143	2,603,154	2,675,095	0	2,675,095	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	346,678	362,049	362,371	371,182	0	371,182	2
10110	OVERTIME	2,255	3,000	2,267	2,500	0	2,500	16-
10200	FICA	25,614	27,926	27,170	28,586	0	28,586	2
10300	HEALTH INSURANCE	36,678	39,660	39,660	37,500	0	37,500	5-
10310	COUNTY HSA CONTRIBUTION	4,350	4,800	4,800	3,600	0	3,600	25-
10325	DISABILITY INSURANCE	1,307	1,421	1,452	1,219	0	1,219	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,143	3,854	1,513	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	247	257	258	147	0	147	42-
10350	LIFE INSURANCE	316	336	336	504	0	504	50
10375	DENTAL INSURANCE	2,625	2,520	2,520	2,520	0	2,520	0
10400	WORKERS COMP	544	657	660	784	0	784	19
10500	401(A) MATCH PLAN	3,010	3,640	3,510	3,640	0	4,550	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	4,722	0
	SUBTOTAL *****	426,767	450,120	446,517	452,182	0	457,814	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	425	150	100	100	0	100	33-
23000	OFFICE SUPPLIES	3,116	4,000	4,000	4,000	0	4,000	0
23001	PRINTING	9,604	12,000	12,000	12,000	0	12,000	0
23017	COMPUTER PAPER	1,206	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	21	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	14,372	20,350	20,300	20,300	0	20,300	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	25	25	25	0	25	0
37200	SEMINARS/CONFERENCE/MEETINGS	850	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	374	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	284	625	625	625	0	625	0
	SUBTOTAL *****	1,508	2,055	2,055	2,055	0	2,055	0
UTILITIES								
48000	TELEPHONES	3,768	3,750	4,000	4,440	0	4,440	18
	SUBTOTAL *****	3,768	3,750	4,000	4,440	0	4,440	18
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	80	0	0	0	0	0	0
	SUBTOTAL *****	80	0	0	0	0	0	0

Collector of Revenue

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,055	1,550	1,550	1,550	0	1,550	0
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
	SUBTOTAL *****	1,055	2,050	2,050	2,050	0	2,050	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,465	1,265	1,265	0	1,265	13-
71000	INSURANCE AND BONDS	50	50	50	50	0	50	0
71100	OUTSIDE SERVICES	2,987	6,790	4,730	6,840	0	6,840	0
71107	BANK/CREDIT CARD SERVICE FEES	7,559	10,000	10,000	10,250	0	10,250	2
71116	SERVICES/SURVEYOR	333	4,000	570	4,000	0	4,000	0
	SUBTOTAL *****	10,929	22,305	16,615	22,405	0	22,405	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	30,228	31,217	31,217	36,325	0	36,325	16
84400	PUBLIC NOTICES	6,503	9,150	7,366	9,150	0	9,150	0
84500	TITLE SEARCH	9,643	34,025	11,482	34,025	0	34,025	0
86898	SHORTAGES & OVERAGES- NET	0	5	0	5	0	5	0
	SUBTOTAL *****	46,374	74,397	50,065	79,505	0	79,505	7
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	12,442	0	0	0	0	0	0
	SUBTOTAL *****	12,442	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	517,295	575,027	541,602	582,937	0	588,569	2

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	212,322	190,500	210,000	210,000	0	210,000	10
	SUBTOTAL *****	212,322	190,500	210,000	210,000	0	210,000	10
INTEREST								
3710	INTEREST	211	201	350	350	0	350	74
3711	INT-OVERNIGHT	167	118	336	336	0	336	184
3712	INT-LONG TERM INVEST	2,888	2,718	4,404	4,404	0	4,404	62
3798	INC/DEC IN FV OF INVESTMENTS	-1,156	0	0	0	0	0	0
	SUBTOTAL *****	2,110	3,037	5,090	5,090	0	5,090	68
	TOTAL REVENUES *****	214,432	193,537	215,090	215,090	0	215,090	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	22,983	34,438	0	34,729	0	34,729	0
10110	OVERTIME	72	300	0	0	0	0	100-
10200	FICA	1,740	2,657	0	2,656	0	2,656	0
10300	HEALTH INSURANCE	5,150	6,180	0	5,712	0	5,712	7-
10325	DISABILITY INSURANCE	116	139	0	117	0	117	15-
10350	LIFE INSURANCE	40	48	0	72	0	72	50
10375	DENTAL INSURANCE	350	420	0	420	0	420	0
10400	WORKERS COMP	-22	62	73	72	0	72	16
10500	401(A) MATCH PLAN	500	650	0	520	0	520	20-
	SUBTOTAL *****	30,929	44,894	73	44,298	0	44,298	1-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
23855	FURNITURE/FIXTURE <\$1000	624	0	0	0	0	0	0
	SUBTOTAL *****	624	900	900	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	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	0	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	225	11,050	11,050	11,050	0	11,050	0

Collector of Revenue

CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	3,463	3,800	3,800	3,800	0	3,800	0
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
SUBTOTAL *****		3,463	13,825	13,825	13,825	0	13,825	0
OTHER								
83810	INTERFUND SERVICES USED	116,464	136,048	67,608	138,710	0	138,710	1
83917	OTO: TO GENERAL FUND	10,150	55,115	55,115	0	0	0	100-
86850	CONTINGENCY	0	11,000	0	11,000	0	11,000	0
86900	MISCELLANEOUS	0	0	188	0	0	0	0
SUBTOTAL *****		126,614	202,163	122,911	149,710	0	149,710	26-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	25,000	24,852	0	6,000	6,000	76-
92301	REPLC COMPUTER HDWR	0	0	0	0	18,333	18,333	0
SUBTOTAL *****		0	25,000	24,852	0	24,333	24,333	3-
TOTAL EXPENDITURES *****		161,855	297,832	173,611	219,783	24,333	244,116	18-

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

100	GENERAL FUND					%CHG		
		2017	2018		2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2018 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	28,836	29,024	29,405	29,990	0	29,990	3
37200	SEMINARS/CONFERENCE/MEETINGS	2,175	4,350	1,195	4,350	0	4,350	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,437	5,220	850	5,255	0	5,255	0
37230	MEALS & LODGING-TRAINING	2,297	9,020	1,190	10,180	0	10,180	12
	SUBTOTAL *****	34,745	47,614	32,640	49,775	0	49,775	5
	TOTAL EXPENDITURES *****	34,745	47,614	32,640	49,775	0	49,775	5

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	2017	2018	2019	2019	2019	2019
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 257,080	\$ 261,420	\$ 241,490	\$ 28,174	\$ -	\$ 269,664
100	1196	Records Management	25,404	23,425	-	30,610	15,000	45,610
		Subtotal	282,484	284,845	241,490	58,784	15,000	315,274
Election and Registration								
100	1132	Election & Registration	442,978	447,428	396,596	148,915	600,000	1,145,511
100	1133	Election Activities	409,723	622,000	-	96,000	-	96,000
230	2300	Election Services	72,055	95,295	-	73,420	350,000	423,420
		Subtotal	924,756	1,164,723	396,596	318,335	1,200,000	1,914,931
		Total	\$ 1,207,240	\$ 1,449,568	\$ 638,086	\$ 377,119	\$ 1,215,000	\$ 2,230,205

Personnel Summary

Position Title	Departmental Funding Source					Change
	2017	2018	Full-time Equivalent Positions			
	Full-time Equivalent	Full-time Equivalent	Dept. 1131	Dept. 1132	2019 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	0.75	0.75	0.75	-	0.75	-
Deputy County Clerk III	1.00	1.00	1.00	-	1.00	-
Subtotal	3.75	3.75	3.75	-	3.75	-
Election and Registration						
Elections Manager	1.00	1.00	-	1.00	1.00	-
Voting Systems Manager	0.75	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	2.00	-	2.00	2.00	-
Deputy County Clerk I	-	1.00	-	1.00	1.00	-
Elections Office Specialist I/II Part-time Pool	0.58	1.54	-	0.38	0.38	(1.15)
Elections Intern Part-time Pool	-	0.19	-	0.19	0.19	-
Subtotal	7.33	8.48	-	7.33	7.33	(1.15)
Total FTEs	11.08	12.23	3.75	7.33	11.08	(1.15)

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

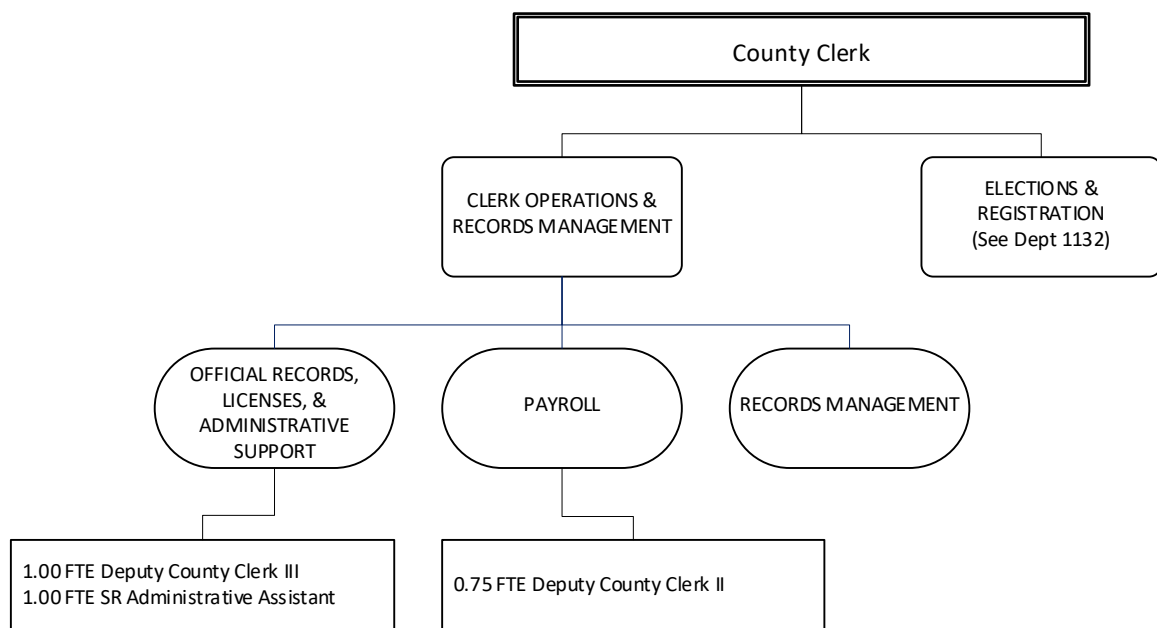
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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

Budget Highlights

The budget includes funding for a replacement shredder for the records storage facility. There are no other significant changes to this budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 COUNTY CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,601	4,000	3,700	3,700	0	3,700	7-
	SUBTOTAL *****	3,601	4,000	3,700	3,700	0	3,700	8-
CHARGES FOR SERVICES								
3510	COPIES	82	50	675	50	0	50	0
3569	OTHER FEES	3,143	3,600	3,600	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	27,667	24,000	27,000	27,000	0	27,000	12
	SUBTOTAL *****	30,892	27,650	31,275	30,650	0	30,650	11
	TOTAL REVENUES *****	34,493	31,650	34,975	34,350	0	34,350	9
PERSONAL SERVICES								
10100	SALARIES & WAGES	190,516	193,296	193,296	195,734	0	195,734	1
10200	FICA	14,066	14,787	14,787	14,973	0	14,973	1
10300	HEALTH INSURANCE	21,374	17,640	17,640	16,308	0	16,308	7-
10310	COUNTY HSA CONTRIBUTION	900	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	798	831	831	704	0	704	15-
10330	CNTY PD DEPENDENT PREM-HEALTH	617	0	4,200	4,498	0	4,498	0
10331	CNTY PD DEPENDENT PREM-DENTAL	26	0	340	368	0	368	0
10350	LIFE INSURANCE	192	192	192	288	0	288	50
10375	DENTAL INSURANCE	1,514	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	435	347	347	411	0	411	18
10500	401(A) MATCH PLAN	2,625	2,600	2,600	2,080	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,146	0
	SUBTOTAL *****	233,063	232,153	236,693	237,824	0	241,490	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,746	2,000	1,500	1,800	0	1,800	10-
23001	PRINTING	741	700	700	700	0	700	0
23050	OTHER SUPPLIES	402	0	0	0	0	0	0
	SUBTOTAL *****	2,889	2,700	2,200	2,500	0	2,500	7-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	701	725	725	725	0	725	0
37200	SEMINARS/CONFERENCE/MEETINGS	163	300	300	300	0	300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	132	250	0	250	0
37230	MEALS & LODGING-TRAINING	0	250	0	250	0	250	0
	SUBTOTAL *****	864	1,525	1,157	1,525	0	1,525	0
UTILITIES								
48000	TELEPHONES	1,531	1,800	1,650	1,800	0	1,800	0
	SUBTOTAL *****	1,531	1,800	1,650	1,800	0	1,800	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	180	0	0	0	0	0	0
	SUBTOTAL *****	180	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,488	2,050	2,050	2,050	0	2,050	0
	SUBTOTAL *****	1,488	2,050	2,050	2,050	0	2,050	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	305	200	100	100	0	100	50-
	SUBTOTAL *****	305	200	100	100	0	100	50-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	15,560	16,070	16,070	18,699	0	18,699	16
84400	PUBLIC NOTICES	1,201	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	16,761	17,570	17,570	20,199	0	20,199	15
	TOTAL EXPENDITURES *****	257,081	257,998	261,420	265,998	0	269,664	5

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	547	100	100	100	0	100	0
	SUBTOTAL *****	547	100	100	100	0	100	0
	OTHER							
83160	RECYCLING & DUMP FEES	619	750	750	1,200	0	1,200	60
83815	FACILITIES INTERNAL SERVC CHRG	24,238	22,575	22,575	29,310	0	29,310	29
	SUBTOTAL *****	24,857	23,325	23,325	30,510	0	30,510	31
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	0	0	0	15,000	15,000	0
	SUBTOTAL *****	0	0	0	0	15,000	15,000	0
	TOTAL EXPENDITURES *****	25,404	23,425	23,425	30,610	15,000	45,610	95

Decimal values have been truncated.

Elections and Registration

Department Number 1132, 1133, 2300, 2320

Mission

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

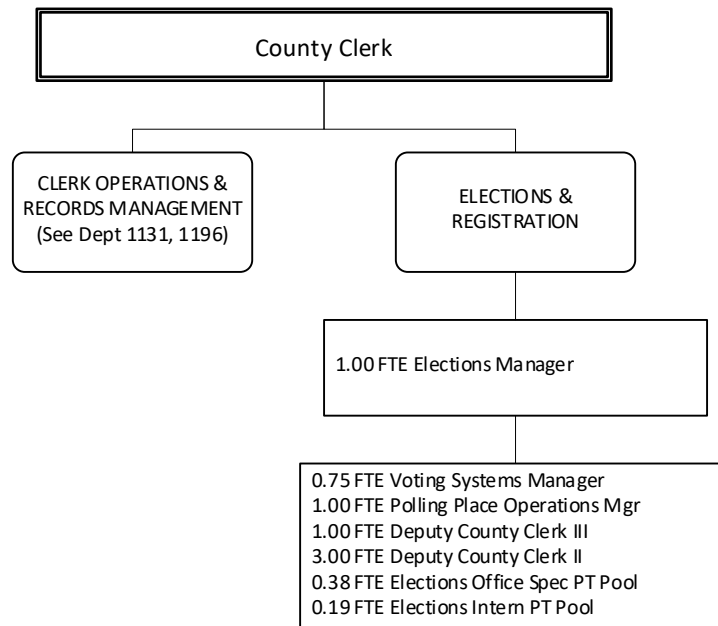
Budget Highlights

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 2019 budget reflects appropriations associated with Hospital Board of Trustees election (April). County election costs for 2019 are significantly reduced from the prior year which included funding for the August Primary and November General Elections.

The 2019 budget includes funding for replacement election equipment as well as temporary lease space to facilitate new equipment acceptance testing. The replacement equipment is funded from the Election Equipment Replacement Fund, the Election Services Fund, and the General Fund.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3830	SALES	460	600	500	500	0	500	16-
3890	MISCELLANEOUS	48	250	50	50	0	50	80-
	SUBTOTAL *****	508	850	550	550	0	550	35-
	TOTAL REVENUES *****	508	850	550	550	0	550	35-
PERSONAL SERVICES								
10100	SALARIES & WAGES	289,607	348,059	296,700	316,084	0	316,084	9-
10110	OVERTIME	0	0	0	0	3,600	3,600	0
10200	FICA	20,246	26,625	21,800	24,180	0	24,180	9-
10300	HEALTH INSURANCE	35,921	37,080	36,114	33,444	0	33,444	9-
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	1,208	1,308	1,200	1,085	0	1,085	17-
10330	CNTY PD DEPENDENT PREM-HEALTH	12,980	10,793	6,746	4,498	0	4,498	58-
10331	CNTY PD DEPENDENT PREM-DENTAL	454	368	386	368	0	368	0
10350	LIFE INSURANCE	324	336	324	504	0	504	50
10375	DENTAL INSURANCE	2,841	2,940	2,875	2,940	0	2,940	0
10400	WORKERS COMP	790	625	369	663	0	663	6
10500	401(A) MATCH PLAN	3,475	4,550	3,855	3,640	0	4,550	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,480	0
	SUBTOTAL *****	367,846	432,684	370,369	388,606	3,600	396,596	8-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,728	1,500	1,500	1,800	0	1,800	20
23001	PRINTING	2,801	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	4,529	5,500	5,500	5,800	0	5,800	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	125	1,000	500	1,000	0	1,000	0
37200	SEMINARS/CONFERENCE/MEETINGS	348	900	500	900	0	900	0
37210	TRAINING/SCHOOLS	0	100	100	100	0	100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	215	700	210	1,000	0	1,000	42
37230	MEALS & LODGING-TRAINING	516	1,100	500	1,100	0	1,100	0
	SUBTOTAL *****	1,204	3,800	1,810	4,100	0	4,100	8
UTILITIES								
48000	TELEPHONES	4,413	5,100	4,000	4,200	0	4,200	17-
48050	CELLULAR/MOBILE DEVICE SERVICE	7	100	5	100	0	100	0
48200	ELECTRICITY	4,668	4,400	4,400	4,400	0	4,400	0
48300	WATER	28	50	50	50	0	50	0
48600	SEWER USE	43	50	50	50	0	50	0
	SUBTOTAL *****	9,159	9,700	8,505	8,800	0	8,800	9-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
59200	LOCAL MILEAGE	170	100	100	900	0	900	800
	SUBTOTAL *****	170	200	100	1,000	0	1,000	400
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,088	32,100	1,500	33,000	0	33,000	2
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	2,088	32,350	1,500	33,250	0	33,250	3
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	95	100	100	100	0	100	0
71100	OUTSIDE SERVICES	70	250	50	250	0	250	0
71505	BUILDING LEASE CHARGES	0	0	0	0	25,000	25,000	0
71700	EQUIPMENT RENTALS	0	200	0	200	0	200	0
	SUBTOTAL *****	165	550	150	550	25,000	25,550	**
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	57,637	58,344	58,374	69,965	0	69,965	19
84010	RECEPTION/MEETINGS	9	100	100	50	0	50	50-
84400	PUBLIC NOTICES	169	1,000	1,020	400	0	400	60-
	SUBTOTAL *****	57,815	59,444	59,494	70,415	0	70,415	18

Elections and Registration

FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	60,000	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	35,000	0
92300	REPLCMNT MACH & EQUIP	0	0	0	0	600,000	0
	SUBTOTAL *****	0	0	0	0	695,000	0
	TOTAL EXPENDITURES *****	442,976	544,228	447,428	512,521	723,600	1,145,511

1133 ELECTION ACTIVITIES

100 GENERAL FUND

100	GENERAL FUND							%CHG
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	52,589	96,000	96,000	96,000	0	96,000	0
	SUBTOTAL *****	52,589	96,000	96,000	96,000	0	96,000	0
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	4,061	3,750	3,750	3,750	0	3,750	0
	SUBTOTAL *****	4,061	3,750	3,750	3,750	0	3,750	0
	TOTAL REVENUES *****	56,650	99,750	99,750	99,750	0	99,750	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	122	3,500	1,500	1,500	0	1,500	57-
23001	PRINTING	6,355	6,500	6,500	6,500	0	6,500	0
23005	ELECTION SUPPLIES	8,121	14,000	14,000	8,000	0	8,000	42-
	SUBTOTAL *****	14,598	24,000	22,000	16,000	0	16,000	33-
	OTHER							
85900	COUNTY ELECTION EXPENSE	395,125	600,000	600,000	530,000	0	80,000	86-
	SUBTOTAL *****	395,125	600,000	600,000	530,000	0	80,000	87-
	TOTAL EXPENDITURES *****	409,723	624,000	622,000	546,000	0	96,000	85-

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

230 ELECTION SERVICES FUND								%CHG
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	61,205	22,000	22,668	24,000	0	24,000	9
	SUBTOTAL *****	61,205	22,000	22,668	24,000	0	24,000	9
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	101,883	72,000	72,000	72,000	0	72,000	0
	SUBTOTAL *****	101,883	72,000	72,000	72,000	0	72,000	0
INTEREST								
3711	INT-OVERNIGHT	214	150	210	150	0	150	0
3712	INT-LONG TERM INVEST	3,684	3,300	3,500	3,300	0	3,300	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,711	0	0	0	0	0	0
	SUBTOTAL *****	2,187	3,450	3,710	3,450	0	3,450	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	5,540	0	8,500	0	0	0	0
	SUBTOTAL *****	5,540	0	8,500	0	0	0	0
	TOTAL REVENUES *****	170,815	97,450	106,878	99,450	0	99,450	2
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	1,248	0	0	0	6,000	6,000	0
	SUBTOTAL *****	1,248	0	0	0	6,000	6,000	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	1,000	0	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,000	100	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	1,300	0	1,000	0	1,000	23-
	SUBTOTAL *****	0	3,300	100	3,000	0	3,000	9

Elections and Registration

UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	2,789	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	2,789	1,500	1,500	1,500	0	1,500	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	42,500	42,500	42,500	42,500	0	42,500	0
71100	OUTSIDE SERVICES	0	2,491	2,491	420	0	420	83-
	SUBTOTAL *****	42,500	44,991	44,991	42,920	0	42,920	5-
OTHER								
83200	FEES & COMMISSIONS	404	0	500	0	0	0	0
86850	CONTINGENCY	0	47,929	47,929	20,000	0	20,000	58-
86900	MISCELLANEOUS	0	0	275	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-3,645	0	0	0	0	0	0
	SUBTOTAL *****	-3,241	47,929	48,704	20,000	0	20,000	58-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	350,000	350,000	0
92301	REPLC COMPUTER HDWR	28,759	0	0	0	0	0	0
	SUBTOTAL *****	28,759	0	0	0	350,000	350,000	0
	TOTAL EXPENDITURES *****	72,055	97,720	95,295	67,420	356,000	423,420	333

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	26,960	22,500	178,500	97,500	0	97,500	333
	SUBTOTAL *****	26,960	22,500	178,500	97,500	0	97,500	333
INTEREST								
3711	INT-OVERNIGHT	2,700	2,300	2,800	2,300	0	2,300	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	500	0	0	0	0
	SUBTOTAL *****	2,700	2,300	3,300	2,300	0	2,300	0
	TOTAL REVENUES *****	29,660	24,800	181,800	99,800	0	99,800	302
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	250,000	250,000	0
	SUBTOTAL *****	0	0	0	0	250,000	250,000	0
	TOTAL EXPENDITURES *****	0	0	0	0	250,000	250,000	0

Decimal values have been truncated.

County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

The Boone County Commission is an elected three-member governing body consisting of a District I (Southern) Commissioner, a District II (Northern) Commissioner, and a Presiding Commissioner. The Commission is the executive body of Boone County operating under guidelines established in the Revised Statutes of the State of Missouri. Within that authority, the Commission enacts ordinances and policies; adopts the annual budget; approves contracts and leases; appoints the Medical Examiner and the County Counselor; approves actual expenditures for each spending agency; acts as liaison with County boards, commissions, and other governmental entities; and, conducts hearings on planning and zoning matters. In addition, the County Commission supervises the operations of Road & Bridge, 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

The 2019 budget includes an increase of approximately \$4,500 for travel (meals and lodging) to be used for economic development exploration and an increase of approximately \$5,000 for receptions and meetings (volunteer appreciation dinner, etc.) There are no other significant changes to this budget.

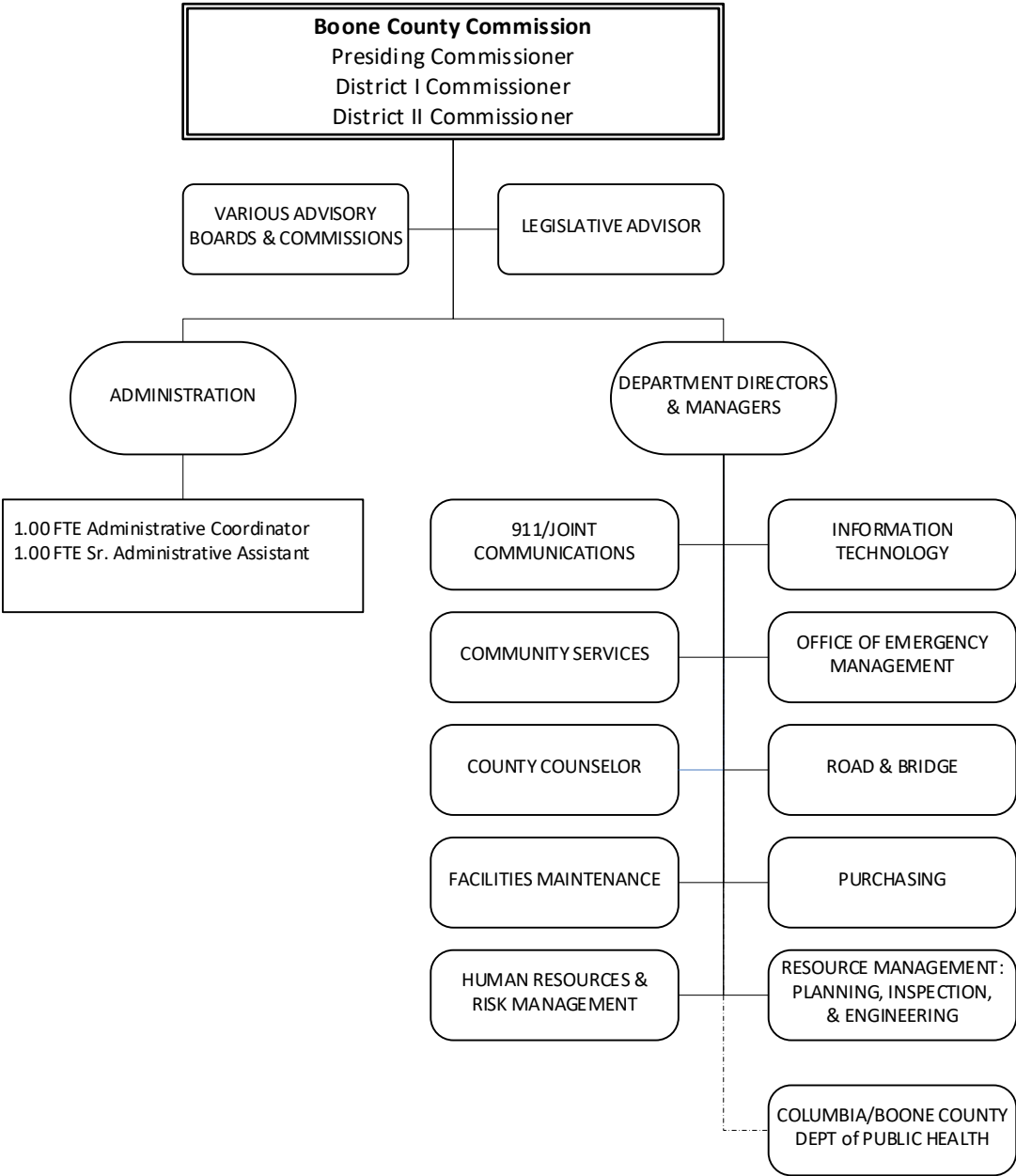
County Commission and Centralia Office

Personnel Detail

Position Title	2017	2018	2019	2018-2019
	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	5.00	(0.25)

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	15	0	0	0	0	0	0
	SUBTOTAL *****	15	0	0	0	0	0	0
	TOTAL REVENUES *****	15	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	367,778	377,264	377,513	375,846	0	375,846	0
10200	FICA	27,520	30,044	28,442	29,957	0	29,957	0
10300	HEALTH INSURANCE	28,200	28,200	28,200	26,076	0	26,076	7-
10310	COUNTY HSA CONTRIBUTION	2,700	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,514	1,592	1,563	1,353	0	1,353	15-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,967	6,952	6,953	6,416	0	6,416	7-
10331	CNTY PD DEPENDENT PREM-DENTAL	724	699	405	404	0	404	42-
10350	LIFE INSURANCE	240	240	240	360	0	360	50
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	635	706	708	822	0	822	16
10500	401(A) MATCH PLAN	2,990	3,250	3,250	2,600	0	3,250	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	7,409	0
10850	VEHICLE ALLOWANCE	15,468	15,468	15,758	15,758	0	15,758	1
	SUBTOTAL *****	456,836	470,115	468,732	465,292	0	473,351	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	250	821	551	593	0	593	27-
23000	OFFICE SUPPLIES	370	500	450	650	0	650	30
23001	PRINTING	419	550	550	636	0	636	15
23050	OTHER SUPPLIES	36	126	126	150	0	150	19
23850	MINOR EQUIP & TOOLS (<\$1000)	81	150	150	275	0	275	83
23855	FURNITURE/FIXTURE <\$1000	1,172	0	0	0	0	0	0
	SUBTOTAL *****	2,328	2,147	1,827	2,304	0	2,304	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,410	1,290	1,290	1,290	0	1,290	0
37200	SEMINARS/CONFERENCE/MEETINGS	2,500	8,025	4,225	10,000	0	10,000	24
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,720	0	100	3,000	3,100	16-
37230	MEALS & LODGING-TRAINING	0	175	0	175	0	175	0
37235	MEALS & LODGING - OTHER	0	1,000	0	0	4,455	4,455	345
	SUBTOTAL *****	3,910	14,210	5,515	11,565	7,455	19,020	34
UTILITIES								
48000	TELEPHONES	4,134	4,200	4,800	5,400	0	5,400	28
48050	CELLULAR/MOBILE DEVICE SERVICE	5	540	0	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	394	0	540	1,080	0	1,080	0
	SUBTOTAL *****	4,533	4,740	5,340	6,480	0	6,480	37
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	796	808	750	1,000	0	1,000	23
59010	FUEL SURCHARGE - REIMB TO R&B	43	43	35	50	0	50	16
59100	VEHICLE REPAIRS/MAINTENANCE	80	572	125	624	0	624	9
59105	TIRES	0	50	25	230	0	230	360
59110	MECHANICS CHARGE - REIMB R&B	105	120	120	70	0	70	41-
59200	LOCAL MILEAGE	0	540	540	540	0	540	0
	SUBTOTAL *****	1,024	2,133	1,595	2,514	0	2,514	18
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	231	770	600	800	0	800	3
60200	EQUIP REPAIRS/MAINTENANCE	172	0	0	0	0	0	0
	SUBTOTAL *****	403	770	600	800	0	800	4
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	100	15	100	0	100	0
71101	PROFESSIONAL SERVICES	33,500	38,500	36,000	36,000	2,500	31,800	17-
	SUBTOTAL *****	33,500	38,600	36,015	36,100	2,500	31,900	17-

County Commission and Centralia Office

OTHER							
83100 AWARDS	47	100	40	100	0	100	0
83815 FACILITIES INTERNAL SERVC CHRG	21,485	22,185	22,185	25,815	0	25,815	16
84010 RECEPTION/MEETINGS	586	4,525	1,500	3,100	54,550	7,650	69
84300 ADVERTISING	0	1,360	0	0	0	0	100-
84400 PUBLIC NOTICES	88	100	100	100	0	100	0
SUBTOTAL *****	22,206	28,270	23,825	29,115	54,550	33,665	19
TOTAL EXPENDITURES *****	524,740	560,985	543,449	554,170	64,505	570,034	2

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	3,750	6,000	6,000	6,000	0	6,000	0
3890	MISCELLANEOUS	201	0	0	0	0	0	0
SUBTOTAL *****		3,951	6,000	6,000	6,000	0	6,000	0
TOTAL REVENUES *****		3,951	6,000	6,000	6,000	0	6,000	0
UTILITIES								
48000	TELEPHONES	1,016	1,080	1,200	1,440	0	1,440	33
48100	NATURAL GAS	420	636	636	708	0	708	11
48200	ELECTRICITY	2,661	2,500	2,800	2,900	0	2,900	16
48300	WATER	521	360	410	456	0	456	26
48400	SOLID WASTE	157	168	168	180	0	180	7
48600	SEWER USE	125	95	125	130	0	130	36
SUBTOTAL *****		4,900	4,839	5,339	5,814	0	5,814	20
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,875	1,976	1,950	3,120	0	3,120	57
60150	PEST CONTROL	220	220	220	220	0	220	0
SUBTOTAL *****		2,095	2,196	2,170	3,340	0	3,340	52
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	4,627	4,508	4,508	6,370	0	6,370	41
SUBTOTAL *****		4,627	4,508	4,508	6,370	0	6,370	41
TOTAL EXPENDITURES *****		11,622	11,543	12,017	15,524	0	15,524	34

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County Counselor

Department Number 1126

Mission

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

Budget Highlights

There are no significant changes to the budget.

Performance Measures

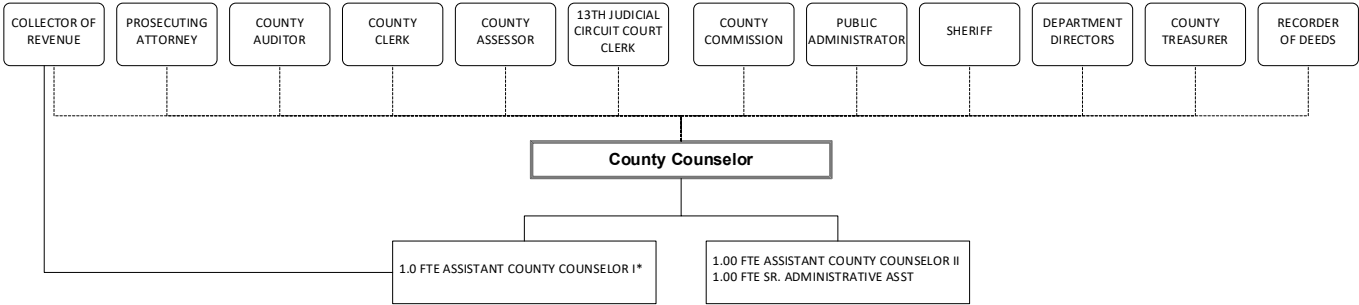
	2017	2018	2019
	Actual	Estimated	Projected
Total Contracts Drafted/Reviewed	247	255	250
Mental Health (631/632 cases) Processed	296	284	280
Legal Opinions Provided	1,380	1,344	1,350

Personnel Detail

	2017	2018	2019	2018-2019
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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	21	0	0	0	0	0	0
3558	ATTORNEY FEES	9,067	5,000	8,000	7,000	0	7,000	40
	SUBTOTAL *****	9,088	5,000	8,000	7,000	0	7,000	40
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	98,948	93,128	93,128	94,255	0	94,255	1
	SUBTOTAL *****	98,948	93,128	93,128	94,255	0	94,255	1
	TOTAL REVENUES *****	108,036	98,128	101,128	101,255	0	101,255	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	275,558	281,089	284,010	288,587	0	288,587	2
10200	FICA	19,799	21,503	20,590	22,076	0	22,076	2
10300	HEALTH INSURANCE	22,020	22,020	22,920	21,192	0	21,192	3-
10310	COUNTY HSA CONTRIBUTION	1,800	3,600	1,200	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	1,123	1,208	1,172	1,038	0	1,038	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	8,655	11,563	12,350	10,914	0	10,914	5-
10331	CNTY PD DEPENDENT PREM-DENTAL	493	515	663	662	0	662	28
10350	LIFE INSURANCE	192	192	192	288	0	288	50
10375	DENTAL INSURANCE	1,680	1,680	1,540	1,680	0	1,680	0
10400	WORKERS COMP	425	449	454	519	0	519	15
10500	401(A) MATCH PLAN	2,360	2,600	2,600	2,080	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	5,659	0
	SUBTOTAL *****	334,105	346,419	347,691	351,436	0	357,615	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	6,468	10,000	8,000	10,000	0	10,000	0
23000	OFFICE SUPPLIES	730	1,500	700	1,500	0	1,500	0
23001	PRINTING	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	218	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	7,416	13,100	9,300	13,100	0	13,100	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,295	1,495	1,495	1,495	0	1,495	0
37210	TRAINING/SCHOOLS	846	3,600	2,500	3,600	0	3,600	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	550	100	550	0	550	0
	SUBTOTAL *****	2,141	5,645	4,095	5,645	0	5,645	0
UTILITIES								
48000	TELEPHONES	1,111	1,425	1,200	1,425	0	1,425	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,071	1,620	1,620	1,620	0	1,620	0
	SUBTOTAL *****	2,182	3,045	2,820	3,045	0	3,045	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	50	400	400	400	0	400	0
	SUBTOTAL *****	50	400	400	400	0	400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	236	575	275	575	0	575	0
	SUBTOTAL *****	236	575	275	575	0	575	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	700	300	700	0	700	0
71101	PROFESSIONAL SERVICES	33	1,000	500	1,000	0	1,000	0
71105	LEGAL SERVICES	1,340	25,000	29,000	25,000	0	25,000	0
	SUBTOTAL *****	1,373	26,700	29,800	26,700	0	26,700	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	11,959	12,348	12,348	14,371	0	14,371	16
84801	TRANSCRIPTS-CIVIL	362	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	12,321	13,848	12,848	15,871	0	15,871	15
	TOTAL EXPENDITURES *****	359,824	409,732	407,229	416,772	0	422,951	3

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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.

The 2019 budget includes \$24,000 in contingency funding to support an electronic procurement subscription service and \$25,000 to support implementation of a long-range strategic planning process. These initiatives require further development before funding will be released from contingency and transferred to the appropriate operating budget.

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2017	2018		2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2018	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	OTHER							
86800	EMERGENCY	0	842,094	0	850,000	0	850,000	0
86850	CONTINGENCY	0	27,000	0	24,000	25,000	49,000	81
	SUBTOTAL *****	0	869,094	0	874,000	25,000	899,000	3
	TOTAL EXPENDITURES *****	0	869,094	0	874,000	25,000	899,000	3

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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, if needed, 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3890	MISCELLANEOUS	1,648	3,000	506	3,000	0	3,000	0
	SUBTOTAL *****	1,648	3,000	506	3,000	0	3,000	0
	TOTAL REVENUES *****	1,648	3,000	506	3,000	0	3,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	0	1,700	2,550	0
10300	HEALTH INSURANCE	0	18,540	0	0	0	17,136	7-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	0	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	0	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	19,934	2,000	0	0	20,000	0
	SUBTOTAL *****	0	56,474	2,000	0	1,700	57,686	2
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	11,400	11,400	11,400	11,400	0	11,400	0
71104	ADMINISTRATIVE SERVICES	3,828	7,000	3,264	4,000	0	4,000	42-
	SUBTOTAL *****	15,228	18,400	14,664	15,400	0	15,400	16-
	TOTAL EXPENDITURES *****	15,228	74,874	16,664	15,400	1,700	73,086	2-

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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

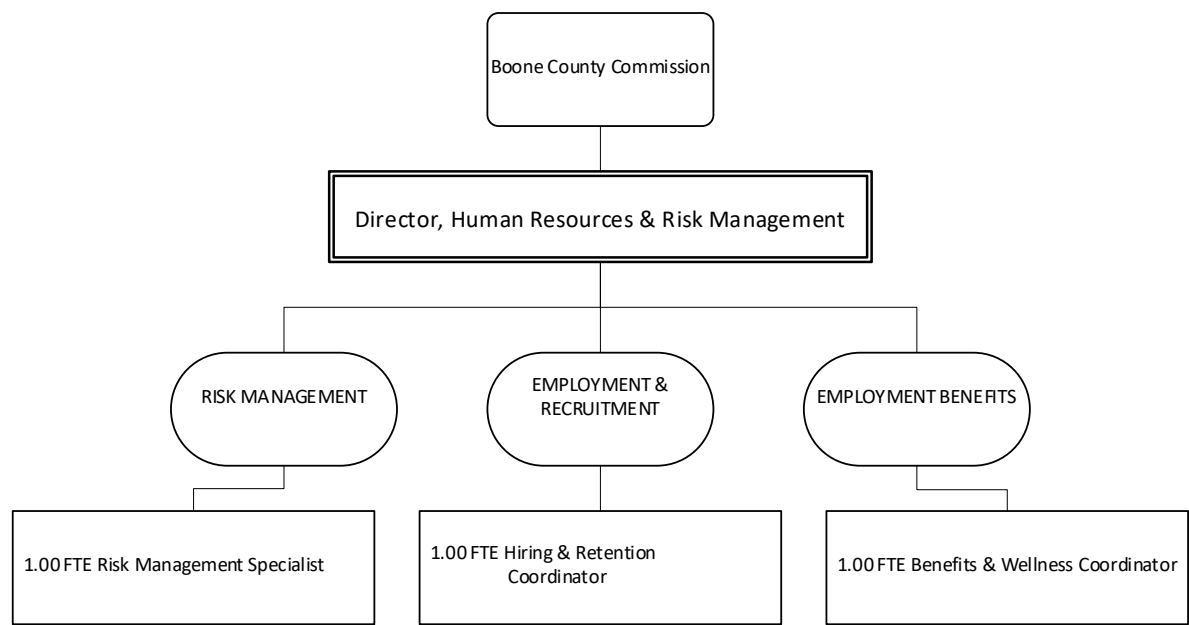
The budget includes an additional \$2,000 to training programs (AED/CPR and Ergonomic Training) as well as a \$7,000 in employment advertising. There are no other significant changes to the budget.

Personnel Detail

Position Title	2017	2018	2019	2018-2019
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	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	\$ 600	\$ (150)

Human Resources & Risk Management

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES & RISK MGMT

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	13	0	37	0	0	0	0
	SUBTOTAL *****	13	0	37	0	0	0	0
	TOTAL REVENUES *****	13	0	37	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	207,883	220,582	219,052	223,228	37,669	223,228	1
10110	OVERTIME	260	750	600	600	0	600	20-
10200	FICA	15,214	16,931	16,321	17,122	2,882	17,122	1
10300	HEALTH INSURANCE	22,319	22,920	22,020	20,364	6,180	20,364	11-
10310	COUNTY HSA CONTRIBUTION	1,725	2,400	3,600	3,600	0	3,600	50
10325	DISABILITY INSURANCE	853	948	973	803	162	803	15-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,451	1,770	1,771	1,927	0	1,927	8
10331	CNTY PD DEPENDENT PREM-DENTAL	271	257	369	368	0	368	43
10350	LIFE INSURANCE	184	192	196	288	48	288	50
10375	DENTAL INSURANCE	1,634	1,680	1,680	1,680	420	1,680	0
10400	WORKERS COMP	330	398	402	470	68	470	18
10500	401(A) MATCH PLAN	1,400	2,080	1,300	2,080	68	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	4,377	0
	SUBTOTAL *****	253,524	270,908	268,284	272,530	47,497	276,907	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,935	2,408	2,408	1,958	0	1,958	18-
23000	OFFICE SUPPLIES	949	1,100	900	1,100	0	1,100	0
23001	PRINTING	0	800	675	850	500	1,350	68
23050	OTHER SUPPLIES	1,046	1,071	1,071	1,071	0	1,071	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	0	200	0	0
23855	FURNITURE/FIXTURE <\$1000	300	0	0	0	0	0	0
	SUBTOTAL *****	4,230	5,379	5,054	4,979	700	5,479	2
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,323	2,065	1,750	2,044	150	2,194	6
37210	TRAINING/SCHOOLS	2,602	3,795	3,300	3,780	350	3,780	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	267	1,252	350	1,252	525	1,252	0
37230	MEALS & LODGING-TRAINING	949	2,842	1,635	3,279	0	3,279	15
	SUBTOTAL *****	5,141	9,954	7,035	10,355	1,025	10,505	6
UTILITIES								
48000	TELEPHONES	1,410	1,560	1,560	1,560	390	1,560	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	401	540	540	540	0	540	0
	SUBTOTAL *****	1,811	2,100	2,100	2,100	390	2,100	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	175	100	175	0	175	0
	SUBTOTAL *****	0	175	100	175	0	175	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	761	1,272	1,200	1,200	0	1,200	5-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	761	1,372	1,200	1,300	0	1,300	5-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	450	500	950	0
71000	INSURANCE AND BONDS	0	100	50	50	0	50	50-
71100	OUTSIDE SERVICES	4,573	11,950	11,950	14,250	2,000	16,250	35
71501	PARKING	0	105	35	105	0	105	0
	SUBTOTAL *****	4,573	12,155	12,035	14,855	2,500	17,355	43
OTHER								
83100	AWARDS	1,433	1,104	1,104	940	500	1,440	30
83815	FACILITIES INTERNAL SERVC CHRG	18,370	26,634	26,634	34,039	0	34,039	27
84010	RECEPTION/MEETINGS	1,056	3,100	2,750	3,100	600	3,700	19
84300	ADVERTISING	15,317	22,000	22,000	29,000	0	29,000	31
85700	RECRUITMENT/RELOCATION EXPENSE	335	1,765	1,700	1,950	200	2,150	21
86300	TESTING	0	420	170	510	0	510	21
	SUBTOTAL *****	36,511	55,023	54,358	69,539	1,300	70,839	29
	TOTAL EXPENDITURES *****	306,551	357,066	350,166	375,833	53,412	384,660	8

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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

			2017	2018	2019	2019	2019	2019
Fund	Dept	Department Name			Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal	Other Services	Capital	
					Services	and Charges	Outlay	Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,986,460	\$ 2,523,068	\$ 1,477,447	\$ 732,719	\$ 2,105,837	\$ 4,316,003
100	1171	Facilities Security	-	168,432	63,542	31,975	15,300	110,817
100	1175	GIS - Consortium	360	3,230	-	1,675	1,275	2,950
100	1176	GIS - County	210,628	201,366	218,938	63,899	1,740	284,577
		Information Technology-						
270	2703	911/EM	555,294	1,109,368	498,234	624,171	155,500	1,277,905
290	2905	LE/Judicial Info System	40,397	39,105	-	40,906	-	40,906
		Subtotal	2,793,139	4,044,569	2,258,161	1,495,345	2,279,652	6,033,158
Mail Services								
100	1194	Mail Services	295,108	455,749	94,823	353,674	6,000	454,497
		Subtotal	295,108	455,749	94,823	353,674	6,000	454,497
		Total	\$ 3,088,247	\$ 4,500,318	\$ 2,352,984	\$ 1,849,019	\$ 2,285,652	\$ 6,487,655

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source								Change
	2017	2018	Full-time Equivalent Positions					2019 Total	
			Dept. 1170	Dept. 1171	Dept. 1176	Dept. 1194	Dept. 2703		
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	8.00 a	7.00 a	6.00	-	1.00 c	-	- d	7.00 a	-
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	1.00 d					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	-	-	-	1.00 b	-
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	29.63	30.63	19.63	1.00	3.00	-	7.00	30.63	-
Mail Services									
Mail Clerk	-	1.00	-	-	-	1.00	-	1.00	-
Office Specialist	1.00	-	-	-	-	-	-	-	-
Administrative Technician I	1.00	1.00	-	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	-	2.00	-	2.00	-
Total FTEs	31.63	32.63	19.63	1.00	3.00	2.00	7.00	32.63	-
Overtime	\$ 16,000	\$ 23,200	\$ 3,500	\$ 1,500	\$ 200	\$ 3,000	\$ 15,000	\$ 23,200	\$ -

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 2019 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

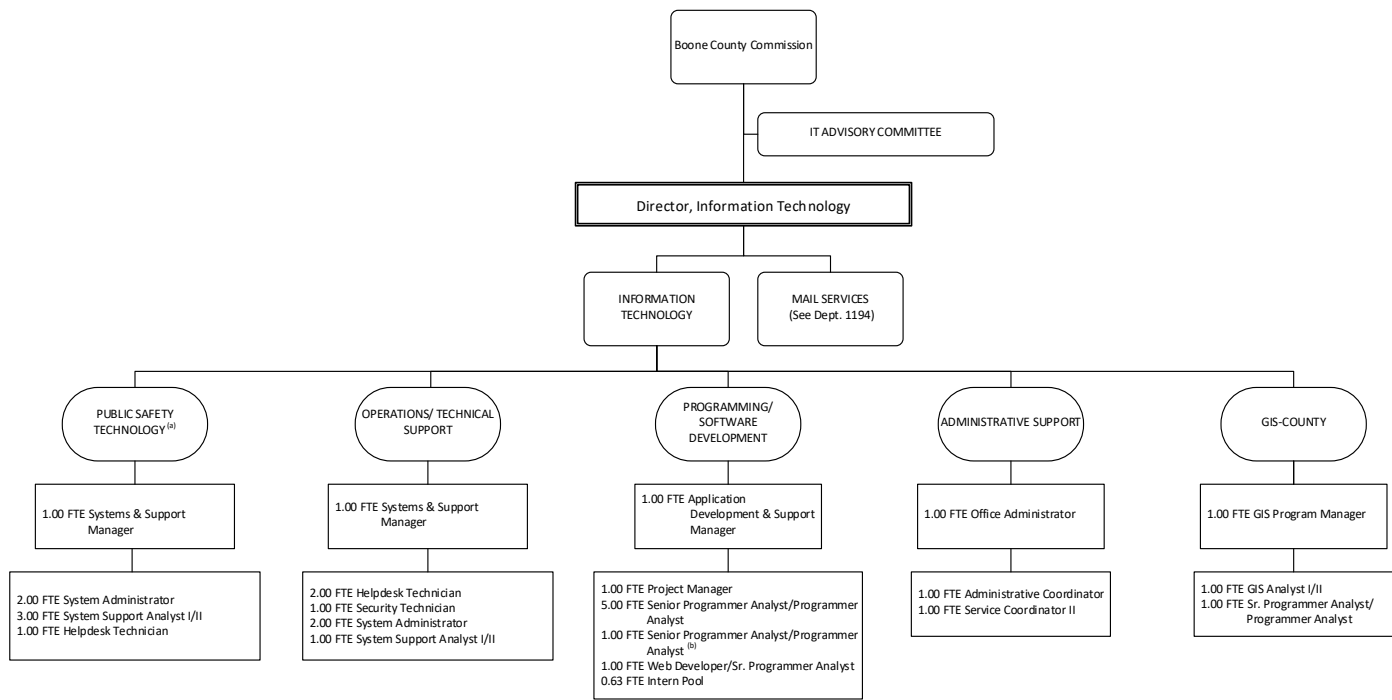
The amount included in the 2018 budget for replacement financial software (ERP, Enterprise Resource Planning software) is re-budgeted to 2019 due to an adjustment in the project schedule.

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	10,207	0	27,857	19,110	0	19,110	0
	SUBTOTAL *****	10,207	0	27,857	19,110	0	19,110	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	97,717	107,120	39,278	109,355	0	109,355	2
	SUBTOTAL *****	97,717	107,120	39,278	109,355	0	109,355	2
	TOTAL REVENUES *****	107,924	107,120	67,135	128,465	0	128,465	20
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,090,610	1,197,311	1,091,889	1,212,732	0	1,212,732	1
10110	OVERTIME	3,513	3,500	3,500	3,500	0	3,500	0
10115	SHIFT DIFFERENTIAL	0	0	125	0	0	125	0
10120	HOLIDAY WORKED	0	0	6	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	3	0	0	0	0
10200	FICA	81,361	91,861	81,769	93,041	0	93,244	1
10300	HEALTH INSURANCE	84,625	95,160	88,880	87,996	0	87,996	7-
10310	COUNTY HSA CONTRIBUTION	9,788	13,200	13,050	13,200	0	13,200	0
10325	DISABILITY INSURANCE	4,599	5,072	4,794	4,302	0	4,302	15-
10330	CNTY PD DEPENDENT PREM-HEALTH	7,550	7,543	7,880	15,943	0	15,943	111
10331	CNTY PD DEPENDENT PREM-DENTAL	1,234	1,288	1,474	1,435	0	1,435	11
10350	LIFE INSURANCE	836	912	856	1,368	0	1,368	50
10375	DENTAL INSURANCE	7,315	7,980	7,547	7,980	0	7,980	0
10400	WORKERS COMP	1,799	2,161	2,130	2,554	0	2,554	18
10500	401(A) MATCH PLAN	5,045	10,010	6,900	9,880	0	9,880	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,252	2,270	2,244	0	0	23,188	921
	SUBTOTAL *****	1,300,527	1,438,268	1,313,047	1,453,931	0	1,477,447	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	600	300	600	0	600	0
23000	OFFICE SUPPLIES	702	1,500	1,000	1,500	0	1,500	0
23001	PRINTING	52	320	320	320	0	320	0
23016	MAGNETIC MEDIA	110	5,200	5,200	5,200	0	5,200	0
23017	COMPUTER PAPER	1,410	3,200	3,200	3,200	0	3,200	0
23018	PRINTER SUPPLIES	999	8,000	3,000	5,000	0	5,000	37-
23050	OTHER SUPPLIES	2,682	7,986	7,986	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	4,660	8,595	13,255	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,478	5,300	5,300	5,300	0	5,300	0
23855	FURNITURE/FIXTURE <\$1000	1,679	825	825	625	0	625	24-
	SUBTOTAL *****	10,112	32,931	27,131	26,405	8,595	35,000	6
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,295	1,320	1,320	1,145	0	1,145	13-
37200	SEMINARS/CONFERENCE/MEETINGS	6,733	24,205	24,205	21,010	0	21,010	13-
37210	TRAINING/SCHOOLS	45,854	35,950	35,950	47,305	0	47,305	31
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,545	19,151	19,151	17,112	0	17,112	10-
37230	MEALS & LODGING-TRAINING	7,934	28,170	28,170	30,135	0	30,135	6
	SUBTOTAL *****	65,361	108,796	108,796	116,707	0	116,707	7
UTILITIES								
48000	TELEPHONES	8,255	9,360	9,000	9,540	0	9,540	1
48002	DATA COMMUNICATIONS	30,116	27,224	27,224	28,144	0	28,144	3
48050	CELLULAR/MOBILE DEVICE SERVICE	2,114	2,580	2,580	3,120	0	3,120	20
48060	CELL PHONE/DATA-EMPLOYEE REIMB	2,918	3,240	3,240	3,780	0	3,780	16
	SUBTOTAL *****	43,403	42,404	42,044	44,584	0	44,584	5
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	140	500	500	500	0	500	0
	SUBTOTAL *****	140	500	500	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	107,653	129,104	129,104	195,684	0	195,684	51
60200	EQUIP REPAIRS/MAINTENANCE	165	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	107,818	131,104	130,104	197,684	0	197,684	51

Information Technology

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	199,515	298,977	298,977	238,335	-85,800	152,535	48-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	85,371	22,520	107,891	0
71100	OUTSIDE SERVICES	7,355	10,300	10,300	12,980	0	12,980	26
71101	PROFESSIONAL SERVICES	27,570	5,000	5,000	7,500	12,000	19,500	290
SUBTOTAL *****		234,440	314,277	314,277	344,186	-51,280	292,906	7-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	37,729	38,959	38,959	45,338	0	45,338	16
86850	CONTINGENCY	0	2,522	0	0	0	0	100-
SUBTOTAL *****		37,729	41,481	38,959	45,338	0	45,338	9
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	4,300	4,088	0	0	0	100-
91300	MACHINERY & EQUIPMENT	1,320	950	950	0	0	0	100-
91301	COMPUTER HARDWARE	23,023	217,255	217,255	22,000	34,695	56,695	73-
91302	COMPUTER SOFTWARE	36,550	8,145	8,145	0	0	0	100-
92301	REPLC COMPUTER HDWR	126,037	527,095	317,772	10,000	338,829	529,142	0
92302	REPLC COMPUTER SOFTWARE	0	1,520,000	0	1,520,000	0	1,520,000	0
SUBTOTAL *****		186,930	2,277,745	548,210	1,552,000	373,524	2,105,837	8-
TOTAL EXPENDITURES *****		1,986,460	4,387,506	2,523,068	3,781,335	330,839	4,316,003	2-

1171 FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	47,842	47,085	48,818	0	48,818	2
10110	OVERTIME	0	1,500	1,500	1,500	0	1,500	0
10200	FICA	0	3,775	3,686	3,849	0	3,849	1
10300	HEALTH INSURANCE	0	6,180	6,180	5,712	0	5,712	7-
10325	DISABILITY INSURANCE	0	205	209	175	0	175	14-
10350	LIFE INSURANCE	0	48	48	72	0	72	50
10375	DENTAL INSURANCE	0	420	420	420	0	420	0
10400	WORKERS COMP	0	1,361	1,472	1,388	0	1,388	1
10500	401(A) MATCH PLAN	0	520	260	520	0	650	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	958	0
SUBTOTAL *****		0	61,851	60,860	62,454	0	63,542	3
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	100	100	340	0	340	240
23018	PRINTER SUPPLIES	0	1,000	500	1,000	0	1,000	0
23035	MAINTENANCE SUPPLIES	0	2,000	1,000	2,000	0	2,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	2,500	5,100	7,600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	3,875	3,875	1,375	0	1,375	64-
23855	FURNITURE/FIXTURE <\$1000	0	900	0	0	0	0	100-
SUBTOTAL *****		0	7,875	5,475	7,215	5,100	12,315	56
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	1,500	1,500	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	500	500	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	1,150	1,150	1,150	0	1,150	0
SUBTOTAL *****		0	3,150	3,150	3,150	0	3,150	0
UTILITIES								
48000	TELEPHONES	0	240	335	360	0	360	50
48050	CELLULAR/MOBILE DEVICE SERVICE	0	1,260	500	600	0	600	52-
SUBTOTAL *****		0	1,500	835	960	0	960	36-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	2,350	750	1,500	0	1,500	36-
59010	FUEL SURCHARGE - REIMB TO R&B	0	85	75	100	0	100	17
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	19	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,800	500	1,800	0	1,800	0
59110	MECHANICS CHARGE - REIMB R&B	0	250	190	300	0	300	20
59200	LOCAL MILEAGE	0	250	100	250	0	250	0
SUBTOTAL *****		0	4,735	1,634	3,950	0	3,950	17-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	5,000	5,000	4,800	0	4,800	4-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,500	2,500	2,500	0	2,500	0
SUBTOTAL *****		0	7,500	7,500	7,300	0	7,300	3-

Information Technology

CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	2,250	2,250	1,850	2,450	91
	SUBTOTAL *****	0	2,250	2,250	1,850	2,450	91
OTHER							
86800	EMERGENCY	0	4,000	0	0	0	100-
	SUBTOTAL *****	0	4,000	0	0	0	100-
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	8,325	7,375	0	0	100-
91300	MACHINERY & EQUIPMENT	0	67,425	50,108	0	0	100-
91301	COMPUTER HARDWARE	0	21,900	21,900	0	7,200	67-
91400	AUTO/TRUCKS	0	3,421	3,420	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	4,305	3,925	4,000	0	4,000
92301	REPLC COMPUTER HDWR	0	0	0	0	4,100	7-
	SUBTOTAL *****	0	105,376	86,728	4,000	11,300	85-
	TOTAL EXPENDITURES *****	0	198,237	168,432	90,879	18,850	44-

1175 GIS - CONSORTIUM

100	GENERAL FUND							
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	360	0	0	0	0	0	0
	SUBTOTAL *****	360	0	0	0	0	0	0
	TOTAL REVENUES *****	360	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23016	MAGNETIC MEDIA	0	1,000	1,000	1,000	0	1,000	0
23050	OTHER SUPPLIES	0	0	290	0	0	0	0
	SUBTOTAL *****	0	1,000	1,290	1,000	0	1,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	360	360	360	370	0	370	2
	SUBTOTAL *****	360	360	360	370	0	370	3
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	305	305	305	0	305	0
	SUBTOTAL *****	0	305	305	305	0	305	0
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	1,275	1,275	1,275	0	1,275	0
	SUBTOTAL *****	0	1,275	1,275	1,275	0	1,275	0
	TOTAL EXPENDITURES *****	360	2,940	3,230	2,950	0	2,950	0

1176 GIS - COUNTY

100	GENERAL FUND							
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	69,296	40,210	52,975	54,250	0	54,250	34
3830	SALES	275	2,500	200	2,000	0	2,000	20-
	SUBTOTAL *****	69,571	42,710	53,175	56,250	0	56,250	32
	TOTAL REVENUES *****	69,571	42,710	53,175	56,250	0	56,250	32

Information Technology

PERSONAL SERVICES							
10100	SALARIES & WAGES	132,477	185,942	114,153	180,014	0	180,014 3-
10110	OVERTIME	0	200	0	200	0	200 0
10120	HOLIDAY WORKED	144	0	0	0	0	0 0
10200	FICA	9,109	14,239	8,171	13,786	0	13,786 3-
10300	HEALTH INSURANCE	11,460	17,640	11,073	17,136	0	17,136 2-
10310	COUNTY HSA CONTRIBUTION	900	1,200	0	0	0	0 100-
10325	DISABILITY INSURANCE	557	799	524	648	0	648 18-
10330	CNTY PD DEPENDENT PREM-HEALTH	10,990	10,007	4,947	0	0	0 100-
10331	CNTY PD DEPENDENT PREM-DENTAL	493	515	236	257	0	257 50-
10350	LIFE INSURANCE	96	144	88	216	0	216 50
10375	DENTAL INSURANCE	840	1,260	753	1,260	0	1,260 0
10400	WORKERS COMP	210	335	258	378	0	378 12
10500	401(A) MATCH PLAN	650	1,560	225	1,560	0	1,560 0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,483 0
SUBTOTAL *****		167,926	233,841	140,428	215,455	0	218,938 6-
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	156	200	200	200	0	200 0
23001	PRINTING	0	50	50	50	0	50 0
23016	MAGNETIC MEDIA	0	125	125	125	0	125 0
23017	COMPUTER PAPER	134	600	600	600	0	600 0
23018	PRINTER SUPPLIES	0	950	950	950	0	950 0
23050	OTHER SUPPLIES	83	750	750	750	0	750 0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,043	100	285	300	0	300 200
23855	FURNITURE/FIXTURE <\$1000	530	0	0	0	0	0 0
SUBTOTAL *****		1,946	2,775	2,960	2,975	0	2,975 7
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	300	250	300	325	0	325 30
37200	SEMINARS/CONFERENCE/MEETINGS	2,824	4,000	4,000	4,000	0	4,000 0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,183	3,500	3,500	3,500	0	3,500 0
37230	MEALS & LODGING-TRAINING	1,815	9,600	9,600	9,600	0	9,600 0
SUBTOTAL *****		6,122	17,350	17,400	17,425	0	17,425 0
UTILITIES							
48000	TELEPHONES	675	1,176	1,176	1,260	0	1,260 7
48050	CELLULAR/MOBILE DEVICE SERVICE	301	420	420	60	0	60 85-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	225	540	0	540 0
SUBTOTAL *****		976	1,596	1,821	1,860	0	1,860 17
VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	75	75	0	75 0
SUBTOTAL *****		0	75	75	75	0	75 0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	1,440	1,440	1,475	0	1,475 2
SUBTOTAL *****		0	1,440	1,440	1,475	0	1,475 2
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	21,510	30,409	30,409	29,418	0	29,418 3-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	2,785	0	2,785 0
71100	OUTSIDE SERVICES	0	1,000	1,000	1,000	0	1,000 0
SUBTOTAL *****		21,510	31,409	31,409	33,203	0	33,203 6
OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	10	10	10	10	0	10 0
83815	FACILITIES INTERNAL SERVC CHRG	5,638	5,823	5,823	6,776	0	6,776 16
84010	RECEPTION/MEETINGS	0	100	0	100	0	100 0
SUBTOTAL *****		5,648	5,933	5,833	6,886	0	6,886 16
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	4,935	0	0	0	0	0 0
91301	COMPUTER HARDWARE	1,566	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	0	0	0	0	1,740	1,740 0
SUBTOTAL *****		6,501	0	0	0	1,740	1,740 0
TOTAL EXPENDITURES *****		210,629	294,419	201,366	279,354	1,740	284,577 3-

Information Technology

2703 INFORMATION TECHNOLOGY-BCJC/EM

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	289,802	382,233	340,748	390,973	0	390,973	2
10110	OVERTIME	13,687	10,000	18,000	15,000	0	15,000	50
10120	HOLIDAY WORKED	22	0	69	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	11	0	5	0	0	0	0
10200	FICA	22,315	30,005	26,817	31,056	0	31,056	3
10300	HEALTH INSURANCE	29,367	39,660	33,244	35,844	0	35,844	9-
10310	COUNTY HSA CONTRIBUTION	3,038	4,800	6,400	6,000	0	6,000	25
10325	DISABILITY INSURANCE	1,176	1,644	1,653	1,407	0	1,407	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,143	3,854	2,505	2,197	0	2,197	42-
10331	CNTY PD DEPENDENT PREM-DENTAL	270	294	331	294	0	294	0
10350	LIFE INSURANCE	244	336	292	504	0	504	50
10375	DENTAL INSURANCE	2,208	2,940	2,585	2,940	0	2,940	0
10400	WORKERS COMP	498	705	629	848	0	848	20
10500	401(A) MATCH PLAN	2,375	3,510	3,350	3,640	0	3,640	3
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	7,531	0
SUBTOTAL *****		368,156	479,981	436,628	490,703	0	498,234	4
MATERIALS & SUPPLIES								
22000	POSTAGE	124	200	200	200	0	200	0
23000	OFFICE SUPPLIES	2,357	1,500	500	1,000	0	1,000	33-
23001	PRINTING	74	300	200	300	0	300	0
23016	MAGNETIC MEDIA	0	7,175	7,175	0	0	0	100-
23018	PRINTER SUPPLIES	0	3,400	3,400	3,400	0	3,400	0
23050	OTHER SUPPLIES	120	4,339	2,000	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	4,533	0	4,000	12,545	21,545	375
23850	MINOR EQUIP & TOOLS (<\$1000)	2,082	5,900	2,500	5,300	0	5,300	10-
SUBTOTAL *****		4,757	27,347	15,975	14,200	12,545	31,745	16
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	1,099	4,020	4,020	8,035	0	8,035	99
37210	TRAINING/SCHOOLS	410	12,195	12,195	10,095	0	10,095	17-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	383	4,885	4,885	5,250	0	5,250	7
37230	MEALS & LODGING-TRAINING	402	13,505	13,505	10,710	0	10,710	20-
SUBTOTAL *****		2,294	34,605	34,605	34,090	0	34,090	1-
UTILITIES								
48000	TELEPHONES	536	3,600	600	360	0	360	90-
48002	DATA COMMUNICATIONS	1,316	55,824	20,000	35,884	0	35,884	35-
48050	CELLULAR/MOBILE DEVICE SERVICE	338	1,080	1,080	1,980	0	1,980	83
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,269	2,160	2,160	1,620	0	1,620	25-
SUBTOTAL *****		3,459	62,664	23,840	39,844	0	39,844	36-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	106	500	500	500	0	500	0
SUBTOTAL *****		106	500	500	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	46,909	122,645	122,645	133,710	0	133,710	9
60200	EQUIP REPAIRS/MAINTENANCE	725	1,300	700	1,300	0	1,300	0
SUBTOTAL *****		47,634	123,945	123,345	135,010	0	135,010	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	124,243	522,283	462,583	342,907	0	342,907	34-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	26,125	2,510	28,635	0
71100	OUTSIDE SERVICES	0	2,000	2,000	480	0	480	76-
71101	PROFESSIONAL SERVICES	1,373	10,000	5,000	10,000	0	10,000	0
71501	PARKING	1,743	1,760	1,760	960	0	960	45-
SUBTOTAL *****		127,359	536,043	471,343	380,472	2,510	382,982	29-
OTHER								
86850	CONTINGENCY	0	12,522	0	0	0	0	100-
SUBTOTAL *****		0	12,522	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,320	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	31,025	1,875	0	0	0	100-
91302	COMPUTER SOFTWARE	212	3,000	1,257	0	0	7,500	150
92301	REPLC COMPUTER HDWR	0	0	0	10,000	138,000	148,000	0
SUBTOTAL *****		1,532	34,025	3,132	10,000	138,000	155,500	357
TOTAL EXPENDITURES *****		555,297	1,311,632	1,109,368	1,104,819	153,055	1,277,905	3-

Information Technology

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48002	DATA COMMUNICATIONS	15,388	11,541	11,541	11,544	0	11,544	0
	SUBTOTAL *****	15,388	11,541	11,541	11,544	0	11,544	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,010	24,660	24,660	26,827	0	29,362	19
	SUBTOTAL *****	20,010	24,660	24,660	26,827	0	29,362	19
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	1,054	0	0	0	0
91302	COMPUTER SOFTWARE	5,000	1,850	1,850	0	0	0	100-
	SUBTOTAL *****	5,000	1,850	2,904	0	0	0	100-
	TOTAL EXPENDITURES *****	40,398	38,051	39,105	38,371	0	40,906	8

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Mail Services

Department Number 1194

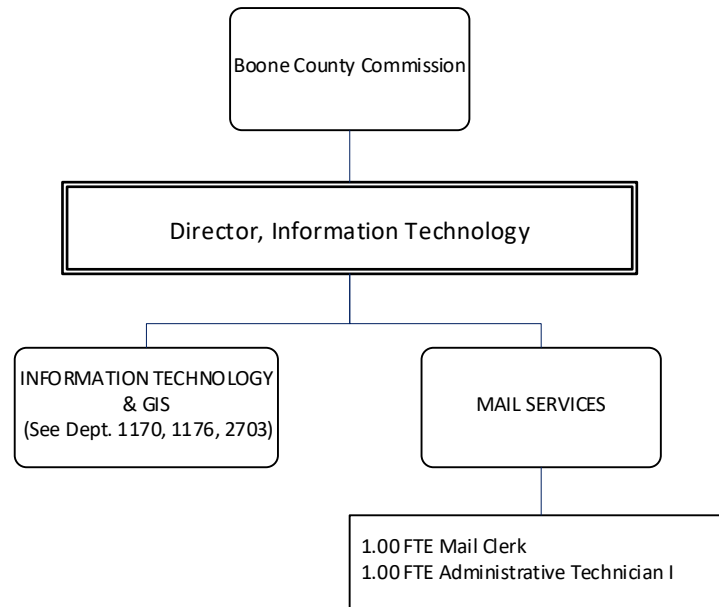
Mission

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 the postage machine. The total cost (approximately \$18,000) 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. The mail inserter machine was replaced the prior year (2018) at a total cost of approximately \$75,000 which was similarly split between the same three funding sources.

Organizational Chart



Mail Services

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	5	0	0	0	0	0	0
	SUBTOTAL *****	5	0	0	0	0	0	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	28,314	31,500	31,500	31,500	0	31,500	0
	SUBTOTAL *****	28,314	31,500	31,500	31,500	0	31,500	0
	TOTAL REVENUES *****	28,319	31,500	31,500	31,500	0	31,500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	51,837	66,766	66,716	67,191	0	67,191	0
10110	OVERTIME	3,970	1,800	1,800	3,000	0	3,000	66
10115	SHIFT DIFFERENTIAL	0	0	125	0	0	125	0
10200	FICA	3,949	5,245	5,025	5,369	0	5,369	2
10300	HEALTH INSURANCE	9,768	12,360	11,460	11,424	0	11,424	7-
10310	COUNTY HSA CONTRIBUTION	0	0	1,200	0	0	0	0
10325	DISABILITY INSURANCE	220	287	295	241	0	241	16-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,451	1,770	1,771	1,927	0	1,927	8
10331	CNTY PD DEPENDENT PREM-DENTAL	247	257	258	257	0	257	0
10350	LIFE INSURANCE	76	96	96	144	0	144	50
10375	DENTAL INSURANCE	674	840	840	840	0	840	0
10400	WORKERS COMP	1,552	1,418	1,562	1,675	0	1,675	18
10500	401(A) MATCH PLAN	770	1,040	910	1,040	0	1,300	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,330	0
	SUBTOTAL *****	74,514	91,879	92,058	93,108	0	94,823	3
MATERIALS & SUPPLIES								
22000	POSTAGE	179,596	296,172	296,172	302,075	0	302,075	1
22005	BULK MAIL FEES/PERMITS	2,247	3,300	3,300	3,300	0	3,300	0
22010	SHIPPING CHARGES	117	3,000	1,500	2,000	0	2,000	33-
23000	OFFICE SUPPLIES	3,369	3,000	3,000	4,000	0	4,000	33
23850	MINOR EQUIP & TOOLS (<\$1000)	110	350	724	350	0	350	0
	SUBTOTAL *****	185,439	305,822	304,696	311,725	0	311,725	2
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	200	0	200	0	200	0
	SUBTOTAL *****	0	200	0	200	0	200	0
UTILITIES								
48000	TELEPHONES	348	480	480	490	0	490	2
48050	CELLULAR/MOBILE DEVICE SERVICE	17	50	50	50	0	50	0
	SUBTOTAL *****	365	530	530	540	0	540	2
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	899	2,800	1,400	1,400	0	1,400	50-
59010	FUEL SURCHARGE - REIMB TO R&B	49	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	148	1,600	1,600	1,600	0	1,600	0
59105	TIRES	0	50	50	850	0	850	,600
59110	MECHANICS CHARGE - REIMB R&B	197	300	300	600	0	600	100
	SUBTOTAL *****	1,293	4,850	3,450	4,550	0	4,550	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	8,449	10,005	3,000	2,290	0	2,290	77-
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	8,449	11,005	3,500	3,290	0	3,290	70-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,500	6,000	6,000	6,100	0	6,100	1
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	3,500	3,500	0
71100	OUTSIDE SERVICES	271	500	500	500	0	500	0
71600	EQUIP LEASES & METER CHRG	913	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	6,684	7,700	7,700	7,800	3,500	11,300	47

Mail Services

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	18,364	18,963	18,963	22,069	0	22,069	16
	SUBTOTAL *****	<u>18,364</u>	<u>18,963</u>	<u>18,963</u>	<u>22,069</u>	<u>0</u>	<u>22,069</u>	<u>16</u>
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	25,000	24,852	0	6,000	6,000	76-
	SUBTOTAL *****	<u>0</u>	<u>25,000</u>	<u>24,852</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>76-</u>
	TOTAL EXPENDITURES *****	295,108	465,949	455,749	443,282	9,500	454,497	2-

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Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

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

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

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

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

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

Budget Highlights

There are no significant changes to these budgets.

Insurance/Safety and Insurance Claim Activity

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	12,281	0	0	0	0	0	0
	SUBTOTAL *****	12,281	0	0	0	0	0	0
	TOTAL REVENUES *****	12,281	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	5,330	950	950	1,866	1,780	3,646	283
	SUBTOTAL *****	5,330	950	950	1,866	1,780	3,646	284
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	31,759	34,672	39,726	41,807	0	41,807	20
71002	AUTO LIABILITY INS	31,479	34,924	37,150	41,305	0	41,305	18
71004	PROPERTY INSURANCE	235,561	259,561	239,954	265,496	0	265,496	2
71006	ERRORS & OMISSIONS INS	5,501	6,549	4,975	5,562	0	5,562	15-
71007	LAW ENFORCEMENT INS	126,800	154,374	154,374	169,812	0	169,812	10
71008	GENERAL LIABILITY INS	53,366	62,932	58,489	64,753	0	64,753	2
71011	PUBLIC OFFICIALS BOND	25,818	30,000	10,000	20,000	0	20,000	33-
	SUBTOTAL *****	510,284	583,012	544,668	608,735	0	608,735	4
	TOTAL EXPENDITURES *****	515,614	583,962	545,618	610,601	1,780	612,381	5

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	13,855	0	2,725	0	0	0	0
3890	MISCELLANEOUS	847	0	0	0	0	0	0
	SUBTOTAL *****	14,702	0	2,725	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	66,554	0	15,000	0	0	0	0
	SUBTOTAL *****	66,554	0	15,000	0	0	0	0
	TOTAL REVENUES *****	81,256	0	17,725	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	59,684	0	10,000	0	0	0	0
	SUBTOTAL *****	59,684	0	10,000	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	1,918	0	5,000	0	0	0	0
	SUBTOTAL *****	1,918	0	5,000	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	17,590	15,000	15,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	15,809	30,000	15,000	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	4,000	100	500	0	500	87-
71021	AUTO LIABILITY DEDUCTIBLE	0	10,000	5,000	5,000	0	5,000	50-
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	100	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	500	100	500	0	500	0
	SUBTOTAL *****	33,399	60,000	35,300	51,500	0	51,500	14-
	TOTAL EXPENDITURES *****	95,001	60,000	50,300	51,500	0	51,500	14-

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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 2019 sales tax projection assumes 0.25% growth applied to the estimated actual FY 2018 revenues.

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. Indirect costs are claimed on certain grants, if allowed; in addition, indirect costs are reimbursed to the General Fund in accordance with provisions of the County's Budget Policy (see Fiscal and Budget Policies within the *General Information* tab section).

Debt Service-- This budget accounted for the debt service required by the Series 2012 Refunding Certificates of Participation (COPs), which were fully retired in 2018.

Operating Transfers Out—The budget includes a \$60,000 transfer for debt service on the Sheriff's Annex/Election Warehouse Facility. An additional \$40,000 is transferred from the Sheriff's Civil Charges Fund for this debt service. Transfers will be required through fiscal year 2020, at which time the debt will be fully retired. The 2019 budget also includes a transfer of \$245,000 to the ECC Support Services Building capital project fund. The transfer will cover the project costs allocated to non-911/Emergency Management purposes (i.e., Prosecuting Attorney evidence storage).

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,630,563	2,679,700	2,692,000	2,772,300	0	2,772,300	3
3002	PERSONAL PROPERTY CY	557,337	571,900	573,000	590,200	0	590,200	3
3003	RAILROAD AND UTILITY CY	51,796	47,600	48,000	48,000	0	48,000	0
3004	REPLACEMENT SURTAX/GEN CY	249,784	249,000	249,000	249,000	0	249,000	0
3011	REAL ESTATE PY	40,952	40,000	40,000	40,000	0	40,000	0
3012	PERSONAL PROPERTY PY	67,197	60,000	63,000	60,000	0	60,000	0
3013	RAILROAD & UTILITY PY	841	0	187	0	0	0	0
3055	OTHER PROP TAX PASS THRU	5,929	6,400	6,400	6,400	0	6,400	0
	SUBTOTAL *****	3,604,399	3,654,600	3,671,587	3,765,900	0	3,765,900	3
SALES TAXES								
3110	SALES TAXES	14,335,906	14,317,000	14,372,000	14,408,000	0	14,408,000	0
	SUBTOTAL *****	14,335,906	14,317,000	14,372,000	14,408,000	0	14,408,000	1
FRANCHISE TAXES								
3210	MEDIACOM	76,518	77,600	76,800	76,800	0	76,800	1-
3220	CHARTER COMMUNICATIONS	81,270	80,800	83,000	83,200	0	83,200	2
	SUBTOTAL *****	157,788	158,400	159,800	160,000	0	160,000	1
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	9,118	5,500	9,000	7,000	0	7,000	27
3446	COUNTY STOCK INSURANCE	14,991	15,000	15,000	15,000	0	15,000	0
3483	STATE DISASTER REIMB (SEMA)	0	0	1,185	0	0	0	0
3490	FISH & WILDLIFE PILT	1,556	1,500	1,266	1,500	0	1,500	0
	SUBTOTAL *****	25,665	22,000	26,451	23,500	0	23,500	7
CHARGES FOR SERVICES								
3550	COMMISSIONS	9	10	10	10	0	10	0
	SUBTOTAL *****	9	10	10	10	0	10	0
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	10,612	13,000	8,500	10,000	0	10,000	23-
	SUBTOTAL *****	10,612	13,000	8,500	10,000	0	10,000	23-
INTEREST								
3710	INTEREST	129	46	139	21	0	21	54-
3718	INT-SALES TAX	3,942	7,500	0	7,500	0	7,500	0
3719	INT-FINANCIAL INST TAX	51	10	0	10	0	10	0
	SUBTOTAL *****	4,122	7,556	139	7,531	0	7,531	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	792,000	1,195,400	1,195,400	1,239,820	0	1,239,820	3
3820	LAND & BLDG RENT/LEASE	141,674	141,674	142,000	142,862	0	142,862	0
3821	BLDG RENT	21,474	21,474	21,474	21,474	0	21,474	0
3822	OTHER LEASE REVENUE	41,130	41,350	41,994	41,993	0	41,993	1
3823	HOSPITAL LEASE	1,876,006	1,885,000	1,915,900	1,925,500	0	1,925,500	2
3830	SALES	500	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	0	1,500	1,500	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	255	1,000	5,000	1,000	0	1,000	0
3890	MISCELLANEOUS	1,635	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	3,707	2,900	3,800	3,830	0	3,830	32
	SUBTOTAL *****	2,878,381	3,290,298	3,327,068	3,377,979	0	3,377,979	3
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	0	223,000	223,000	0	0	0	100-
3917	OTI: FROM SPECIAL REVENUE FUND	10,150	55,115	55,115	0	0	0	100-
	SUBTOTAL *****	10,150	278,115	278,115	0	0	0	100-
	TOTAL REVENUES *****	21,027,032	21,740,979	21,843,670	21,752,920	0	21,752,920	0

Non-Departmental

MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	750	0	0	0	0	0	0
SUBTOTAL *****		750	250	0	250	0	250	0
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,200	0	4,900	0	4,900	122
37235	MEALS & LODGING - OTHER	0	8,640	0	5,940	0	5,940	31-
SUBTOTAL *****		0	10,840	0	10,840	0	10,840	0
UTILITIES								
48000	TELEPHONES	1,092	1,200	1,300	1,320	0	1,320	10
48100	NATURAL GAS	1,017	2,400	1,400	2,400	0	2,400	0
48200	ELECTRICITY	5,360	4,644	6,700	7,164	0	7,164	54
48300	WATER	176	180	220	228	0	228	26
48500	STORM WATER UTILITY	2,939	2,784	3,440	3,444	0	3,444	23
48600	SEWER USE	359	420	350	384	0	384	8-
SUBTOTAL *****		10,943	11,628	13,410	14,940	0	14,940	28
EQUIP & BLDG MAINTENANCE								
60400	GROUNDS MAINTENANCE	0	52,000	0	55,000	0	55,000	5
SUBTOTAL *****		0	52,000	0	55,000	0	55,000	6
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	880	1,040	800	1,040	0	1,040	0
71101	PROFESSIONAL SERVICES	107,738	135,300	104,300	135,300	0	135,300	0
71500	BUILDING USE/RENT CHARGE	21,474	21,474	21,474	21,474	0	21,474	0
71501	PARKING	41,833	37,760	38,326	36,584	0	36,584	3-
SUBTOTAL *****		171,925	195,574	164,900	194,398	0	194,398	1-
OTHER								
83160	RECYCLING & DUMP FEES	3,700	4,200	3,800	4,200	0	4,200	0
83200	FEES & COMMISSIONS	49	600	200	600	0	600	0
83815	FACILITIES INTERNAL SERVC CHRG	105,665	191,865	194,525	239,489	0	239,489	24
83919	OTO: TO CAPITAL PROJECT FUND	0	0	0	0	0	245,000	0
83920	OTO: TO DEBT SERVICE FUND	60,000	60,000	60,000	60,000	0	60,000	0
84010	RECEPTION/MEETINGS	0	0	0	0	0	25,000	0
84050	DEBT RETIREMENT-PRINCIPAL	375,000	435,000	435,000	0	0	0	100-
84100	INTEREST EXPENSE	8,869	3,263	3,263	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	6,488	9,000	9,000	9,000	0	9,000	0
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	46,476	0	0	0	0	0	0
86897	FICA/FED W/H OVER AND SHORT	-1	50	0	50	0	50	0
86898	SHORTAGES & OVERAGES- NET	-6	50	0	50	0	50	0
86900	MISCELLANEOUS	4,409	5,000	5,000	5,000	0	5,000	0
86910	PY ENCUMBRANCES NOT USED	-19,091	0	-2,195	0	0	0	0
SUBTOTAL *****		591,558	709,028	708,593	318,389	0	588,389	17-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	14,000	14,000	0
92200	REPLACEMENT BLDGS & IMPRV	0	12,000	4,179	0	0	0	100-
SUBTOTAL *****		0	12,000	4,179	0	14,000	14,000	17
TOTAL EXPENDITURES *****		775,176	991,320	891,082	593,817	14,000	877,817	11-

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

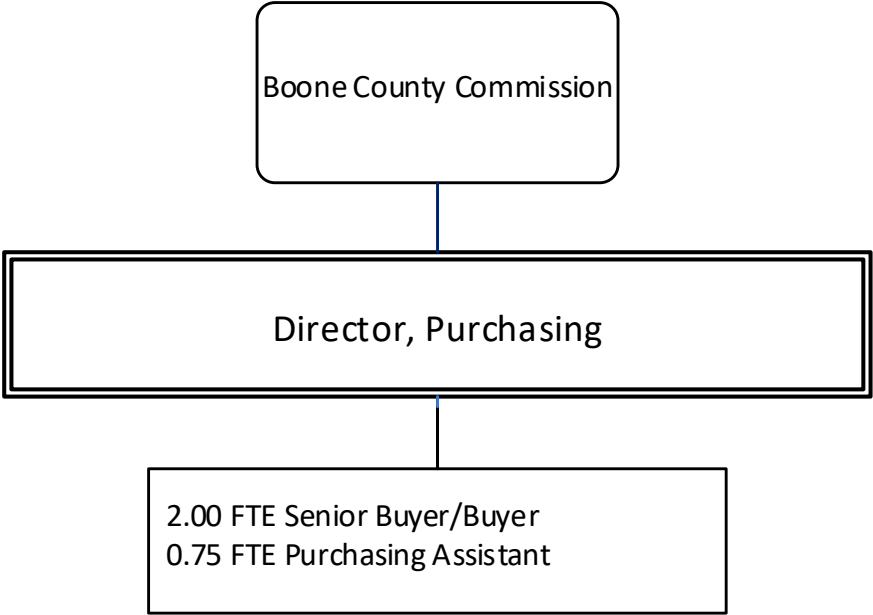
There are no significant changes to this budget.

Purchasing

Personnel Detail

Position Title	2017 Full-time Equivalent	2018 Full-time Equivalent	2019 Full-time Equivalent	2018-2019 Change
Director, Purchasing	1.00	1.00	1.00	-
Senior Buyer/Buyer	2.00	2.00	2.00	-
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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	80	0	828	0	0	0	0
	SUBTOTAL *****	80	0	828	0	0	0	0
	TOTAL REVENUES *****	80	0	828	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	193,066	199,260	200,363	203,684	0	203,684	2
10200	FICA	13,398	15,243	14,222	15,581	0	15,581	2
10300	HEALTH INSURANCE	20,059	23,820	23,820	22,020	0	22,020	7-
10310	COUNTY HSA CONTRIBUTION	1,275	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	825	856	887	733	0	733	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,235	8,456	12,083	11,836	0	11,836	39
10331	CNTY PD DEPENDENT PREM-DENTAL	440	551	700	699	0	699	26
10350	LIFE INSURANCE	188	192	192	288	0	288	50
10375	DENTAL INSURANCE	1,697	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	307	358	365	427	0	427	19
10500	401(A) MATCH PLAN	1,950	2,080	1,950	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	2,305	0
	SUBTOTAL *****	238,440	253,696	257,462	260,228	0	262,533	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	495	495	495	0	0	0	100-
23000	OFFICE SUPPLIES	538	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	145	400	200	400	0	400	0
23050	OTHER SUPPLIES	714	840	840	840	0	840	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	1,892	2,835	2,635	2,340	0	2,340	17-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,320	910	910	930	0	930	2
37200	SEMINARS/CONFERENCE/MEETINGS	1,385	1,985	1,300	1,820	0	1,820	8-
37210	TRAINING/SCHOOLS	1,660	2,100	700	2,100	0	2,100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,282	1,747	813	1,401	0	1,401	19-
37230	MEALS & LODGING-TRAINING	2,615	4,802	3,146	3,698	0	3,698	22-
	SUBTOTAL *****	8,262	11,544	6,869	9,949	0	9,949	14-
UTILITIES								
48000	TELEPHONES	1,712	1,848	1,700	1,956	0	1,956	5
48060	CELL PHONE/DATA-EMPLOYEE REIMB	500	540	470	540	0	540	0
	SUBTOTAL *****	2,212	2,388	2,170	2,496	0	2,496	5
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	55	0	0	0	0	0	0
59200	LOCAL MILEAGE	137	400	300	400	0	400	0
	SUBTOTAL *****	192	400	300	400	0	400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	587	1,441	800	800	0	800	44-
	SUBTOTAL *****	587	1,441	800	800	0	800	44-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	495	0	495	0
	SUBTOTAL *****	0	0	0	495	0	495	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	17,707	25,671	25,671	32,811	0	32,811	27
84010	RECEPTION/MEETINGS	513	400	200	400	0	400	0
84300	ADVERTISING	1,351	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	19,571	28,071	27,871	35,211	0	35,211	25
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	16,361	0	0	0	0	0	0
	SUBTOTAL *****	16,361	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	287,517	300,375	298,107	311,919	0	314,224	5

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	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 538,717	\$ 539,734	\$ 425,437	\$ 79,535	\$ -	\$ 504,972
280	2800	Storage & Preservation	400,848	418,565	-	332,675	17,000	349,675
Total			<u>\$ 939,565</u>	<u>\$ 958,299</u>	<u>\$ 425,437</u>	<u>\$ 412,210</u>	<u>\$ 17,000</u>	<u>\$ 854,647</u>

Personnel Summary

Position Title	2017	2018	2019	2018-2019
	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	5.00	(1.00)
Total FTEs	<u>8.00</u>	<u>8.00</u>	<u>7.00</u>	<u>(1.00)</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.

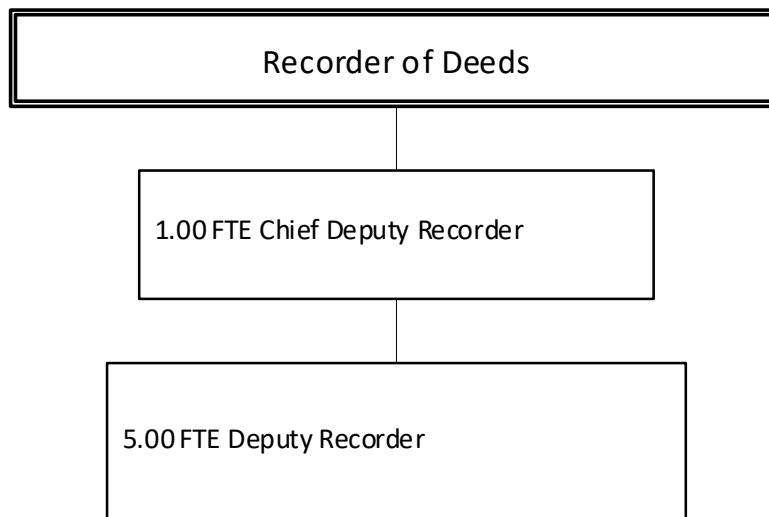
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax 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 2018 are expected to fall short of original budget projections; the 2019 budget assumes flat growth in real estate recording volume. The 2019 budget reflects the elimination of one full-time benefitted position, accomplished through attrition.

Record Preservation Fund (Dept. No. 2800): The Outside Services appropriation (account #71100) includes funding for archival restoration and microfilming costs. 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	21,680	20,500	19,150	18,500	0	18,500	9-
	SUBTOTAL *****	21,680	20,500	19,150	18,500	0	18,500	10-
CHARGES FOR SERVICES								
3510	COPIES	77,932	75,000	59,360	60,000	0	60,000	20-
3562	REAL ESTATE FEES	555,460	520,000	458,000	450,000	0	450,000	13-
	SUBTOTAL *****	633,392	595,000	517,360	510,000	0	510,000	14-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	21	0	53	0	0	0	0
	SUBTOTAL *****	21	0	53	0	0	0	0
	TOTAL REVENUES *****	655,093	615,500	536,563	528,500	0	528,500	14-
PERSONAL SERVICES								
10100	SALARIES & WAGES	360,241	371,595	368,047	337,109	0	337,109	9-
10110	OVERTIME	126	0	841	0	0	0	0
10200	FICA	25,680	28,427	26,751	25,788	0	25,788	9-
10300	HEALTH INSURANCE	43,028	40,560	38,735	32,616	0	32,616	19-
10310	COUNTY HSA CONTRIBUTION	2,700	3,600	3,350	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	1,532	1,597	1,565	1,213	0	1,213	24-
10330	CNTY PD DEPENDENT PREM-HEALTH	11,208	12,578	12,056	14,118	0	14,118	12
10331	CNTY PD DEPENDENT PREM-DENTAL	583	883	846	735	0	735	16-
10350	LIFE INSURANCE	376	384	363	504	0	504	31
10375	DENTAL INSURANCE	3,306	3,360	3,215	2,940	0	2,940	12-
10400	WORKERS COMP	586	668	668	707	0	707	5
10500	401(A) MATCH PLAN	3,100	4,160	3,920	3,640	0	4,680	12
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	2,627	0
	SUBTOTAL *****	452,466	467,812	460,357	421,770	0	425,437	9-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	344	345	345	345	0	345	0
23000	OFFICE SUPPLIES	5,053	4,900	3,700	4,900	0	4,900	0
23001	PRINTING	1,700	1,850	1,500	1,750	0	1,750	5-
23850	MINOR EQUIP & TOOLS (<\$1000)	102	530	102	450	0	450	15-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	550	0	550	0
	SUBTOTAL *****	7,199	7,625	5,647	7,995	0	7,995	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	200	400	200	400	0	400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	91	600	375	600	0	600	0
37230	MEALS & LODGING-TRAINING	931	900	1,132	1,650	0	1,650	83
37240	REGISTRATION/TUITION	500	1,750	1,820	750	0	750	57-
	SUBTOTAL *****	1,722	3,650	3,527	3,400	0	3,400	7-
UTILITIES								
48000	TELEPHONES	4,426	4,970	4,200	4,500	0	4,500	9-
	SUBTOTAL *****	4,426	4,970	4,200	4,500	0	4,500	9-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,619	2,980	2,029	2,330	0	2,330	21-
	SUBTOTAL *****	2,619	2,980	2,029	2,330	0	2,330	22-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	50,932	52,597	52,597	61,210	0	61,210	16
86896	DEPOSIT SHORTAGE	31	100	31	100	0	100	0
	SUBTOTAL *****	50,963	52,697	52,628	61,310	0	61,310	16
	TOTAL EXPENDITURES *****	519,395	539,734	528,388	501,305	0	504,972	6-

Recorder of Deeds

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	94,716	98,000	89,150	87,500	0	87,500	10-
	SUBTOTAL *****	94,716	98,000	89,150	87,500	0	87,500	11-
INTEREST								
3711	INT-OVERNIGHT	424	200	680	500	0	500	150
3712	INT-LONG TERM INVEST	7,332	5,000	9,400	8,000	0	8,000	60
3798	INC/DEC IN FV OF INVESTMENTS	-2,754	0	0	0	0	0	0
	SUBTOTAL *****	5,002	5,200	10,080	8,500	0	8,500	63
	TOTAL REVENUES *****	99,718	103,200	99,230	96,000	0	96,000	7-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	7,320	7,800	0	8,250	0	8,250	5
23020	MICROFILM/FILM	3,987	5,000	4,300	5,000	0	5,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	1,090	0	0	0	0
	SUBTOTAL *****	11,307	12,800	5,390	13,250	0	13,250	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	480	480	230	355	0	355	26-
37200	SEMINARS/CONFERENCE/MEETINGS	500	1,200	1,000	200	0	200	83-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,558	3,000	2,856	1,900	0	1,900	36-
37230	MEALS & LODGING-TRAINING	4,295	4,950	3,517	4,000	0	4,000	19-
37240	REGISTRATION/TUITION	2,003	2,495	2,880	2,100	0	2,100	15-
	SUBTOTAL *****	10,836	12,125	10,483	8,555	0	8,555	29-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,870	20,900	20,870	20,870	0	20,870	0
71100	OUTSIDE SERVICES	28,285	75,000	28,500	38,000	0	38,000	49-
71101	PROFESSIONAL SERVICES	0	42,000	0	0	0	0	100-
71105	LEGAL SERVICES	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	49,155	137,900	49,370	60,870	0	60,870	56-
OTHER								
86850	CONTINGENCY	0	249,863	0	250,000	0	250,000	0
86900	MISCELLANEOUS	0	0	495	0	0	0	0
	SUBTOTAL *****	0	249,863	495	250,000	0	250,000	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	17,000	0	17,000	0
91301	COMPUTER HARDWARE	423	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	4,414	5,877	5,876	0	0	0	100-
	SUBTOTAL *****	4,837	5,877	5,876	17,000	0	17,000	189
	TOTAL EXPENDITURES *****	76,135	418,565	71,614	349,675	0	349,675	16-

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

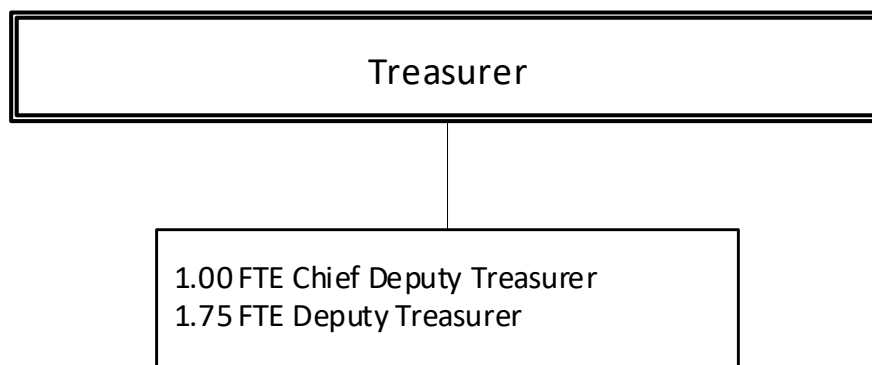
There are no significant changes to this budget.

Personnel Detail

Position Title	2017	2018	2019	2018-2019
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Duputy Treasurer	1.00	1.00	1.00	-
Deputy Treasurer	1.75	1.75	1.75	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ 3,625	\$ 3,675	\$ -	\$ (3,675)

Note: In October 2018 the Accountant I/II position was reclassified to Chief Deputy Treasurer and the Account Specialist II/III was reclassified to Deputy Treasurer

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	380	250	260	250	0	250	0
	SUBTOTAL *****	380	250	260	250	0	250	0
INTEREST								
3711	INT-OVERNIGHT	7,995	6,000	12,400	12,000	0	12,000	100
3712	INT-LONG TERM INVEST	142,061	168,000	213,000	220,000	0	220,000	30
3723	INT - NIDS	0	25	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-21,279	0	0	0	0	0	0
	SUBTOTAL *****	128,777	174,025	225,400	232,000	0	232,000	33
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	2,466	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	2,466	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	131,623	177,275	228,660	235,250	0	235,250	33
PERSONAL SERVICES								
10100	SALARIES & WAGES	204,719	208,826	186,479	203,366	0	203,366	2-
10110	OVERTIME	96	3,675	148	0	0	0	100-
10200	FICA	14,703	16,256	13,478	15,557	0	15,557	4-
10300	HEALTH INSURANCE	19,360	21,120	20,610	19,536	0	19,536	7-
10310	COUNTY HSA CONTRIBUTION	3,263	4,800	4,100	4,800	0	4,800	0
10325	DISABILITY INSURANCE	860	897	820	732	0	732	18-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,064	4,610	5,221	3,846	0	3,846	16-
10331	CNTY PD DEPENDENT PREM-DENTAL	247	257	303	257	0	257	0
10350	LIFE INSURANCE	188	192	174	288	0	288	50
10375	DENTAL INSURANCE	1,680	1,680	1,640	1,680	0	1,680	0
10400	WORKERS COMP	321	382	388	427	0	427	11
10500	401(A) MATCH PLAN	2,500	2,600	2,425	2,080	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	4,277	0
	SUBTOTAL *****	253,001	265,295	235,786	252,569	0	257,366	3-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	50	0	0	0	0	100-
23000	OFFICE SUPPLIES	632	620	720	700	0	700	12
23001	PRINTING	578	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	220	156	220	0	220	0
	SUBTOTAL *****	1,210	2,390	2,376	2,420	0	2,420	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	500	470	446	470	0	470	0
37200	SEMINARS/CONFERENCE/MEETINGS	368	2,400	1,275	1,900	0	1,900	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	724	840	563	840	0	840	0
37230	MEALS & LODGING-TRAINING	2,093	2,000	600	1,000	0	1,000	50-
	SUBTOTAL *****	3,685	5,710	2,884	4,210	0	4,210	26-
UTILITIES								
48000	TELEPHONES	1,428	1,459	1,510	1,550	0	1,550	6
	SUBTOTAL *****	1,428	1,459	1,510	1,550	0	1,550	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	214	265	214	230	0	230	13-
	SUBTOTAL *****	214	265	214	230	0	230	13-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	8,989	9,450	9,348	9,450	0	9,450	0
71000	INSURANCE AND BONDS	0	0	50	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	8,960	10,500	10,500	10,500	0	10,500	0
71108	CHECK PRINTING CHARGES	2,560	1,200	1,400	1,400	0	1,400	16
	SUBTOTAL *****	20,509	21,150	21,298	21,350	0	21,350	1

County Treasurer

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	14,571	15,048	15,048	17,514	0	17,514	16
86898	SHORTAGES & OVERAGES- NET	-1	30	0	30	0	30	0
86900	MISCELLANEOUS	0	0	9,178	0	0	0	0
SUBTOTAL *****		14,570	15,078	24,226	17,544	0	17,544	16
TOTAL EXPENDITURES *****		294,617	311,347	288,294	299,873	0	304,670	2-

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	2017	2018	2019	2019	2019	2019
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
100	1221	Circuit Court Clerk	\$ 500,699	\$ 549,208	\$ 211,005	\$ 359,344	\$ 8,800	\$ 579,149
286	2860	Circuit Clerk Garnishment Fee	130	33,693	-	37,000	-	37,000
Total			<u>\$ 500,829</u>	<u>\$ 582,901</u>	<u>\$ 211,005</u>	<u>\$ 396,344</u>	<u>\$ 8,800</u>	<u>\$ 616,149</u>

Circuit Court Clerk Summary

Personnel Summary

	2017	2018	2019	2018-2019
Position Title	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	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.

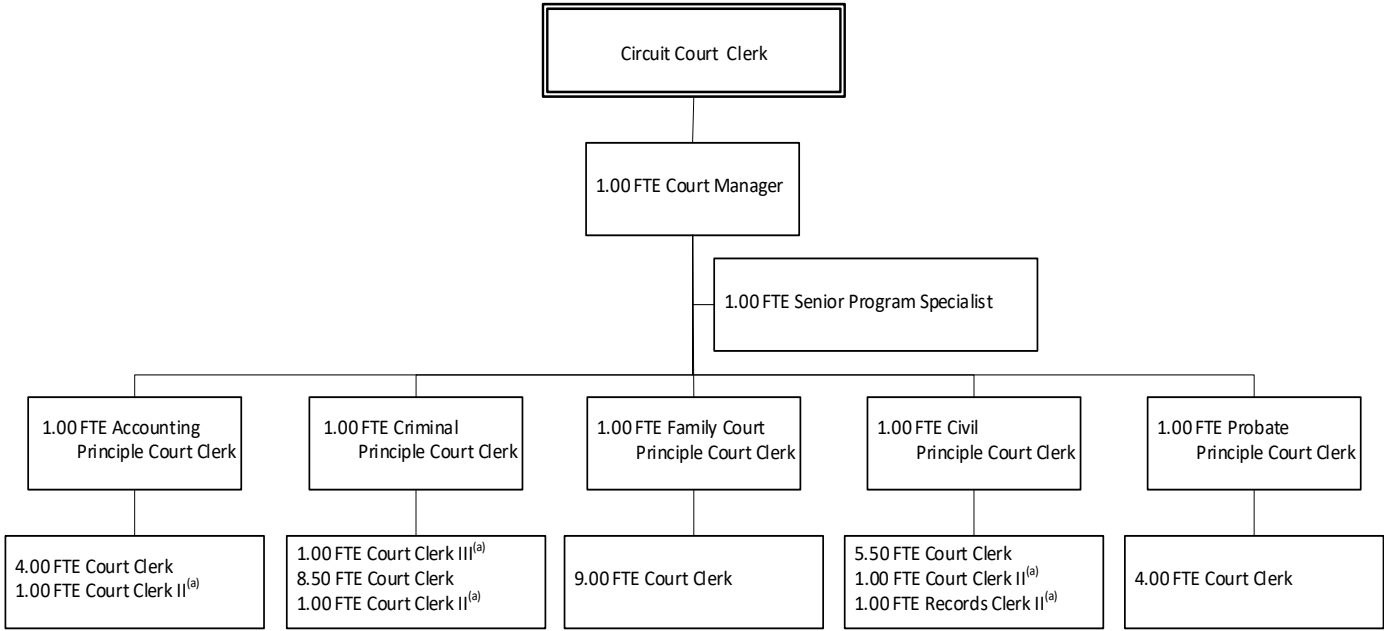
Budget Highlights

General Fund (Dept. No. 1221): There are no 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. Annual appropriations provide funding to be used at the discretion of the Circuit Clerk to maintain and improve case processing and record preservation.

Circuit Court Clerk

Organizational Chart



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

Circuit Court Clerk

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	6,250	7,602	4,525	6,600	0	6,600	13-
3469	STATE REIMB-CRIMINAL COSTS	2,844	3,000	2,500	3,000	0	3,000	0
	SUBTOTAL *****	9,094	10,602	7,025	9,600	0	9,600	9-
CHARGES FOR SERVICES								
3510	COPIES	17,861	14,000	15,000	14,500	0	14,500	3
3569	OTHER FEES	496	400	200	400	0	400	0
3570	CIRCUIT CLERK FEES	55,378	53,500	50,000	54,000	0	54,000	0
	SUBTOTAL *****	73,735	67,900	65,200	68,900	0	68,900	1
INTEREST								
3710	INTEREST	75,766	27,000	22,000	27,000	0	27,000	0
	SUBTOTAL *****	75,766	27,000	22,000	27,000	0	27,000	0
	TOTAL REVENUES *****	158,595	105,502	94,225	105,500	0	105,500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	143,888	152,837	146,320	158,227	0	158,227	3
10200	FICA	10,287	11,692	10,487	12,104	0	12,104	3
10300	HEALTH INSURANCE	28,456	29,100	28,218	27,732	0	27,732	4-
10310	COUNTY HSA CONTRIBUTION	1,425	2,400	1,700	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	598	657	635	569	0	569	13-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,381	6,952	6,041	3,846	0	3,846	44-
10331	CNTY PD DEPENDENT PREM-DENTAL	280	404	363	257	0	257	36-
10350	LIFE INSURANCE	232	240	230	360	0	360	50
10375	DENTAL INSURANCE	2,049	2,100	2,023	2,100	0	2,100	0
10400	WORKERS COMP	229	275	262	332	0	332	20
10500	401(A) MATCH PLAN	1,925	2,600	1,850	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,678	0
	SUBTOTAL *****	194,750	209,257	198,129	209,327	0	211,005	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	63	75	75	75	0	75	0
23000	OFFICE SUPPLIES	11,105	12,000	11,000	12,000	0	12,000	0
23001	PRINTING	4,829	5,500	5,000	5,500	0	5,500	0
23018	PRINTER SUPPLIES	3,948	5,000	4,200	5,000	0	5,000	0
23020	MICROFILM/FILM	0	700	0	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	5,850	0	5,850	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,282	3,500	2,500	0	0	0	100-
23855	FURNITURE/FIXTURE <\$1000	2,688	2,800	2,800	2,800	0	2,800	0
	SUBTOTAL *****	23,915	29,575	25,575	31,225	0	31,225	6
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,060	1,000	1,000	1,500	0	1,500	50
37200	SEMINARS/CONFERENCE/MEETINGS	3,147	2,500	2,880	2,500	0	2,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,315	2,300	2,300	2,300	0	2,300	0
37230	MEALS & LODGING-TRAINING	3,212	3,000	3,000	3,300	0	3,300	10
37235	MEALS & LODGING - OTHER	125	100	100	100	0	100	0
	SUBTOTAL *****	8,859	8,900	9,280	9,700	0	9,700	9
UTILITIES								
48000	TELEPHONES	17,294	18,800	18,500	18,500	0	18,500	1-
48002	DATA COMMUNICATIONS	235	610	500	500	0	500	18-
	SUBTOTAL *****	17,529	19,410	19,000	19,000	0	19,000	2-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	96	200	200	200	0	200	0
	SUBTOTAL *****	96	200	200	200	0	200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	16,626	18,000	14,000	14,000	0	14,000	22-
60200	EQUIP REPAIRS/MAINTENANCE	294	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	16,920	19,000	14,500	15,000	0	15,000	21-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	14,558	3,000	2,500	3,250	0	3,250	8
71525	STORAGE CHARGES	6,411	10,000	7,500	7,500	0	7,500	25-
	SUBTOTAL *****	20,969	13,000	10,000	10,750	0	10,750	17-

Circuit Court Clerk

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	210,198	256,890	256,890	273,369	0	273,369	6
84300	ADVERTISING	19	0	0	100	0	100	0
SUBTOTAL *****		210,217	256,890	256,890	273,469	0	273,469	6
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	724	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	3,627	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	8,000	0	8,000	0
92000	REPLCMENT OFFICE EQUIP	0	11,500	11,182	800	0	800	93-
92301	REPLC COMPUTER HDWR	3,094	5,000	4,452	0	0	0	100-
SUBTOTAL *****		7,445	16,500	15,634	8,800	0	8,800	47-
TOTAL EXPENDITURES *****		500,700	572,732	549,208	577,471	0	579,149	1

2860 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	21,510	20,000	19,000	20,000	0	20,000	0
SUBTOTAL *****		21,510	20,000	19,000	20,000	0	20,000	0
INTEREST								
3711	INT-OVERNIGHT	0	0	70	50	0	50	0
3712	INT-LONG TERM INVEST	0	0	975	800	0	800	0
SUBTOTAL *****		0	0	1,045	850	0	850	0
TOTAL REVENUES *****		21,510	20,000	20,045	20,850	0	20,850	4
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	400	0	0	0	0	100-
23855	FURNITURE/FIXTURE <\$1000	0	900	815	0	0	0	100-
SUBTOTAL *****		0	1,300	815	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	41	41	0	0	0	100-
SUBTOTAL *****		0	41	41	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	24,177	20,000	24,000	0	24,000	0
SUBTOTAL *****		0	24,177	20,000	24,000	0	24,000	1-
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	1,000	0	1,000	0
86850	CONTINGENCY	0	0	0	10,000	0	10,000	0
86898	SHORTAGES & OVERAGES- NET	130	2,000	1,000	2,000	0	2,000	0
SUBTOTAL *****		130	2,000	1,000	13,000	0	13,000	550
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	645	645	0	0	0	100-
91302	COMPUTER SOFTWARE	0	9,037	9,036	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	2,700	2,156	0	0	0	100-
SUBTOTAL *****		0	12,382	11,837	0	0	0	100-
TOTAL EXPENDITURES *****		130	39,900	33,693	37,000	0	37,000	7-

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	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,652,348	\$ 1,782,844	\$ 1,222,997	\$ 576,640	\$ 7,000	\$ 1,806,637
100	1230	Jury Services and Court Costs	225,319	245,972	-	250,526	8,900	259,426
100	1241	Juvenile Office	370,868	444,719	140,257	314,033	6,700	460,990
100	1242	Juvenile Justice Center	309,693	300,554	141,452	247,029	8,800	397,281
100	1243	Judicial Grants and Contracts	199,036	337,811	93,565	209,000	-	302,565
282	2820	Family Services and Justice	57,001	75,839	-	90,350	-	90,350
283	2830	Circuit Drug Court	68,755	125,832	-	262,007	-	262,007
283	2831	Veterans Court	75,799	36,330	12,887	67,387	-	80,274
285	2850	Administration of Justice	65,350	20,926	-	17,150	14,500	31,650
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	382,818	413,723	313,238	159,810	600	473,648
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	2,100	-	2,100
Total			\$ 3,409,087	\$ 3,786,650	\$ 1,924,396	\$ 2,196,032	\$ 46,500	\$ 4,166,928

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source Full-time Equivalent Positions									Change	
	2017	2018							2019		
			1210	1241	1242	1243	2831	2904	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	1.00	1.00	-	-	-	-	-	1.00	-	
Deputy Court Marshal	7.00	8.00	7.00	-	-	-	-	1.00	8.00	-	
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	0.36	0.36	-	-	-	-	-	0.36	-	
Court Security Aide Pool	0.25	0.36	0.36	-	-	-	-	-	0.36	-	
Program Assistant Pool	5.82	4.86	-	1.73	2.21	-	-	-	3.94	(0.92)	
Associate Legal Counsel	1.00	1.00	-	1.00	-	-	-	-	1.00	-	
Paralegal	1.00	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	-	-	-	-	-	-	-	-	-	
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	1.00	-	-	-	1.00	-	-	1.00	-	
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	0.30	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	41.47	39.68	22.72	3.73	4.21	1.80	0.30	6.00	38.76	(0.92)	
Overtime	\$ 11,000	\$ 11,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 11,000	\$ -	
Holiday	\$ 5,200	\$ 5,000	\$ 600	\$ -	\$ 4,400	\$ -	\$ -	\$ -	\$ 5,000	\$ -	

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.

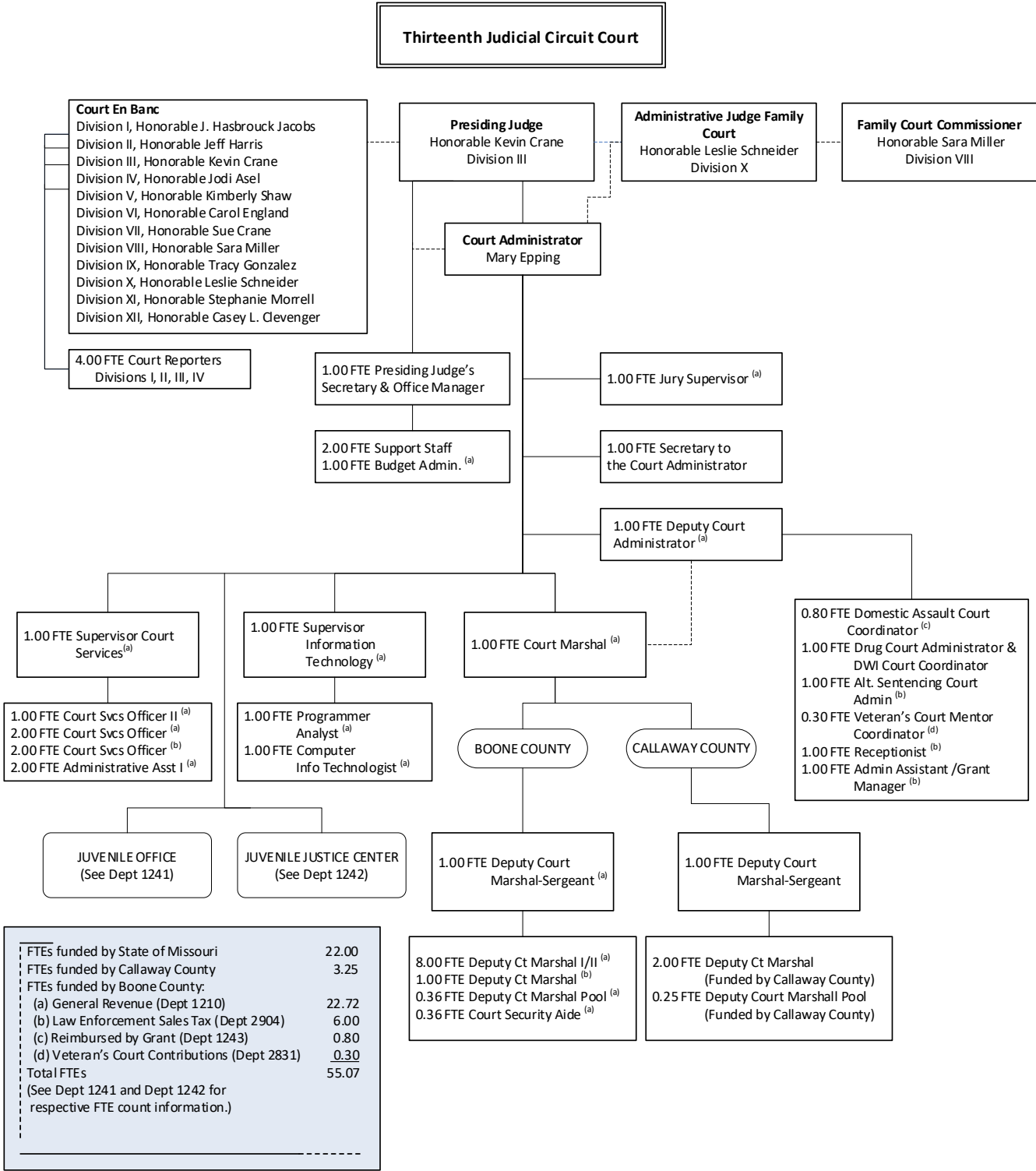
Performance Measures

	2017	2018	2019
	Actual	Estimated	Projected
Court Marshal			
Juries Reporting	34	34	32
Jury Trial Days	88	66	70
Hours Marshals Spent in Court	5,080	4,940	4,800
Court Marshal Arrests	315	300	285
Court Marshal Commits	142	161	238
Number of Persons Through Security Screening	195,018 (a)	186,316	190,000
Court Services			
Investigations Initiated	3,059	3,060	3,060
Bond Investigations Initiated	2,120	2,229	2,151
Bond Supervision Cases Assigned	530	394	462
Community Service Hours Worked	1,590	1,100	1,339
Court Costs Collected by ACS	83,998	95,575	91,740
% of Costs Ordered Collected by ACS	69%	75%	72%
Fines Collected by ACS	157,256	136,152	148,867
% of Fines Collected by ACS	73%	73%	71%
Home Detention Days	14,740	16,031	15,223
VIP Program Participants	357	341	356
Probation Cases Assigned	154	115	151

(a) 27 days not recorded

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	3,945	2,593	2,593	3,595	0	3,595	38
3471	REIMBURSEMENT CALLAWAY	59,685	58,100	60,000	60,885	0	60,885	4
3473	CHG. OF VENUE REIMB.-I.G.	6,534	500	2,293	500	0	500	0
	SUBTOTAL *****	70,164	61,193	64,886	64,980	0	64,980	6
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	153,257	120,271	135,000	155,000	0	155,000	28
3528	REIMB PERSONNEL/PROJECTS	0	200	0	0	0	0	100-
3569	OTHER FEES	1,785	2,000	2,000	1,800	0	1,800	10-
3581	DRUG COURT FEES	178	500	250	250	0	250	50-
	SUBTOTAL *****	155,220	122,971	137,250	157,050	0	157,050	28
MISCELLANEOUS								
3890	MISCELLANEOUS	94	75	75	75	0	75	0
	SUBTOTAL *****	94	75	75	75	0	75	0
	TOTAL REVENUES *****	225,478	184,239	202,211	222,105	0	222,105	21
PERSONAL SERVICES								
10100	SALARIES & WAGES	921,935	978,478	952,453	988,709	0	948,709	3-
10110	OVERTIME	5,026	9,000	6,029	9,000	0	9,000	0
10120	HOLIDAY WORKED	0	600	0	600	0	600	0
10200	FICA	67,380	75,587	70,703	76,370	0	72,370	4-
10300	HEALTH INSURANCE	104,840	107,520	104,842	104,304	0	99,304	7-
10310	COUNTY HSA CONTRIBUTION	7,875	13,200	11,900	14,400	0	14,400	9
10325	DISABILITY INSURANCE	3,801	4,101	4,097	3,470	0	3,470	15-
10330	CNTY PD DEPENDENT PREM-HEALTH	21,373	22,498	18,357	19,435	0	19,435	13-
10331	CNTY PD DEPENDENT PREM-DENTAL	873	994	1,105	1,251	0	1,251	25
10350	LIFE INSURANCE	1,016	1,056	1,024	1,584	0	1,584	50
10375	DENTAL INSURANCE	7,601	7,560	7,450	8,400	0	8,400	11
10400	WORKERS COMP	13,562	15,139	14,435	17,511	0	17,511	15
10500	401(A) MATCH PLAN	7,430	11,440	7,770	11,440	0	11,440	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	15,523	0
10600	UNEMPLOYMENT BENEFITS	1,422	0	0	0	0	0	0
	SUBTOTAL *****	1,164,134	1,247,173	1,200,165	1,256,474	0	1,222,997	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	417	550	767	980	0	980	78
23000	OFFICE SUPPLIES	4,384	6,000	5,000	5,395	0	5,395	10-
23001	PRINTING	0	200	100	200	0	200	0
23007	COURT REPORTER SUPPLIES	634	1,050	850	925	0	925	11-
23015	COMPUTER SUPPLIES	169	1,000	400	400	0	400	60-
23016	MAGNETIC MEDIA	64	100	100	100	0	100	0
23018	PRINTER SUPPLIES	1,815	1,600	2,100	2,200	0	2,200	37
23050	OTHER SUPPLIES	669	750	750	750	0	750	0
23200	AMMUNITION	974	1,700	1,659	1,600	0	1,600	5-
23300	UNIFORMS	5,697	7,720	7,720	5,330	0	5,330	30-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	3,350	0	3,350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,452	8,625	8,625	14,550	0	14,550	68
23855	FURNITURE/FIXTURE <\$1000	621	1,600	500	1,000	0	1,000	37-
	SUBTOTAL *****	18,896	30,895	28,571	36,780	0	36,780	19
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	660	705	705	885	0	885	25
37210	TRAINING/SCHOOLS	1,000	150	150	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,635	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,053	4,200	3,500	3,500	0	3,500	16-
37235	MEALS & LODGING - OTHER	100	350	100	150	0	150	57-
37240	REGISTRATION/TUITION	6,333	6,900	6,900	6,900	0	6,900	0
	SUBTOTAL *****	11,781	14,305	13,355	13,435	0	13,435	6-
UTILITIES								
48000	TELEPHONES	18,970	19,850	20,590	20,600	0	20,600	3
48050	CELLULAR/MOBILE DEVICE SERVICE	1,587	1,660	1,660	1,440	0	1,440	13-
	SUBTOTAL *****	20,557	21,510	22,250	22,040	0	22,040	2

Circuit Court Services

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	53	200	100	200	0	200	0
59010	FUEL SURCHARGE - REIMB TO R&B	3	5	5	5	0	5	0
59100	VEHICLE REPAIRS/MAINTENANCE	72	150	150	150	0	150	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	17	50	0	50	0
59200	LOCAL MILEAGE	5,367	6,000	6,000	6,000	0	6,000	0
SUBTOTAL *****		5,495	6,355	6,272	6,405	0	6,405	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,711	2,930	2,930	3,300	0	3,300	12
60200	EQUIP REPAIRS/MAINTENANCE	598	1,300	1,385	1,300	0	1,300	0
SUBTOTAL *****		4,309	4,230	4,315	4,600	0	4,600	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,516	3,120	3,120	3,120	0	3,120	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	500	0	500	0
71000	INSURANCE AND BONDS	0	0	0	30	0	30	0
71100	OUTSIDE SERVICES	866	1,650	1,650	1,150	0	1,150	30-
71101	PROFESSIONAL SERVICES	125,837	127,000	127,000	130,000	0	130,000	2
71600	EQUIP LEASES & METER CHRG	109,940	103,751	128,000	128,679	0	128,679	24
SUBTOTAL *****		239,159	235,521	259,770	263,479	0	263,479	12
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	176,392	215,571	215,571	229,401	0	229,401	6
86300	TESTING	203	500	400	500	0	500	0
SUBTOTAL *****		176,595	216,071	215,971	229,901	0	229,901	6
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	7,000	7,000	0	0	0	100-
91301	COMPUTER HARDWARE	0	1,200	1,200	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	3,900	17,850	17,850	0	0	0	100-
92301	REPLC COMPUTER HDWR	7,525	6,125	6,125	7,000	0	7,000	14
SUBTOTAL *****		11,425	32,175	32,175	7,000	0	7,000	78-
TOTAL EXPENDITURES *****		1,652,351	1,808,235	1,782,844	1,840,114	0	1,806,637	0

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

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

Budget Highlights

There are no significant changes to this budget.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	314	0	0	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	8,136	6,500	7,500	7,000	0	7,000	7
3473	CHG. OF VENUE REIMB.-I.G.	9,959	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	18,409	11,500	12,500	12,000	0	12,000	4
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	0	3,000	4,000	2,000	0	2,000	33-
	SUBTOTAL *****	0	3,000	4,000	2,000	0	2,000	33-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	690	0	850	0	0	0	0
	SUBTOTAL *****	690	0	850	0	0	0	0
	TOTAL REVENUES *****	19,099	14,500	17,350	14,000	0	14,000	3-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,475	1,800	1,300	1,800	0	1,800	0
23001	PRINTING	6,559	6,500	6,500	6,570	0	6,570	1
23015	COMPUTER SUPPLIES	290	500	300	300	0	300	40-
23016	MAGNETIC MEDIA	0	100	50	50	0	50	50-
23018	PRINTER SUPPLIES	356	600	600	775	0	775	29
23050	OTHER SUPPLIES	268	400	300	300	0	300	25-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	28,800	0	28,800	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,060	5,050	4,190	300	0	300	94-
	SUBTOTAL *****	10,008	14,950	13,240	38,895	0	38,895	160
UTILITIES								
48000	TELEPHONES	10,481	10,880	11,000	11,581	0	11,581	6
	SUBTOTAL *****	10,481	10,880	11,000	11,581	0	11,581	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	8,435	6,770	6,770	6,300	0	6,300	6-
60200	EQUIP REPAIRS/MAINTENANCE	610	4,800	1,800	9,800	0	9,800	104
	SUBTOTAL *****	9,045	11,570	8,570	16,100	0	16,100	39
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	72,890	60,000	60,000	60,000	0	60,000	0
	SUBTOTAL *****	72,890	60,000	60,000	60,000	0	60,000	0
OTHER								
84000	FOOD/LODGING JURIES	3,983	15,000	5,000	5,000	0	5,000	66-
84005	JURORS PARKING	7,997	8,000	8,000	8,000	0	8,000	0
84300	ADVERTISING	3,613	4,000	4,000	4,000	0	4,000	0
84600	COURT COSTS	105,624	106,500	105,000	106,500	0	106,500	0
84700	WITNESS EXPENSES	0	200	200	200	0	200	0
84801	TRANSCRIPTS-CIVIL	443	250	1,172	250	0	250	0
	SUBTOTAL *****	121,660	133,950	123,372	123,950	0	123,950	7-
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	0	13,165	13,165	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	15,000	15,000	8,900	0	8,900	40-
92301	REPLC COMPUTER HDWR	1,238	1,625	1,625	0	0	0	100-
	SUBTOTAL *****	1,238	29,790	29,790	8,900	0	8,900	70-
	TOTAL EXPENDITURES *****	225,322	261,140	245,972	259,426	0	259,426	1-

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 prior year budget included funding for a replacement vehicle and replacement computer hardware, which have been removed from the 2019 budget. In addition, the part-time non-benefitted program assistant hours have been reduced by approximately 1,200 hours, or 0.58 FTE, to bring the budgeted hours in line with actual hours used. There are no other significant changes to this budget.

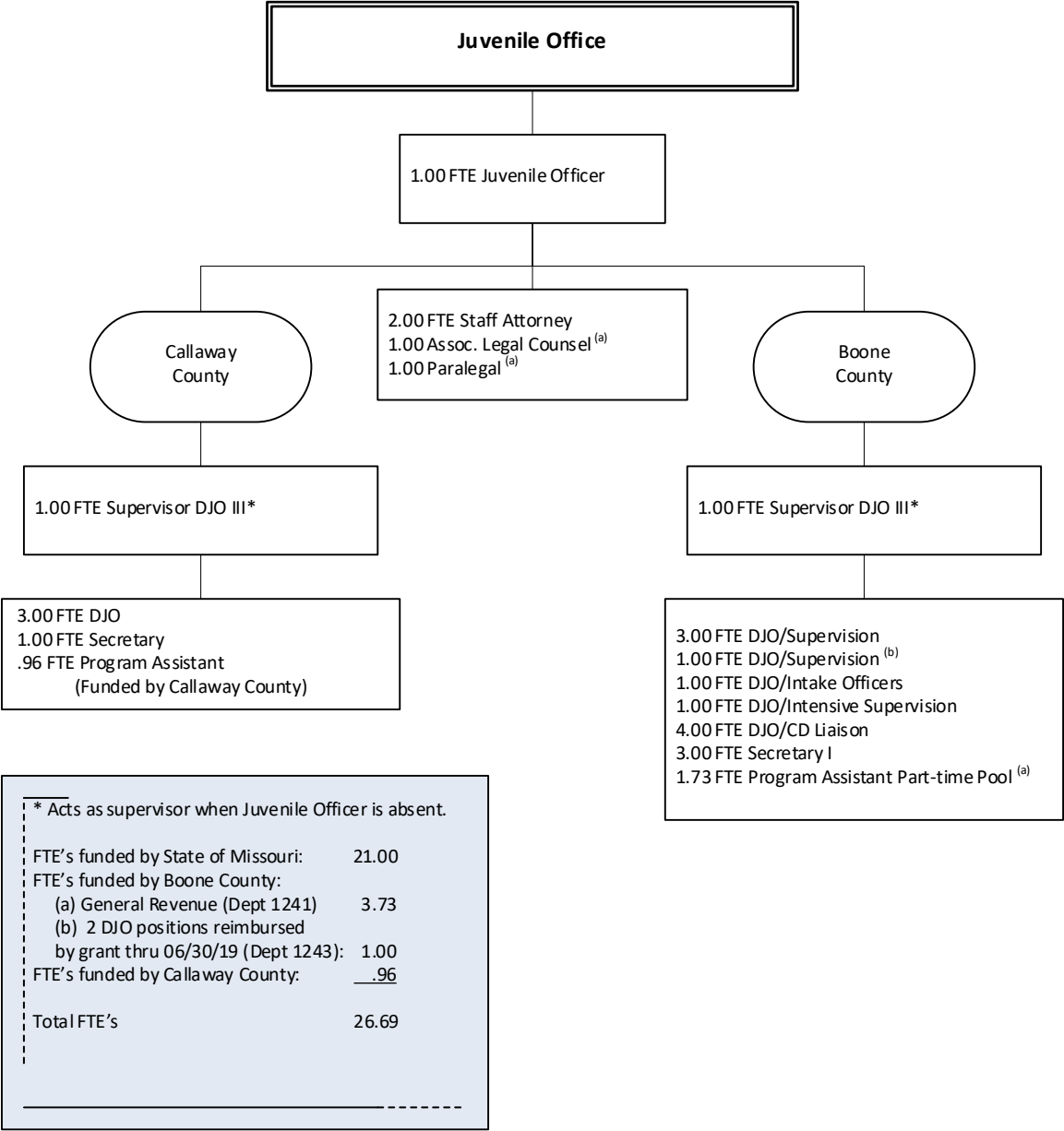
Performance Measures

	2017	2018	2019
	Actual	Estimated	Projected
Number of Total Referrals	1139	1200	1200
Number of New and Supplemental Filings	870	800	800
Number of Cases Disposed	639	700	700
Average Supervision Caseload Per Officer (a)	25	30	30

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

Juvenile Office

Organizational Chart



Juvenile Office

Annual Budget

1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	4,517	4,500	4,500	3,100	0	3,100	31-
	SUBTOTAL *****	4,517	4,500	4,500	3,100	0	3,100	31-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	0	1,000	0	0	0	0	100-
	SUBTOTAL *****	0	1,000	0	0	0	0	100-
	TOTAL REVENUES *****	4,517	5,500	4,500	3,100	0	3,100	44-
PERSONAL SERVICES								
10100	SALARIES & WAGES	93,800	149,694	111,472	122,869	0	122,869	17-
10200	FICA	7,160	11,451	8,510	9,399	0	9,399	17-
10300	HEALTH INSURANCE	8,370	5,280	5,280	4,884	0	4,884	7-
10310	COUNTY HSA CONTRIBUTION	900	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	288	354	361	301	0	301	14-
10350	LIFE INSURANCE	92	96	96	144	0	144	50
10375	DENTAL INSURANCE	630	420	420	420	0	420	0
10500	401(A) MATCH PLAN	480	1,040	390	1,040	0	1,040	0
	SUBTOTAL *****	111,720	169,535	127,729	140,257	0	140,257	17-
MATERIALS & SUPPLIES								
22000	POSTAGE	401	500	500	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	180	200	200	200	0	200	0
23000	OFFICE SUPPLIES	3,341	4,000	2,500	3,000	0	3,000	25-
23001	PRINTING	1,238	1,000	900	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	79	275	275	275	0	275	0
23016	MAGNETIC MEDIA	54	100	100	100	0	100	0
23018	PRINTER SUPPLIES	520	550	1,000	1,000	0	1,000	81
23027	INMATE WORK/INCENTIVE SUPPLY	175	200	200	200	0	200	0
23050	OTHER SUPPLIES	483	600	600	600	0	600	0
23400	FOOD	0	300	300	300	0	300	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	791	1,150	750	650	0	650	43-
23855	FURNITURE/FIXTURE <\$1000	39	600	300	600	0	600	0
	SUBTOTAL *****	7,301	9,475	7,625	9,925	0	9,925	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,730	1,805	1,805	1,805	0	1,805	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	310	1,300	200	1,300	0	1,300	0
37230	MEALS & LODGING-TRAINING	903	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITON	1,305	1,500	1,654	1,500	0	1,500	0
	SUBTOTAL *****	4,248	6,605	5,659	6,605	0	6,605	0
UTILITIES								
48000	TELEPHONES	10,945	11,500	12,200	13,200	0	13,200	14
48050	CELLULAR/MOBILE DEVICE SERVICE	1,655	1,600	2,000	2,000	0	2,000	25
	SUBTOTAL *****	12,600	13,100	14,200	15,200	0	15,200	16
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,285	2,800	1,600	2,200	0	2,200	21-
59010	FUEL SURCHARGE - REIMB TO R&B	68	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,307	600	600	600	0	600	0
59105	TIRES	145	550	550	550	0	550	0
59110	MECHANICS CHARGE - REIMB R&B	117	500	300	500	0	500	0
59200	LOCAL MILEAGE	1,067	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	3,989	6,550	4,650	5,950	0	5,950	9-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,408	4,000	3,500	4,100	0	4,100	2
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	2,408	4,250	3,750	4,350	0	4,350	2
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	4,480	10,000	6,000	10,000	0	10,000	0
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71600	EQUIP LEASES & METER CHR	454	500	1,063	500	0	500	0
	SUBTOTAL *****	8,434	14,000	10,563	14,000	0	14,000	0

Juvenile Office

OTHER

83815	FACILITIES INTERNAL SERVC CHRG	106,108	129,676	129,676	137,998	0	137,998	6
84010	RECEPTION/MEETINGS	0	250	100	250	0	250	0
84300	ADVERTISING	0	500	100	300	0	300	40-
84600	COURT COSTS	113,037	116,525	115,000	118,855	0	118,855	2
85620	OTHER MEDICAL	304	800	500	0	0	0	100-
86300	TESTING	0	0	0	600	0	600	0

SUBTOTAL *****		219,449	247,751	245,376	258,003	0	258,003	4
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FIXED ASSET ADDITIONS

92301	REPLC COMPUTER HDWR	719	5,900	4,400	6,700	0	6,700	13
92400	REPLCMENT AUTO/TRUCKS	0	26,000	20,767	0	0	0	100-

SUBTOTAL *****		719	31,900	25,167	6,700	0	6,700	79-
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TOTAL EXPENDITURES *****		370,868	503,166	444,719	460,990	0	460,990	8-
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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.

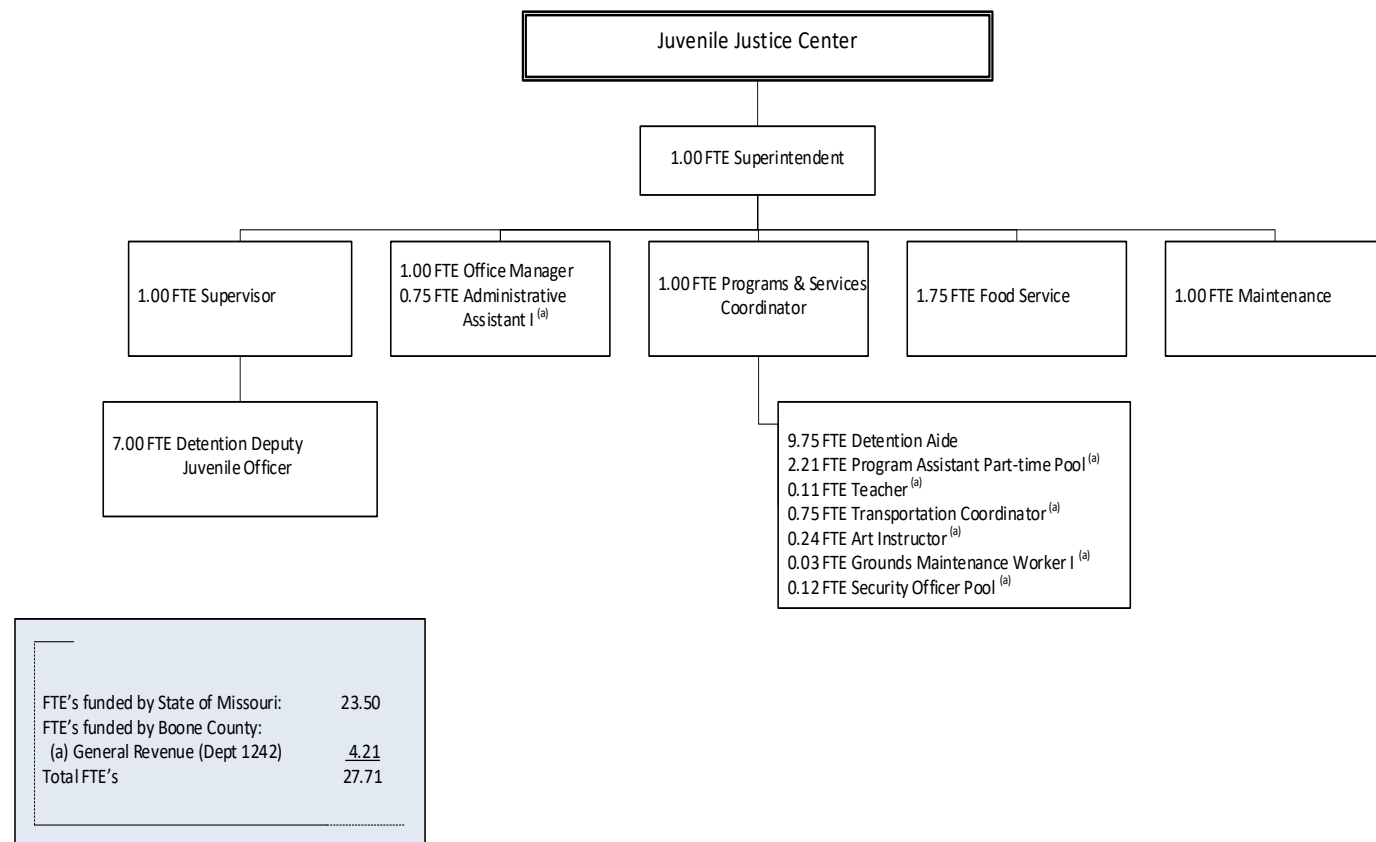
There are no significant changes to the budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2017 Actual	2018 Estimated	2019 Projected
Detention			
Number of Admissions	242	234	220
Number of Resident Days	1,810	200	2,030
Average Length of Stay	13.4	8.5	9.2
Evaluation			
Number of Evaluations Completed	53	56	54
Number of Resident Days	2,196	2,228	2,215
Average Length of Stay	41.4	39.8	41.0
Short Term/Placement			
Number of Placements	16	20	15
Number of Resident Days	194	240	215
Average Length of Stay	12.1	12.0	14.3
Average Length of Stay for all Placements Combined	22.3	20.1	21.5
Average Daily Population	9.3	9.1	9.7

Organizational Chart



Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	29,509	22,000	25,000	22,000	0	22,000	0
3411	FEDERAL GRANT REIMBURSE	53,655	29,000	55,532	56,000	0	56,000	93
3422	REIMB/REV- OTHER GOVT/CIRCUITS	59,460	35,000	35,000	35,000	0	35,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	92	165	171	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	41,177	38,500	38,500	38,500	0	38,500	0
3475	DYS CONTRACTS	17,824	10,000	18,000	18,000	0	18,000	80
3477	STATE REIMB-DEL CHIL HOME	80,038	62,000	70,000	62,000	0	62,000	0
	SUBTOTAL *****	281,755	196,665	242,203	231,665	0	231,665	18
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	723	4,500	12,500	4,500	0	4,500	0
3555	MEAL REIMBURSEMENT	1,131	900	2,000	2,000	0	2,000	122
	SUBTOTAL *****	1,854	5,400	14,500	6,500	0	6,500	20
MISCELLANEOUS								
3880	CONTRIBUTIONS	1	0	1	0	0	0	0
3891	DIVIDENDS/REBATES	1,508	2,460	2,100	1,600	0	1,600	34-
	SUBTOTAL *****	1,509	2,460	2,101	1,600	0	1,600	35-
	TOTAL REVENUES *****	285,118	204,525	258,804	239,765	0	239,765	17
PERSONAL SERVICES								
10100	SALARIES & WAGES	97,015	116,766	80,176	110,130	0	110,130	5-
10120	HOLIDAY WORKED	2,055	4,400	1,721	4,400	0	4,400	0
10125	FAMILY HOLIDAY WORKED PREMIUM	625	4,000	443	4,000	0	4,000	0
10200	FICA	7,556	9,575	6,208	9,067	0	9,067	5-
10300	HEALTH INSURANCE	6,180	12,360	9,275	11,424	0	11,424	7-
10310	COUNTY HSA CONTRIBUTION	0	0	650	0	0	0	0
10325	DISABILITY INSURANCE	143	174	109	147	0	147	15-
10350	LIFE INSURANCE	76	96	72	144	0	144	50
10375	DENTAL INSURANCE	420	840	667	840	0	840	0
10400	WORKERS COMP	45	46	4	0	0	0	100-
10500	401(A) MATCH PLAN	1,025	1,040	1,050	1,040	0	1,300	25
10600	UNEMPLOYMENT BENEFITS	0	66	66	0	0	0	100-
	SUBTOTAL *****	115,140	149,363	100,441	141,192	0	141,452	5-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	1,733	1,710	1,710	1,770	0	1,770	3
23001	PRINTING	170	300	100	300	0	300	0
23015	COMPUTER SUPPLIES	28	100	114	100	0	100	0
23016	MAGNETIC MEDIA	46	0	0	0	0	0	0
23018	PRINTER SUPPLIES	452	215	240	215	0	215	0
23025	RESIDENT SUPPLIES	1,660	1,800	1,800	2,500	0	2,500	38
23030	KITCHEN SUPPLIES	744	650	650	650	0	650	0
23031	CUSTODIAL SUPPLIES	3,615	3,300	3,550	4,000	0	4,000	21
23035	MAINTENANCE SUPPLIES	290	2,850	1,000	1,340	0	1,340	52-
23050	OTHER SUPPLIES	1,003	1,320	1,300	1,420	0	1,420	7
23400	FOOD	31,403	31,000	31,000	31,000	0	31,000	0
23502	NON-PRES. MED. SUPPLIES	238	200	200	250	0	250	25
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	4,325	0	4,325	0
23850	MINOR EQUIP & TOOLS (<\$1000)	550	4,035	2,000	2,140	0	2,140	46-
23855	FURNITURE/FIXTURE <\$1000	0	754	300	754	0	754	0
	SUBTOTAL *****	41,932	48,334	44,064	50,864	0	50,864	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	150	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	100	300	275	300	0	300	0
37230	MEALS & LODGING-TRAINING	132	1,900	750	1,000	0	1,000	47-
37235	MEALS & LODGING - OTHER	80	50	40	100	0	100	100
37240	REGISTRATION/TUITION	81	3,000	1,500	3,000	0	3,000	0
	SUBTOTAL *****	543	5,400	2,715	4,550	0	4,550	16-

Juvenile Justice Center

UTILITIES								
48000	TELEPHONES	3,825	3,500	3,700	3,700	0	3,700	5
48100	NATURAL GAS	8,956	14,200	14,200	14,200	0	14,200	0
48200	ELECTRICITY	27,216	33,000	30,000	30,000	0	30,000	9-
48300	WATER	2,285	1,900	1,734	2,000	0	2,000	5
48400	SOLID WASTE	1,725	1,530	1,530	1,600	0	1,600	4
48500	STORM WATER UTILITY	256	468	435	468	0	468	0
48600	SEWER USE	2,620	2,300	2,200	2,500	0	2,500	8
48700	LP GAS/BLDG GENERATOR FUEL	270	500	400	500	0	500	0
SUBTOTAL *****		47,153	57,398	54,199	54,968	0	54,968	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,283	1,700	1,500	1,500	0	1,500	11-
59010	FUEL SURCHARGE - REIMB TO R&B	70	65	50	70	0	70	7
59100	VEHICLE REPAIRS/MAINTENANCE	287	300	300	350	0	350	16
59105	TIRES	372	500	150	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	102	100	100	100	0	100	0
59200	LOCAL MILEAGE	136	0	50	100	0	100	0
SUBTOTAL *****		2,250	2,665	2,150	2,620	0	2,620	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,683	3,655	3,655	3,655	0	3,655	0
60100	BLDG REPAIRS/MAINTENANCE	11,625	11,340	10,000	11,475	0	11,475	1
60150	PEST CONTROL	744	750	744	750	0	750	0
60200	EQUIP REPAIRS/MAINTENANCE	71	1,800	1,500	1,800	0	1,800	0
60400	GROUND MAINTENANCE	577	850	440	700	0	700	17-
SUBTOTAL *****		15,700	18,395	16,339	18,380	0	18,380	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	469	475	482	475	0	475	0
71100	OUTSIDE SERVICES	682	600	500	750	0	750	25
71101	PROFESSIONAL SERVICES	10,105	10,500	10,500	10,500	0	10,500	0
SUBTOTAL *****		11,256	11,575	11,482	11,725	0	11,725	1
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	250	260	270	275	0	275	5
83815	FACILITIES INTERNAL SERVC CHRG	73,548	66,403	66,403	102,587	0	102,587	54
84300	ADVERTISING	26	100	100	50	0	50	50-
85620	OTHER MEDICAL	1,215	1,000	1,000	200	0	200	80-
86300	TESTING	0	0	0	810	0	810	0
SUBTOTAL *****		75,039	67,763	67,773	103,922	0	103,922	53
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	679	6,650	666	7,200	0	7,200	8
92301	REPLC COMPUTER HDWR	0	1,625	725	1,600	0	1,600	1-
SUBTOTAL *****		679	8,275	1,391	8,800	0	8,800	6
TOTAL EXPENDITURES *****		309,692	369,168	300,554	397,021	0	397,281	8

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 takes into account renewals and extensions. The Grants Table below summarizes all 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) for fiscal years 2018 and 2019 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, 2018 to June 30, 2019 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, 2018 to June 30, 2019 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, 2018 to September 30, 2019 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, 2018 to June 30, 2019 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, 2019 to December 31, 2019 Origination: 2018	No match required

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	75,836	92,284	106,122	41,145	0	41,145	55-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	122,334	121,348	0	48,821	0	48,821	59-
	SUBTOTAL *****	198,170	213,632	106,122	89,966	0	89,966	58-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	209,000	0	209,000	0	209,000	0
	SUBTOTAL *****	0	209,000	0	209,000	0	209,000	0
	TOTAL REVENUES *****	198,170	422,632	106,122	298,966	0	298,966	29-
PERSONAL SERVICES								
10100	SALARIES & WAGES	104,158	109,796	71,502	110,577	0	71,775	34-
10110	OVERTIME	1,431	0	0	0	0	0	0
10200	FICA	7,926	8,333	5,470	8,459	0	5,491	34-
10300	HEALTH INSURANCE	17,640	17,235	11,910	16,308	0	11,010	36-
10310	COUNTY HSA CONTRIBUTION	900	600	600	1,200	0	600	0
10325	DISABILITY INSURANCE	446	449	307	398	0	257	42-
10350	LIFE INSURANCE	144	136	96	216	0	144	5
10375	DENTAL INSURANCE	1,260	1,190	840	1,260	0	840	29-
10400	WORKERS COMP	565	762	762	862	0	862	13
10500	401(A) MATCH PLAN	1,075	1,960	1,560	1,560	0	1,040	46-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,546	0
	SUBTOTAL *****	135,545	140,461	93,047	140,840	0	93,565	33-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	152	0	0	0	0	100-
23400	FOOD	89	79	79	0	0	0	100-
	SUBTOTAL *****	89	231	79	0	0	0	100-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	2,349	1,613	985	0	0	0	100-
37240	REGISTRATION/TUITION	10	0	0	0	0	0	0
	SUBTOTAL *****	2,359	1,613	985	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	46,785	55,495	28,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	8,408	225,682	212,000	209,000	0	209,000	7-
71600	EQUIP LEASES & METER CHRG	5,776	7,233	3,700	0	0	0	100-
	SUBTOTAL *****	60,969	288,410	243,700	209,000	0	209,000	28-
OTHER								
83100	AWARDS	75	0	0	0	0	0	0
	SUBTOTAL *****	75	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	199,037	430,715	337,811	349,840	0	302,565	30-

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	30,120	37,000	33,000	33,500	0	33,500	9-
3575	FAMILY COURT FEES	30,288	33,000	34,000	33,000	0	33,000	0
3579	FAMILY COURT FEES-JUVENILE OFF	4,980	10,000	9,700	9,000	0	9,000	10-
	SUBTOTAL *****	65,388	80,000	76,700	75,500	0	75,500	6-
INTEREST								
3711	INT-OVERNIGHT	125	70	200	120	0	120	71
3712	INT-LONG TERM INVEST	2,165	2,000	2,650	2,300	0	2,300	15
3798	INC/DEC IN FV OF INVESTMENTS	-746	0	0	0	0	0	0
	SUBTOTAL *****	1,544	2,070	2,850	2,420	0	2,420	17
MISCELLANEOUS								
3890	MISCELLANEOUS	320	400	400	400	0	400	0
	SUBTOTAL *****	320	400	400	400	0	400	0
	TOTAL REVENUES *****	67,252	82,470	79,950	78,320	0	78,320	5-
MATERIALS & SUPPLIES								
23001	PRINTING	0	500	500	0	0	0	100-
23050	OTHER SUPPLIES	22	50	50	50	0	50	0
	SUBTOTAL *****	22	550	550	50	0	50	91-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	104	150	150	150	0	150	0
	SUBTOTAL *****	104	150	150	150	0	150	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	25,151	32,500	25,000	30,150	0	30,150	7-
71101	PROFESSIONAL SERVICES	31,725	60,000	50,000	60,000	0	60,000	0
	SUBTOTAL *****	56,876	92,500	75,000	90,150	0	90,150	3-

Family Services and Justice

OTHER								
86900 MISCELLANEOUS	0	0	139	0	0	0	0	
SUBTOTAL *****	0	0	139	0	0	0	0	0
TOTAL EXPENDITURES *****	57,002	93,200	75,839	90,350	0	90,350	3-	

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 Outside Services which is attributable to technology-based community supervisory services. There are no other significant changes to this budget.

Performance Measures

	2017 Actual	2018 Estimated	2019 Projected
Admissions by year			
Division Program	19	18	18
Probation Program	56	50	45
Re-Entry Program	11	15	15
DWI Court	21	22	22
Total Participants	107	110	110
Drug Court and DWI Fees Collected			
Drug Court	47,436	48,000	48,000
DWI Court	36,046	33,000	33,000

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	2,025	0	790	723	0	723	0
	SUBTOTAL *****	2,025	0	790	723	0	723	0
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	52,459	50,000	53,000	50,000	0	50,000	0
3584	DRUG COURT FEES - DWI	40,601	33,300	30,500	30,000	0	30,000	9-
	SUBTOTAL *****	93,060	83,300	83,500	80,000	0	80,000	4-

13th Judicial Circuit Drug Court

INTEREST							
3711	INT-OVERNIGHT	236	125	350	300	0	300 140
3712	INT-LONG TERM INVEST	4,108	3,000	5,300	3,500	0	3,500 16
3798	INC/DEC IN FV OF INVESTMENTS	-1,511	0	0	0	0	0 0
SUBTOTAL *****		2,833	3,125	5,650	3,800	0	3,800 22
MISCELLANEOUS							
3890	MISCELLANEOUS	403	300	300	300	0	300 0
SUBTOTAL *****		403	300	300	300	0	300 0
TOTAL REVENUES *****		98,321	86,725	90,240	84,823	0	84,823 2-
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	759	3,000	3,000	3,000	0	3,000 0
23001	PRINTING	0	100	100	100	0	100 0
23015	COMPUTER SUPPLIES	0	100	100	100	0	100 0
23016	MAGNETIC MEDIA	0	25	25	25	0	25 0
23018	PRINTER SUPPLIES	224	200	200	200	0	200 0
23027	INMATE WORK/INCENTIVE SUPPLY	2,659	5,000	3,000	5,000	0	5,000 0
23050	OTHER SUPPLIES	632	2,000	2,000	2,000	0	2,000 0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	175	0	175 0
23850	MINOR EQUIP & TOOLS (<\$1000)	4	175	0	0	0	0 100-
SUBTOTAL *****		4,278	10,600	8,425	10,600	0	10,600 0
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	265	440	440	440	0	440 0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,415	3,500	3,500	3,500	0	3,500 0
37230	MEALS & LODGING-TRAINING	4,303	7,500	4,500	7,500	0	7,500 0
37235	MEALS & LODGING - OTHER	778	600	300	600	0	600 0
37240	REGISTRATION/TUITON	2,025	3,000	2,715	3,000	0	3,000 0
SUBTOTAL *****		9,786	15,040	11,455	15,040	0	15,040 0
VEHICLE EXPENSE							
59200	LOCAL MILEAGE	68	200	75	200	0	200 0
SUBTOTAL *****		68	200	75	200	0	200 0
CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	19,430	42,200	65,000	110,907	0	110,907 162
71101	PROFESSIONAL SERVICES	0	500	0	500	0	500 0
71600	EQUIP LEASES & METER CHR	0	800	0	0	0	0 100-
SUBTOTAL *****		19,430	43,500	65,000	111,407	0	111,407 156
OTHER							
83100	AWARDS	2,008	4,000	4,000	4,000	0	4,000 0
84010	RECEPTION/MEETINGS	615	400	400	400	0	400 0
84300	ADVERTISING	0	200	0	0	0	0 100-
86300	TESTING	32,572	120,360	35,000	120,360	0	120,360 0
86900	MISCELLANEOUS	0	0	277	0	0	0 0
SUBTOTAL *****		35,195	124,960	39,677	124,760	0	124,760 0
FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	1,200	1,200	0	0	0 100-
SUBTOTAL *****		0	1,200	1,200	0	0	0 100-
TOTAL EXPENDITURES *****		68,757	195,500	125,832	262,007	0	262,007 34

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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 which concluded December 31, 2017. There are no other significant changes to the budget.

Performance Measures

	2017	2018	2019
	Actual	Estimated	Projected
Admissions by year			
Veterans Court	8	15	15
Contributions and Fees Collected			
Contributions	\$0	\$0	\$0
Fees	\$7,644	\$10,000	\$9,000

Veterans Court

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	52,651	0	0	0	0	0	0
	SUBTOTAL *****	52,651	0	0	0	0	0	0
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	7,644	18,000	7,000	9,000	0	9,000	50-
	SUBTOTAL *****	7,644	18,000	7,000	9,000	0	9,000	50-
	TOTAL REVENUES *****	60,295	18,000	7,000	9,000	0	9,000	50-
PERSONAL SERVICES								
10100	SALARIES & WAGES	33,902	11,581	8,943	11,681	0	11,681	0
10200	FICA	2,594	885	685	893	0	893	0
10300	HEALTH INSURANCE	2,640	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	431	0	0	0	0	0	0
10325	DISABILITY INSURANCE	110	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	2,532	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	123	0	0	0	0	0	0
10350	LIFE INSURANCE	24	0	0	0	0	0	0
10375	DENTAL INSURANCE	210	0	0	0	0	0	0
10400	WORKERS COMP	901	272	157	313	0	313	15
10500	401(A) MATCH PLAN	313	65	0	0	0	0	100-
	SUBTOTAL *****	43,780	12,803	9,785	12,887	0	12,887	1
MATERIALS & SUPPLIES								
23027	INMATE WORK/INCENTIVE SUPPLY	565	1,000	800	1,000	0	1,000	0
23050	OTHER SUPPLIES	65	0	99	100	0	100	0
	SUBTOTAL *****	630	1,000	899	1,100	0	1,100	10
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	55	50	50	50	0	50	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,324	400	0	3,000	0	3,000	650
37230	MEALS & LODGING-TRAINING	4,185	1,000	0	1,650	0	1,650	65
37240	REGISTRATION/TUITION	2,250	2,000	0	4,795	0	4,795	139
	SUBTOTAL *****	8,814	3,450	50	9,495	0	9,495	175
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	200	50	100	0	100	50-
	SUBTOTAL *****	0	200	50	100	0	100	50-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	10,455	28,840	9,816	34,542	0	34,542	19
	SUBTOTAL *****	10,455	28,840	9,816	34,542	0	34,542	20
OTHER								
83100	AWARDS	87	300	300	750	0	750	150
84010	RECEPTION/MEETINGS	212	160	200	160	0	160	0
86300	TESTING	11,155	28,320	15,230	21,240	0	21,240	25-
86900	MISCELLANEOUS	667	0	0	0	0	0	0
	SUBTOTAL *****	12,121	28,780	15,730	22,150	0	22,150	23-
	TOTAL EXPENDITURES *****	75,800	75,073	36,330	80,274	0	80,274	7

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 2018 budget included amounts for replacement chairs for the ceremonial courtroom which are not present in the 2019 budget. There are no other significant changes to the budget.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	10,601	15,000	14,000	14,000	0	14,000	6-
	SUBTOTAL *****	10,601	15,000	14,000	14,000	0	14,000	7-
INTEREST								
3711	INT-OVERNIGHT	109	60	140	60	0	60	0
3712	INT-LONG TERM INVEST	1,887	800	1,800	800	0	800	0
3798	INC/DEC IN FV OF INVESTMENTS	-736	0	0	0	0	0	0
	SUBTOTAL *****	1,260	860	1,940	860	0	860	0
	TOTAL REVENUES *****	11,861	15,860	15,940	14,860	0	14,860	6-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	240	200	240	200	0	200	0
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	300	0	300	0
23850	MINOR EQUIP & TOOLS (<\$1000)	430	775	0	475	0	475	38-
	SUBTOTAL *****	670	1,025	240	1,025	0	1,025	0
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	639	2,500	1,500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	176	3,000	1,500	3,000	0	3,000	0
37240	REGISTRATION/TUITION	0	3,500	1,800	3,500	0	3,500	0
	SUBTOTAL *****	815	9,000	4,800	9,000	0	9,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	200	5,000	1,000	5,000	0	5,000	0
	SUBTOTAL *****	200	5,000	1,000	5,000	0	5,000	0
OTHER								
83100	AWARDS	1,567	1,750	1,550	1,750	0	1,750	0
84010	RECEPTION/MEETINGS	158	0	45	375	0	375	0
86900	MISCELLANEOUS	0	0	126	0	0	0	0
	SUBTOTAL *****	1,725	1,750	1,721	2,125	0	2,125	21

Administration of Justice

Department Number 2850

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	61,940	0	0	0	0	0
91301	COMPUTER HARDWARE	0	2,500	0	6,000	0	6,000 140
91302	COMPUTER SOFTWARE	0	1,000	0	4,000	0	4,000 300
92100	REPLCMENT FURN & FIXTURES	0	13,165	13,165	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	4,500	0	4,500	0	4,500 0
SUBTOTAL *****		61,940	21,165	13,165	14,500	0	14,500 31-
TOTAL EXPENDITURES *****		65,350	37,940	20,926	31,650	0	31,650 17-

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

	2017	2018	2019
	Actual	Estimated	Projected
Mental Health Court Admissions			
Diversion Program	5	5	5
Probation Program	23	24	24
Re-Entry Program	0	3	3
Total Admissions	28	32	32

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	310	1,000	500	500	0	500	50-
	SUBTOTAL *****	310	1,000	500	500	0	500	50-
	TOTAL REVENUES *****	310	1,000	500	500	0	500	50-
PERSONAL SERVICES								
10100	SALARIES & WAGES	201,929	233,875	226,702	233,784	0	233,784	0
10110	OVERTIME	972	2,000	1,064	2,000	0	2,000	0
10200	FICA	14,453	18,044	16,635	18,037	0	18,037	0
10300	HEALTH INSURANCE	31,740	34,380	33,350	31,788	0	31,788	7-
10310	COUNTY HSA CONTRIBUTION	2,269	3,600	3,550	3,600	0	3,600	0
10325	DISABILITY INSURANCE	868	1,005	1,008	841	0	841	16-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,516	8,465	8,076	6,416	0	6,416	24-
10331	CNTY PD DEPENDENT PREM-DENTAL	370	515	491	404	0	404	21-
10350	LIFE INSURANCE	264	288	279	432	0	432	50
10375	DENTAL INSURANCE	2,310	2,520	2,450	2,100	0	2,100	16-
10400	WORKERS COMP	3,522	4,092	3,979	4,728	0	4,728	15
10500	401(A) MATCH PLAN	2,100	3,120	2,505	3,120	0	3,900	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	5,208	0
	SUBTOTAL *****	266,313	311,904	300,089	307,250	0	313,238	0
MATERIALS & SUPPLIES								
22000	POSTAGE	46	60	60	60	0	60	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	0	0	0	0	100-
23000	OFFICE SUPPLIES	174	400	450	400	0	400	0
23001	PRINTING	0	50	0	50	0	50	0
23015	COMPUTER SUPPLIES	0	100	50	100	0	100	0
23016	MAGNETIC MEDIA	0	25	0	0	0	0	100-
23018	PRINTER SUPPLIES	50	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	1,496	2,000	2,000	2,000	0	2,000	0
23050	OTHER SUPPLIES	211	50	50	50	0	50	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	175	0	175	0
23850	MINOR EQUIP & TOOLS (<\$1000)	354	100	100	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	362	380	500	500	0	500	31
	SUBTOTAL *****	2,693	3,365	3,310	3,535	0	3,535	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	100	220	50	220	0	220	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	87	500	0	700	0	700	40
37230	MEALS & LODGING-TRAINING	666	800	428	800	0	800	0
37235	MEALS & LODGING - OTHER	21	200	200	200	0	200	0
37240	REGISTRATION/TUITION	185	750	200	1,350	0	1,350	80
	SUBTOTAL *****	1,059	2,470	878	3,270	0	3,270	32
UTILITIES								
48000	TELEPHONES	2,599	3,300	3,300	3,320	0	3,320	0
48100	NATURAL GAS	1,447	2,200	2,200	2,200	0	2,200	0
48200	ELECTRICITY	5,141	5,000	5,200	5,200	0	5,200	4
48300	WATER	304	300	325	325	0	325	8
48500	STORM WATER UTILITY	130	150	150	150	0	150	0
48600	SEWER USE	278	300	300	300	0	300	0
	SUBTOTAL *****	9,899	11,250	11,475	11,495	0	11,495	2
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	150	0	50	0	50	66-
	SUBTOTAL *****	0	150	0	50	0	50	67-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	206	500	250	250	0	250	50-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	206	600	350	350	0	350	42-

Alternative Sentencing Program

Law Enforcement Sales Tax

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	35,910	77,840	40,088	60,252	0	60,252	22-
71600	EQUIP LEASES & METER CHRG	210	0	0	0	0	0	0
	SUBTOTAL *****	36,120	77,840	40,088	60,252	0	60,252	23-
OTHER								
83100	AWARDS	370	200	200	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	34,892	22,283	22,283	23,668	0	23,668	6
84010	RECEPTION/MEETINGS	251	350	350	350	0	350	0
86300	TESTING	30,298	29,640	33,200	56,640	0	56,640	91
	SUBTOTAL *****	65,811	52,473	56,033	80,858	0	80,858	54
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	719	1,920	1,500	600	0	600	68-
	SUBTOTAL *****	719	1,920	1,500	600	0	600	69-
	TOTAL EXPENDITURES *****	382,820	461,972	413,723	467,660	0	473,648	3

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Information System–Court Only

Law Enforcement Sales Tax

Department Number 2907

Mission

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

Budget Highlights

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

Annual Budget

2907 INFORMATION SYSTEM–COURT ONLY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	2,100	2,100	2,100	2,100	0	2,100	0
	TOTAL EXPENDITURES *****	2,100	2,100	2,100	2,100	0	2,100	0

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	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 4,643,317	\$ 4,794,512	\$ 4,320,848	\$ 691,001	\$ 23,996	\$ 5,035,845
100	1253	Internet Crimes Task Force	176,436	231,640	70,867	3,595	-	74,462
250	2501	Sheriff Forfeiture-Dept of Justice	-	-	-	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	-	-	-	-	-	-
251	2510	Sheriff Training	17,622	19,562	-	22,187	-	22,187
252	252x	Law Enf. Citizen Contributions	914	5,605	-	9,515	-	9,515
253	253x	Justice Assistance Grants (JAG)	23,407	36,948	-	35,666	1,797	37,463
254	2540	Sheriff Civil Charges	41,878	41,706	-	42,552	-	42,552
255	2550	Sheriff Revolving Fund Activity	36,105	14,317	-	164,351	-	164,351
257	2570	Sheriff K9 Operations Fund	13,326	5,260	-	8,837	9,000	17,837
290	2901	Sheriff-Law Enf Sales Tax	1,967,898	1,904,050	1,309,129	235,498	493,815	2,038,442
		Subtotal	\$ 6,920,903	\$ 7,053,600	\$ 5,700,844	\$ 1,213,202	\$ 528,608	\$ 7,442,654
Corrections:								
								-
100	1255	Corrections	4,425,160	4,405,097	2,599,355	2,114,949	43,075	4,757,379
256	2560	Inmate Security Fund	10,931	10,648	-	31,078	-	31,078
290	2902	Corrections-Law Enf Sales Tax	781,958	638,623	756,006	29,851	19,200	805,057
290	2906	Contract Inmate Housing	219,576	113,818	-	195,000	-	195,000
		Subtotal	5,437,625	5,168,186	3,355,361	2,370,878	62,275	5,788,514
		Total	\$ 12,358,528	\$ 12,221,786	\$ 9,056,205	\$ 3,584,080	\$ 590,883	\$ 13,231,168

* 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							2019 Total
	Full-time Equivalent Positions							
	2017	2018	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 1255	Dept. 2902	
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	3.00	3.00	-	-	-	-	3.00
Sergeant	9.00	8.00	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
Hiring/Recruiting Coordinator	-	-	2.00	-	-	-	-	2.00
Background Investigator	-	-	2.00	-	-	-	-	2.00
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	4.00	4.00	3.00	1.00	-	-	-	4.00
Office Specialist	1.63	1.63	1.26	1.00	-	-	-	2.26
Evidence Custodian	1.00	2.00	2.00	-	-	-	-	2.00
Warrant Specialist Pool	0.17	0.17	-	-	-	-	-	-
Records Specialist Pool	0.10	0.10	-	-	-	-	-	-
Technical/Fleet Analyst	1.00	1.00	1.00	-	-	-	-	1.00
Subtotal	83.90	84.90	73.26	14.00	0.83	-	-	88.09
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	34.00	38.00	-	-	-	30.00	4.00	34.00
Detention Officer Pool	0.17	0.17	-	-	-	0.17	-	0.17
Control Room Officer	8.00	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
Office Specialist	1.00	1.00	-	-	-	1.00	-	1.00
Detention Corporal	4.00	-	-	-	-	-	-	-
Subtotal	57.73	57.73	-	-	-	47.73	6.00	53.73
Total FTEs	141.63	142.63	73.26	14.00	0.83	47.73	6.00	141.82
Overtime	\$653,515	\$628,706	\$272,662	\$ 90,486	\$ 4,962	\$194,488	\$ 63,217	\$625,815
Holiday	\$141,314	\$133,828	\$ 50,813	\$ 19,664	\$ -	\$ 45,835	\$ 15,712	\$132,024

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.

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.

Budget Highlights

General Fund: The budget reflects the current award period pertaining to the state's cyber crimes grant, which runs through May 2019. The budget will be amended at such time that the grant is renewed or extended. The 2019 budget includes funding for internal re-structuring which will establish a professional development division within the department that will be focused on hiring, retention, training, and certification. Four vacant positions have been permanently transferred from the Corrections division and reclassified to higher ranges; and, a part-time position has been added, the cost of which is partially off-set by eliminating other part-time hours elsewhere in the budget. The net increase is 0.36 FTE.

The 2019 budget reflects a "vacancy and turnover" budgetary adjustment which reduces budgetary appropriations. The 2019 budget is the first year to implement this budgetary adjustment and it is limited to the Sheriff, Corrections, and Circuit Court budgets and is intended to more accurately reflect real anticipated spending for the year.

The 2019 budget also reflects increased appropriations for replacement of cell phones throughout the department and other minor equipment (such as microphones, camera supplies, etc.); increased appropriations for ammunition (the ammunition budget was reduced in 2017-2018 because accumulated ammunition on hand was sufficient); and purchase of forensic computer hardware and software as well as replacement shredder and copier.

There are no other significant changes to the budget.

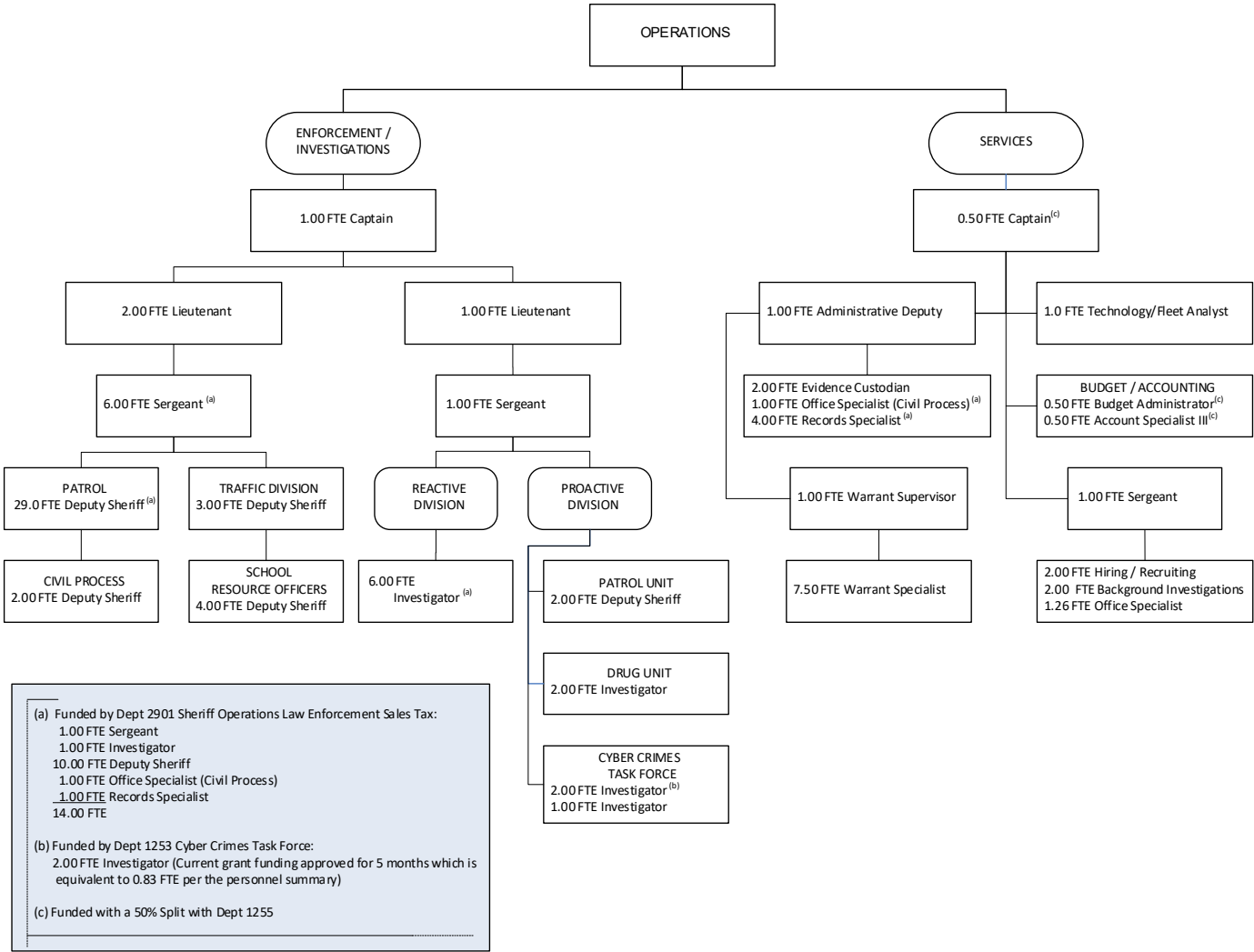
Sheriff Revolving Fund: The 2016 budget was amended mid-year to provide funding for a replacement Records Management System (RMS) and the 2017, 2018, and 2019 budgets include additional funding related to the RMS project. In addition, the 2019 budget includes funding for interior modifications to the Sheriff's Annex/ Election Warehouse Facility which is intended to improve functionality for investigative and evidence custody activities.

Sheriff Operations

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.

Organizational Chart



Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	75	150	90	120	0	120	20-
	SUBTOTAL *****	75	150	90	120	0	120	20-
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	58,725	84,309	76,868	78,798	0	78,798	6-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	877	0	0	0	0	0	0
3465	FEDERAL REIMBURSE EXPENSES	9,148	10,000	4,245	10,000	0	10,000	0
3469	STATE REIMB-CRIMINAL COSTS	23,700	30,775	30,225	30,775	0	30,775	0
	SUBTOTAL *****	92,450	125,084	111,338	119,573	0	119,573	4-
CHARGES FOR SERVICES								
3510	COPIES	1,161	1,542	1,407	1,400	0	1,400	9-
3525	REIMB. SPECIAL PROJECTS	54,136	54,136	55,006	56,106	0	56,106	3
3528	REIMB PERSONNEL/PROJECTS	38,891	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	4,669	10,000	6,574	9,870	0	9,870	1-
3563	CIVIL PROCESS FEES	16,982	10,350	13,000	13,038	0	13,038	25
3569	OTHER FEES	1,492	1,700	3,276	3,200	0	3,200	88
3572	SHERIFF'S FEES	76,168	80,000	76,000	93,641	0	93,641	17
3590	INSPECTION FEES	85	80	40	60	0	60	25-
	SUBTOTAL *****	193,584	157,808	155,303	177,315	0	177,315	12
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,350	0	0	0	0	0	0
3890	MISCELLANEOUS	4	150	0	150	0	150	0
3891	DIVIDENDS/REBATES	1,053	1,075	1,076	1,075	0	1,075	0
	SUBTOTAL *****	2,407	1,225	1,076	1,225	0	1,225	0
	TOTAL REVENUES *****	288,516	284,267	267,807	298,233	0	298,233	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,807,036	3,109,266	2,875,655	3,466,541	113,880	3,050,858	1-
10110	OVERTIME	359,869	272,563	397,450	292,561	0	272,662	0
10115	SHIFT DIFFERENTIAL	35,682	36,270	37,738	36,270	2,704	36,270	0
10120	HOLIDAY WORKED	49,021	50,785	54,176	56,480	0	50,813	0
10125	FAMILY HOLIDAY WORKED PREMIUM	10,290	10,382	11,420	10,382	0	10,382	0
10200	FICA	234,659	266,163	248,157	295,460	8,712	260,269	2-
10300	HEALTH INSURANCE	346,586	382,995	342,183	347,310	12,360	331,882	13-
10310	COUNTY HSA CONTRIBUTION	18,994	27,000	29,625	30,600	0	30,600	13
10325	DISABILITY INSURANCE	11,245	13,042	11,631	12,380	434	10,804	17-
10330	CNTY PD DEPENDENT PREM-HEALTH	88,762	91,132	87,073	72,648	11,854	72,648	20-
10331	CNTY PD DEPENDENT PREM-DENTAL	5,708	6,295	6,334	6,368	494	6,368	1
10350	LIFE INSURANCE	2,980	3,276	3,040	4,932	96	4,920	50
10375	DENTAL INSURANCE	25,865	28,245	25,960	27,930	840	27,828	1-
10400	WORKERS COMP	66,738	62,279	58,495	85,497	2,467	73,694	18
10500	401(A) MATCH PLAN	29,903	35,587	29,808	35,620	1,300	35,457	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,324	2,350	2,265	0	0	45,393	,831
	SUBTOTAL *****	4,095,662	4,397,630	4,221,010	4,780,979	155,141	4,320,848	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	3,619	4,514	4,310	4,130	0	4,130	8-
23000	OFFICE SUPPLIES	8,116	10,000	8,873	9,000	0	9,000	10-
23001	PRINTING	3,856	4,000	2,600	4,000	0	4,000	0
23016	MAGNETIC MEDIA	1,335	1,000	1,472	1,900	0	1,900	90
23050	OTHER SUPPLIES	15,287	17,773	14,258	16,950	190	16,950	4-
23200	AMMUNITION	0	0	0	4,050	0	4,050	0
23201	AMMUNITION (LESS-LETHAL)	38	1,550	750	1,550	0	1,550	0
23300	UNIFORMS	44,076	29,950	29,950	30,003	2,000	30,003	0
23305	UNIFORM MAINTENANCE	3,211	5,320	1,865	4,300	0	4,300	19-
23350	RESERVE/EXPLORER PRGM SUPPLIES	2,272	2,285	2,200	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	7,352	5,931	9,625	11,306	1,000	11,306	90
23855	FURNITURE/FIXTURE <\$1000	681	778	1,635	780	0	780	0
23860	VEHICLE EQUIPMENT <\$1000	1,879	1,110	2,005	1,600	0	1,600	44
	SUBTOTAL *****	91,722	84,211	79,543	91,854	3,190	91,854	9

Sheriff Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	3,206	3,770	4,020	4,115	0	4,115	9
37200	SEMINARS/CONFERENCE/MEETINGS	2,946	1,925	2,045	1,225	0	1,225	36-
37210	TRAINING/SCHOOLS	5,656	31,060	12,775	21,775	4,285	26,060	16-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	844	2,100	1,150	3,100	0	3,100	47
37230	MEALS & LODGING-TRAINING	2,856	5,686	3,650	8,026	0	8,026	41
SUBTOTAL *****		15,508	44,541	23,640	38,241	4,285	42,526	5-
UTILITIES								
48000	TELEPHONES	29,840	29,712	30,400	30,396	336	30,732	3
48050	CELLULAR/MOBILE DEVICE SERVICE	30,255	30,000	24,772	34,680	0	34,680	15
48100	NATURAL GAS	6,113	6,384	6,400	6,108	0	6,108	4-
48200	ELECTRICITY	33,537	33,564	30,609	38,520	0	38,520	14
48300	WATER	5,507	5,112	5,311	5,316	0	5,316	3
48400	SOLID WASTE	1,410	1,248	1,452	1,452	0	1,452	16
48450	SOLID WASTE - RECYCLING	0	0	44	0	0	0	0
48500	STORM WATER UTILITY	397	348	423	432	0	432	24
48600	SEWER USE	5,146	4,620	4,917	4,908	0	4,908	6
SUBTOTAL *****		112,205	110,988	104,328	121,812	336	122,148	10
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	147,350	142,106	180,786	198,549	0	198,549	39
59010	FUEL SURCHARGE - REIMB TO R&B	7,899	7,427	8,302	8,231	0	8,231	10
59025	VEHICLE TITLE/LICENSE/PLATES	731	1,125	1,224	1,107	0	1,107	1-
59100	VEHICLE REPAIRS/MAINTENANCE	31,863	44,225	41,100	40,902	0	40,902	7-
59105	TIRES	17,269	20,802	19,542	19,025	0	19,025	8-
59110	MECHANICS CHARGE - REIMB R&B	9,482	10,835	8,126	10,404	0	10,404	3-
SUBTOTAL *****		214,594	226,520	259,080	278,218	0	278,218	23
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	6,798	7,063	7,211	7,393	0	7,393	4
60100	BLDG REPAIRS/MAINTENANCE	1,513	500	0	500	0	500	0
60200	EQUIP REPAIRS/MAINTENANCE	6,848	6,600	5,983	6,600	200	6,800	3
SUBTOTAL *****		15,159	14,163	13,194	14,493	200	14,693	4
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,584	5,942	1,584	0	2,499	2,499	57-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	4,379	410	5,879	0
71000	INSURANCE AND BONDS	250	100	100	100	0	100	0
71100	OUTSIDE SERVICES	4,251	5,703	5,253	3,208	0	3,208	43-
71526	DISPOSAL SERVICES	840	600	612	600	0	600	0
71600	EQUIP LEASES & METER CHR	0	200	0	200	0	200	0
SUBTOTAL *****		6,925	12,545	7,549	8,487	2,909	12,486	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	75,225	67,324	67,324	97,384	0	97,384	44
84010	RECEPTION/MEETINGS	138	200	100	200	0	200	0
85400	CRIMINAL INVESTIGATION	8,636	20,000	7,982	20,000	0	20,000	0
86300	TESTING	7,546	10,907	10,762	11,492	0	11,492	5
SUBTOTAL *****		91,545	98,431	86,168	129,076	0	129,076	31
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	12,925	0	0
91301	COMPUTER HARDWARE	0	0	0	0	3,740	1,600	0
91302	COMPUTER SOFTWARE	0	2,499	0	0	9,085	9,085	263
92300	REPLCMENT MACH & EQUIP	0	0	0	0	13,311	13,311	0
SUBTOTAL *****		0	2,499	0	0	39,061	23,996	860
TOTAL EXPENDITURES *****		4,643,320	4,991,528	4,794,512	5,463,160	205,122	5,035,845	1

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	7,681	10,000	10,000	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	142,260	215,823	243,367	63,802	0	63,802	70-
SUBTOTAL *****		149,941	225,823	253,367	63,802	0	63,802	72-
TOTAL REVENUES *****		149,941	225,823	253,367	63,802	0	63,802	72-

Sheriff Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	102,939	107,374	105,420	107,098	0	46,522	56-
10110	OVERTIME	3,269	14,616	14,230	4,962	0	4,962	66-
10115	SHIFT DIFFERENTIAL	27	0	80	0	0	0	0
10120	HOLIDAY WORKED	289	0	602	0	0	0	0
10200	FICA	7,673	8,641	8,840	8,572	0	3,421	60-
10300	HEALTH INSURANCE	11,460	13,043	10,560	9,768	0	4,070	68-
10310	COUNTY HSA CONTRIBUTION	900	1,200	2,400	2,400	0	2,400	100
10325	DISABILITY INSURANCE	440	451	450	385	0	385	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,064	4,610	4,610	3,846	0	3,846	16-
10331	CNTY PD DEPENDENT PREM-DENTAL	406	404	258	257	0	257	36-
10350	LIFE INSURANCE	96	96	96	144	0	144	50
10375	DENTAL INSURANCE	840	840	840	840	0	840	0
10400	WORKERS COMP	2,534	2,716	2,579	3,003	0	1,420	47-
10500	401(A) MATCH PLAN	1,300	1,350	1,250	1,040	0	500	62-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	2,100	0
SUBTOTAL *****		137,237	155,341	152,215	142,315	0	70,867	54-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	41	0	0	0	0
23016	MAGNETIC MEDIA	0	0	140	0	0	0	0
23050	OTHER SUPPLIES	518	240	272	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	3,250	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,755	4,755	3,342	0	0	0	100-
SUBTOTAL *****		2,273	8,245	3,795	0	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	75	75	100	0	0	0	100-
37200	SEMINARS/CONFERENCE/MEETINGS	89	0	2,895	0	0	0	0
37210	TRAINING/SCHOOLS	1,995	10,240	5,445	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,209	5,107	4,658	0	0	0	100-
37230	MEALS & LODGING-TRAINING	4,254	7,168	8,704	0	0	0	100-
SUBTOTAL *****		8,622	22,590	21,802	0	0	0	100-
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	489	490	576	220	0	220	55-
SUBTOTAL *****		489	490	576	220	0	220	55-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	60	0	0	0	0	0	0
SUBTOTAL *****		60	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,675	27,112	30,280	2,975	0	2,975	89-
71100	OUTSIDE SERVICES	1,253	1,254	1,135	400	0	400	68-
SUBTOTAL *****		15,928	28,366	31,415	3,375	0	3,375	88-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	11,253	11,254	0	0	0	100-
92300	REPLCMNT MACH & EQUIP	11,829	2,714	4,583	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	6,000	6,000	0	0	0	100-
SUBTOTAL *****		11,829	19,967	21,837	0	0	0	100-
TOTAL EXPENDITURES *****		176,438	234,999	231,640	145,910	0	74,462	68-

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	22	15	32	32	0	32	113
3712	INT-LONG TERM INVEST	391	382	412	412	0	412	7
3798	INC/DEC IN FV OF INVESTMENTS	-110	0	0	0	0	0	0
SUBTOTAL *****		303	397	444	444	0	444	12
TOTAL REVENUES *****		303	397	444	444	0	444	12

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	9,008	0	0	0	0	0	0
	SUBTOTAL *****	9,008	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	13	8	24	24	0	24	200
3712	INT-LONG TERM INVEST	217	186	314	314	0	314	68
3798	INC/DEC IN FV OF INVESTMENTS	-94	0	0	0	0	0	0
	SUBTOTAL *****	136	194	338	338	0	338	74
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	3,550	0	0	0	0
	SUBTOTAL *****	0	0	3,550	0	0	0	0
	TOTAL REVENUES *****	9,144	194	3,888	338	0	338	74

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	5,211	6,700	5,682	5,682	0	5,682	15-
3465	FEDERAL REIMBURSE EXPENSES	260	0	0	0	0	0	0
	SUBTOTAL *****	5,471	6,700	5,682	5,682	0	5,682	15-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	11,015	11,870	12,967	12,967	0	12,967	9
	SUBTOTAL *****	11,015	11,870	12,967	12,967	0	12,967	9
INTEREST								
3711	INT-OVERNIGHT	8	6	10	10	0	10	66
3712	INT-LONG TERM INVEST	137	138	146	146	0	146	5
3798	INC/DEC IN FV OF INVESTMENTS	-58	0	0	0	0	0	0
	SUBTOTAL *****	87	144	156	156	0	156	8
	TOTAL REVENUES *****	16,573	18,714	18,805	18,805	0	18,805	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	3,099	4,500	3,360	4,500	0	4,500	0
37210	TRAINING/SCHOOLS	11,200	8,000	13,187	13,187	0	13,187	64
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	270	1,000	0	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	3,053	3,500	3,005	3,500	0	3,500	0
	SUBTOTAL *****	17,622	17,000	19,552	22,187	0	22,187	31
OTHER								
86900	MISCELLANEOUS	0	0	10	0	0	0	0
	SUBTOTAL *****	0	0	10	0	0	0	0
	TOTAL EXPENDITURES *****	17,622	17,000	19,562	22,187	0	22,187	31

2520 NEIGHBORHOOD WATCH

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3798	INC/DEC IN FV OF INVESTMENTS	-12	0	0	0	0	0	0
	SUBTOTAL *****	-12	0	0	0	0	0	0
	TOTAL REVENUES *****	-12	0	0	0	0	0	0

Sheriff Operations

OTHER								
86900	MISCELLANEOUS	0	0	20	0	0	0	0
	SUBTOTAL *****	0	0	20	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	20	0	0	0	0

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
INTEREST								
3711	INT-OVERNIGHT	17	12	24	24	0	24	100
3712	INT-LONG TERM INVEST	295	184	314	314	0	314	70
3798	INC/DEC IN FV OF INVESTMENTS	-88	0	0	0	0	0	0
	SUBTOTAL *****	224	196	338	338	0	338	72
	TOTAL REVENUES *****	224	196	338	338	0	338	72
PERSONAL SERVICES								
10110	OVERTIME	316	5,000	5,000	0	0	0	100-
10115	SHIFT DIFFERENTIAL	3	0	0	0	0	0	0
10200	FICA	24	385	385	0	0	0	100-
10400	WORKERS COMP	44	200	200	0	0	0	100-
	SUBTOTAL *****	387	5,585	5,585	0	0	0	100-
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 *****	387	13,385	5,585	7,800	0	7,800	42-

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	15	16	6	6	0	6	62-
3798	INC/DEC IN FV OF INVESTMENTS	-4	0	0	0	0	0	0
	SUBTOTAL *****	12	17	7	7	0	7	59-
	TOTAL REVENUES *****	12	17	7	7	0	7	59-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	368	500	0	500	0	500	0
	SUBTOTAL *****	368	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 *****	368	1,000	0	1,000	0	1,000	0

Sheriff Operations

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	12	14	8	8	0	8	42-
3798	INC/DEC IN FV OF INVESTMENTS	-3	0	0	0	0	0	0
	SUBTOTAL *****	10	15	9	9	0	9	40-
	TOTAL REVENUES *****	10	15	9	9	0	9	40-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	159	215	0	215	0	215	0
	SUBTOTAL *****	159	215	0	215	0	215	0
OTHER								
86850	CONTINGENCY	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	TOTAL EXPENDITURES *****	159	715	0	715	0	715	0

2534 JUSTICE ASSISTANCE GRANT FYX4

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,702	0	0	0	0	0	0
	SUBTOTAL *****	1,702	0	0	0	0	0	0
	TOTAL REVENUES *****	1,702	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	1,702	0	0	0	0	0	0
	SUBTOTAL *****	1,702	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,702	0	0	0	0	0	0

2536 JUSTICE ASSISTANCE GRANT FYX6

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	21,705	14,470	14,470	0	0	0	100-
	SUBTOTAL *****	21,705	14,470	14,470	0	0	0	100-
	TOTAL REVENUES *****	21,705	14,470	14,470	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	21,705	0	0	0	0	0	0
	SUBTOTAL *****	21,705	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	14,470	14,470	0	0	0	100-
	SUBTOTAL *****	0	14,470	14,470	0	0	0	100-
	TOTAL EXPENDITURES *****	21,705	14,470	14,470	0	0	0	100-

Sheriff Operations

2537 JUSTICE ASSISTANCE GRANT FYX7

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	37,463	22,478	37,463	0	37,463	0
	SUBTOTAL *****	0	37,463	22,478	37,463	0	37,463	0
	TOTAL REVENUES *****	0	37,463	22,478	37,463	0	37,463	0
MATERIALS & SUPPLIES								
23300	UNIFORMS	0	4,007	0	4,007	0	4,007	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	9,181	0	9,181	0	9,181	0
	SUBTOTAL *****	0	13,188	0	13,188	0	13,188	0
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	22,478	22,478	22,478	0	22,478	0
	SUBTOTAL *****	0	22,478	22,478	22,478	0	22,478	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	1,797	0	1,797	0	1,797	0
	SUBTOTAL *****	0	1,797	0	1,797	0	1,797	0
	TOTAL EXPENDITURES *****	0	37,463	22,478	37,463	0	37,463	0

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	13,585	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	36,415	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	21	17	56	17	0	17	0
3712	INT-LONG TERM INVEST	321	291	810	291	0	291	0
3798	INC/DEC IN FV OF INVESTMENTS	-465	0	0	0	0	0	0
	SUBTOTAL *****	-123	308	866	308	0	308	0
	TOTAL REVENUES *****	49,877	50,308	50,866	50,308	0	50,308	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	975	0	0	0	0
26201	ROCK-VENDOR HAULED	0	1,500	0	0	0	0	100-
	SUBTOTAL *****	0	1,500	975	0	0	0	100-
UTILITIES								
48000	TELEPHONES	509	504	546	552	0	552	9
48200	ELECTRICITY	552	0	0	0	0	0	0
	SUBTOTAL *****	1,061	504	546	552	0	552	10
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	818	760	161	0	0	0	100-
	SUBTOTAL *****	818	760	161	0	0	0	100-
OTHER								
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	40,000	0	40,000	0
86850	CONTINGENCY	0	500	0	2,000	0	2,000	300
86900	MISCELLANEOUS	0	0	24	0	0	0	0
	SUBTOTAL *****	40,000	40,500	40,024	42,000	0	42,000	4
	TOTAL EXPENDITURES *****	41,879	43,264	41,706	42,552	0	42,552	2-

Sheriff Operations

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	22,290	22,512	23,810	22,842	0	22,842	1
	SUBTOTAL *****	22,290	22,512	23,810	22,842	0	22,842	1
CHARGES FOR SERVICES								
3569	OTHER FEES	8,320	8,736	8,938	8,476	0	8,476	2-
	SUBTOTAL *****	8,320	8,736	8,938	8,476	0	8,476	3-
INTEREST								
3711	INT-OVERNIGHT	211	174	306	174	0	174	0
3712	INT-LONG TERM INVEST	3,693	3,884	4,166	3,884	0	3,884	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,611	0	0	0	0	0	0
	SUBTOTAL *****	2,293	4,058	4,472	4,058	0	4,058	0
	TOTAL REVENUES *****	32,903	35,306	37,220	35,376	0	35,376	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	8,589	0	0	0	0	0	0
10110	OVERTIME	147	0	0	0	0	0	0
10200	FICA	578	0	0	0	0	0	0
10300	HEALTH INSURANCE	1,320	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	263	0	0	0	0	0	0
10325	DISABILITY INSURANCE	48	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	1,266	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	62	0	0	0	0	0	0
10350	LIFE INSURANCE	20	0	0	0	0	0	0
10375	DENTAL INSURANCE	105	0	0	0	0	0	0
10400	WORKERS COMP	48	0	0	0	0	0	0
10500	401(A) MATCH PLAN	125	0	0	0	0	0	0
	SUBTOTAL *****	12,571	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	317	640	575	640	0	640	0
	SUBTOTAL *****	317	640	575	640	0	640	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,509	2,510	2,548	2,548	0	2,548	1
	SUBTOTAL *****	2,509	2,510	2,548	2,548	0	2,548	2
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	8,320	8,736	8,938	8,476	0	8,476	2-
71101	PROFESSIONAL SERVICES	12,390	55,500	0	59,687	0	59,687	7
	SUBTOTAL *****	20,710	64,236	8,938	68,163	0	68,163	6
OTHER								
86850	CONTINGENCY	0	3,000	0	93,000	0	93,000	,000
86900	MISCELLANEOUS	0	0	256	0	0	0	0
	SUBTOTAL *****	0	3,000	256	93,000	0	93,000	**
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	2,000	2,000	0	0	0	100-
	SUBTOTAL *****	0	2,000	2,000	0	0	0	100-
	TOTAL EXPENDITURES *****	36,107	72,386	14,317	164,351	0	164,351	127

Sheriff Operations

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	16,300	13,600	20,800	13,600	0	13,600	0
	SUBTOTAL *****	16,300	13,600	20,800	13,600	0	13,600	0
INTEREST								
3711	INT-OVERNIGHT	20	16	48	48	0	48	200
3712	INT-LONG TERM INVEST	356	370	704	704	0	704	90
3798	INC/DEC IN FV OF INVESTMENTS	-117	52	0	0	0	0	100-
	SUBTOTAL *****	259	438	752	752	0	752	72
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	50	0	0	0	0
	SUBTOTAL *****	0	0	50	0	0	0	0
	TOTAL REVENUES *****	16,559	14,038	21,602	14,352	0	14,352	2
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	166	1,787	1,301	1,787	0	1,787	0
23300	UNIFORMS	0	400	400	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,077	400	200	400	0	400	0
	SUBTOTAL *****	1,243	2,587	1,901	2,587	0	2,587	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	500	1,600	615	450	0	450	71-
37230	MEALS & LODGING-TRAINING	904	2,000	1,826	1,500	0	1,500	25-
37235	MEALS & LODGING - OTHER	523	600	300	600	0	600	0
	SUBTOTAL *****	1,927	4,200	2,741	2,550	0	2,550	39-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	151	1,900	598	1,500	0	1,500	21-
71101	PROFESSIONAL SERVICES	1,420	1,200	0	1,200	0	1,200	0
	SUBTOTAL *****	1,571	3,100	598	2,700	0	2,700	13-
OTHER								
86850	CONTINGENCY	0	1,000	0	1,000	0	1,000	0
86900	MISCELLANEOUS	0	0	20	0	0	0	0
	SUBTOTAL *****	0	1,000	20	1,000	0	1,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	8,585	8,500	0	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	8,500	0	0	0	9,000	5
	SUBTOTAL *****	8,585	17,000	0	0	0	9,000	47-
	TOTAL EXPENDITURES *****	13,326	27,887	5,260	8,837	0	17,837	36-

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	19,030	20,313	13,550	0	30,200	36,322	78
	SUBTOTAL *****	19,030	20,313	13,550	0	30,200	36,322	79
OTHER FINANCING SOURCES								
3946	INS PROCEEDS-CAP ASSET RETIRED	16,175	52,922	53,720	0	0	0	100-
	SUBTOTAL *****	16,175	52,922	53,720	0	0	0	100-
	TOTAL REVENUES *****	35,205	73,235	67,270	0	30,200	36,322	50-

Sheriff Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	830,984	960,884	852,151	654,947	0	957,679	0
10110	OVERTIME	102,580	90,585	106,112	70,587	0	90,486	0
10115	SHIFT DIFFERENTIAL	9,044	8,145	8,934	8,145	0	8,145	0
10120	HOLIDAY WORKED	19,384	19,692	22,814	13,997	0	19,664	0
10125	FAMILY HOLIDAY WORKED PREMIUM	2,459	1,854	3,100	1,854	0	1,854	0
10200	FICA	72,188	82,708	74,589	57,339	0	82,375	0
10300	HEALTH INSURANCE	68,192	82,920	67,920	76,656	0	76,656	7-
10310	COUNTY HSA CONTRIBUTION	2,813	4,800	4,700	4,800	0	4,800	0
10325	DISABILITY INSURANCE	3,717	4,342	4,312	2,357	0	3,926	9-
10330	CNTY PD DEPENDENT PREM-HEALTH	14,604	13,548	8,938	8,353	0	8,353	38-
10331	CNTY PD DEPENDENT PREM-DENTAL	558	478	479	478	0	478	0
10350	LIFE INSURANCE	548	672	572	1,008	0	1,008	50
10375	DENTAL INSURANCE	4,843	5,880	4,830	5,880	0	5,880	0
10400	WORKERS COMP	22,274	27,563	24,220	18,324	0	30,113	9
10500	401(A) MATCH PLAN	5,255	7,280	5,382	7,280	0	7,280	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	10,432	0
SUBTOTAL *****		1,159,443	1,311,351	1,189,053	932,005	0	1,309,129	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	3,658	8,000	6,715	8,000	0	8,000	0
23200	AMMUNITION	0	0	0	950	0	950	0
23201	AMMUNITION (LESS-LETHAL)	6,888	9,055	7,943	9,055	0	9,055	0
23300	UNIFORMS	10,777	6,682	6,500	6,682	0	6,682	0
23305	UNIFORM MAINTENANCE	0	600	1,288	1,384	0	1,384	130
23850	MINOR EQUIP & TOOLS (<\$1000)	11,394	8,536	7,900	10,486	0	10,486	22
23860	VEHICLE EQUIPMENT <\$1000	70,077	52,596	53,500	27,042	44,775	66,842	27
SUBTOTAL *****		102,794	85,469	83,846	63,599	44,775	103,399	21
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	2,849	3,048	3,693	2,999	0	2,999	1-
37210	TRAINING/SCHOOLS	4,079	3,170	2,760	3,590	0	3,590	13
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,225	350	1,651	1,000	0	1,000	185
37230	MEALS & LODGING-TRAINING	8,697	9,937	9,937	12,410	0	12,410	24
SUBTOTAL *****		16,850	16,505	18,041	19,999	0	19,999	21
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	29,058	31,267	28,442	33,308	0	33,308	6
SUBTOTAL *****		29,058	31,267	28,442	33,308	0	33,308	7
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	12	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	421	421	0	0	0	100-
SUBTOTAL *****		0	421	421	0	12	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	9,556	15,300	15,353	16,428	0	16,428	7
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	0	1,000	0	1,000	0
60250	EQUIPMENT INSTALLATION CHARGES	31,600	37,442	35,233	4,000	27,342	28,304	24-
SUBTOTAL *****		41,156	53,742	50,586	21,428	27,342	45,732	15-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	23,664	38,491	19,725	24,420	0	24,420	36-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	5,200	0	5,200	0
71100	OUTSIDE SERVICES	7,307	1,700	1,922	2,900	0	2,900	70
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
SUBTOTAL *****		31,511	40,731	22,187	33,060	0	33,060	19-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-4,545	0	0	0	0	0	0
SUBTOTAL *****		-4,545	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	12,542	0	0
91301	COMPUTER HARDWARE	0	0	0	0	5,640	0	0
91400	AUTO/TRUCKS	0	0	0	0	34,505	0	0
92300	REPLCMENT MACH & EQUIP	178,158	208,303	182,903	0	238,235	162,915	21-
92301	REPLC COMPUTER HDNR	6,783	0	0	0	51,040	51,040	0
92400	REPLCMENT AUTO/TRUCKS	406,692	331,235	328,571	0	279,860	279,860	15-
SUBTOTAL *****		591,633	539,538	511,474	0	621,822	493,815	8-
TOTAL EXPENDITURES *****		1,967,900	2,079,024	1,904,050	1,103,399	693,951	2,038,442	2-

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 246 inmates, with an optimum operating capacity 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—The 2019 budget reflects permanent transfer of 4 vacant position to the Sheriff Operations budget to support an internal re-structuring plan. In addition, the 2019 budget reflects a “vacancy and turnover” budgetary adjustment which reduces budgetary appropriations. The 2019 budget is the first year to implement this budgetary adjustment and it is limited to the Sheriff, Corrections, and Circuit Court budgets and is intended to more accurately reflect real anticipated spending for the year.

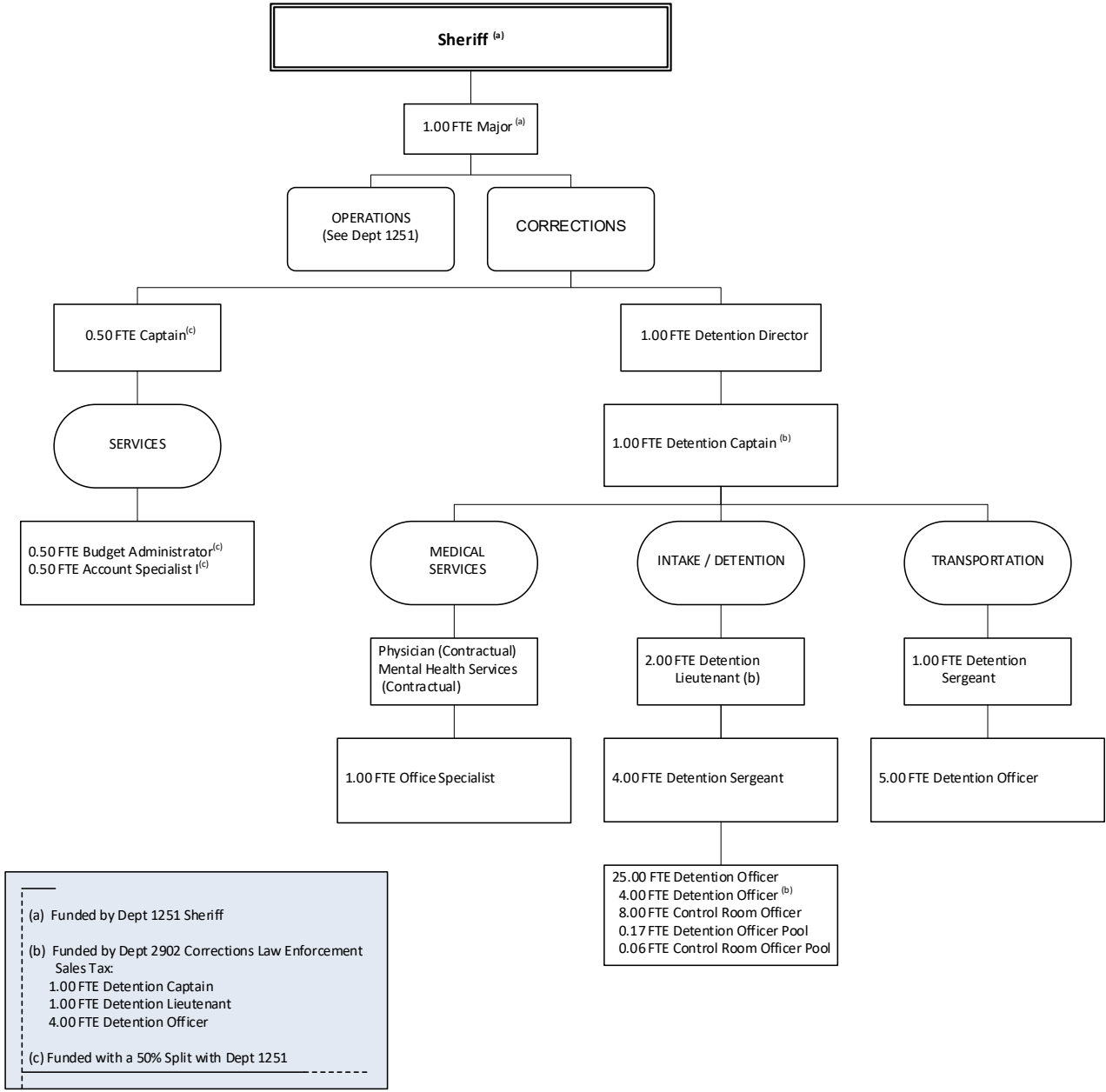
During 2018, the department implemented a new service delivery model for inmate commissary activities which has resulted in the removal of the commissary items from Class 2 along with the inmate reimbursement in revenue “sales”. All such activity is accounted for within a fiduciary fund with monthly reimbursement paid to this budget from the fiduciary fund for various services (such as medical) as well as the commission revenue on commissary items. The budget includes funding for National Institute for Jail Operations (NIJO) training and certification. 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 replacement equipment and NIJO accreditation fees; there are no other significant changes to the budget.

Corrections

Organizational Chart



Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	411	0	0	0	0	0	0
3420	FEDERAL INCENTIVE PROGRAM	7,600	7,500	7,800	7,600	0	7,600	1
3467	STATE REIMB-EXTRADITION	24,564	24,500	23,000	27,277	0	27,277	11
3468	STATE REIMB-TRANSPORTING	23,555	29,187	26,625	26,625	0	26,625	8-
3472	PRIS HOUS-COUNTY&OTHRGOVT	0	480	0	150	0	150	68-
3476	STATE REIMB-PRISONER BD.	966,417	700,000	876,973	876,973	0	876,973	25
3494	PRISONER HOUSING-US MARSHALS	588	1,274	1,260	1,290	0	1,290	1
3495	PRISONER HOUSING-COLUMBIA	1,176	2,140	100	1,323	0	1,323	38-
3496	PRISONER HOUSING-FEDERAL BOP	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		1,024,311	766,081	935,758	942,238	0	942,238	23
CHARGES FOR SERVICES								
3510	COPIES	57	85	52	60	0	60	29-
3518	INMATE MED FEES (RECOUPMENT)	11,639	22,418	16,039	16,164	0	16,164	27-
3519	TRAINING COST REIMBRSMNT	0	0	7,066	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	75,000	75,000	75,000	75,000	0	75,000	0
3529	OVERNIGHT HOLDS	0	278	0	0	0	0	100-
3540	DEFENDANT CRT COSTS&RECOUPMENT	12,094	13,050	6,300	13,630	0	13,630	4
3550	COMMISSIONS	14,094	14,233	14,671	16,352	0	16,352	14
3553	COMMISSIONS-PHONES	74,038	10,000	66,634	63,180	0	63,180	531
3556	INMATE FEES (NON-MEDICAL)	0	0	1,463	5,208	0	5,208	0
SUBTOTAL *****		186,922	135,064	187,225	189,594	0	189,594	40
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	54	0	0	0	0	0	0
3830	SALES	93,181	90,000	43,416	0	0	0	100-
3835	SALE OF CAPITAL FIXED ASSET	2,850	0	6,250	0	3,775	3,775	0
3882	RESTITUTION REIMB/SETTLEMENTS	175	0	0	0	0	0	0
3890	MISCELLANEOUS	408	700	112	700	0	700	0
3891	DIVIDENDS/REBATES	4,491	4,565	4,589	4,589	0	4,589	0
SUBTOTAL *****		101,159	95,265	54,367	5,289	3,775	9,064	90-
TOTAL REVENUES *****		1,312,392	996,410	1,177,350	1,137,121	3,775	1,140,896	15
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,474,031	1,901,139	1,426,072	2,217,220	0	1,728,255	9-
10110	OVERTIME	365,397	194,337	423,071	225,465	0	194,488	0
10115	SHIFT DIFFERENTIAL	32,100	33,414	33,014	33,414	0	33,414	0
10120	HOLIDAY WORKED	53,209	47,602	48,223	53,297	0	45,835	3-
10125	FAMILY HOLIDAY WORKED PREMIUM	11,659	11,022	11,772	11,022	0	11,022	0
10200	FICA	141,655	167,345	144,138	194,342	0	151,714	9-
10300	HEALTH INSURANCE	227,206	295,440	237,202	254,346	0	222,346	24-
10310	COUNTY HSA CONTRIBUTION	14,456	22,200	22,275	24,600	0	24,600	10
10325	DISABILITY INSURANCE	5,958	7,876	5,712	7,952	0	6,406	18-
10330	CNTY PD DEPENDENT PREM-HEALTH	52,432	42,778	42,203	40,147	0	40,147	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,695	2,724	2,497	2,834	0	2,834	4
10350	LIFE INSURANCE	1,968	2,472	1,876	3,708	0	3,708	50
10375	DENTAL INSURANCE	17,459	21,630	15,296	20,790	0	20,790	3-
10400	WORKERS COMP	43,613	43,884	33,604	64,120	0	52,131	18
10500	401(A) MATCH PLAN	14,000	26,780	12,036	26,780	0	26,780	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	34,885	0
10600	UNEMPLOYMENT BENEFITS	1,379	0	0	0	0	0	0
SUBTOTAL *****		2,459,217	2,820,643	2,458,991	3,180,037	0	2,599,355	8-

Corrections

MATERIALS & SUPPLIES

22500	SUBSCRIPTIONS/PUBLICATIONS	502	1,680	2,125	2,340	0	2,340	39
23000	OFFICE SUPPLIES	5,475	5,711	5,100	5,500	0	5,500	3-
23001	PRINTING	289	1,200	1,400	1,300	0	1,300	8
23016	MAGNETIC MEDIA	169	250	120	250	0	250	0
23025	RESIDENT SUPPLIES	30,362	35,500	29,492	35,500	0	35,500	0
23026	INTAKE/INDIGENT SUPPLIES	7,415	10,400	6,311	10,744	0	10,744	3
23027	INMATE WORK/INCENTIVE SUPPLY	4,802	8,080	6,500	7,698	0	7,698	4-
23028	COMMISSARY SUPPLIES	93,181	90,000	43,416	0	0	0	100-
23030	KITCHEN SUPPLIES	3,207	6,008	4,650	5,008	0	5,008	16-
23035	MAINTENANCE SUPPLIES	12,363	15,656	14,986	15,656	0	15,656	0
23050	OTHER SUPPLIES	5,391	7,236	5,684	7,236	0	7,236	0
23200	AMMUNITION	0	0	0	250	0	250	0
23201	AMMUNITION (LESS-LETHAL)	10,311	10,600	10,500	10,600	0	10,600	0
23300	UNIFORMS	19,799	28,128	26,160	28,128	0	28,128	0
23305	UNIFORM MAINTENANCE	1,295	1,600	1,322	1,300	0	1,300	18-
23501	PRESCRIPTION DRUGS	0	18,000	0	18,000	0	18,000	0
23502	NON-PRES. MED. SUPPLIES	211	2,000	204	2,000	0	2,000	0
23800	MEDICAL EQUIPMENT	0	1,500	0	1,000	0	1,000	33-
23850	MINOR EQUIP & TOOLS (<\$1000)	9,629	17,170	16,012	11,030	1,800	12,830	25-
23855	FURNITURE/FIXTURE <\$1000	2,560	200	150	200	0	200	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	0	290	290	0
SUBTOTAL *****		206,961	260,919	174,132	163,740	2,090	165,830	36-

DUES TRAVEL & TRAINING

37000	DUES & PROF CERTIFCTN/LICENSE	48	884	734	3,509	0	3,509	296
37200	SEMINARS/CONFERENCE/MEETINGS	0	2,198	350	3,699	0	3,699	68
37210	TRAINING/SCHOOLS	1,141	1,950	1,678	1,950	0	1,950	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	13	162	39	1,139	0	1,139	603
37230	MEALS & LODGING-TRAINING	278	6,720	1,974	8,248	0	8,248	22
SUBTOTAL *****		1,480	11,914	4,775	18,545	0	18,545	56

UTILITIES

48000	TELEPHONES	7,460	7,428	7,600	7,596	0	7,596	2
48050	CELLULAR/MOBILE DEVICE SERVICE	4,334	3,756	5,161	5,760	0	5,760	53
48100	NATURAL GAS	23,480	27,645	23,969	23,970	0	23,970	13-
48200	ELECTRICITY	97,261	93,200	98,816	96,309	0	96,309	3
48300	WATER	20,250	20,182	19,646	20,250	0	20,250	0
48400	SOLID WASTE	6,010	5,304	6,144	6,144	0	6,144	15
48500	STORM WATER UTILITY	1,691	1,464	1,800	1,800	0	1,800	22
48600	SEWER USE	18,438	18,895	17,572	18,500	0	18,500	2-
SUBTOTAL *****		178,924	177,874	180,708	180,329	0	180,329	1

VEHICLE EXPENSE

59000	MOTORFUEL/GASOLINE	15,793	18,021	18,162	18,108	0	18,108	0
59010	FUEL SURCHARGE - REIMB TO R&B	781	870	750	692	0	692	20-
59025	VEHICLE TITLE/LICENSE/PLATES	0	72	76	76	0	76	5
59030	MOTOR VEHICLE LICENSING EXP	75	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,787	5,711	3,260	5,265	0	5,265	7-
59105	TIRES	584	1,326	964	1,407	0	1,407	6
59110	MECHANICS CHARGE - REIMB R&B	732	1,750	1,122	1,612	0	1,612	7-
SUBTOTAL *****		19,752	27,750	24,334	27,160	0	27,160	2-

EQUIP & BLDG MAINTENANCE

60050	EQUIP SERVICE CONTRACT	4,745	4,801	4,763	4,801	0	4,801	0
60100	BLDG REPAIRS/MAINTENANCE	3,613	1,000	0	2,000	2,850	4,850	385
60200	EQUIP REPAIRS/MAINTENANCE	2,485	8,845	1,696	6,000	0	6,000	32-
SUBTOTAL *****		10,843	14,646	6,459	12,801	2,850	15,651	7

CONTRACTUAL SERVICES

71000	INSURANCE AND BONDS	0	200	100	100	0	100	50-
71100	OUTSIDE SERVICES	378,146	459,150	411,480	475,580	0	475,580	3
71101	PROFESSIONAL SERVICES	0	500	0	500	0	500	0
71526	DISPOSAL SERVICES	510	550	562	550	0	550	0
72000	OUT OF FACILITY INMATE HOUSING	120,000	120,000	120,000	120,000	0	120,000	0
SUBTOTAL *****		498,656	580,400	532,142	596,730	0	596,730	3

OTHER

83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	300	300	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHR	243,726	238,543	238,543	349,934	0	349,934	46
85600	EXTRADITION EXPENSE	22,035	23,000	21,967	23,000	0	23,000	0
85605	PRISONER TRANSPORT-INSTAT	729	668	250	668	0	668	0
85610	HOSPITAL COSTS	82,260	60,000	55,423	60,000	0	60,000	0
85620	OTHER MEDICAL	600,996	666,771	637,716	662,483	0	662,483	0
86300	TESTING	8,640	14,294	11,530	14,319	0	14,319	0
SUBTOTAL *****		958,386	1,003,576	965,729	1,110,704	0	1,110,704	11

Corrections

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	27,661	57,827	21,357	0	7,690	86-
92400	REPLCMENT AUTO/TRUCKS	63,281	0	36,470	0	35,385	0
SUBTOTAL *****		90,942	57,827	57,827	0	43,075	26-
TOTAL EXPENDITURES *****		4,425,161	4,955,549	4,405,097	5,290,046	48,015	4-

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

256 INMATE PRSNR DETAINEE SEC FUND

		2017	2018		2019	2019	2019	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2018 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	24,519	26,800	29,148	29,000	0	29,000	8
	SUBTOTAL *****	24,519	26,800	29,148	29,000	0	29,000	8
INTEREST								
3711	INT-OVERNIGHT	72	54	116	116	0	116	114
3712	INT-LONG TERM INVEST	1,253	1,196	1,614	1,614	0	1,614	34
3798	INC/DEC IN FV OF INVESTMENTS	-539	0	0	0	0	0	0
	SUBTOTAL *****	786	1,250	1,730	1,730	0	1,730	38
TOTAL REVENUES *****		25,305	28,050	30,878	30,730	0	30,730	10
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,613	17,831	10,550	11,078	0	11,078	37-
71101	PROFESSIONAL SERVICES	319	20,000	0	20,000	0	20,000	0
	SUBTOTAL *****	10,932	37,831	10,550	31,078	0	31,078	18-
OTHER								
86900	MISCELLANEOUS	0	0	98	0	0	0	0
	SUBTOTAL *****	0	0	98	0	0	0	0
TOTAL EXPENDITURES *****		10,932	37,831	10,648	31,078	0	31,078	18-

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	550,616	596,658	450,800	298,795	0	560,760	6
10110	OVERTIME	75,548	63,371	50,115	32,240	0	63,217	0
10115	SHIFT DIFFERENTIAL	2,877	3,822	1,065	3,822	0	3,822	0
10120	HOLIDAY WORKED	14,594	15,749	14,321	8,250	0	15,712	0
10125	FAMILY HOLIDAY WORKED PREMIUM	937	1,362	356	1,362	0	1,362	0
10200	FICA	48,371	52,093	39,118	26,351	0	48,979	5-
10300	HEALTH INSURANCE	27,760	35,280	7,212	26,076	0	26,076	26-
10310	COUNTY HSA CONTRIBUTION	1,800	2,400	1,650	3,600	0	3,600	50
10325	DISABILITY INSURANCE	2,676	2,829	2,170	1,075	0	2,621	7-
10330	CNTY PD DEPENDENT PREM-HEALTH	10,990	10,007	4,611	2,197	0	2,197	78-
10331	CNTY PD DEPENDENT PREM-DENTAL	493	515	556	404	0	404	21-
10350	LIFE INSURANCE	236	288	116	432	0	432	50
10375	DENTAL INSURANCE	2,065	2,520	994	2,520	0	2,520	0
10400	WORKERS COMP	18,883	20,019	17,987	9,195	0	21,184	5
10500	401(A) MATCH PLAN	3,075	3,120	1,500	3,120	0	3,120	0
SUBTOTAL *****		760,921	810,033	592,571	419,439	0	756,006	7-
MATERIALS & SUPPLIES								
23300	UNIFORMS	774	2,521	1,900	2,521	0	2,521	0
23860	VEHICLE EQUIPMENT <\$1000	0	875	0	0	0	0	100-
SUBTOTAL *****		774	3,396	1,900	2,521	0	2,521	26-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,257	10,258	4,044	6,580	0	6,580	35-
SUBTOTAL *****		10,257	10,258	4,044	6,580	0	6,580	36-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,008	10,310	10,310	10,010	0	10,010	2-
71100	OUTSIDE SERVICES	0	2,520	0	2,520	0	2,520	0
71101	PROFESSIONAL SERVICES	0	0	0	8,220	0	8,220	0
SUBTOTAL *****		10,008	12,830	10,310	20,750	0	20,750	62

Corrections

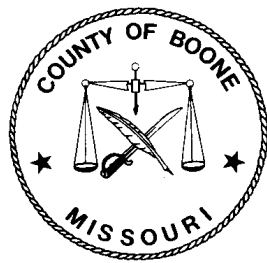
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	32,196	19,200	0
92400	REPLCMENT AUTO/TRUCKS	0	30,156	29,798	0	0	0	100-
SUBTOTAL *****		0	30,156	29,798	0	32,196	19,200	36-
TOTAL EXPENDITURES *****		781,960	866,673	638,623	449,290	32,196	805,057	7-

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CONTRACTUAL SERVICES								
71550	WORK RELEASE CONTRACT COSTS	6,147	15,000	3,101	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	213,430	180,000	110,717	180,000	0	180,000	0
SUBTOTAL *****		219,577	195,000	113,818	195,000	0	195,000	0
TOTAL EXPENDITURES *****		219,577	195,000	113,818	195,000	0	195,000	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, 2610, 2620, 2640, 2650, 2651 2903)
- Child Support Enforcement (1263)

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

Fund	Dept	Department Name	2017	2018	2019	2019	2019	2019
					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	\$ 2,040,144	\$ 2,090,361	\$ 1,845,827	\$ 279,837	\$ 6,517	\$ 2,132,181
100	1262	Victim Witness	373,525	351,851	323,043	33,181	-	356,224
100	1264	PA Retirement	11,628	11,628	-	11,628	-	11,628
260	2600	PA Training	2,261	3,303	-	4,224	-	4,224
261	2610	PA Tax Collection	32,981	18,976	16,631	2,825	-	19,456
262	2620	PA Contingency	15,133	15,000	-	20,000	-	20,000
264	2640	PA Forfeiture Money	-	4	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	659	10,346	-	13,380	-	13,380
265	2651	Bad Check Collections	617	6,686	-	4,655	-	4,655
290	2903	PA-Law Enf Sales Tax	343,531	331,948	325,174	9,078	-	334,252
		Subtotal	2,820,479	2,840,103	2,510,675	381,883	6,517	2,899,075
Child Support Enforcement								
100	1263	IV-D Child Support	244,338	237,794	206,367	32,174	1,950	240,491
		Subtotal	244,338	237,794	206,367	32,174	1,950	240,491
		Total	\$ 3,064,817	\$ 3,077,897	\$ 2,717,042	\$ 414,057	\$ 8,467	\$ 3,139,566

Prosecuting Attorney Summary

Personnel Summary

Position Title			Departmental Funding Source					2019 Total	Change
	2017	2018	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	12.00	10.00 b	-	-	-	2.00	12.00	-
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	-	-	-	-	-	-	-	-
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	-	- 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	36.48	37.48	26.60	5.48	-	0.40	5.00	37.48	-
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	39.48	40.48	26.60	5.48	3.00	0.40	5.00	40.48	-
Overtime	\$ 15,480	\$ 15,800	\$ 3,000	\$ 2,400	\$ -	\$ -	\$ 3,000	\$ 8,400	\$ (7,400)

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.

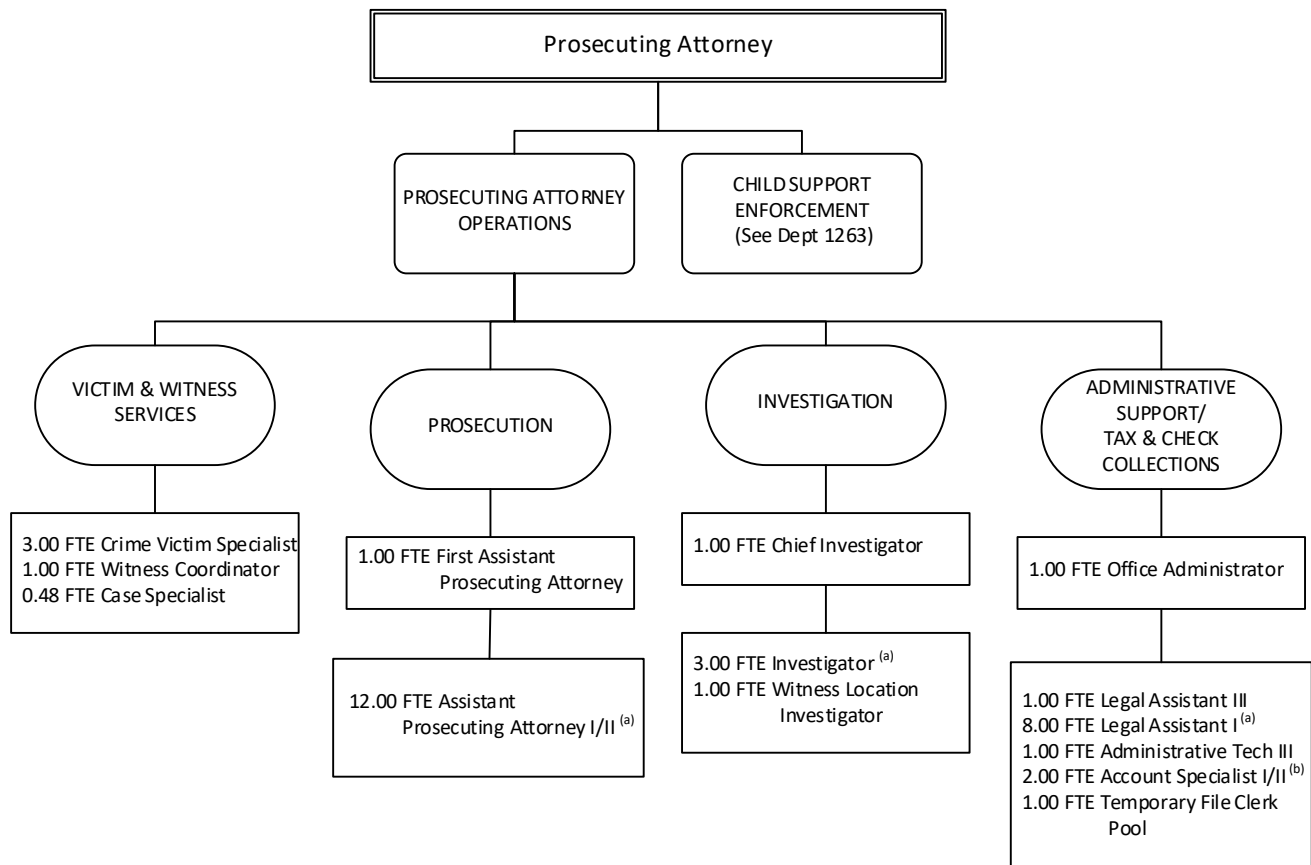
The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services are fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

The annual subscription for Westlaw is provided to the County via an on-line subscription; as a result, the appropriation has been transferred out of class 2 and into class 7. The budget includes funding to replace a copier. 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

	2017	2018	2019
	Actual	Estimated	Projected
Number of Felonies Filed	1,509	1,956	1,800
Number of Misdemeanors Filed	4,968	5,514	5,500
Total Number of Cases Filed	6,478	7,470	7,300

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	75,968	113,358	74,247	77,209	0	77,209	31-
	SUBTOTAL *****	75,968	113,358	74,247	77,209	0	77,209	32-
CHARGES FOR SERVICES								
3560	COLLECTION FEES	34,431	37,500	38,500	38,500	0	38,500	2
3574	P.A. FEES	74,659	78,000	78,000	78,000	0	78,000	0
	SUBTOTAL *****	109,090	115,500	116,500	116,500	0	116,500	1
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	4,550	0	0	0	0	0	0
	SUBTOTAL *****	4,550	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	11,150	8,890	11,935	0	11,935	7
	SUBTOTAL *****	0	11,150	8,890	11,935	0	11,935	7
	TOTAL REVENUES *****	189,608	240,008	199,637	205,644	0	205,644	14-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,467,878	1,553,416	1,511,304	1,513,896	0	1,520,755	2-
10110	OVERTIME	7,483	10,000	3,000	3,000	0	3,000	70-
10120	HOLIDAY WORKED	154	250	0	0	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	100	0	0	0	0	100-
10200	FICA	107,474	119,576	112,516	116,042	0	116,567	2-
10300	HEALTH INSURANCE	136,844	139,548	135,864	122,467	0	122,467	12-
10310	COUNTY HSA CONTRIBUTION	7,313	8,400	10,650	9,600	0	9,600	14
10325	DISABILITY INSURANCE	6,055	6,677	6,442	5,450	0	5,464	18-
10330	CNTY PD DEPENDENT PREM-HEALTH	22,873	17,618	19,452	18,625	0	18,625	5
10331	CNTY PD DEPENDENT PREM-DENTAL	1,652	1,325	1,436	1,583	0	1,583	19
10350	LIFE INSURANCE	1,160	1,228	1,209	1,843	0	1,843	50
10375	DENTAL INSURANCE	10,227	10,332	10,607	10,752	0	10,752	4
10400	WORKERS COMP	2,300	2,496	2,398	2,730	0	2,742	9
10500	401(A) MATCH PLAN	11,440	13,442	10,761	13,312	0	13,312	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	19,117	0
	SUBTOTAL *****	1,782,853	1,884,408	1,825,639	1,819,300	0	1,845,827	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	21,493	21,904	21,900	2,295	0	2,295	89-
23000	OFFICE SUPPLIES	14,356	18,500	18,500	18,500	0	18,500	0
23001	PRINTING	499	825	800	825	0	825	0
23050	OTHER SUPPLIES	226	250	250	600	0	600	140
23200	AMMUNITION	185	275	275	275	0	275	0
23300	UNIFORMS	84	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,021	995	650	845	0	845	15-
23855	FURNITURE/FIXTURE <\$1000	457	3,278	3,068	1,500	0	1,500	54-
	SUBTOTAL *****	38,321	46,127	45,543	24,940	0	24,940	46-

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	7,096	8,517	7,146	8,647	0	8,647 1
37200	SEMINARS/CONFERENCE/MEETINGS	4,681	4,200	4,175	5,000	0	5,000 19
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,702	1,327	1,097	1,183	0	1,183 10-
37230	MEALS & LODGING-TRAINING	5,491	5,218	5,020	5,738	0	5,738 9
SUBTOTAL *****		18,970	19,262	17,438	20,568	0	20,568 7
UTILITIES							
48000	TELEPHONES	10,292	11,040	10,850	11,500	0	11,500 4
48050	CELLULAR/MOBILE DEVICE SERVICE	771	960	875	1,020	0	1,020 6
48100	NATURAL GAS	144	204	204	204	0	204 0
48200	ELECTRICITY	718	768	768	768	0	768 0
48300	WATER	47	48	53	60	0	60 25
48400	SOLID WASTE	147	156	147	156	0	156 0
48500	STORM WATER UTILITY	0	12	0	0	0	0 100-
48600	SEWER USE	77	84	83	84	0	84 0
SUBTOTAL *****		12,196	13,272	12,980	13,792	0	13,792 4
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,150	2,160	2,195	3,900	0	3,900 80
59010	FUEL SURCHARGE - REIMB TO R&B	118	132	141	180	0	180 36
59025	VEHICLE TITLE/LICENSE/PLATES	0	58	102	204	0	204 251
59030	MOTOR VEHICLE LICENSING EXP	163	0	0	0	0	0 0
59100	VEHICLE REPAIRS/MAINTENANCE	911	1,000	750	1,000	0	1,000 0
59105	TIRES	264	300	250	500	0	500 66
59110	MECHANICS CHARGE - REIMB R&B	748	800	500	800	0	800 0
59200	LOCAL MILEAGE	33	500	500	500	0	500 0
SUBTOTAL *****		4,387	4,950	4,438	7,084	0	7,084 43
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,837	4,960	4,950	5,047	-1,051	3,996 19-
60200	EQUIP REPAIRS/MAINTENANCE	0	225	100	225	0	225 0
SUBTOTAL *****		4,837	5,185	5,050	5,272	-1,051	4,221 19-
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	22,482	0	22,482 0
71000	INSURANCE AND BONDS	0	0	0	200	0	200 0
71100	OUTSIDE SERVICES	823	1,500	2,000	2,000	0	2,000 33
71600	EQUIP LEASES & METER CHRG	59	60	73	72	0	72 20
SUBTOTAL *****		882	1,560	2,073	24,754	0	24,754 **
OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	142,571	173,045	173,045	184,478	0	184,478 6
SUBTOTAL *****		142,571	173,045	173,045	184,478	0	184,478 7
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	5,965	4,155	0	0	0 100-
92000	REPLCMENT OFFICE EQUIP	15,951	0	0	0	6,517	6,517 0
92400	REPLCMENT AUTO/TRUCKS	19,178	0	0	0	0	0 0
SUBTOTAL *****		35,129	5,965	4,155	0	6,517	6,517 9
TOTAL EXPENDITURES *****		2,040,146	2,153,774	2,090,361	2,100,188	5,466	2,132,181 1-

1262 VICTIM WITNESS

100 GENERAL FUND							
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET + REVISIONS</u>	<u>2018 ESTIMATED</u>	<u>2019 CORE REQUEST</u>	<u>2019 SUPPLEMENTAL REQUEST</u>	<u>2019 ADOPTED BUDGET</u> <u>%CHG FROM PY BUD</u>
INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	173,854	126,333	138,800	140,225	0	140,225 11
SUBTOTAL *****		173,854	126,333	138,800	140,225	0	140,225 11
CHARGES FOR SERVICES							
3510	COPIES	222	250	300	250	0	250 0
SUBTOTAL *****		222	250	300	250	0	250 0
TOTAL REVENUES *****		174,076	126,583	139,100	140,475	0	140,475 11

Prosecuting Attorney Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	252,048	256,936	248,568	250,972	0	250,972	2-
10110	OVERTIME	1,981	2,300	2,400	2,400	0	2,400	4
10120	HOLIDAY WORKED	227	250	0	0	0	0	100-
10200	FICA	17,652	19,850	18,001	19,383	0	19,383	2-
10300	HEALTH INSURANCE	27,300	27,300	28,859	25,248	0	25,248	7-
10310	COUNTY HSA CONTRIBUTION	3,600	4,800	4,250	4,800	0	4,800	0
10325	DISABILITY INSURANCE	960	982	1,040	799	0	799	18-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,008	7,368	8,632	9,713	0	9,713	31
10331	CNTY PD DEPENDENT PREM-DENTAL	493	515	652	773	0	773	50
10350	LIFE INSURANCE	240	240	236	360	0	360	50
10375	DENTAL INSURANCE	2,100	2,100	2,224	2,100	0	2,100	0
10400	WORKERS COMP	423	415	453	456	0	456	9
10500	401 (A) MATCH PLAN	2,600	2,600	2,175	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,439	0
SUBTOTAL *****		315,632	325,656	317,490	319,604	0	323,043	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	124	148	160	162	0	162	9
23000	OFFICE SUPPLIES	1,431	2,550	2,550	2,550	0	2,550	0
23001	PRINTING	460	392	396	396	0	396	1
23050	OTHER SUPPLIES	0	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	392	750	500	750	0	750	0
23855	FURNITURE/FIXTURE <\$1000	514	0	0	0	0	0	0
SUBTOTAL *****		2,921	4,090	3,856	4,108	0	4,108	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	484	709	375	509	0	509	28-
37200	SEMINARS/CONFERENCE/MEETINGS	4,037	5,113	2,430	2,288	0	2,288	55-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	997	3,050	1,691	1,556	0	1,556	48-
37230	MEALS & LODGING-TRAINING	3,072	9,610	4,634	4,095	0	4,095	57-
SUBTOTAL *****		8,590	18,482	9,130	8,448	0	8,448	54-
UTILITIES								
48000	TELEPHONES	1,619	1,740	1,607	1,740	0	1,740	0
SUBTOTAL *****		1,619	1,740	1,607	1,740	0	1,740	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	1,520	0	0	0	0	0	0
SUBTOTAL *****		1,520	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	165	431	235	0	235	42
SUBTOTAL *****		0	165	431	235	0	235	42
OTHER								
84010	RECEPTION/MEETINGS	4,873	5,150	4,432	150	0	150	97-
84600	COURT COSTS	121	3,500	500	3,500	0	3,500	0
84700	WITNESS EXPENSES	6,202	9,500	8,500	9,500	0	9,500	0
84800	TRANSCRIPTS-CRIMINAL	7,239	5,500	5,500	5,500	0	5,500	0
SUBTOTAL *****		18,435	23,650	18,932	18,650	0	18,650	21-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,671	405	405	0	0	0	100-
91302	COMPUTER SOFTWARE	1,850	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	20,285	0	0	0	0	0	0
SUBTOTAL *****		24,806	405	405	0	0	0	100-
TOTAL EXPENDITURES *****		373,523	374,188	351,851	352,785	0	356,224	5-

1264 PA RETIREMENT

100 GENERAL FUND							
		2017	2018	2018	2019	2019	%CHG
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET +</u>	<u>ESTIMATED</u>	<u>CORE</u>	<u>SUPPLEMENTAL</u>	<u>FROM</u>
			<u>REVISIONS</u>		<u>REQUEST</u>	<u>REQUEST</u>	<u>PY</u>
	OTHER						BUD
86790	MO PROSECUTOR'S RETIREMEN	11,628	11,628	11,628	11,628	0	0
SUBTOTAL *****		11,628	11,628	11,628	11,628	0	0
TOTAL EXPENDITURES *****		11,628	11,628	11,628	11,628	0	0

Prosecuting Attorney Operations

2600 PA TRAINING

260 PA TRAINING FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,787	3,165	3,000	3,000	0	3,000	5-
	SUBTOTAL *****	2,787	3,165	3,000	3,000	0	3,000	5-
INTEREST								
3711	INT-OVERNIGHT	3	1	5	4	0	4	300
3712	INT-LONG TERM INVEST	49	40	69	50	0	50	25
3798	INC/DEC IN FV OF INVESTMENTS	-17	0	0	0	0	0	0
	SUBTOTAL *****	35	41	74	54	0	54	32
	TOTAL REVENUES *****	2,822	3,206	3,074	3,054	0	3,054	5-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	850	1,400	1,250	1,750	0	1,750	25
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	317	616	540	360	0	360	41-
37230	MEALS & LODGING-TRAINING	1,095	1,696	1,510	2,114	0	2,114	24
	SUBTOTAL *****	2,262	3,712	3,300	4,224	0	4,224	14
OTHER								
86900	MISCELLANEOUS	0	0	3	0	0	0	0
	SUBTOTAL *****	0	0	3	0	0	0	0
	TOTAL EXPENDITURES *****	2,262	3,712	3,303	4,224	0	4,224	14

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	34,431	37,500	38,500	38,500	0	38,500	2
	SUBTOTAL *****	34,431	37,500	38,500	38,500	0	38,500	3
INTEREST								
3712	INT-LONG TERM INVEST	0	0	6	0	0	0	0
	SUBTOTAL *****	0	0	6	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	6,415	6,586	4,400	0	4,400	31-
	SUBTOTAL *****	0	6,415	6,586	4,400	0	4,400	31-
	TOTAL REVENUES *****	34,431	43,915	45,092	42,900	0	42,900	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	24,963	12,371	12,396	12,612	0	12,612	1
10200	FICA	1,908	946	948	964	0	964	1
10300	HEALTH INSURANCE	4,083	2,472	2,472	2,284	0	2,284	7-
10310	COUNTY HSA CONTRIBUTION	300	0	0	0	0	0	0
10325	DISABILITY INSURANCE	126	53	63	45	0	45	15-
10350	LIFE INSURANCE	32	19	19	28	0	28	47
10375	DENTAL INSURANCE	298	168	168	168	0	168	0
10400	WORKERS COMP	84	19	-5	22	0	22	15
10500	401(A) MATCH PLAN	0	208	36	208	0	260	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	248	0
	SUBTOTAL *****	31,794	16,256	16,097	16,331	0	16,631	2
MATERIALS & SUPPLIES								
22000	POSTAGE	1,187	1,500	1,850	1,800	0	1,800	20
23000	OFFICE SUPPLIES	0	750	750	750	0	750	0
23001	PRINTING	0	75	75	75	0	75	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	50	50	0	50	0
	SUBTOTAL *****	1,187	2,425	2,775	2,725	0	2,725	12

Prosecuting Attorney Operations

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	100	100	100	0	100	0
	SUBTOTAL *****	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>
OTHER								
86900	MISCELLANEOUS	0	0	4	0	0	0	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES *****	32,981	18,781	18,976	19,156	0	19,456	4

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3574	P.A. FEES	11,738	20,000	13,648	20,000	0	20,000	0
	SUBTOTAL *****	11,738	20,000	13,648	20,000	0	20,000	0
INTEREST								
3711	INT-OVERNIGHT	0	0	2	2	0	2	0
3712	INT-LONG TERM INVEST	0	0	20	20	0	20	0
	SUBTOTAL *****	0	0	22	22	0	22	0
	TOTAL REVENUES *****	11,738	20,000	13,670	20,022	0	20,022	0
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
OTHER								
84600	COURT COSTS	60	2,000	1,000	2,000	0	2,000	0
84700	WITNESS EXPENSES	4,791	7,500	5,000	7,500	0	7,500	0
84800	TRANSCRIPTS-CRIMINAL	10,282	9,500	9,000	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	15,133	19,500	15,000	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	15,133	20,000	15,000	20,000	0	20,000	0

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	4	2	6	5	0	5	150
3712	INT-LONG TERM INVEST	65	50	75	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	-18	0	0	0	0	0	0
	SUBTOTAL *****	51	52	81	55	0	55	6
	TOTAL REVENUES *****	51	52	81	55	0	55	6
	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
	OTHER							
86900	MISCELLANEOUS	0	0	4	0	0	0	0
	SUBTOTAL *****	0	0	4	0	0	0	0
	TOTAL EXPENDITURES *****	0	3,075	4	3,075	0	3,075	0

Prosecuting Attorney Operations

2650 PA ADMIN HANDLING COST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	9,499	12,500	13,000	13,000	0	13,000	4
	SUBTOTAL *****	9,499	12,500	13,000	13,000	0	13,000	4
INTEREST								
3711	INT-OVERNIGHT	8	3	25	25	0	25	733
3712	INT-LONG TERM INVEST	134	61	300	300	0	300	391
3798	INC/DEC IN FV OF INVESTMENTS	-95	0	0	0	0	0	0
	SUBTOTAL *****	47	64	325	325	0	325	408
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	10	25	50	25	0	25	0
	SUBTOTAL *****	10	25	50	25	0	25	0
	TOTAL REVENUES *****	9,556	12,589	13,375	13,350	0	13,350	6
MATERIALS & SUPPLIES								
22000	POSTAGE	429	600	650	650	0	650	8
23000	OFFICE SUPPLIES	0	500	500	500	0	500	0
23001	PRINTING	230	142	190	190	0	190	33
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	50	50	0	50	0
	SUBTOTAL *****	659	1,342	1,440	1,440	0	1,440	7
OTHER								
83917	OTO: TO GENERAL FUND	0	11,150	8,890	11,935	0	11,935	7
86896	DEPOSIT SHORTAGE	0	5	5	5	0	5	0
86900	MISCELLANEOUS	0	0	11	0	0	0	0
	SUBTOTAL *****	0	11,155	8,906	11,940	0	11,940	7
	TOTAL EXPENDITURES *****	659	12,497	10,346	13,380	0	13,380	7

2651 BAD CHECK COLLECTIONS

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	7,193	7,000	4,500	4,500	0	4,500	35-
	SUBTOTAL *****	7,193	7,000	4,500	4,500	0	4,500	36-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	11	15	10	10	0	10	33-
	SUBTOTAL *****	11	15	10	10	0	10	33-
	TOTAL REVENUES *****	7,204	7,015	4,510	4,510	0	4,510	36-
MATERIALS & SUPPLIES								
22000	POSTAGE	618	600	100	250	0	250	58-
	SUBTOTAL *****	618	600	100	250	0	250	58-
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	0	6,415	6,586	4,400	0	4,400	31-
86896	DEPOSIT SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	0	6,420	6,586	4,405	0	4,405	31-
	TOTAL EXPENDITURES *****	618	7,020	6,686	4,655	0	4,655	34-

Prosecuting Attorney Operations

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	271,725	279,708	263,264	258,733	0	258,733	7-
10110	OVERTIME	3,672	3,500	3,000	3,000	0	3,000	14-
10120	HOLIDAY WORKED	84	100	0	0	0	0	100-
10200	FICA	20,290	21,673	19,912	20,022	0	20,022	7-
10300	HEALTH INSURANCE	28,244	28,200	24,423	26,076	0	26,076	7-
10310	COUNTY HSA CONTRIBUTION	2,625	3,600	3,850	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,124	1,202	1,022	931	0	931	22-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,143	3,854	2,098	1,648	0	1,648	57-
10331	CNTY PD DEPENDENT PREM-DENTAL	298	515	516	220	0	220	57-
10350	LIFE INSURANCE	228	240	208	360	0	360	50
10375	DENTAL INSURANCE	2,095	2,100	1,853	2,100	0	2,100	0
10400	WORKERS COMP	406	453	460	471	0	471	3
10500	401(A) MATCH PLAN	2,290	2,600	2,135	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	5,413	0
SUBTOTAL *****		336,224	347,745	322,741	319,761	0	325,174	6-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,597	1,584	1,632	0	0	0	100-
23000	OFFICE SUPPLIES	747	1,360	1,100	1,360	0	1,360	0
23850	MINOR EQUIP & TOOLS (<\$1000)	70	0	0	0	0	0	0
SUBTOTAL *****		2,414	2,944	2,732	1,360	0	1,360	54-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,240	1,390	1,240	1,406	0	1,406	1
37200	SEMINARS/CONFERENCE/MEETINGS	800	800	1,000	1,000	0	1,000	25
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	176	352	1,017	360	0	360	2
37230	MEALS & LODGING-TRAINING	783	1,012	1,197	1,208	0	1,208	19
SUBTOTAL *****		2,999	3,554	4,454	3,974	0	3,974	12
UTILITIES								
48000	TELEPHONES	1,894	1,980	2,021	2,100	0	2,100	6
SUBTOTAL *****		1,894	1,980	2,021	2,100	0	2,100	6
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	1,644	0	1,644	0
SUBTOTAL *****		0	0	0	1,644	0	1,644	0
TOTAL EXPENDITURES *****		343,531	356,223	331,948	328,839	0	334,252	6-

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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

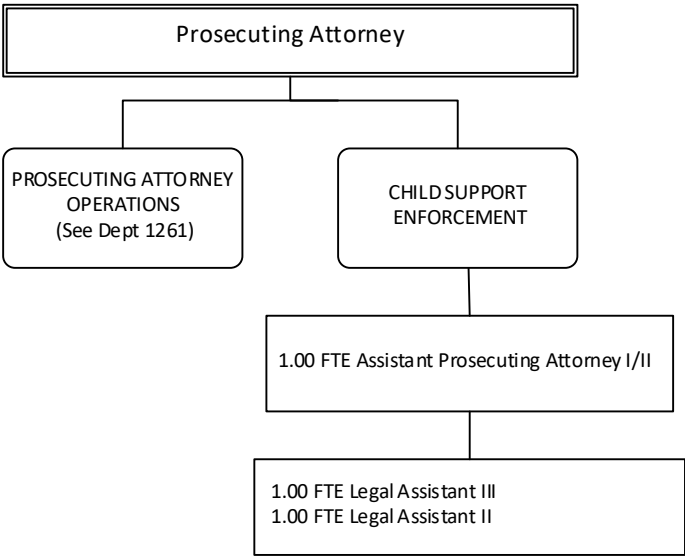
All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of all operating costs as well as cost recovery of allowable indirect costs.

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 reduction in salary and benefits is the result of turnover of long-tenured staff. There are no other significant changes to this budget.

Child Support Enforcement

Organizational Chart



Child Support Enforcement

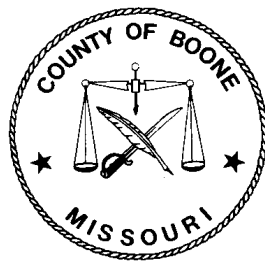
Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	251,662	226,000	226,000	226,000	0	226,000	0
	SUBTOTAL *****	251,662	226,000	226,000	226,000	0	226,000	0
	TOTAL REVENUES *****	251,662	226,000	226,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	171,585	170,346	156,227	160,286	0	160,286	5-
10200	FICA	11,669	13,143	10,960	12,261	0	12,261	6-
10300	HEALTH INSURANCE	18,723	18,540	18,540	17,136	0	17,136	7-
10325	DISABILITY INSURANCE	722	738	797	577	0	577	21-
10330	CNTY PD DEPENDENT PREM-HEALTH	11,022	7,738	13,136	11,566	0	11,566	49
10331	CNTY PD DEPENDENT PREM-DENTAL	565	552	405	404	0	404	26-
10350	LIFE INSURANCE	144	144	148	216	0	216	50
10375	DENTAL INSURANCE	1,272	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	263	274	277	288	0	288	5
10500	401(A) MATCH PLAN	1,300	1,560	950	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	813	0
	SUBTOTAL *****	217,265	214,295	202,700	205,554	0	206,367	4-
MATERIALS & SUPPLIES								
22000	POSTAGE	607	391	607	707	0	707	80
22500	SUBSCRIPTIONS/PUBLICATIONS	1,582	1,900	2,200	1,900	0	1,900	0
23000	OFFICE SUPPLIES	717	753	1,314	1,310	0	1,310	73
	SUBTOTAL *****	2,906	3,044	4,121	3,917	0	3,917	29
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	605	605	615	635	0	635	4
37200	SEMINARS/CONFERENCE/MEETINGS	700	700	550	970	0	970	38
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	251	535	658	745	0	745	39
37230	MEALS & LODGING-TRAINING	532	1,326	1,354	1,700	0	1,700	28
	SUBTOTAL *****	2,088	3,166	3,177	4,050	0	4,050	28
UTILITIES								
48000	TELEPHONES	2,231	2,304	2,304	2,334	0	2,334	1
48002	DATA COMMUNICATIONS	290	280	280	340	0	340	21
48100	NATURAL GAS	328	900	900	630	0	630	30-
48200	ELECTRICITY	1,634	1,500	1,500	1,500	0	1,500	0
48300	WATER	107	95	95	95	0	95	0
48400	SOLID WASTE	335	335	335	335	0	335	0
48500	STORM WATER UTILITY	0	20	20	20	0	20	0
48600	SEWER USE	176	168	168	189	0	189	12
	SUBTOTAL *****	5,101	5,602	5,602	5,443	0	5,443	3-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	448	730	730	750	0	750	2
	SUBTOTAL *****	448	730	730	750	0	750	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,801	2,070	2,070	1,488	0	1,683	18-
70100	SOFTWARE SUBSCRIPTIONS	0	0	615	615	0	615	0
71100	OUTSIDE SERVICES	1,241	945	945	1,299	0	1,299	37
	SUBTOTAL *****	3,042	3,015	3,630	3,402	0	3,597	19
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	13,487	12,861	12,861	14,417	0	14,417	12
	SUBTOTAL *****	13,487	12,861	12,861	14,417	0	14,417	12
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	561	0	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	0	5,059	4,973	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	0	1,950	0
	SUBTOTAL *****	0	5,620	4,973	0	0	1,950	65-
	TOTAL EXPENDITURES *****	244,337	248,333	237,794	237,533	0	240,491	3-

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	2017	2018	2019	2019	2019	2019
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
270	2701	911/Joint Communications Operations	\$ 3,136,319	\$ 3,483,173	\$ 3,941,340	\$ 687,031	\$ 12,622	\$ 4,640,993
270	2704	Joint Communications Radio Network	755,307	754,267	145,863	657,346	332,450	1,135,659
270	2706	Radio Network Improvements	-	911,257	-	-	2,206,380	2,206,380
Total			<u>\$ 3,891,626</u>	<u>\$ 5,148,697</u>	<u>\$ 4,087,203</u>	<u>\$ 1,344,377</u>	<u>\$ 2,551,452</u>	<u>\$ 7,983,032</u>

Personnel Summary

Position Title	Departmental Funding Source					Change
	2017 Full-time Equivalent	2018 Full-time Equivalent	Full-time Equivalent Positions			
			Dept. 2701	Dept. 2704	2019 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	52.00	-	52.00	11.00
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	-
Subtotal	57.38	57.38	68.38	-	68.38	11.00
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	0.70	-	0.70	0.70	-
Subtotal	2.70	2.70	-	2.70	2.70	-
Total FTEs	60.08	60.08	68.38	2.70	71.08	11.00
Overtime	\$ 174,900	\$ 226,080	\$ 250,407	\$ 2,700	\$ 253,107	\$ 27,027
Holiday	\$ 47,190	\$ 43,336	\$ 55,148	\$ 100	\$ 55,248	\$ 11,912

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

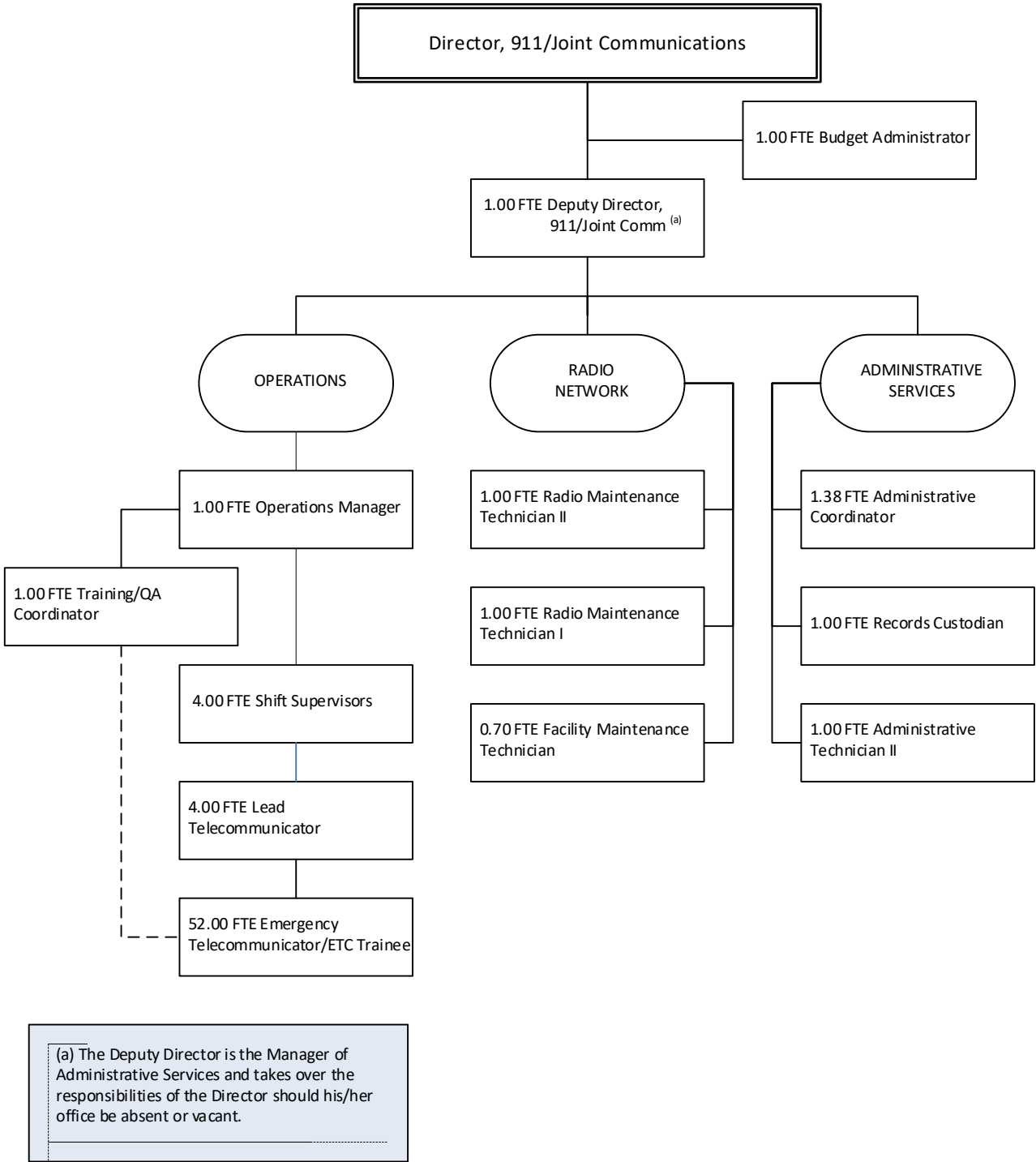
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations from 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 2019 budget includes approximately \$2.2 million for radio network improvements, the majority of which is re-budgeted from the prior year.

The 2019 budget includes funding for 11 additional full-time benefited FTE's. Currently, dispatching services for all law enforcement agencies are administered on a single dispatch channel. The additional staff will enable BCJC to consolidate the Sheriff's Department and smaller municipal police departments onto a separate channel from the Columbia police department. This is expected to significantly improve services to the local law enforcement agencies. There are no other significant changes to the budget.

911/Joint Communications

Organizational Chart



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

911/Joint Communications

Annual Budget

2701 JOINT COMMUNICATION OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,043	1,969	1,000	1,969	0	1,969	0
	SUBTOTAL *****	1,043	1,969	1,000	1,969	0	1,969	0
CHARGES FOR SERVICES								
3510	COPIES	101	500	350	500	0	500	0
3528	REIMB PERSONNEL/PROJECTS	0	250	328	250	0	250	0
	SUBTOTAL *****	101	750	678	750	0	750	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	554	0	169	0	0	0	0
3891	DIVIDENDS/REBATES	62	0	0	0	0	0	0
	SUBTOTAL *****	616	0	169	0	0	0	0
	TOTAL REVENUES *****	1,760	2,719	1,847	2,719	0	2,719	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,744,535	2,308,932	2,015,690	2,352,453	360,250	2,712,703	17
10110	OVERTIME	198,253	223,380	217,860	223,380	27,027	250,407	12
10115	SHIFT DIFFERENTIAL	27,940	31,765	31,145	31,765	7,150	38,915	22
10120	HOLIDAY WORKED	37,929	43,136	41,769	43,136	12,012	55,148	27
10125	FAMILY HOLIDAY WORKED PREMIUM	9,120	10,201	9,089	10,201	2,772	12,973	27
10200	FICA	147,818	200,232	171,142	203,561	28,105	231,666	15
10300	HEALTH INSURANCE	236,093	321,000	259,643	284,436	67,980	352,416	9
10310	COUNTY HSA CONTRIBUTION	17,025	25,200	26,100	34,800	9,900	44,700	77
10325	DISABILITY INSURANCE	7,310	9,834	8,286	8,390	1,551	9,941	1
10330	CNTY PD DEPENDENT PREM-HEALTH	24,886	34,052	38,231	48,602	59,367	107,969	217
10331	CNTY PD DEPENDENT PREM-DENTAL	1,680	2,207	2,218	2,907	2,717	5,624	154
10350	LIFE INSURANCE	2,052	2,736	2,263	4,104	528	4,632	69
10375	DENTAL INSURANCE	17,849	23,940	19,610	23,940	4,620	28,560	19
10400	WORKERS COMP	3,696	4,693	3,498	5,566	660	6,226	32
10500	401(A) MATCH PLAN	14,065	29,640	15,470	29,640	7,150	36,790	24
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	42,670	0
	SUBTOTAL *****	2,490,251	3,270,948	2,862,014	3,306,881	591,789	3,941,340	20
MATERIALS & SUPPLIES								
22000	POSTAGE	153	300	200	250	0	250	16-
22500	SUBSCRIPTIONS/PUBLICATIONS	105	300	185	200	0	200	33-
23000	OFFICE SUPPLIES	7,261	6,400	7,700	8,000	0	8,000	25
23001	PRINTING	721	570	435	550	0	550	3-
23031	CUSTODIAL SUPPLIES	50	0	0	0	0	0	0
23035	MAINTENANCE SUPPLIES	165	0	0	0	0	0	0
23050	OTHER SUPPLIES	507	100	100	2,450	0	2,900	,800
23300	UNIFORMS	9,920	9,000	9,000	4,500	4,400	8,900	1-
23305	UNIFORM MAINTENANCE	339	700	500	625	0	625	10-
23850	MINOR EQUIP & TOOLS (<\$1000)	468	1,000	800	900	0	900	10-
23855	FURNITURE/FIXTURE <\$1000	4,022	500	300	1,400	0	1,400	180
23860	VEHICLE EQUIPMENT <\$1000	950	500	150	150	0	150	70-
	SUBTOTAL *****	24,661	19,370	19,370	19,025	4,400	23,875	23
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	6,302	7,770	6,990	7,830	0	7,830	0
37200	SEMINARS/CONFERENCE/MEETINGS	8,193	10,620	7,610	14,200	0	14,200	33
37210	TRAINING/SCHOOLS	35,088	63,475	59,568	77,325	16,335	93,660	47
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	4,745	8,210	5,879	11,950	0	11,950	45
37230	MEALS & LODGING-TRAINING	13,824	24,527	19,727	39,160	0	39,160	59
	SUBTOTAL *****	68,152	114,602	99,774	150,465	16,335	166,800	46
UTILITIES								
48000	TELEPHONES	115,998	327,800	198,205	221,400	0	221,400	32-
48002	DATA COMMUNICATIONS	3,126	1,200	1,200	1,200	0	1,200	0
48050	CELLULAR/MOBILE DEVICE SERVICE	1,084	1,080	1,426	1,500	0	1,500	38
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,561	1,620	1,620	1,620	0	1,620	0
	SUBTOTAL *****	121,769	331,700	202,451	225,720	0	225,720	32-

911/Joint Communications

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,187	4,300	3,300	3,600	0	4,128	4-
59010	FUEL SURCHARGE - REIMB TO R&B	113	200	150	200	0	200	0
59025	VEHICLE TITLE/LICENSE/PLATES	73	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	547	1,900	1,390	1,590	0	1,590	16-
59105	TIRES	726	800	800	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	160	363	363	390	0	390	7
59200	LOCAL MILEAGE	29	200	100	100	0	100	50-
SUBTOTAL *****		3,835	7,763	6,103	5,880	0	6,408	17-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	661	5,100	2,100	2,500	0	2,500	50-
60200	EQUIP REPAIRS/MAINTENANCE	330	2,000	1,120	2,830	0	2,830	41
SUBTOTAL *****		991	7,100	3,220	5,330	0	5,330	25-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	10,000	4,608	14,608	0
71001	AUTO PHYSICAL DAMAGE INS	728	0	0	0	0	0	0
71002	AUTO LIABILITY INS	466	0	0	0	0	0	0
71004	PROPERTY INSURANCE	6	0	0	0	0	0	0
71100	OUTSIDE SERVICES	286,422	53,505	35,025	6,515	2,300	9,915	81-
71101	PROFESSIONAL SERVICES	104,990	112,600	93,600	93,600	0	93,600	16-
71501	PARKING	11,666	1,200	300	500	0	500	58-
71526	DISPOSAL SERVICES	166	500	250	600	0	600	20
SUBTOTAL *****		404,444	167,805	129,175	111,215	6,908	119,223	29-
OTHER								
83100	AWARDS	0	880	586	4,495	0	4,495	410
83200	FEES & COMMISSIONS	24	0	25	50	0	50	0
84010	RECEPTION/MEETINGS	1,844	2,140	2,027	2,600	0	2,600	21
84300	ADVERTISING	17,367	101,200	101,200	126,200	0	126,200	24
86300	TESTING	3,100	5,180	5,075	5,330	0	5,330	2
86900	MISCELLANEOUS	271	1,000	0	1,000	0	1,000	0
86910	PY ENCUMBRANCES NOT USED	-389	0	0	0	0	0	0
SUBTOTAL *****		22,217	110,400	108,913	139,675	0	139,675	27
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	6,500	6,500	0
91300	MACHINERY & EQUIPMENT	0	25,000	52,153	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	0	6,122	0
SUBTOTAL *****		0	25,000	52,153	0	6,500	12,622	50-
TOTAL EXPENDITURES *****		3,136,320	4,054,688	3,483,173	3,964,191	625,932	4,640,993	14

2704 RADIO NETWORK OPERATIONS

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							%CHG
		2017	2018		2019	2019	2019	FROM
		BUDGET	BUDGET +	2018	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	210	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	105	0	0	0	0	0	0
	SUBTOTAL *****	315	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	4,899	0	0	0	0	0	0
	SUBTOTAL *****	4,899	0	0	0	0	0	0
TOTAL REVENUES *****		5,214	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	101,441	111,840	111,840	113,296	0	113,296	1
10110	OVERTIME	1,467	2,700	2,700	2,700	0	2,700	0
10115	SHIFT DIFFERENTIAL	5	0	0	0	0	0	0
10120	HOLIDAY WORKED	72	200	200	100	0	100	50-
10125	FAMILY HOLIDAY WORKED PREMIUM	36	100	100	100	0	100	0
10200	FICA	7,840	8,785	8,785	8,889	0	8,889	1
10300	HEALTH INSURANCE	10,853	11,460	11,460	10,596	0	10,596	7-
10310	COUNTY HSA CONTRIBUTION	900	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	319	380	380	323	0	323	15-
10350	LIFE INSURANCE	88	96	96	144	0	144	50
10375	DENTAL INSURANCE	799	840	840	840	0	840	0
10400	WORKERS COMP	338	3,938	3,938	4,446	0	4,446	12
10500	401(A) MATCH PLAN	0	1,040	1,040	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	2,189	0
	SUBTOTAL *****	124,158	142,579	142,579	143,674	0	145,863	2

911/Joint Communications

MATERIALS & SUPPLIES								
23001	PRINTING	117	125	120	120	0	120	4-
23035	MAINTENANCE SUPPLIES	6,875	7,000	6,250	13,500	0	13,500	92
23050	OTHER SUPPLIES	0	2,000	1,220	7,800	0	7,800	290
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	8,316	13,470	15,305	5,000	0	5,000	62-
23860	VEHICLE EQUIPMENT <\$1000	421	500	200	200	0	200	60-
SUBTOTAL *****		15,729	23,095	23,095	27,620	0	27,620	20
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	1,300	1,100	1,300	0	1,300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	819	1,940	684	1,800	0	1,800	7-
37230	MEALS & LODGING-TRAINING	812	2,698	2,250	2,810	0	2,810	4
SUBTOTAL *****		1,631	5,938	4,034	5,910	0	5,910	0
UTILITIES								
48002	DATA COMMUNICATIONS	14,416	18,948	24,650	31,020	0	31,020	63
48050	CELLULAR/MOBILE DEVICE SERVICE	1,151	1,260	1,080	1,260	0	1,260	0
48200	ELECTRICITY	20,374	25,900	22,450	27,000	0	27,000	4
48700	LP GAS/BLDG GENERATOR FUEL	897	3,600	1,500	2,600	0	2,600	27-
SUBTOTAL *****		36,838	49,708	49,680	61,880	0	61,880	24
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,913	4,600	3,500	3,960	0	3,960	13-
59010	FUEL SURCHARGE - REIMB TO R&B	155	200	175	200	0	200	0
59100	VEHICLE REPAIRS/MAINTENANCE	755	1,300	870	1,670	0	1,670	28
59105	TIRES	385	800	596	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	126	300	470	470	0	470	56
SUBTOTAL *****		4,334	7,200	5,611	6,300	0	6,300	12-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	24,168	14,422	22,318	0	22,318	7-
60150	PEST CONTROL	60	150	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	46,174	313,690	231,365	186,070	0	186,070	40-
SUBTOTAL *****		46,234	338,008	245,787	208,388	0	208,388	38-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	91,041	58,464	88,028	0	88,028	3-
71001	AUTO PHYSICAL DAMAGE INS	0	500	0	0	0	0	100-
71002	AUTO LIABILITY INS	0	400	0	0	0	0	100-
71004	PROPERTY INSURANCE	0	2,500	0	0	0	0	100-
71100	OUTSIDE SERVICES	40,520	15,600	8,230	8,920	0	8,920	42-
71101	PROFESSIONAL SERVICES	101,738	128,000	123,000	128,000	0	128,000	0
71500	BUILDING USE/RENT CHARGE	69,369	69,200	69,200	72,100	0	72,100	4
71501	PARKING	97	0	200	200	0	200	0
SUBTOTAL *****		211,724	307,241	259,094	297,248	0	297,248	3-
OTHER								
83810	INTERFUND SERVICES USED	1,617	0	0	0	0	0	0
86850	CONTINGENCY	0	50,000	0	50,000	0	50,000	0
86910	PY ENCUMBRANCES NOT USED	-1,045	0	0	0	0	0	0
SUBTOTAL *****		572	50,000	0	50,000	0	50,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	273,427	26,400	18,837	0	327,950	327,950	,142
91400	AUTO/TRUCKS	35,501	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	862	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	4,298	5,550	5,550	0	4,500	4,500	18-
SUBTOTAL *****		314,088	31,950	24,387	0	332,450	332,450	941
TOTAL EXPENDITURES *****		755,308	955,719	754,267	801,020	332,450	1,135,659	19

911/Joint Communications

2706 RADIO NETWORK IMPROVEMENTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	6,000	6,000	0	0	0	100-
	SUBTOTAL *****	0	6,000	6,000	0	0	0	100-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,424,984	905,257	12,000	1,194,380	1,206,380	15-
91800	LAND	0	1,000,000	0	1,000,000	0	1,000,000	0
	SUBTOTAL *****	0	2,424,984	905,257	1,012,000	1,194,380	2,206,380	9-
	TOTAL EXPENDITURES *****	0	2,430,984	911,257	1,012,000	1,194,380	2,206,380	9-

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 for 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	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
210	2100	Local Emergency Planning Committee	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	4,544	34,606	-	-	-	-
270	2702	Emergency Management Operations	680,112	621,408	441,346	130,443	136,000	707,789
Total			<u>\$ 684,656</u>	<u>\$ 656,040</u>	<u>\$ 441,346</u>	<u>\$ 130,443</u>	<u>\$ 136,000</u>	<u>\$ 707,789</u>

Personnel Summary

Position Title	2017	2018	2019	Change
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	
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	\$ 7,000	\$ 4,500	\$ (2,500)
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).

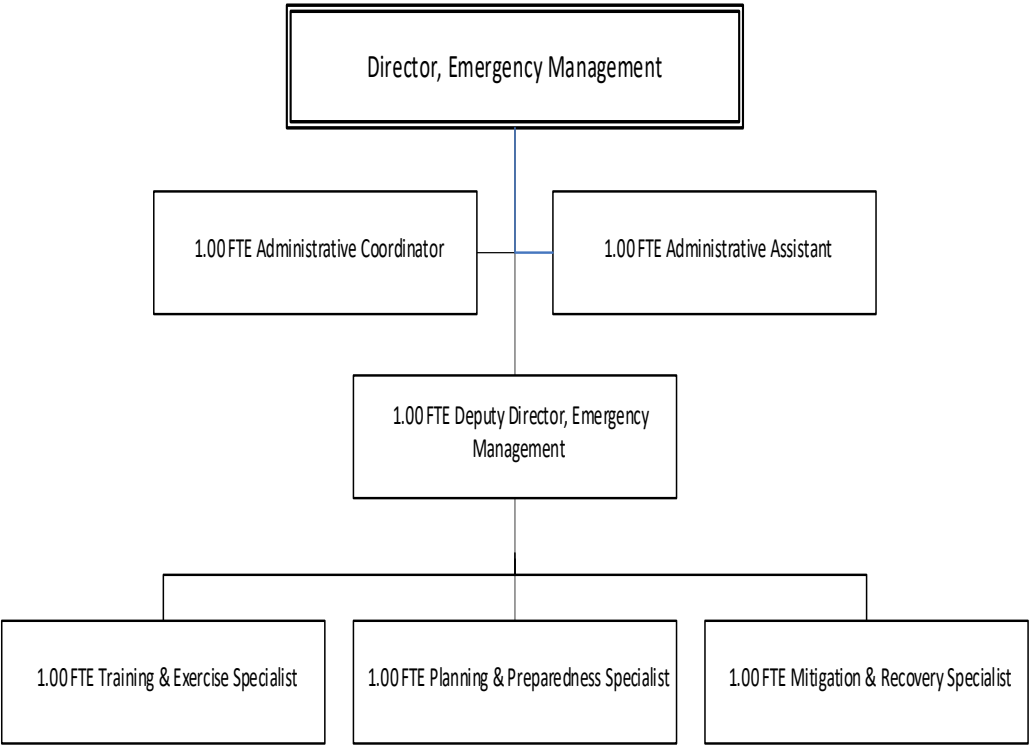
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The Office of Emergency Management moved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

The 2019 Emergency Management operating budget (department 2702) includes funding for all 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 and two replacement emergency sirens. It also includes funding to install "quick connects" to two emergency generators. There are no other significant changes to the budget.

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.

Office of Emergency Management

Organizational Chart



Office of Emergency Management

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	24	17	40	30	0	30	76
3712	INT-LONG TERM INVEST	394	300	500	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	-216	0	0	0	0	0	0
	SUBTOTAL *****	202	317	540	330	0	330	4
	TOTAL REVENUES *****	202	317	540	330	0	330	4
OTHER								
86900	MISCELLANEOUS	0	0	26	0	0	0	0
	SUBTOTAL *****	0	0	26	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	26	0	0	0	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	15,257	0	0	0	0	0	0
	SUBTOTAL *****	15,257	0	0	0	0	0	0
	TOTAL REVENUES *****	15,257	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	0	300	300	0	0	0	100-
23000	OFFICE SUPPLIES	0	50	50	0	0	0	100-
23050	OTHER SUPPLIES	50	14,396	14,396	0	0	0	100-
	SUBTOTAL *****	50	14,746	14,746	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	200	200	0	0	0	100-
37210	TRAINING/SCHOOLS	3,000	18,250	18,250	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	89	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,057	371	371	0	0	0	100-
	SUBTOTAL *****	4,146	18,821	18,821	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	210	300	300	0	0	0	100-
71110	CONTRACT LABOR	0	600	600	0	0	0	100-
	SUBTOTAL *****	210	900	900	0	0	0	100-
OTHER								
84300	ADVERTISING	139	139	139	0	0	0	100-
86850	CONTINGENCY	0	0	0	0	0	0	0
	SUBTOTAL *****	139	139	139	0	0	0	100-
	TOTAL EXPENDITURES *****	4,545	34,606	34,606	0	0	0	100-

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	117,924	120,000	82,900	120,000	0	120,000	0
3465	FEDERAL REIMBURSE EXPENSES	35,749	0	0	0	0	0	0
	SUBTOTAL *****	153,673	120,000	82,900	120,000	0	120,000	0

Office of Emergency Management

MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	75	0	0	0	0	0	0
3833	EMPLOYEE REIMBURSEMENT	393	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	219	0	0	0	0	0	0
SUBTOTAL *****		687	0	0	0	0	0	0
TOTAL REVENUES *****		154,360	120,000	82,900	120,000	0	120,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,118	331,189	257,025	342,254	0	342,254	3
10110	OVERTIME	4,223	7,000	4,231	4,500	0	4,500	35-
10200	FICA	23,435	25,871	19,600	26,526	0	26,526	2
10300	HEALTH INSURANCE	36,960	37,860	31,680	36,672	0	36,672	3-
10310	COUNTY HSA CONTRIBUTION	6,300	7,200	6,600	4,800	0	4,800	33-
10325	DISABILITY INSURANCE	1,355	1,424	1,096	1,232	0	1,232	13-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,798	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	247	0	0	0	0	0	0
10350	LIFE INSURANCE	336	336	284	504	0	504	50
10375	DENTAL INSURANCE	2,940	2,940	2,520	2,940	0	2,940	0
10400	WORKERS COMP	13,075	9,895	11,805	11,600	0	11,600	17
10500	401(A) MATCH PLAN	2,675	3,640	3,000	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	6,678	0
SUBTOTAL *****		408,462	427,355	337,841	434,668	0	441,346	3
MATERIALS & SUPPLIES								
22000	POSTAGE	61	500	100	200	0	200	60-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	1,128	774	1,016	0	1,016	9-
23000	OFFICE SUPPLIES	1,609	2,000	1,500	1,000	0	1,000	50-
23001	PRINTING	0	1,000	500	500	0	500	50-
23050	OTHER SUPPLIES	1,937	3,000	5,200	18,474	0	18,474	515
23300	UNIFORMS	1,402	1,365	225	600	0	600	56-
23850	MINOR EQUIP & TOOLS (<\$1000)	4,028	4,540	1,000	2,500	0	2,500	44-
23860	VEHICLE EQUIPMENT <\$1000	0	2,600	2,600	1,050	1,300	2,350	9-
SUBTOTAL *****		9,037	16,133	11,899	25,340	1,300	26,640	65
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	290	1,000	700	1,050	0	1,050	5
37200	SEMINARS/CONFERENCE/MEETINGS	875	3,000	1,500	3,000	0	3,000	0
37210	TRAINING/SCHOOLS	682	1,500	500	1,500	0	1,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	36,844	7,620	1,000	870	0	870	88-
37230	MEALS & LODGING-TRAINING	2,116	8,385	3,000	3,438	0	3,438	59-
37235	MEALS & LODGING - OTHER	416	1,500	800	1,250	0	1,250	16-
SUBTOTAL *****		41,223	23,005	7,500	11,108	0	11,108	52-
UTILITIES								
48000	TELEPHONES	1,237	1,500	1,500	1,500	0	1,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	1,654	3,080	1,200	1,200	0	1,200	61-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	948	1,080	540	1,080	0	1,080	0
48200	ELECTRICITY	4,357	5,500	5,500	6,000	0	6,000	9
SUBTOTAL *****		8,196	11,160	8,740	9,780	0	9,780	12-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,055	6,500	2,500	5,410	0	5,410	16-
59010	FUEL SURCHARGE - REIMB TO R&B	161	300	100	230	0	230	23-
59025	VEHICLE TITLE/LICENSE/PLATES	43	75	40	25	0	25	66-
59100	VEHICLE REPAIRS/MAINTENANCE	394	3,000	1,000	2,000	0	2,000	33-
59105	TIRES	770	1,200	1,200	300	0	300	75-
59110	MECHANICS CHARGE - REIMB R&B	184	500	500	750	0	750	50
59200	LOCAL MILEAGE	230	1,824	0	0	0	0	100-
SUBTOTAL *****		4,837	13,399	5,340	8,715	0	8,715	35-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	44,774	49,788	49,788	48,800	0	48,800	1-
60200	EQUIP REPAIRS/MAINTENANCE	480	5,000	5,000	4,000	0	4,000	20-
60250	EQUIPMENT INSTALLATION CHARGES	355	3,000	3,000	3,000	15,000	18,000	500
SUBTOTAL *****		45,609	57,788	57,788	55,800	15,000	70,800	23
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	416	0	0	0	0	0	0
71002	AUTO LIABILITY INS	233	0	0	0	0	0	0
71100	OUTSIDE SERVICES	20,258	21,000	100	500	0	500	97-
SUBTOTAL *****		20,907	21,000	100	500	0	500	98-
OTHER								
84010	RECEPTION/MEETINGS	610	3,600	1,200	2,900	0	2,900	19-
86900	MISCELLANEOUS	823	1,000	0	0	0	0	100-
SUBTOTAL *****		1,433	4,600	1,200	2,900	0	2,900	37-

Office of Emergency Management

FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	54,289	112,000	112,000	0	76,000	76,000	32-
91400	AUTO/TRUCKS	36,737	19,000	19,000	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	49,386	60,000	60,000	0	60,000	60,000	0
SUBTOTAL *****		140,412	191,000	191,000	0	136,000	136,000	29-
TOTAL EXPENDITURES *****		680,116	765,440	621,408	548,811	152,300	707,789	8-

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

There are no significant changes to this budget.

Annual Budget

2700 911/EM GENERAL SALES TAX

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	10,734,048	10,716,000	10,761,000	10,788,000	0	10,788,000	0
	SUBTOTAL *****	10,734,048	10,716,000	10,761,000	10,788,000	0	10,788,000	1
INTEREST								
3711	INT-OVERNIGHT	7,993	6,000	15,000	15,000	0	15,000	150
3712	INT-LONG TERM INVEST	134,436	140,000	200,000	200,000	0	200,000	42
3718	INT-SALES TAX	2,951	2,900	2,900	2,900	0	2,900	0
3798	INC/DEC IN FV OF INVESTMENTS	-58,461	0	0	0	0	0	0
	SUBTOTAL *****	86,919	148,900	217,900	217,900	0	217,900	46
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	96	0	0	0	0	0	0
	SUBTOTAL *****	96	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	2,826	0	1,233	0	0	0	0
	SUBTOTAL *****	2,826	0	1,233	0	0	0	0
	TOTAL REVENUES *****	10,823,889	10,864,900	10,980,133	11,005,900	0	11,005,900	1

911/Joint Communications and Emergency Management

– Sales Tax Revenue

VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	5,899	0	0	0	0	0
	SUBTOTAL *****	5,899	0	0	0	0	0
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	2,812	0	0	0	0	0
	SUBTOTAL *****	2,812	0	0	0	0	0
CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	0	1,400	2,803	2,950	0	2,950 110
71002	AUTO LIABILITY INS	0	1,100	1,441	1,510	0	1,510 37
71004	PROPERTY INSURANCE	35,184	42,300	35,234	40,500	0	40,500 4-
71006	ERRORS & OMISSIONS INS	463	500	849	900	0	900 80
71008	GENERAL LIABILITY INS	4,492	5,000	9,986	10,100	0	10,100 102
71016	AUTO CLAIMS DEDUCTIBLE	2,685	2,000	0	2,000	0	2,000 0
71018	OTHER CLAIMS DEDUCTIBLE	5,696	6,000	129	6,000	0	6,000 0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500 0
71101	PROFESSIONAL SERVICES	5,800	0	0	0	0	0 0
71700	EQUIPMENT RENTALS	22	0	0	0	0	0 0
	SUBTOTAL *****	54,342	58,800	50,442	64,460	0	64,460 10
OTHER							
83810	INTERFUND SERVICES USED	295,000	525,000	525,000	471,860	0	471,860 10-
83920	OTO: TO DEBT SERVICE FUND	872,587	871,687	871,687	870,587	0	870,587 0
86800	EMERGENCY	0	46,367	0	100,000	0	100,000 115
86850	CONTINGENCY	0	25,000	0	25,000	0	25,000 0
86882	TIF SALES TAX PAYMENTS	3,943	6,800	6,800	6,800	0	6,800 0
86900	MISCELLANEOUS	0	0	7,920	0	0	0 0
86910	PY ENCUMBRANCES NOT USED	0	0	-13,751	0	0	0 0
	SUBTOTAL *****	1,171,530	1,474,854	1,397,656	1,474,247	0	1,474,247 0
	TOTAL EXPENDITURES *****	1,234,583	1,533,654	1,448,098	1,538,707	0	1,538,707 0

Decimal values have been truncated.



Public Administrator

Department Number 1200

Mission

The office of the Public Administrator, an elected official, was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases:

- When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- The estates or person and estate of all disabled or incapacitated persons in this county who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- Where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

Public Administrator

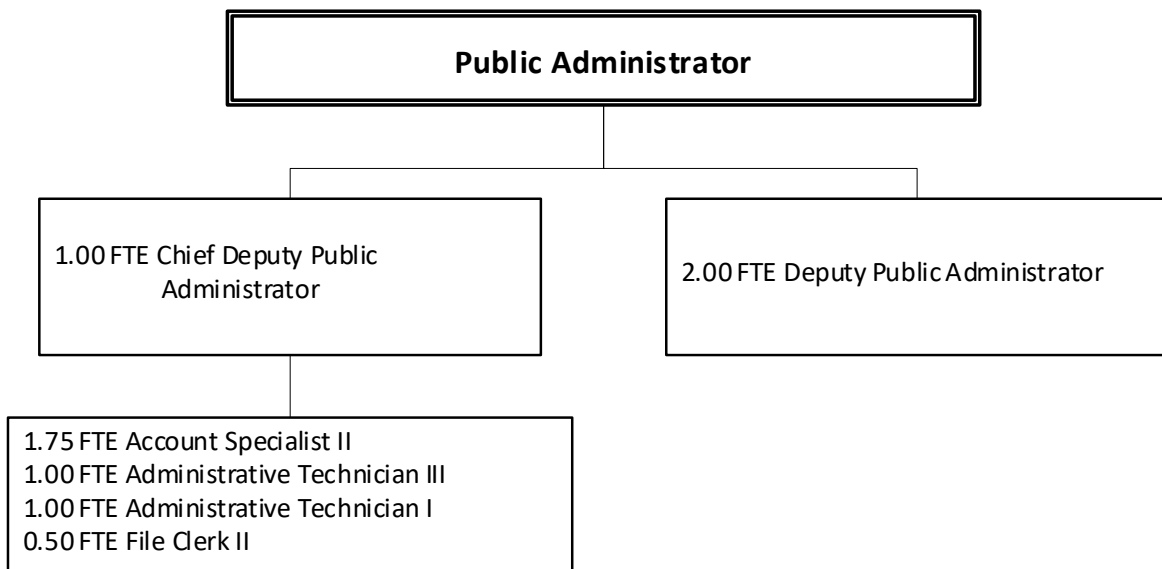
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2017	2018	2019	2018-2019
	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	8.25	8.25	-
Overtime	\$ 7,500	\$ 800	\$ 600	\$ (200)

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	93,591	125,000	160,000	110,000	0	110,000	12-
	SUBTOTAL *****	93,591	125,000	160,000	110,000	0	110,000	12-
	TOTAL REVENUES *****	93,591	125,000	160,000	110,000	0	110,000	12-
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,487	351,843	322,036	365,629	0	365,629	3
10110	OVERTIME	245	800	0	600	0	600	25-
10200	FICA	23,374	28,104	23,752	28,016	0	28,016	0
10300	HEALTH INSURANCE	41,616	48,540	41,589	43,212	0	43,212	10-
10310	COUNTY HSA CONTRIBUTION	600	1,200	1,200	3,600	0	3,600	200
10325	DISABILITY INSURANCE	1,306	1,521	1,347	1,270	0	1,270	16-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,451	1,770	5,889	8,987	0	8,987	407
10331	CNTY PD DEPENDENT PREM-DENTAL	247	257	348	404	0	404	57
10350	LIFE INSURANCE	336	384	336	576	0	576	50
10375	DENTAL INSURANCE	2,882	3,360	2,940	3,360	0	3,360	0
10400	WORKERS COMP	8,214	9,658	9,415	9,763	0	9,763	1
10500	401(A) MATCH PLAN	1,790	4,290	1,975	4,160	0	4,160	3-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	5,131	0
	SUBTOTAL *****	395,548	451,727	410,827	469,577	0	474,708	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,508	2,900	2,700	2,600	0	2,600	10-
23001	PRINTING	1,899	2,200	1,000	2,000	0	2,000	9-
23018	PRINTER SUPPLIES	265	500	200	400	0	400	20-
23850	MINOR EQUIP & TOOLS (<\$1000)	138	560	400	700	0	700	25
23855	FURNITURE/FIXTURE <\$1000	594	3,595	12	638	0	638	82-
	SUBTOTAL *****	5,404	9,755	4,312	6,338	0	6,338	35-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	26	150	75	150	0	150	0
37210	TRAINING/SCHOOLS	600	700	600	600	0	600	14-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	311	900	503	600	0	600	33-
37230	MEALS & LODGING-TRAINING	1,379	2,900	2,000	800	0	800	72-
37235	MEALS & LODGING - OTHER	333	600	500	600	0	600	0
	SUBTOTAL *****	2,649	5,250	3,678	2,750	0	2,750	48-
UTILITIES								
48000	TELEPHONES	2,648	3,000	2,534	3,600	0	3,600	20
48050	CELLULAR/MOBILE DEVICE SERVICE	663	800	690	850	0	850	6
	SUBTOTAL *****	3,311	3,800	3,224	4,450	0	4,450	17
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	15,325	19,000	20,000	24,000	0	24,000	26
	SUBTOTAL *****	15,325	19,000	20,000	24,000	0	24,000	26
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	431	500	496	521	0	521	4
60200	EQUIP REPAIRS/MAINTENANCE	109	400	160	400	0	400	0
	SUBTOTAL *****	540	900	656	921	0	921	2
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	150	75	150	0	150	0
71101	PROFESSIONAL SERVICES	6,612	2,740	2,739	0	0	0	100-
71105	LEGAL SERVICES	2,338	2,500	2,500	2,500	0	2,500	0
71525	STORAGE CHARGES	226	250	250	275	0	275	10
	SUBTOTAL *****	9,226	5,640	5,564	2,925	0	2,925	48-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	15,008	18,341	18,341	19,517	0	19,517	6
	SUBTOTAL *****	15,008	18,341	18,341	19,517	0	19,517	6
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	12,000	0	0	0	0	100-
	SUBTOTAL *****	0	12,000	0	0	0	0	100-
	TOTAL EXPENDITURES *****	447,011	526,413	466,602	530,478	0	535,609	2

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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	
		2017	2018		2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2018 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	322,110	338,216	338,216	348,362	0	348,362	3
SUBTOTAL *****		322,110	338,216	338,216	348,362	0	348,362	3
TOTAL EXPENDITURES *****		322,110	338,216	338,216	348,362	0	348,362	3

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER							
83815 FACILITIES INTERNAL SERVC CHRG	36,677	34,157	34,157	44,350	0	44,350	29
SUBTOTAL *****	36,677	34,157	34,157	44,350	0	44,350	30
TOTAL EXPENDITURES *****	36,677	34,157	34,157	44,350	0	44,350	30

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	3,580,551	3,577,000	3,590,000	3,598,000	0	3,598,000	0
	SUBTOTAL *****	3,580,551	3,577,000	3,590,000	3,598,000	0	3,598,000	1
INTEREST								
3711	INT-OVERNIGHT	1,514	1,200	2,400	2,400	0	2,400	100
3712	INT-LONG TERM INVEST	26,559	29,000	36,000	36,000	0	36,000	24
3718	INT-SALES TAX	985	1,000	1,000	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-9,343	0	0	0	0	0	0
	SUBTOTAL *****	19,715	31,200	39,400	39,400	0	39,400	26
	TOTAL REVENUES *****	3,600,266	3,608,200	3,629,400	3,637,400	0	3,637,400	1
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	0	2,000	0	2,000	0	2,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
	SUBTOTAL *****	0	2,500	0	2,500	0	2,500	0
OTHER								
86800	EMERGENCY	0	12,835	0	25,000	0	25,000	94
86882	TIF SALES TAX PAYMENTS	1,623	2,300	2,300	2,300	0	2,300	0
86900	MISCELLANEOUS	0	0	1,893	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	0	0	-290	0	0	0	0
	SUBTOTAL *****	1,623	15,135	3,903	27,300	0	27,300	80
	TOTAL EXPENDITURES *****	1,623	17,635	3,903	29,800	0	29,800	69

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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)

■ Storm Water Grants Fund

- DNR 319 Greater Bonne Femme (2142)

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

Resource Management Summary

Budget Summary

Fund	Dept	Department Name	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 749	\$ 200	\$ -	\$ 6,250	\$ -	\$ 6,250
100	1360	Solid Waste Recycling	114,598	122,899	20,607	113,050	-	133,657
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,667	4,728	4,711	-	-	4,711
100	1710	Planning & Zoning	399,536	412,865	396,837	33,033	1,800	431,670
100	1720	Building Codes	487,140	480,267	425,649	102,241	-	527,890
100	1725	Stormwater Administration	143,689	123,746	98,218	28,093	1,265	127,576
204	2045	Design & Construction	1,037,361	2,615,451	928,459	252,069	14,410	1,194,938
204	2046	Stormwater Administration	117,042	121,261	101,260	23,905	1,265	126,430
		DNR 319 Greater Bonne						
214	2142	Femme Grant	-	-	-	75,036	-	75,036
Total			\$ 2,304,782	\$ 3,881,417	\$ 1,975,741	\$ 633,677	\$ 18,740	\$ 2,628,158

Resource Management Summary

Personnel Summary

Position Title	2017	2018	Full-time Equivalent Positions							2019	Change
			Dept.	Dept.	Dept.	Dept.	Dept.	Dept.			
			1360	1710	1720	1725	2045	2046			
Director, Resource Management	1.00	1.00	-	0.33	0.34	-	0.33	-	1.00	-	
Senior Planner	2.00	2.00	0.25	1.75	-	-	-	-	2.00	-	
Planner	1.00	1.00	-	1.00	-	-	-	-	1.00	-	
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	1.00	-	
Administrative Coordinator	2.00	2.00	-	1.00	1.00	-	-	-	2.00	-	
Budget Administrator	1.00	1.00	-	0.10	0.10	-	0.80	-	1.00	-	
Chief Inspector-Building	1.00	1.00	-	-	1.00	-	-	-	1.00	-	
Inspector-Building	4.00	4.00	-	-	4.00	-	-	-	4.00	-	
Chief Engineer	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Professional Civil Engineer	3.00	3.00	-	-	-	-	3.00	-	3.00	-	
County Surveyor	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Chief Public Works Inspector	1.00	1.00	-	-	-	-	1.00	-	1.00	-	
Right-of-Way Agent	0.75	0.75	-	-	-	-	0.75	-	0.75	-	
Engineering Technician	1.00	1.00	-	-	-	-	-	-	-	(1.00)	
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)	
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	11.88	1.50	26.75	(2.00)	
Overtime	\$ 28,719	\$ 39,030	\$ -	\$ 8,269	\$ 16,707	\$ 665	\$ 15,635	\$ 665	\$ 41,941	\$ 2,911	

Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1725, 2045, 2046, 2142

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

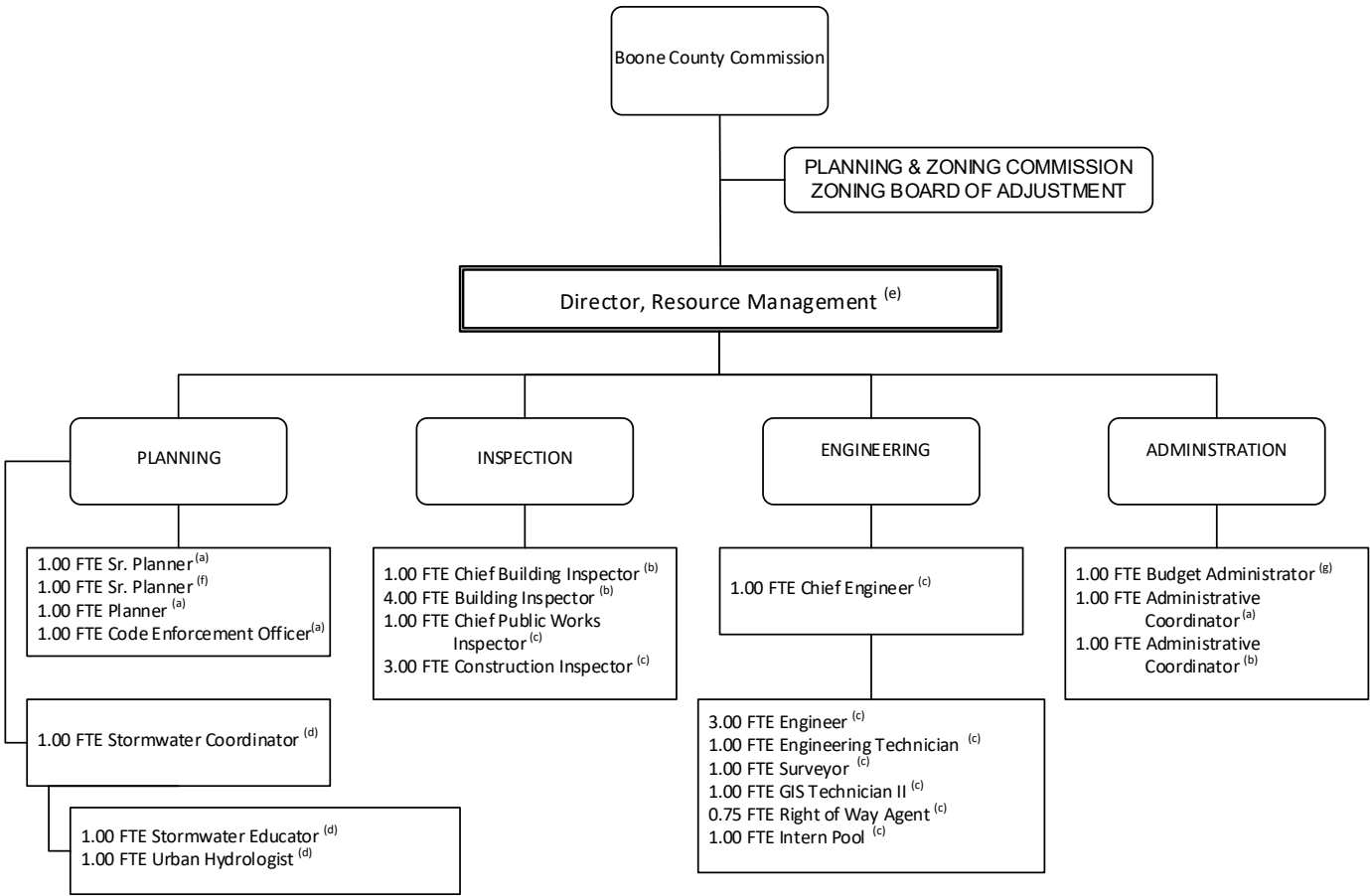
The budget includes funding for digitization of past building permit records (\$50,000). A vacant full-time benefitted Engineering Technician position and a vacant full-time benefitted Engineering Intern Pool position have been eliminated from the budget; both positions have been vacant for an extended period.

The 2018 budget (#2045) included \$1.8 million in federal grant funding for infrastructure improvements associated with American Outdoor Brands' new facility project. The 2019 reflects the removal of this revenue and expenditure from the budget. 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	246	1,000	200	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 *****	246	6,250	200	6,250	0	6,250	0
OTHER								
83810	INTERFUND SERVICES USED	503	0	0	0	0	0	0
	SUBTOTAL *****	503	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	749	6,250	200	6,250	0	6,250	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	16,312	16,638	16,700	16,967	0	16,967	1
10200	FICA	1,248	1,272	1,271	1,298	0	1,298	2
10300	HEALTH INSURANCE	1,320	1,320	1,320	1,221	0	1,221	7-
10310	COUNTY HSA CONTRIBUTION	216	300	287	300	0	300	0
10325	DISABILITY INSURANCE	70	71	69	61	0	61	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	310	378	378	412	0	412	8
10331	CNTY PD DEPENDENT PREM-DENTAL	22	27	28	27	0	27	0
10350	LIFE INSURANCE	12	12	12	18	0	18	50
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	26	29	31	35	0	35	20
10500	401(A) MATCH PLAN	156	163	163	130	0	163	0
	SUBTOTAL *****	19,797	20,315	20,364	20,574	0	20,607	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	70	70	0	70	6-
23000	OFFICE SUPPLIES	20	200	100	150	0	150	25-
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	500	500	0	500	0
	SUBTOTAL *****	20	950	670	895	0	895	6-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	166	390	273	401	0	401	2
	SUBTOTAL *****	166	390	273	401	0	401	3
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,400	0	2,400	0	2,400	0
	SUBTOTAL *****	0	2,400	0	2,400	0	2,400	0
OTHER								
83160	RECYCLING & DUMP FEES	94,615	103,590	101,592	109,254	0	109,254	5
84300	ADVERTISING	0	100	0	100	0	100	0
	SUBTOTAL *****	94,615	103,690	101,592	109,354	0	109,354	5
	TOTAL EXPENDITURES *****	114,598	127,745	122,899	133,624	0	133,657	5

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	4,971	4,990	4,990	4,990	0	4,990	0
	SUBTOTAL *****	4,971	4,990	4,990	4,990	0	4,990	0
	TOTAL REVENUES *****	4,971	4,990	4,990	4,990	0	4,990	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	4,368	4,368	4,385	4,368	0	4,368	0
10200	FICA	293	334	335	334	0	334	0
10400	WORKERS COMP	7	7	8	9	0	9	28
	SUBTOTAL *****	4,668	4,709	4,728	4,711	0	4,711	0
	TOTAL EXPENDITURES *****	4,668	4,709	4,728	4,711	0	4,711	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	300	480	360	480	0	480	0
	SUBTOTAL *****	300	480	360	480	0	480	0
CHARGES FOR SERVICES								
3510	COPIES	1	0	2	0	0	0	0
3569	OTHER FEES	20,380	15,000	18,736	15,700	0	15,700	4
	SUBTOTAL *****	20,381	15,000	18,738	15,700	0	15,700	5
	TOTAL REVENUES *****	20,681	15,480	19,098	16,180	0	16,180	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	303,840	308,691	309,889	315,022	0	315,022	2
10110	OVERTIME	3,844	4,295	6,274	8,269	0	8,269	92
10200	FICA	21,498	23,943	22,860	24,731	0	24,731	3
10300	HEALTH INSURANCE	30,347	30,347	30,050	27,783	0	27,783	8-
10310	COUNTY HSA CONTRIBUTION	1,678	2,220	2,650	2,616	0	2,616	17
10325	DISABILITY INSURANCE	1,301	1,327	1,324	1,134	0	1,134	14-
10330	CNTY PD DEPENDENT PREM-HEALTH	7,444	7,515	7,516	7,010	0	7,010	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	400	450	451	450	0	450	0
10350	LIFE INSURANCE	249	248	249	372	0	372	50
10375	DENTAL INSURANCE	2,176	2,175	2,176	2,175	0	2,175	0
10400	WORKERS COMP	2,186	2,371	2,533	2,825	0	2,825	19
10500	401(A) MATCH PLAN	2,994	3,367	2,948	2,693	0	3,367	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,083	0
	SUBTOTAL *****	377,957	386,949	388,920	395,080	0	396,837	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	90	320	91	320	0	320	0
23000	OFFICE SUPPLIES	550	630	456	600	0	600	4-
23001	PRINTING	301	675	265	675	0	675	0
23050	OTHER SUPPLIES	138	250	125	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	250	929	260	450	710	184
23855	FURNITURE/FIXTURE <\$1000	634	0	0	275	0	275	0
	SUBTOTAL *****	1,713	2,125	1,866	2,380	450	2,830	33
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,478	1,795	1,625	1,828	0	1,828	1
37200	SEMINARS/CONFERENCE/MEETINGS	0	750	225	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	164	700	0	700	0
37230	MEALS & LODGING-TRAINING	0	770	770	830	0	830	7
37240	REGISTRATION/TUITION	0	250	240	250	0	250	0
	SUBTOTAL *****	1,478	4,265	3,024	4,358	0	4,358	2
UTILITIES								
48000	TELEPHONES	2,028	2,340	2,384	2,520	0	2,520	7
48050	CELLULAR/MOBILE DEVICE SERVICE	0	240	201	240	756	996	315
	SUBTOTAL *****	2,028	2,580	2,585	2,760	756	3,516	36

Resource Management

VEHICLE EXPENSE								
59200	LOCAL MILEAGE	2,208	2,850	2,208	2,850	0	2,850	0
	SUBTOTAL *****	2,208	2,850	2,208	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	598	1,028	645	1,000	0	1,000	2-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	598	1,078	645	1,050	0	1,050	3-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	60	50	0	0	0	100-
71100	OUTSIDE SERVICES	15	20	15	20	1,000	1,020	,000
71101	PROFESSIONAL SERVICES	102	1,200	0	1,200	0	1,200	0
	SUBTOTAL *****	117	1,280	65	1,220	1,000	2,220	73
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	12,843	13,263	13,263	15,434	0	15,434	16
84010	RECEPTION/MEETINGS	0	125	125	125	0	125	0
84400	PUBLIC NOTICES	595	650	164	650	0	650	0
	SUBTOTAL *****	13,438	14,038	13,552	16,209	0	16,209	15
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	1,800	1,800	0
	SUBTOTAL *****	0	0	0	0	1,800	1,800	0
	TOTAL EXPENDITURES *****	399,537	415,165	412,865	425,907	4,006	431,670	4

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	652,720	320,004	356,709	326,400	0	326,400	2
	SUBTOTAL *****	652,720	320,004	356,709	326,400	0	326,400	2
CHARGES FOR SERVICES								
3510	COPIES	33	10	14	10	0	10	0
3569	OTHER FEES	17,200	9,600	19,208	12,000	0	12,000	25
	SUBTOTAL *****	17,233	9,610	19,222	12,010	0	12,010	25
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	2,450	5,828	4,850	0	0	0	100-
3892	DEPOSIT OVERAGE	0	0	1	0	0	0	0
3894	RETURNED CHECK PENALTY	37	0	0	0	0	0	0
	SUBTOTAL *****	2,487	5,828	4,851	0	0	0	100-
	TOTAL REVENUES *****	672,440	335,442	380,782	338,410	0	338,410	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,324	319,355	311,347	317,294	0	317,294	0
10110	OVERTIME	15,480	17,770	15,046	16,707	0	16,707	5-
10200	FICA	24,285	25,790	24,327	25,551	0	25,551	0
10300	HEALTH INSURANCE	36,109	36,109	36,694	33,108	0	33,108	8-
10310	COUNTY HSA CONTRIBUTION	3,686	4,920	4,323	5,328	0	5,328	8
10325	DISABILITY INSURANCE	1,342	1,404	1,357	1,142	0	1,142	18-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,926	5,396	5,397	4,498	0	4,498	16-
10331	CNTY PD DEPENDENT PREM-DENTAL	334	368	368	257	0	257	30-
10350	LIFE INSURANCE	309	309	301	463	0	463	49
10375	DENTAL INSURANCE	2,705	2,704	2,719	2,704	0	2,704	0
10400	WORKERS COMP	8,306	9,151	9,872	10,259	0	10,259	12
10500	401(A) MATCH PLAN	3,169	4,186	2,896	3,348	0	4,186	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,025	2,490	1,083	0	0	4,152	66
	SUBTOTAL *****	417,000	429,952	415,730	420,659	0	425,649	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,293	1,400	1,284	5,060	0	5,060	261
23000	OFFICE SUPPLIES	727	1,510	963	1,385	0	1,385	8-
23001	PRINTING	50	275	250	285	0	285	3
23050	OTHER SUPPLIES	409	600	350	580	0	580	3-
23850	MINOR EQUIP & TOOLS (<\$1000)	567	1,000	270	1,000	0	1,000	0
23855	FURNITURE/FIXTURE <\$1000	279	0	0	0	0	0	0
	SUBTOTAL *****	3,325	4,785	3,117	8,310	0	8,310	74

Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	616	810	735	810	0	810	0
37200	SEMINARS/CONFERENCE/MEETINGS	0	150	0	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	82	175	167	175	0	175	0
37230	MEALS & LODGING-TRAINING	865	1,300	718	1,300	0	1,300	0
37240	REGISTRATION/TUITION	1,000	1,000	550	1,100	0	1,100	10
SUBTOTAL *****		2,563	3,435	2,170	3,535	0	3,535	3
UTILITIES								
48000	TELEPHONES	2,061	2,052	2,320	2,520	0	2,520	22
48050	CELLULAR/MOBILE DEVICE SERVICE	2,769	3,120	3,227	3,360	0	3,360	7
SUBTOTAL *****		4,830	5,172	5,547	5,880	0	5,880	14
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,558	9,600	9,065	10,620	0	10,620	10
59010	FUEL SURCHARGE - REIMB TO R&B	466	648	440	460	0	460	29-
59025	VEHICLE TITLE/LICENSE/PLATES	12	15	12	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	1,548	3,160	1,428	2,740	0	2,740	13-
59105	TIRES	1,183	1,600	745	1,600	0	1,600	0
59110	MECHANICS CHARGE - REIMB R&B	1,079	1,620	823	1,320	0	1,320	18-
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		12,846	16,693	12,513	16,790	0	16,790	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	245	336	211	280	0	280	16-
60200	EQUIP REPAIRS/MAINTENANCE	0	25	0	25	0	25	0
60250	EQUIPMENT INSTALLATION CHARGES	68	80	0	0	0	0	100-
SUBTOTAL *****		313	441	211	305	0	305	31-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,056	1,056	1,056	1,056	0	1,056	0
71000	INSURANCE AND BONDS	50	0	0	0	0	0	0
71100	OUTSIDE SERVICES	0	25,731	0	0	25,000	50,731	97
SUBTOTAL *****		1,106	26,787	1,056	1,056	25,000	51,787	93
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	12,843	13,263	13,263	15,434	0	15,434	16
84400	PUBLIC NOTICES	263	0	0	200	0	200	0
86896	DEPOSIT SHORTAGE	0	0	1	0	0	0	0
SUBTOTAL *****		13,106	13,263	13,264	15,634	0	15,634	18
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	32,050	30,210	26,659	0	0	0	100-
SUBTOTAL *****		32,050	30,210	26,659	0	0	0	100-
TOTAL EXPENDITURES *****		487,139	530,738	480,267	472,169	25,000	527,890	1-

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	
	LICENSES AND PERMITS							
3320	PERMITS	300	250	375	300	0	300	20
3322	LAND DISTURBANCE PERMIT	1,850	1,950	1,875	1,875	0	1,875	3-
	SUBTOTAL *****	2,150	2,200	2,250	2,175	0	2,175	1-
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRSMNT	0	1,150	880	400	0	400	65-
	SUBTOTAL *****	0	1,150	880	400	0	400	65-
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	16	0	0	0	0	0	0
	SUBTOTAL *****	16	0	0	0	0	0	0
	TOTAL REVENUES *****	2,166	3,350	3,130	2,575	0	2,575	23-

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	75,608	77,120	77,401	77,284	20,291	77,284	0
10110	OVERTIME	566	665	412	665	0	665	0
10200	FICA	4,677	5,950	5,304	5,963	1,553	5,963	0
10300	HEALTH INSURANCE	8,370	8,370	7,920	7,326	3,090	7,326	12-
10310	COUNTY HSA CONTRIBUTION	938	1,200	1,875	1,800	0	1,800	50
10325	DISABILITY INSURANCE	324	331	330	278	88	278	16-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,404	885	756	824	0	824	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	44	55	55	55	0	55	0
10350	LIFE INSURANCE	72	72	72	108	24	108	50
10375	DENTAL INSURANCE	630	630	630	630	210	630	0
10400	WORKERS COMP	2,150	1,991	2,172	2,310	733	2,310	16
10500	401(A) MATCH PLAN	1,013	975	1,013	780	325	975	0
10600	UNEMPLOYMENT BENEFITS	0	0	1,440	0	0	0	0
SUBTOTAL *****		96,796	98,244	99,380	98,023	26,314	98,218	0
MATERIALS & SUPPLIES								
22000	POSTAGE	84	680	728	980	0	980	44
22010	SHIPPING CHARGES	0	5	0	200	0	200	,900
22500	SUBSCRIPTIONS/PUBLICATIONS	21	823	27	73	0	73	91-
23000	OFFICE SUPPLIES	507	584	228	484	5	484	17-
23001	PRINTING	871	1,020	603	1,020	0	1,020	0
23050	OTHER SUPPLIES	2,569	2,900	776	2,400	0	2,400	17-
23850	MINOR EQUIP & TOOLS (<\$1000)	695	675	425	500	500	500	25-
23855	FURNITURE/FIXTURE <\$1000	279	0	75	150	150	150	0
SUBTOTAL *****		5,026	6,687	2,862	5,807	655	5,807	13-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	355	598	273	360	0	360	39-
37210	TRAINING/SCHOOLS	663	1,595	950	1,280	0	1,280	19-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	221	742	305	650	0	650	12-
37230	MEALS & LODGING-TRAINING	694	1,280	556	1,275	0	1,275	0
37240	REGISTRATION/TUITION	325	450	325	450	0	450	0
SUBTOTAL *****		2,258	4,665	2,409	4,015	0	4,015	14-
UTILITIES								
48000	TELEPHONES	319	348	373	420	197	420	20
48050	CELLULAR/MOBILE DEVICE SERVICE	140	156	228	450	340	450	188
48060	CELL PHONE/DATA-EMPLOYEE REIMB	100	132	51	0	0	0	100-
SUBTOTAL *****		559	636	652	870	537	870	37
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	172	660	297	444	100	444	32-
59010	FUEL SURCHARGE - REIMB TO R&B	10	24	14	14	0	14	41-
59100	VEHICLE REPAIRS/MAINTENANCE	33	470	97	296	0	296	37-
59105	TIRES	0	75	20	75	0	75	0
59110	MECHANICS CHARGE - REIMB R&B	24	90	71	90	0	90	0
59200	LOCAL MILEAGE	7	100	14	100	0	100	0
SUBTOTAL *****		246	1,419	513	1,019	100	1,019	28-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	161	292	1,455	458	0	458	56
60200	EQUIP REPAIRS/MAINTENANCE	212	1,015	215	625	0	625	38-
SUBTOTAL *****		373	1,307	1,670	1,083	0	1,083	17-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,121	1,194	1,139	435	0	435	63-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	670	99	670	0
71001	AUTO PHYSICAL DAMAGE INS	177	0	0	0	0	0	0
71002	AUTO LIABILITY INS	117	0	0	0	0	0	0
71004	PROPERTY INSURANCE	18	0	0	0	0	0	0
71100	OUTSIDE SERVICES	26,839	3,334	3,833	3,334	0	3,334	0
71101	PROFESSIONAL SERVICES	24	500	0	500	0	500	0
71501	PARKING	775	888	791	840	210	840	5-
71700	EQUIPMENT RENTALS	0	150	0	100	0	100	33-
SUBTOTAL *****		29,071	6,066	5,763	5,879	309	5,879	3-
OTHER								
83100	AWARDS	0	75	0	75	0	75	0
84010	RECEPTION/MEETINGS	856	1,320	1,984	2,320	0	2,320	75
84300	ADVERTISING	0	75	0	245	0	245	226
86300	TESTING	6,441	6,780	6,780	6,780	0	6,780	0
SUBTOTAL *****		7,297	8,250	8,764	9,420	0	9,420	14

Resource Management

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,200	1,318	0	0	100-
91301	COMPUTER HARDWARE	1,943	0	0	0	535	0
91302	COMPUTER SOFTWARE	0	0	0	0	366	0
92301	REPLC COMPUTER HDWR	125	410	415	0	635	208
SUBTOTAL *****		2,068	1,610	1,733	0	1,536	21-
TOTAL EXPENDITURES *****		143,694	128,884	123,746	126,116	29,451	1-

2045 RM-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	13,534	8,400	6,349	6,600	0	6,600	21-
SUBTOTAL *****		13,534	8,400	6,349	6,600	0	6,600	21-
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	1,840,860	1,551,806	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	3,000	1,500	1,500	0	1,500	50-
SUBTOTAL *****		0	1,843,860	1,553,306	1,500	0	1,500	100-
CHARGES FOR SERVICES								
3510	COPIES	28	5	133	5	0	5	0
3569	OTHER FEES	0	0	42	0	0	0	0
SUBTOTAL *****		28	5	175	5	0	5	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	11,800	0	3,790	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	2,650	4,111	11,620	0	0	0	100-
3891	DIVIDENDS/REBATES	350	0	0	0	0	0	0
SUBTOTAL *****		14,800	4,111	15,410	0	0	0	100-
TOTAL REVENUES *****		28,362	1,856,376	1,575,240	8,105	0	8,105	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	647,991	769,349	694,935	724,705	0	724,705	5-
10110	OVERTIME	15,391	15,635	9,542	15,635	0	15,635	0
10120	HOLIDAY WORKED	567	0	399	551	0	551	0
10200	FICA	47,902	60,051	52,029	56,678	0	56,678	5-
10300	HEALTH INSURANCE	61,758	71,543	64,817	60,154	0	60,154	15-
10310	COUNTY HSA CONTRIBUTION	3,420	4,560	4,940	4,956	0	4,956	8
10325	DISABILITY INSURANCE	2,836	3,187	2,926	2,608	0	2,608	18-
10330	CNTY PD DEPENDENT PREM-HEALTH	19,406	18,191	17,292	11,193	0	11,193	38-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,464	1,472	1,583	1,583	0	1,583	7
10350	LIFE INSURANCE	558	630	578	873	0	873	38
10375	DENTAL INSURANCE	4,850	5,514	5,078	5,094	0	5,094	7-
10400	WORKERS COMP	23,261	24,090	20,164	25,527	0	25,527	5
10500	401(A) MATCH PLAN	5,601	6,827	6,360	6,307	0	7,885	15
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	11,017	0
SUBTOTAL *****		835,005	981,049	880,643	915,864	0	928,459	5-
MATERIALS & SUPPLIES								
22000	POSTAGE	391	900	764	960	0	960	6
22010	SHIPPING CHARGES	0	15	0	15	0	15	0
22500	SUBSCRIPTIONS/PUBLICATIONS	59	75	72	75	0	75	0
23000	OFFICE SUPPLIES	614	800	419	795	0	795	0
23001	PRINTING	1,029	1,770	1,073	1,275	0	1,275	27-
23050	OTHER SUPPLIES	1,469	2,700	1,660	2,200	0	2,200	18-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,204	6,567	5,831	3,005	0	3,005	54-
23855	FURNITURE/FIXTURE <\$1000	464	200	0	800	0	800	300
SUBTOTAL *****		7,230	13,027	9,819	9,125	0	9,125	30-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,465	2,245	2,215	2,550	0	2,550	13
37210	TRAINING/SCHOOLS	1,105	2,150	1,965	2,150	0	2,150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,474	2,785	1,376	2,220	0	2,220	20-
37230	MEALS & LODGING-TRAINING	7,331	8,240	4,381	10,834	0	10,834	31
37240	REGISTRATION/TUITION	2,680	2,725	2,575	3,405	0	3,405	24
SUBTOTAL *****		16,055	18,145	12,512	21,159	0	21,159	17

Resource Management

UTILITIES								
48000	TELEPHONES	2,890	3,000	2,981	3,000	0	3,000	0
48050	CELLULAR/MOBILE DEVICE SERVICE	3,749	4,800	3,700	4,356	0	4,356	9-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	324	360	334	360	0	360	0
48200	ELECTRICITY	2,937	2,940	2,937	2,940	0	2,940	0
SUBTOTAL *****		9,900	11,100	9,952	10,656	0	10,656	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	7,434	9,000	8,237	9,240	0	9,240	2
59025	VEHICLE TITLE/LICENSE/PLATES	12	30	23	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	2,163	3,390	3,044	3,350	0	3,350	1-
59105	TIRES	1,456	1,880	80	1,880	0	1,880	0
59200	LOCAL MILEAGE	0	100	0	50	0	50	50-
SUBTOTAL *****		11,065	14,400	11,384	14,520	0	14,520	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,583	1,776	1,369	1,495	0	1,495	15-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	1,618	0	1,618	547
SUBTOTAL *****		1,583	2,026	1,369	3,113	0	3,113	54
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,983	31,967	29,508	7,581	0	7,581	76-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	24,223	2,166	26,389	0
71000	INSURANCE AND BONDS	100	0	0	0	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	2,766	0	0	0	0	0	0
71002	AUTO LIABILITY INS	2,330	0	0	0	0	0	0
71004	PROPERTY INSURANCE	22	0	0	0	0	0	0
71100	OUTSIDE SERVICES	2,909	3,480	723	800	0	800	77-
71102	ENGINEERING SERVICES	48,349	0	0	0	0	0	0
71106	CONTRACTED SERVICES	0	50,000	50,000	0	0	0	100-
71201	CONSTRUCTION COSTS	0	73,900	51,300	0	0	0	100-
71202	CONTRACTOR COSTS	0	1,716,960	1,450,506	0	0	0	100-
71501	PARKING	7,747	8,800	8,702	7,790	0	7,790	11-
71700	EQUIPMENT RENTALS	79	110	0	110	0	110	0
SUBTOTAL *****		79,285	1,885,217	1,590,739	40,504	2,166	42,670	98-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	750	0	0	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHRG	39,352	40,635	40,635	50,126	0	50,126	23
84010	RECEPTION/MEETINGS	46	75	31	300	0	300	300
84300	ADVERTISING	74	150	102	300	0	300	100
84400	PUBLIC NOTICES	0	100	0	100	0	100	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
SUBTOTAL *****		40,222	140,960	40,768	150,826	0	150,826	7
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,185	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	4,581	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	1,640	1,658	0	5,870	14,410	778
92400	REPLCMNT AUTO/TRUCKS	32,835	82,197	56,607	0	0	0	100-
SUBTOTAL *****		37,020	88,418	58,265	0	5,870	14,410	84-
TOTAL EXPENDITURES *****		1,037,365	3,154,342	2,615,451	1,165,767	8,036	1,194,938	62-

2046 RM -STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG
		2017	2018		2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2018	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	300	250	375	300	0	300	20
3322	LAND DISTURBANCE PERMIT	1,850	1,950	1,875	1,875	0	1,875	3-
	SUBTOTAL *****	2,150	2,200	2,250	2,175	0	2,175	1-
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	0	1,150	880	400	0	400	65-
	SUBTOTAL *****	0	1,150	880	400	0	400	65-
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	16	0	0	0	0	0	0
	SUBTOTAL *****	16	0	0	0	0	0	0
	TOTAL REVENUES *****	2,166	3,350	3,130	2,575	0	2,575	23-

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	75,608	77,120	77,402	77,284	20,291	77,284	0
10110	OVERTIME	541	665	414	665	0	665	0
10200	FICA	5,825	5,950	5,921	5,963	1,553	5,963	0
10300	HEALTH INSURANCE	8,370	8,370	7,920	7,326	3,090	7,326	12-
10310	COUNTY HSA CONTRIBUTION	863	1,200	1,725	1,800	0	1,800	50
10325	DISABILITY INSURANCE	324	331	330	278	88	278	16-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,404	885	756	824	0	824	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	44	55	55	55	0	55	0
10350	LIFE INSURANCE	72	72	72	108	24	108	50
10375	DENTAL INSURANCE	630	630	630	630	210	630	0
10400	WORKERS COMP	2,173	1,991	2,172	2,310	733	2,310	16
10500	401(A) MATCH PLAN	938	975	938	780	325	975	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,042	0
10600	UNEMPLOYMENT BENEFITS	0	0	1,440	0	0	0	0
SUBTOTAL *****		97,792	98,244	99,775	98,023	26,314	101,260	3
MATERIALS & SUPPLIES								
22000	POSTAGE	84	680	593	680	0	680	0
22010	SHIPPING CHARGES	0	5	0	200	0	200	,900
22500	SUBSCRIPTIONS/PUBLICATIONS	21	823	27	73	0	73	91-
23000	OFFICE SUPPLIES	488	584	228	484	5	484	17-
23001	PRINTING	848	1,020	368	570	0	570	44-
23050	OTHER SUPPLIES	2,569	2,900	776	2,400	0	2,400	17-
23850	MINOR EQUIP & TOOLS (<\$1000)	695	675	425	500	500	500	25-
23855	FURNITURE/FIXTURE <\$1000	279	0	75	150	150	150	0
SUBTOTAL *****		4,984	6,687	2,492	5,057	655	5,057	24-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	355	598	273	360	0	360	39-
37210	TRAINING/SCHOOLS	663	1,595	950	1,280	0	1,280	19-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	221	742	305	650	0	650	12-
37230	MEALS & LODGING-TRAINING	694	1,280	556	1,275	0	1,275	0
37240	REGISTRATION/TUITION	325	450	325	450	0	450	0
SUBTOTAL *****		2,258	4,665	2,409	4,015	0	4,015	14-
UTILITIES								
48000	TELEPHONES	319	348	373	420	197	420	20
48050	CELLULAR/MOBILE DEVICE SERVICE	139	156	228	450	340	450	188
48060	CELL PHONE/DATA-EMPLOYEE REIMB	100	132	51	0	0	0	100-
SUBTOTAL *****		558	636	652	870	537	870	37
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	172	660	297	444	100	444	32-
59100	VEHICLE REPAIRS/MAINTENANCE	33	470	97	296	0	296	37-
59105	TIRES	0	75	20	75	0	75	0
59200	LOCAL MILEAGE	0	100	14	100	0	100	0
SUBTOTAL *****		205	1,305	428	915	100	915	30-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	161	292	1,455	458	0	458	56
60200	EQUIP REPAIRS/MAINTENANCE	212	1,015	215	625	0	625	38-
SUBTOTAL *****		373	1,307	1,670	1,083	0	1,083	17-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,121	1,194	1,139	435	0	435	63-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	670	99	670	0
71001	AUTO PHYSICAL DAMAGE INS	177	0	0	0	0	0	0
71002	AUTO LIABILITY INS	117	0	0	0	0	0	0
71004	PROPERTY INSURANCE	18	0	0	0	0	0	0
71100	OUTSIDE SERVICES	0	0	500	0	0	0	0
71101	PROFESSIONAL SERVICES	24	500	0	500	0	500	0
71501	PARKING	775	888	791	840	210	840	5-
71700	EQUIPMENT RENTALS	0	150	0	100	0	100	33-
SUBTOTAL *****		2,232	2,732	2,430	2,545	309	2,545	7-
OTHER								
83100	AWARDS	0	75	0	75	0	75	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	1,907	1,000	0	1,000	0
84010	RECEPTION/MEETINGS	170	1,320	985	1,320	0	1,320	0
84300	ADVERTISING	0	75	0	245	0	245	226
86300	TESTING	6,441	6,780	6,780	6,780	0	6,780	0
86910	PY ENCUMBRANCES NOT USED	-34	0	0	0	0	0	0
SUBTOTAL *****		6,577	8,250	9,672	9,420	0	9,420	14

Resource Management

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,200	1,318	0	0	100-
91301	COMPUTER HARDWARE	1,943	0	0	0	535	0
91302	COMPUTER SOFTWARE	0	0	0	0	366	0
92301	REPLC COMPUTER HDWR	124	410	415	0	635	208
SUBTOTAL *****		2,067	1,610	1,733	0	1,536	21-
TOTAL EXPENDITURES *****		117,046	125,436	121,261	121,928	29,451	1

2142 DNR 319 GREATER BONNE FEMME

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	75,786	0	75,786	0	75,786	0
SUBTOTAL *****		0	75,786	0	75,786	0	75,786	0
TOTAL REVENUES *****		0	75,786	0	75,786	0	75,786	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	5,680	0	5,680	0	5,680	0
SUBTOTAL *****		0	5,680	0	5,680	0	5,680	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	35,284	0	35,284	0	35,284	0
71202	CONTRACTOR COSTS	0	25,000	0	25,000	0	25,000	0
SUBTOTAL *****		0	60,284	0	60,284	0	60,284	0
OTHER								
86300	TESTING	0	9,072	0	9,072	0	9,072	0
SUBTOTAL *****		0	9,072	0	9,072	0	9,072	0
TOTAL EXPENDITURES *****		0	75,036	0	75,036	0	75,036	0

Decimal values have been truncated.

Road and Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a 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.

Road and Bridge Maintenance Operations Summary

Budget Summary

Fund	Dept	Department Name	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,095,987	\$ 6,939,834	\$ 3,154,557	\$ 6,873,718	\$ 584,010	\$ 10,612,285
204	2041	Infrastructure Preservation & Rehabilitation	5,171,586	4,255,684	-	8,326,000	-	8,326,000
204	2048	Insurance Claim Activity	8,647	16,472	-	20,000	-	20,000
Total			<u>\$ 12,276,220</u>	<u>\$ 11,211,990</u>	<u>\$ 3,154,557</u>	<u>\$ 15,219,718</u>	<u>\$ 584,010</u>	<u>\$ 18,958,285</u>

Personnel Summary

Position Title	2017	2018	2019	2018-2019
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Road Maintenance Operations	1.00	1.00	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>57.48</u>	<u>(1.00)</u>
Total FTEs	<u>58.48</u>	<u>58.48</u>	<u>57.48</u>	<u>(1.00)</u>
Overtime	\$ 96,000	\$ 77,000	\$ 65,830	\$ (11,170)
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Reassignment Pay	\$ 500	\$ 500	\$ 500	\$ -

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Department Numbers 2040, 2041, 2048

Mission

The Road & Bridge 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

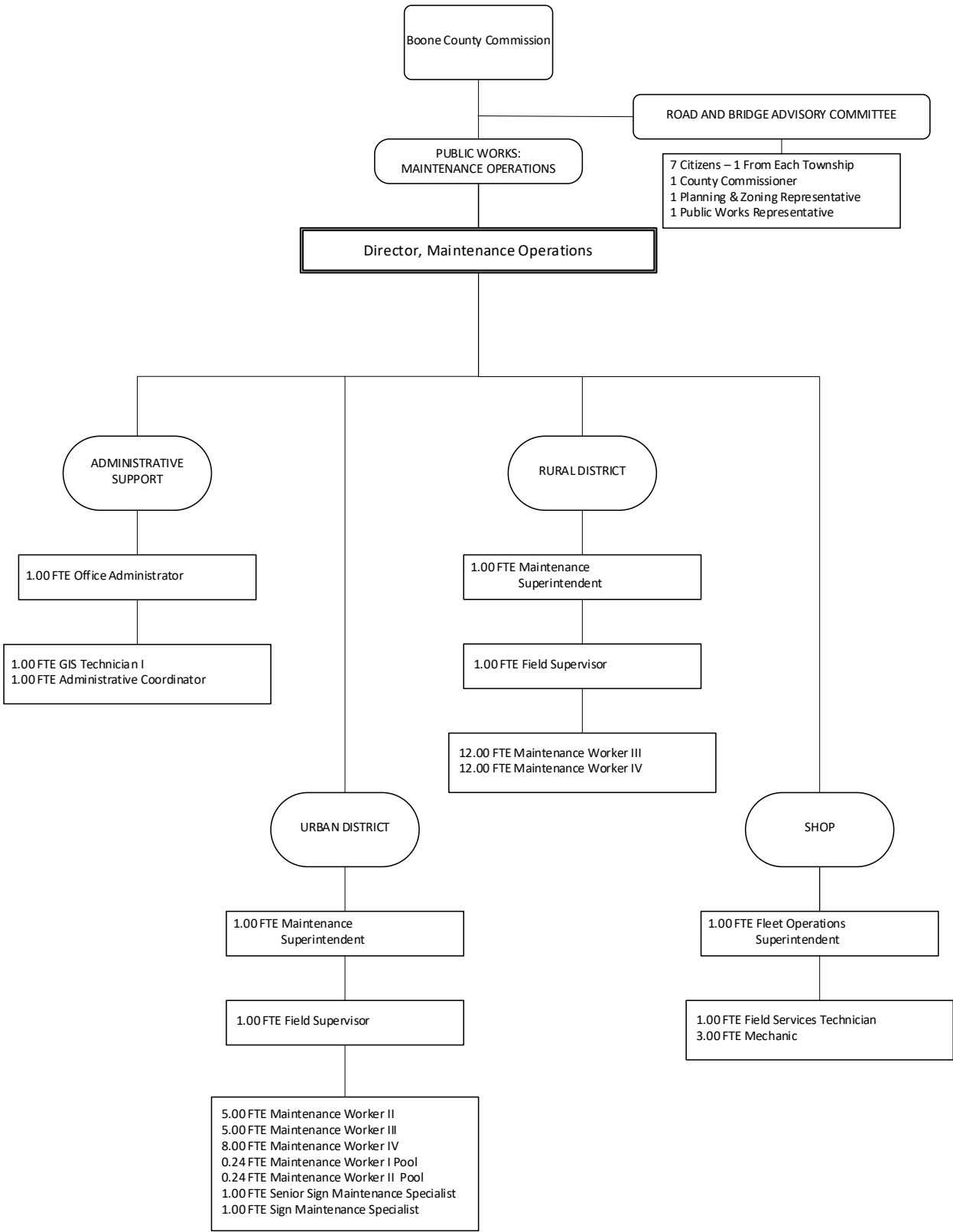
The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2019 operations include \$7.1 M for Maintenance Operations (which includes \$600,000 for new and replacement equipment) and \$8.3 M for Infrastructure Preservation and Rehabilitation.

Included in the \$8.3 M for Infrastructure Preservation and Rehabilitation is \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project. Increasing the 2019 funding for this project allows the department to compress a multi-year project into a single year. This is expected to enhance bid competition as well as reduce disruption within the neighborhood. Also included is an additional \$300,000 for large culvert replacement and an additional \$400,000 for bridge replacements.

The 2019 budget also includes a transfer of \$3.5 M from the Road and Bridge Fund to a capital project fund. The funding will be used for facility improvements to the Tom Bass Road facility and will include an expansion of the Mechanics Operations, construction of truck washing capabilities, improved equipment storage and vehicle out-fitting areas, and paving.

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 RB-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
LICENSES AND PERMITS								
3320	PERMITS	0	0	150	150	0	150	0
	SUBTOTAL *****	0	0	150	150	0	150	0
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	24,392	0	0	26,370	0	26,370	0
3482	FEDERAL DISASTER REIMB (FEMA)	84,943	0	0	0	0	0	0
3483	STATE DISASTER REIMB (SEMA)	0	0	11,004	0	0	0	0
	SUBTOTAL *****	109,335	0	11,004	26,370	0	26,370	0
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	1,273	0	0	0	0	0	0
3573	MECHANIC CHARGES	15,026	17,000	15,000	17,000	0	17,000	0
3585	FUEL SURCHARGE	10,461	12,000	10,500	12,000	0	12,000	0
	SUBTOTAL *****	26,760	29,000	25,500	29,000	0	29,000	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	8,462	9,500	0	9,500	0
3830	SALES	23,540	10,000	8,000	8,000	0	8,000	20-
3835	SALE OF CAPITAL FIXED ASSET	312,363	129,615	118,615	32,455	32,450	64,905	49-
3836	SALE OF NON-CAPITAL ASSETS	0	0	11,000	2,000	0	2,000	0
3882	RESTITUTION REIMB/SETTLEMENTS	75	0	166	0	0	0	0
3891	DIVIDENDS/REBATES	6,235	8,300	6,200	6,300	0	6,300	24-
	SUBTOTAL *****	342,213	147,915	152,443	58,255	32,450	90,705	39-
	TOTAL REVENUES *****	478,308	176,915	189,097	113,775	32,450	146,225	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,370,869	2,529,351	2,357,738	2,479,812	0	2,479,812	1-
10110	OVERTIME	37,464	77,000	65,000	65,830	0	65,830	14-
10200	FICA	175,532	205,276	178,255	199,777	0	199,946	2-
10300	HEALTH INSURANCE	313,652	325,380	305,661	287,832	0	287,832	11-
10310	COUNTY HSA CONTRIBUTION	18,225	10,627	23,150	21,600	0	21,600	103
10325	DISABILITY INSURANCE	9,879	10,748	10,344	1,831	0	1,831	82-
10330	CNTY PD DEPENDENT PREM-HEALTH	63,969	77,187	62,858	22,108	0	22,108	71-
10331	CNTY PD DEPENDENT PREM-DENTAL	5,045	5,889	5,262	1,619	0	1,619	72-
10350	LIFE INSURANCE	2,620	2,784	2,624	648	0	648	76-
10375	DENTAL INSURANCE	23,023	23,940	22,563	3,360	0	3,360	85-
10400	WORKERS COMP	108,556	115,949	99,455	25,061	0	25,061	78-
10500	401(A) MATCH PLAN	25,725	30,160	23,175	4,680	0	4,680	84-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,756	4,860	2,192	0	0	29,780	512
10600	UNEMPLOYMENT BENEFITS	6,400	0	0	0	0	0	0
10800	UNIFORM ALLOWANCE	9,775	10,450	10,225	0	0	10,450	0
10900	MECHANIC TOOL ALLOWANCE	5,250	5,250	5,250	0	0	0	100-
	SUBTOTAL *****	3,180,740	3,434,851	3,173,752	3,114,158	0	3,154,557	8-
MATERIALS & SUPPLIES								
22000	POSTAGE	386	500	400	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	255	252	231	259	0	259	2
23000	OFFICE SUPPLIES	912	1,200	900	1,200	0	1,200	0
23001	PRINTING	612	500	600	500	0	500	0
23031	CUSTODIAL SUPPLIES	1,864	1,750	1,900	1,900	0	1,900	8
23036	SAFETY SUPPLIES & EQUIPMENT	11,507	10,500	10,500	10,590	0	10,590	0
23037	SHOP SUPPLIES	6,387	2,750	3,000	3,000	0	3,000	9
23050	OTHER SUPPLIES	1,817	2,613	2,613	3,400	0	3,400	30
23300	UNIFORMS	1,803	1,950	1,808	1,950	0	1,950	0
23850	MINOR EQUIP & TOOLS (<\$1000)	29,442	38,000	35,000	35,790	0	35,790	5-
23855	FURNITURE/FIXTURE <\$1000	436	550	441	550	0	550	0
26000	PAVEMENT REPAIRS MATERIAL	363,970	327,000	250,000	268,010	0	268,010	18-
26200	ROCK	872,901	901,209	810,000	934,065	0	934,065	3
26201	ROCK-VENDOR HAULED	36,640	70,000	48,000	69,993	0	69,993	0
26300	MATERIAL & CHEMICAL SUPP.	60,880	93,000	74,000	86,509	0	86,509	6-
26301	SRFACE STABILIZATION MTRL	48,924	48,000	48,000	60,000	0	60,000	25
26302	ROAD SALT	134,587	200,000	150,000	200,000	0	200,000	0
26400	ROAD OIL	3,059	244,697	170,000	170,717	0	170,717	30-
26420	CULVERTS	124,847	125,140	125,000	132,252	0	132,252	5
26500	HIGHWAY SAFETY SIGNS	0	2,000	2,000	2,000	0	2,000	0
26600	STRT/TRAFFIC/CONST SIGNS	13,055	8,000	8,000	8,000	0	8,000	0
	SUBTOTAL *****	1,714,284	2,079,611	1,742,393	1,991,185	0	1,991,185	4-

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	929	1,240	1,360	1,255	0	1,255	1
37210	TRAINING/SCHOOLS	6,426	17,770	10,223	12,808	0	12,808	27-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	0	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,854	5,990	3,000	5,990	0	5,990	0
SUBTOTAL *****		9,209	26,500	14,583	21,553	0	21,553	19-
UTILITIES								
48000	TELEPHONES	2,448	8,400	8,400	3,020	0	3,020	64-
48002	DATA COMMUNICATIONS	44,278	42,660	41,300	42,648	0	42,648	0
48050	CELLULAR/MOBILE DEVICE SERVICE	4,770	5,760	5,300	5,760	0	5,760	0
48100	NATURAL GAS	3,328	5,500	5,500	5,500	0	5,500	0
48200	ELECTRICITY	25,656	27,816	27,500	27,408	0	27,408	1-
48300	WATER	2,742	3,420	3,260	3,348	0	3,348	2-
48400	SOLID WASTE	4,586	5,324	5,600	5,324	0	5,324	0
48600	SEWER USE	500	540	540	540	0	540	0
48700	LP GAS/BLDG GENERATOR FUEL	2,101	3,000	3,900	4,000	0	4,000	33
SUBTOTAL *****		90,409	102,420	101,300	97,548	0	97,548	5-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	328,404	435,797	377,450	423,458	0	423,458	2-
59025	VEHICLE TITLE/LICENSE/PLATES	86	291	280	258	0	258	11-
59050	ENGINE FLUIDS	27,123	18,025	18,025	18,025	0	18,025	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,307	6,000	6,000	6,000	0	6,000	0
59105	TIRES	105,917	115,000	115,000	115,000	0	115,000	0
59200	LOCAL MILEAGE	163	100	0	20	0	20	80-
59300	PARKING	101	120	120	120	0	120	0
SUBTOTAL *****		463,101	575,333	516,875	562,881	0	562,881	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,989	31,378	30,678	1,901	0	1,901	93-
60100	BLDG REPAIRS/MAINTENANCE	17,169	25,000	15,000	16,000	0	16,000	36-
60125	CUSTODIAL/JANITORIAL SERV	14,058	13,865	14,800	15,811	0	15,811	14
60150	PEST CONTROL	775	680	680	714	0	714	5
60200	EQUIP REPAIRS/MAINTENANCE	195,052	235,000	210,000	235,000	0	235,000	0
60400	GROUNDNS MAINTENANCE	0	15,400	16,743	250	0	250	98-
SUBTOTAL *****		229,043	321,323	287,901	269,676	0	269,676	16-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	32,527	48,005	46,277	41,697	0	41,697	13-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	2,870	2,500	5,370	0
71000	INSURANCE AND BONDS	500	510	500	510	0	510	0
71001	AUTO PHYSICAL DAMAGE INS	40,404	0	0	0	0	0	0
71002	AUTO LIABILITY INS	9,674	0	0	0	0	0	0
71004	PROPERTY INSURANCE	21,058	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	4,278	0	0	0	0	0	0
71008	GENERAL LIABILITY INS	41,495	0	0	0	0	0	0
71100	OUTSIDE SERVICES	493,720	126,500	37,000	220,363	0	220,363	74
71101	PROFESSIONAL SERVICES	0	50,000	9,500	0	0	0	100-
71600	EQUIP LEASES & METER CHR	0	200	100	200	0	200	0
71700	EQUIPMENT RENTALS	10,364	20,000	0	7,500	0	7,500	62-
SUBTOTAL *****		654,020	245,215	93,377	273,140	2,500	275,640	12
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	950	200	200	200	0	200	0
83200	FEES & COMMISSIONS	1,841	7,600	3,250	2,435	0	2,435	67-
83815	FACILITIES INTERNAL SERVC CHR	3,152	0	0	0	0	0	0
83919	OTO: TO CAPITAL PROJECT FUND	0	0	0	0	0	3,500,000	0
84010	RECEPTION/MEETINGS	65	100	100	100	0	100	0
86300	TESTING	1,198	2,500	1,900	2,500	0	2,500	0
86800	EMERGENCY	0	150,000	0	150,000	0	150,000	0
SUBTOTAL *****		7,206	160,400	5,450	155,235	0	3,655,235	**
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	2,558	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	101,198	10,500	9,595	0	36,560	36,560	248
91301	COMPUTER HARDWARE	2,616	3,900	3,675	0	1,400	1,400	64-
91302	COMPUTER SOFTWARE	0	2,500	2,500	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	19,635	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	556,127	553,550	537,938	0	472,410	472,410	14-
92301	REPLC COMPUTER HDWR	523	16,840	7,051	2,500	4,140	6,640	60-
92302	REPLC COMPUTER SOFTWARE	65,319	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	444,200	443,444	0	67,000	67,000	84-
SUBTOTAL *****		747,976	1,031,490	1,004,203	2,500	581,510	584,010	43-
TOTAL EXPENDITURES *****		7,095,988	7,977,143	6,939,834	6,487,876	584,010	10,612,285	33

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,540,919	1,415,000	1,410,005	1,275,000	0	1,275,000	9-
71101	PROFESSIONAL SERVICES	38,449	60,000	11,258	70,000	0	70,000	16
71102	ENGINEERING SERVICES	116,750	125,000	22,628	136,000	0	136,000	8
71118	EASEMENT ACQUISITION COSTS	1,000	30,000	1,417	20,000	0	20,000	33-
71202	CONTRACTOR COSTS	3,487,469	3,360,000	2,810,576	5,054,000	1,771,000	6,825,000	103
	SUBTOTAL *****	5,184,587	4,990,000	4,255,884	6,555,000	1,771,000	8,326,000	67
OTHER								
86910	PY ENCUMBRANCES NOT USED	-13,000	0	-200	0	0	0	0
	SUBTOTAL *****	-13,000	0	-200	0	0	0	0
	TOTAL EXPENDITURES *****	5,171,587	4,990,000	4,255,684	6,555,000	1,771,000	8,326,000	67

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	7,647	0	25,223	0	0	0	0
	SUBTOTAL *****	7,647	0	25,223	0	0	0	0
	TOTAL REVENUES *****	7,647	0	25,223	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	11,472	0	0	0	0
	SUBTOTAL *****	0	0	11,472	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	1,000	10,000	3,700	5,000	0	5,000	50-
71018	OTHER CLAIMS DEDUCTIBLE	0	10,000	0	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	0	1,300	5,000	0	5,000	0
71100	OUTSIDE SERVICES	7,647	0	0	0	0	0	0
	SUBTOTAL *****	8,647	20,000	5,000	20,000	0	20,000	0
	TOTAL EXPENDITURES *****	8,647	20,000	16,472	20,000	0	20,000	0

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049, 2080

Mission

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. It also includes reimbursement to the General Fund for certain administrative costs 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 RB-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,071,086	1,116,625	1,096,000	1,128,600	0	1,128,600	1
3002	PERSONAL PROPERTY CY	222,619	238,475	229,000	235,900	0	235,900	1-
3003	RAILROAD AND UTILITY CY	21,298	20,000	20,000	20,000	0	20,000	0
3004	REPLACEMENT SURTAX/GEN CY	183,578	185,000	185,000	185,000	0	185,000	0
3011	REAL ESTATE PY	16,404	18,000	16,000	16,000	0	16,000	11-
3012	PERSONAL PROPERTY PY	26,969	25,000	25,000	25,000	0	25,000	0
3013	RAILROAD & UTILITY PY	351	0	78	0	0	0	0
	SUBTOTAL *****	1,542,305	1,603,100	1,571,078	1,610,500	0	1,610,500	0
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	534,408	525,000	504,400	510,000	0	510,000	2-
	SUBTOTAL *****	534,408	525,000	504,400	510,000	0	510,000	3-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	3,799	2,000	3,000	3,000	0	3,000	50
3450	COUNTY AID ROAD TAX	1,255,175	1,255,000	1,201,085	1,225,000	0	1,225,000	2-
3490	FISH & WILDLIFE PILT	698	0	2,592	0	0	0	0
3491	NATL FOREST PILT	7,589	5,000	9,880	7,500	0	7,500	50
3492	BUREAU OF LAND MGMT PILT	10,603	9,000	10,882	9,000	0	9,000	0
	SUBTOTAL *****	1,277,864	1,271,000	1,227,439	1,244,500	0	1,244,500	2-
CHARGES FOR SERVICES								
3551	COMMISSIONS-CSRD	7,382	7,000	7,000	7,000	0	7,000	0
	SUBTOTAL *****	7,382	7,000	7,000	7,000	0	7,000	0
INTEREST								
3710	INTEREST	504	600	745	600	0	600	0
3719	INT-FINANCIAL INST TAX	21	5	0	5	0	5	0
	SUBTOTAL *****	525	605	745	605	0	605	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	12,764,580	0	0	0	0	0	0
	SUBTOTAL *****	12,764,580	0	0	0	0	0	0
	TOTAL REVENUES *****	16,127,064	3,406,705	3,310,662	3,372,605	0	3,372,605	1-
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	47,800	44,259	48,700	0	61,090	27
71002	AUTO LIABILITY INS	0	13,380	12,264	13,500	0	13,500	0
71004	PROPERTY INSURANCE	0	22,395	21,670	23,850	0	23,850	6
71006	ERRORS & OMISSIONS INS	0	4,705	3,539	3,900	0	4,625	1-
71008	GENERAL LIABILITY INS	0	45,605	41,608	45,800	0	47,070	3
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
71305	CART/MV DISTRIBUTION TO RD DIS	89,272	89,000	85,274	86,750	0	86,750	2-
71350	PROPTXDIST-STATUTORY (R&BFUND)	258,053	270,000	265,000	280,000	0	280,000	3
71405	SALESTXDIST-REPLC PROP TX RLCK	1,251,336	1,290,000	1,279,000	1,340,000	0	1,340,000	3
71451	SALESTXDIST - FORMULA	1,281,973	1,285,000	1,267,000	1,300,000	0	1,300,000	1
71452	SALESTXDIST-APPLICATION	79,861	100,000	62,265	121,000	0	121,000	21
71453	SALESTXDIST-ROAD DISTRICT	126,096	130,000	125,000	130,000	0	130,000	0
	SUBTOTAL *****	3,086,591	3,298,385	3,206,879	3,394,000	0	3,408,385	3
OTHER								
83810	INTERFUND SERVICES USED	405,000	538,000	538,000	630,000	0	630,000	17
83815	FACILITIES INTERNAL SERVC CHRG	50,000	150,000	150,000	150,000	0	150,000	0
86882	TIF SALES TAX PAYMENTS	6,488	9,000	7,000	9,000	0	9,000	0
	SUBTOTAL *****	461,488	697,000	695,000	789,000	0	789,000	13
	TOTAL EXPENDITURES *****	3,548,079	3,995,385	3,901,879	4,183,000	0	4,197,385	5

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	14,322,239	14,306,000	14,358,000	14,394,000	0	14,394,000	0
	SUBTOTAL *****	14,322,239	14,306,000	14,358,000	14,394,000	0	14,394,000	1
INTEREST								
3711	INT-OVERNIGHT	9,162	5,000	17,000	17,000	0	17,000	240
3712	INT-LONG TERM INVEST	157,489	180,000	200,000	200,000	0	200,000	11
3718	INT-SALES TAX	3,938	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-54,629	0	0	0	0	0	0
	SUBTOTAL *****	115,960	185,000	217,000	217,000	0	217,000	17
	TOTAL REVENUES *****	14,438,199	14,491,000	14,575,000	14,611,000	0	14,611,000	1
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	12,764,580	0	0	0	0	0	0
86900	MISCELLANEOUS	0	0	9,630	0	0	0	0
	SUBTOTAL *****	12,764,580	0	9,630	0	0	0	0
	TOTAL EXPENDITURES *****	12,764,580	0	9,630	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	2017	2018	2019	2019	2019	2019
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 38,818	\$ 40,683	\$ 15,865	\$ 28,820	\$ 1,726	\$ 46,411
203	2030	Domestic Violence	27,695	25,942	-	27,000	-	27,000
213	2130	Community Health/Medical	425,905	685,277	40,910	1,270,250	-	1,311,160
216	2160	Community Children's Services	359,662	452,494	283,952	249,926	12,271	546,149
216	2161	CCS Funding Opportunities	6,993,890	6,969,000	-	10,541,880	-	10,541,880
Total			<u>7,845,970</u>	<u>8,173,396</u>	<u>340,727</u>	<u>12,117,876</u>	<u>13,997</u>	<u>12,472,600</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2017	2018	Full-time Equivalent Positions			2019 Total	
			Dept. 1420	Dept. 2130	Dept. 2160		
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	-
Data & Performance Analyst	-	-	-	0.15	0.85	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	4.00	4.00	0.25	0.60	4.15	5.00	1.00

Community Services

Department Numbers 1420, 2030, 2130, 2160, 2161

Mission

The Office of Community Services is responsible for the coordination of human service programs for Boone County. The Office was established by the County Commission in 2014 primarily in response to the citizen initiative “Putting Kids First” which resulted in voter approval of a permanent one-quarter cent sales tax to fund community children’s services. Prior to the establishment of the Office of Community Services, the County’s community and social services (1420) budget was administered by the Columbia/Boone County Department of Health and Human Services pursuant to an intergovernmental agreement.

Community Services consists of the following:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission for an allocated portion of administrative expenses of the Community Services Department. The budget also includes appropriations for various service contracts; however, funding for service contracts from this budget is being phased-out over several years such that this budget will eventually reflect appropriations for administrative support only and the appropriations for services will be included in other budgets.

Domestic Violence (2030): The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases. The fees are to be used to provide shelter for victims of domestic violence in accordance with statutory requirements.

Community Health/Medical (Hospital Lease – 2130): This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center. Under the terms of the lease agreement, the County receives two components of lease payment. The first and primary component of lease payment is unrestricted as to use and is accounted for within the County’s General Fund (dept. 1190). The second component of lease payment began in 2010 and is restricted to community health purposes and is therefore accounted for within a special revenue fund which is administered by the Community Services Department. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department as well as appropriations for services.

Community Children’s Services Administration (2160): The Community Children’s Services budget accounts for the revenues received from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department.

Community Children’s Services (CCS) Funding Opportunities (2161): The Community Children’s Services (CCS) Funding Opportunities budget accounts for expenses related to the procurement of services contracts and strategic opportunities contracts for various outside agencies funded from the a permanent

Community Services

one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861. In general, the monies are used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Budget Highlights

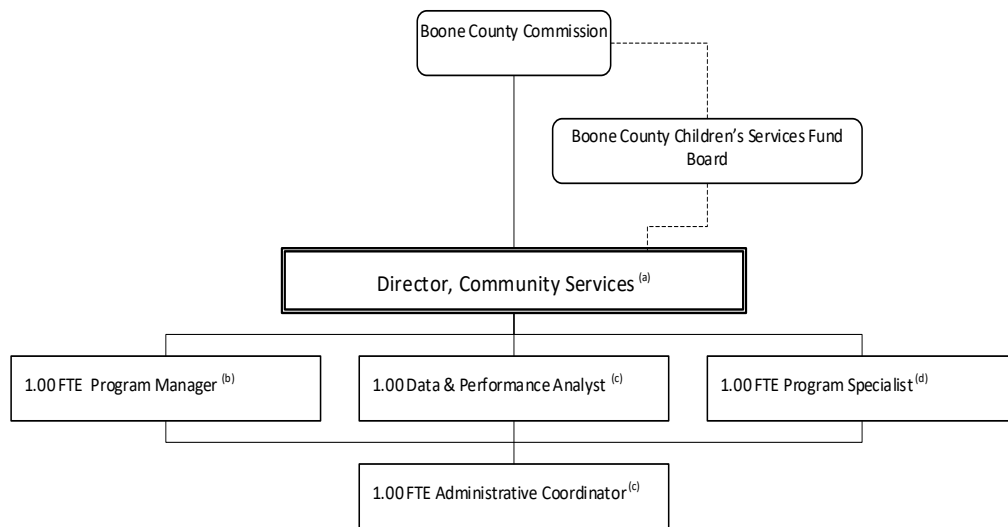
During 2014, the Boone County Children's Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. Subsequent annual budgets have included appropriations for purchase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

The total amounts appropriated in 2015 through 2019 include accumulated tax revenues that have been received since the tax became effective April 1, 2013, but were not spent in the year collected (a timing difference). This results in larger appropriation amounts in these years than is anticipated in future years.

The 2019 budget includes funding for a full-time benefitted Data Analyst position, funded 85% from the Community Children's Services Fund (#2160) and 15% from the Community Health and Medical Fund (#2130).

There are no significant changes to this budget.

Organizational Chart



(a) Funded 5% by Dept 1420 Community & Social Services, 15% by Dept 2130 Community Health/Medical and 80% by Dept 2160 Community Children's Services

(b) Funded 100% by Dept 2160 Community Children's Services

(c) Funded 85% by Dept 2160 Community Children's Service and 15% by Dept 2130 Community Health/Medical

(d) Funded 10% by Dept 1420 Community & Social Services, 15% by Dept 2130 Community Health/Medical and 75% by Dept 2160 Community Children's Services

Community Services

Annual Budget

1420 COMMUNITY AND SOCIAL SERVICES

100 GENERAL FUND

100 GENERAL FUND		%CHG						
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	11,602	11,903	11,950	12,139	5,067	12,139	1
10200	FICA	689	910	778	928	388	928	1
10300	HEALTH INSURANCE	1,410	1,410	1,410	1,303	499	1,303	7-
10310	COUNTY HSA CONTRIBUTION	129	180	183	180	0	180	0
10325	DISABILITY INSURANCE	53	51	51	43	15	43	15-
10330	CNTY PD DEPENDENT PREM-HEALTH	506	461	152	247	0	247	46-
10331	CNTY PD DEPENDENT PREM-DENTAL	25	25	26	31	0	31	24
10350	LIFE INSURANCE	12	12	12	18	5	18	50
10375	DENTAL INSURANCE	105	105	105	105	50	105	0
10400	WORKERS COMP	25	21	17	25	11	25	19
10500	401(A) MATCH PLAN	31	130	33	130	52	130	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	716	0
SUBTOTAL *****		14,587	15,208	14,717	15,149	6,087	15,865	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	97	65	97	0	97	0
23000	OFFICE SUPPLIES	234	660	400	660	0	660	0
23001	PRINTING	45	165	192	500	0	500	203
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	151	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	165	165	165	188	165	0
23855	FURNITURE/FIXTURE <\$1000	0	165	50	165	0	165	0
SUBTOTAL *****		279	1,252	872	1,587	339	1,587	27
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	170	330	300	330	0	330	0
37200	SEMINARS/CONFERENCE/MEETINGS	100	500	200	500	0	500	0
37210	TRAINING/SCHOOLS	83	500	450	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	755	1,000	300	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	500	50	500	0	500	0
SUBTOTAL *****		1,108	2,830	1,300	2,830	0	2,830	0
UTILITIES								
48000	TELEPHONES	254	300	300	450	0	450	50
48060	CELL PHONE/DATA-EMPLOYEE REIMB	163	180	180	180	0	180	0
48100	NATURAL GAS	112	250	250	250	0	250	0
48200	ELECTRICITY	558	650	650	650	0	650	0
48300	WATER	37	40	40	50	0	50	25
48400	SOLID WASTE	114	120	120	120	0	120	0
48500	STORM WATER UTILITY	0	10	10	10	0	10	0
48600	SEWER USE	60	60	70	70	0	70	16
SUBTOTAL *****		1,298	1,610	1,620	1,780	0	1,780	11
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	330	0	0	0	0	100-
SUBTOTAL *****		0	330	0	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	75	350	350	500	0	500	42
SUBTOTAL *****		75	350	350	500	0	500	43
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,324	1,317	1,317	52	0	52	96-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	1,468	0	1,468	0
71100	OUTSIDE SERVICES	5	0	5	5	0	5	0
71101	PROFESSIONAL SERVICES	12,640	15,000	15,000	15,000	0	15,000	0
SUBTOTAL *****		13,969	16,317	16,322	16,525	0	16,525	1
OTHER								
83815	FACILITIES INTERNAL SERVC CHRGR	4,426	4,298	4,298	4,818	0	4,818	12
84010	RECEPTION/MEETINGS	744	750	600	750	0	750	0
84300	ADVERTISING	26	30	30	30	0	30	0
SUBTOTAL *****		5,196	5,078	4,928	5,598	0	5,598	10

Community Services

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	2,302	0	0	0	2,475	0
91301	COMPUTER HARDWARE	0	842	425	0	420	0
91302	COMPUTER SOFTWARE	0	231	149	0	0	0
92301	REPLC COMPUTER HDWR	0	0	0	0	576	1,726
SUBTOTAL *****		2,302	1,073	574	0	3,471	1,726
TOTAL EXPENDITURES *****		38,814	44,048	40,683	43,969	9,897	46,411

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	11,920	11,500	11,000	11,000	0	11,000	4-
3567	DOM VIOLENCE FEES-CIR CLK	13,618	16,500	13,600	13,600	0	13,600	17-
SUBTOTAL *****		25,538	28,000	24,600	24,600	0	24,600	12-
INTEREST								
3711	INT-OVERNIGHT	21	20	42	40	0	40	100
3712	INT-LONG TERM INVEST	385	350	550	500	0	500	42
3798	INC/DEC IN FV OF INVESTMENTS	-101	0	0	0	0	0	0
SUBTOTAL *****		305	370	592	540	0	540	46
TOTAL REVENUES *****		25,843	28,370	25,192	25,140	0	25,140	11-
OTHER								
86900	MISCELLANEOUS	27,695	27,696	25,942	27,000	0	27,000	2-
SUBTOTAL *****		27,695	27,696	25,942	27,000	0	27,000	3-
TOTAL EXPENDITURES *****		27,695	27,696	25,942	27,000	0	27,000	3-

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	2,658	1,900	4,500	4,500	0	4,500	136
3712	INT-LONG TERM INVEST	46,215	44,500	58,300	58,300	0	58,300	31
3798	INC/DEC IN FV OF INVESTMENTS	-16,479	0	0	0	0	0	0
SUBTOTAL *****		32,394	46,400	62,800	62,800	0	62,800	35
MISCELLANEOUS								
3823	HOSPITAL LEASE	534,690	537,000	545,597	550,000	0	550,000	2
SUBTOTAL *****		534,690	537,000	545,597	550,000	0	550,000	2
TOTAL REVENUES *****		567,084	583,400	608,397	612,800	0	612,800	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	23,405	23,976	24,070	24,453	7,600	32,053	33
10200	FICA	1,790	1,834	1,834	1,870	582	2,452	33
10300	HEALTH INSURANCE	2,511	2,511	2,511	2,322	748	3,070	22
10310	COUNTY HSA CONTRIBUTION	259	360	360	360	0	360	0
10325	DISABILITY INSURANCE	108	103	103	88	22	110	6
10330	CNTY PD DEPENDENT PREM-HEALTH	759	691	227	494	0	494	28-
10331	CNTY PD DEPENDENT PREM-DENTAL	37	38	38	55	0	55	44
10350	LIFE INSURANCE	23	21	18	32	7	39	85
10375	DENTAL INSURANCE	189	189	189	189	75	264	39
10400	WORKERS COMP	57	43	27	51	17	68	58
10500	401(A) MATCH PLAN	94	234	98	234	78	312	33
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,633	0
SUBTOTAL *****		29,232	30,000	29,475	30,148	9,129	40,910	36

Community Services

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	50,000	0	250,000	0	250,000	400
71101	PROFESSIONAL SERVICES	0	5,000	0	5,000	0	5,000	0
71106	CONTRACTED SERVICES	400,973	639,000	652,466	1,000,000	0	1,000,000	56
SUBTOTAL *****		400,973	694,000	652,466	1,255,000	0	1,255,000	81
OTHER								
84010	RECEPTION/MEETINGS	0	250	250	250	0	250	0
86850	CONTINGENCY	0	15,000	0	15,000	0	15,000	0
86900	MISCELLANEOUS	0	0	3,086	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-4,299	0	0	0	0	0	0
SUBTOTAL *****		-4,299	15,250	3,336	15,250	0	15,250	0
TOTAL EXPENDITURES *****		425,906	739,250	685,277	1,300,398	9,129	1,311,160	77

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDREN'S SERVICES FUND

216	CMNTY CHILDREN'S SERVICES FUND							%CHG FROM
		2017	2018		2019	2019	2019	
		BUDGET +	BUDGET +	2018	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
SALES TAXES								
3110	SALES TAXES	6,775,920	6,783,000	6,793,000	6,810,000	0	6,810,000	0
	SUBTOTAL *****	6,775,920	6,783,000	6,793,000	6,810,000	0	6,810,000	0
INTEREST								
3711	INT-OVERNIGHT	11,476	9,500	18,300	18,000	0	18,000	89
3712	INT-LONG TERM INVEST	199,319	205,000	241,000	240,000	0	240,000	17
3718	INT-SALES TAX	1,862	1,800	1,800	1,800	0	1,800	0
3798	INC/DEC IN FV OF INVESTMENTS	-69,170	0	0	0	0	0	0
	SUBTOTAL *****	143,487	216,300	261,100	259,800	0	259,800	20
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	11	0	0	0	0	0	0
	SUBTOTAL *****	11	0	0	0	0	0	0
TOTAL REVENUES *****		6,919,418	6,999,300	7,054,100	7,069,800	0	7,069,800	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	185,423	189,646	190,367	193,430	39,015	232,445	22
10200	FICA	13,631	14,507	14,261	14,797	2,986	17,783	22
10300	HEALTH INSURANCE	18,999	18,999	18,999	17,566	3,840	21,406	12
10310	COUNTY HSA CONTRIBUTION	1,412	1,860	1,858	1,860	0	1,860	0
10325	DISABILITY INSURANCE	779	815	815	696	113	809	0
10330	CNTY PD DEPENDENT PREM-HEALTH	3,798	3,457	1,135	2,554	0	2,554	26-
10331	CNTY PD DEPENDENT PREM-DENTAL	185	193	193	281	0	281	45
10350	LIFE INSURANCE	157	158	158	237	36	273	72
10375	DENTAL INSURANCE	1,386	1,386	1,386	1,386	385	1,771	27
10400	WORKERS COMP	217	341	437	406	86	492	44
10500	401(A) MATCH PLAN	1,175	1,716	1,175	1,716	400	2,116	23
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	2,162	0
	SUBTOTAL *****	227,162	233,078	230,784	234,929	46,861	283,952	22
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	153	150	153	0	153	0
23000	OFFICE SUPPLIES	476	1,340	1,000	1,340	0	1,340	0
23001	PRINTING	91	335	335	1,500	0	1,500	347
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	97	97	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	335	100	335	570	905	170
23855	FURNITURE/FIXTURE <\$1000	0	335	100	335	0	335	0
	SUBTOTAL *****	567	2,498	1,685	3,663	667	4,330	73
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	275	670	600	670	0	670	0
37200	SEMINARS/CONFERENCE/MEETINGS	0	1,500	500	1,500	0	1,500	0
37210	TRAINING/SCHOOLS	168	3,000	1,000	3,000	0	3,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	119	4,500	1,000	4,500	0	4,500	0
37230	MEALS & LODGING-TRAINING	0	3,000	1,000	3,000	0	3,000	0
	SUBTOTAL *****	562	12,670	4,100	12,670	0	12,670	0

Community Services

UTILITIES								
48000	TELEPHONES	515	800	800	1,200	0	1,200	50
48060	CELL PHONE/DATA-EMPLOYEE REIMB	752	792	792	792	0	792	0
48100	NATURAL GAS	216	600	600	600	0	600	0
48200	ELECTRICITY	1,076	1,050	1,050	1,050	0	1,050	0
48300	WATER	71	80	80	80	0	80	0
48400	SOLID WASTE	220	220	220	220	0	220	0
48500	STORM WATER UTILITY	0	20	20	20	0	20	0
48600	SEWER USE	116	130	180	130	0	130	0
SUBTOTAL *****		2,966	3,692	3,742	4,092	0	4,092	11
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	384	670	500	670	0	670	0
SUBTOTAL *****		384	670	500	670	0	670	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,244	650	650	1,000	0	1,000	53
SUBTOTAL *****		1,244	650	650	1,000	0	1,000	54
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,689	2,932	2,932	105	0	105	96-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	3,230	357	3,587	0
71006	ERRORS & OMISSIONS INS	33	200	200	220	0	220	10
71008	GENERAL LIABILITY INS	321	1,200	357	400	0	400	66-
71100	OUTSIDE SERVICES	10	0	10	11	0	11	0
71101	PROFESSIONAL SERVICES	15,296	50,000	50,000	50,000	0	50,000	0
71526	DISPOSAL SERVICES	0	100	100	100	0	100	0
SUBTOTAL *****		18,349	54,432	53,599	54,066	357	54,423	0
OTHER								
83810	INTERFUND SERVICES USED	92,000	132,400	132,400	137,960	0	137,960	4
83815	FACILITIES INTERNAL SERVC CHRG	8,985	8,724	8,724	9,781	0	9,781	12
84010	RECEPTION/MEETINGS	2,771	6,275	1,000	10,000	0	10,000	59
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
86900	MISCELLANEOUS	0	0	13,133	0	0	0	0
SUBTOTAL *****		103,756	162,399	155,257	172,741	0	172,741	6
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	4,675	0	0	0	7,500	7,500	0
91301	COMPUTER HARDWARE	0	1,708	1,708	0	1,270	1,270	25-
91302	COMPUTER SOFTWARE	0	469	469	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	3,725	0	0	1,166	3,501	6-
SUBTOTAL *****		4,675	5,902	2,177	0	9,936	12,271	108
TOTAL EXPENDITURES *****		359,665	475,991	452,494	483,831	57,821	546,149	15

2161 CCS FUNDING OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	3,100	0	0	0	0	0	0
SUBTOTAL *****		3,100	0	0	0	0	0	0
TOTAL REVENUES *****		3,100	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	146,487	750,000	250,000	750,000	0	750,000	0
71106	CONTRACTED SERVICES	7,191,894	6,791,000	6,500,000	9,332,880	0	9,332,880	37
SUBTOTAL *****		7,338,381	7,541,000	6,750,000	10,082,880	0	10,082,880	34
OTHER								
83810	INTERFUND SERVICES USED	0	209,000	209,000	209,000	0	209,000	0
86850	CONTINGENCY	0	250,000	10,000	250,000	0	250,000	0
86910	PY ENCUMBRANCES NOT USED	-344,491	0	0	0	0	0	0
SUBTOTAL *****		-344,491	459,000	219,000	459,000	0	459,000	0
TOTAL EXPENDITURES *****		6,993,890	8,000,000	6,969,000	10,541,880	0	10,541,880	32

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 2019 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	0	200	100	200	0	200	0
3323	FOOD INSPECTION FEES	46,124	47,000	47,000	47,000	0	47,000	0
	SUBTOTAL *****	46,124	47,200	47,100	47,200	0	47,200	0
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	9,066	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	9,066	3,500	3,500	3,500	0	3,500	0
	TOTAL REVENUES *****	55,190	50,700	50,600	50,700	0	50,700	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	17,638	17,638	17,638	17,638	0	17,638	0
	SUBTOTAL *****	17,638	17,638	17,638	17,638	0	17,638	0
OTHER								
86640	DENTAL ASSISTANCE	5,000	0	0	0	0	0	0
86645	MEDICATION ASSISTANCE	0	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	994,634	1,137,112	1,080,256	1,154,031	0	1,154,031	1
	SUBTOTAL *****	1,006,634	1,149,112	1,092,256	1,166,031	0	1,166,031	1
	TOTAL EXPENDITURES *****	1,024,272	1,166,750	1,109,894	1,183,669	0	1,183,669	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 prior year budget included funding to replace the County's Animal Control vehicle, but this appropriation has been removed from the current year budget. There are no other significant changes to this budget.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	275	250	275	250	0	250	0
	SUBTOTAL *****	275	250	275	250	0	250	0
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	82	50	25	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	16	50	25	50	0	50	0
3515	IMPOUNDMENT FEES	1,925	2,000	2,000	2,000	0	2,000	0
3516	BOARDING FEES	2,710	3,000	2,500	3,000	0	3,000	0
3528	REIMB PERSONNEL/PROJECTS	1,109	3,550	3,550	6,550	0	6,550	84
	SUBTOTAL *****	5,842	8,650	8,100	11,650	0	11,650	35
MISCELLANEOUS								
3880	CONTRIBUTIONS	20	0	0	0	0	0	0
	SUBTOTAL *****	20	0	0	0	0	0	0
	TOTAL REVENUES *****	6,137	8,900	8,375	11,900	0	11,900	34
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	606	1,500	600	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	408	700	500	700	0	700	0
	SUBTOTAL *****	1,014	2,200	1,111	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	236,848	236,880	236,880	229,984	0	229,984	2-
	SUBTOTAL *****	236,848	236,880	236,880	229,984	0	229,984	3-

Animal Control

Dept. No. 1730

FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	0	24,761	22,319	0	0	100-
	SUBTOTAL *****	0	24,761	22,319	0	0	100-
	TOTAL EXPENDITURES *****	237,862	263,841	260,310	232,184	0	12-

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.

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 at least 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	74,295	65,000	65,000	65,000	0	65,000	0
	SUBTOTAL *****	74,295	65,000	65,000	65,000	0	65,000	0
	TOTAL REVENUES *****	74,295	65,000	65,000	65,000	0	65,000	0
OTHER								
86606	ON-SITE SEWAGE PROGRAM	89,003	104,889	104,889	105,847	0	105,847	0
	SUBTOTAL *****	89,003	104,889	104,889	105,847	0	105,847	1
	TOTAL EXPENDITURES *****	89,003	104,889	104,889	105,847	0	105,847	1

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various civic services. The County is required by state statute to provide funding for indigent burials and to provide a minimal level of funding to the Extension Council; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society:** This appropriation is in addition to the County's share of the animal control contract with the Humane Society, which is included in the County's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

The FY 2019 budget includes 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	1,000	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	1,000	1,000	0	1,000	0	1,000	0
	TOTAL REVENUES *****	1,000	1,000	0	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	1,000	2,500	1,000	2,500	0	2,500	0
86675	EXTENSION COUNCIL	75,000	80,000	80,000	75,000	0	75,000	6-
86689	BOONE CO HISTORICAL SOCIETY	29,000	20,000	20,000	10,000	10,000	20,000	0
	SUBTOTAL *****	115,260	112,760	111,260	97,760	10,000	107,760	4-
	TOTAL EXPENDITURES *****	115,260	112,760	111,260	97,760	10,000	107,760	4-

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 were reduced accordingly. The 2019 budget includes \$2,500 for a Columbia Chamber of Commerce/MSHSAA Pilot Project (Missouri State High School Activities Association).

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2017	2018	2018	2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS		REQUEST	REQUEST	BUDGET	BUD
OTHER								
84200	OTHER CONTRACTS	50,000	0	2,500	0	2,500	2,500	0
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 *****		103,000	53,000	55,500	53,000	2,500	55,500	5
TOTAL EXPENDITURES *****		103,000	53,000	55,500	53,000	2,500	55,500	5

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3482	FEDERAL DISASTER REIMB (FEMA)	9,147	0	0	0	0	0	0
	SUBTOTAL *****	9,147	0	0	0	0	0	0
	TOTAL REVENUES *****	9,147	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	57	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	65	0	0	0	0	0	0
	SUBTOTAL *****	122	0	0	0	0	0	0
UTILITIES								
48200	ELECTRICITY	92	0	0	0	0	0	0
	SUBTOTAL *****	92	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60400	GROUND'S MAINTENANCE	11,818	0	0	0	0	0	0
	SUBTOTAL *****	11,818	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71700	EQUIPMENT RENTALS	74	0	0	0	0	0	0
	SUBTOTAL *****	74	0	0	0	0	0	0

Parks & Recreation

Dept. No. 1610

OTHER									
83815	FACILITIES INTERNAL SERVC CHRG	80,752	0	0	0	0	0	0	0
SUBTOTAL *****		80,752	0	0	0	0	0	0	0
TOTAL EXPENDITURES *****		92,858	0	0	0	0	0	0	0

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	80	60	110	110	0	110	83
3712	INT-LONG TERM INVEST	1,400	1,350	1,500	1,500	0	1,500	11
3798	INC/DEC IN FV OF INVESTMENTS	-182	0	0	0	0	0	0
	SUBTOTAL *****	1,298	1,410	1,610	1,610	0	1,610	14
	TOTAL REVENUES *****	1,298	1,410	1,610	1,610	0	1,610	14
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	62	61	0	0	0	100-
	SUBTOTAL *****	0	62	61	0	0	0	100-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	600	29	29	0	0	0	100-
	SUBTOTAL *****	600	29	29	0	0	0	100-
OTHER								
83810	INTERFUND SERVICES USED	9,680	3,750	3,750	3,750	0	3,750	0
86850	CONTINGENCY	0	114,159	0	100,000	0	100,000	12-
86900	MISCELLANEOUS	0	0	90	0	0	0	0
	SUBTOTAL *****	9,680	117,909	3,840	103,750	0	103,750	12-
	TOTAL EXPENDITURES *****	10,280	118,000	3,930	103,750	0	103,750	12-

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	8,320	3,000	12,000	9,000	0	9,000	200
	SUBTOTAL *****	8,320	3,000	12,000	9,000	0	9,000	200
INTEREST								
3711	INT-OVERNIGHT	17	10	35	35	0	35	250
3712	INT-LONG TERM INVEST	282	250	400	400	0	400	60
3718	INT-SALES TAX	2	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-124	0	0	0	0	0	0
	SUBTOTAL *****	177	260	435	435	0	435	67
	TOTAL REVENUES *****	8,497	3,260	12,435	9,435	0	9,435	189
OTHER								
86900	MISCELLANEOUS	0	0	17	0	0	0	0
	SUBTOTAL *****	0	0	17	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	17	0	0	0	0

Decimal values have been truncated.

Operating Budgets—

Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Maintenance and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3030, 3050, 3060, 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:

- 1993, 2003, 2012 Series Debt Service Reserve (Dept. No. 3030) *This debt was retired in 2018.*
- 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)
- 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

3030 '93/'03/'12 SERIES DBT SVC RSV

303 '93/'03/'12 DBT SVC RSV FUND

							%CHG
		2017	2018	2018	2019	2019	2019
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET
	OTHER						
83917	OTO: TO GENERAL FUND	0	223,000	223,000	0	0	0
	SUBTOTAL *****	0	223,000	223,000	0	0	0
	TOTAL EXPENDITURES *****	0	223,000	223,000	0	0	0
							100-

3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

							%CHG
		2017	2018	2018	2019	2019	2019
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET
	INTERGOVERNMENTAL REVENUE						
3411	FEDERAL GRANT REIMBURSE	6,207	4,537	4,537	2,763	0	2,763
	SUBTOTAL *****	6,207	4,537	4,537	2,763	0	2,763
	INTEREST						
3710	INTEREST	10	0	62	0	0	0
3711	INT-OVERNIGHT	103	40	40	40	0	40
3712	INT-LONG TERM INVEST	1,797	1,000	900	1,000	0	1,000
3798	INC/DEC IN FV OF INVESTMENTS	-667	0	0	0	0	0
	SUBTOTAL *****	1,243	1,040	1,002	1,040	0	1,040
	OTHER FINANCING SOURCES						
3913	OTI: FROM GENERAL FUND	60,000	60,000	60,000	60,000	0	60,000
3917	OTI: FROM SPECIAL REVENUE FUND	40,000	40,000	40,000	40,000	0	40,000
	SUBTOTAL *****	100,000	100,000	100,000	100,000	0	100,000
	TOTAL REVENUES *****	107,450	105,577	105,539	103,803	0	103,803
							2-
	OTHER						
84050	DEBT RETIREMENT-PRINCIPAL	85,000	90,000	90,000	95,000	0	95,000
84100	INTEREST EXPENSE	14,816	10,796	10,796	6,547	0	6,547
86900	MISCELLANEOUS	0	0	111	0	0	0
	SUBTOTAL *****	99,816	100,796	100,907	101,547	0	101,547
	TOTAL EXPENDITURES *****	99,816	100,796	100,907	101,547	0	101,547
							1

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

							%CHG
		2017	2018	2018	2019	2019	2019
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET
	INTEREST						
3711	INT-OVERNIGHT	0	0	160	100	0	100
3712	INT-LONG TERM INVEST	0	0	2,800	2,000	0	2,000
	SUBTOTAL *****	0	0	2,960	2,100	0	2,100
	OTHER FINANCING SOURCES						
3917	OTI: FROM SPECIAL REVENUE FUND	872,587	871,687	871,687	870,587	0	870,587
	SUBTOTAL *****	872,587	871,687	871,687	870,587	0	870,587
	TOTAL REVENUES *****	872,587	871,687	874,647	872,687	0	872,687
							0

Debt Service Funds

OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	540,000	550,000	550,000	560,000	0	560,000	1
84100	INTEREST EXPENSE	332,269	321,369	321,369	310,269	0	310,269	3-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
SUBTOTAL *****		872,587	871,687	871,687	870,587	0	870,587	0
TOTAL EXPENDITURES *****		872,587	871,687	871,687	870,587	0	870,587	0

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	44,515	42,390	50,922	40,906	0	40,906	3-
3059	NID PROP TAX PASS THRU-INTERST	9,310	7,954	8,591	6,843	0	6,843	13-
SUBTOTAL *****		53,825	50,344	59,513	47,749	0	47,749	5-
INTEREST								
3710	INTEREST	53	80	180	80	0	80	0
3711	INT-OVERNIGHT	156	70	278	130	0	130	85
3712	INT-LONG TERM INVEST	2,754	1,800	3,400	2,200	0	2,200	22
3798	INC/DEC IN FV OF INVESTMENTS	-878	0	0	0	0	0	0
SUBTOTAL *****		2,085	1,950	3,858	2,410	0	2,410	24
TOTAL REVENUES *****		55,910	52,294	63,371	50,159	0	50,159	4-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	53,700	54,600	54,600	55,600	0	55,600	1
84100	INTEREST EXPENSE	13,122	12,083	12,083	11,025	0	11,025	8-
86900	MISCELLANEOUS	3,552	3,283	3,471	3,010	0	3,010	8-
SUBTOTAL *****		70,374	69,966	70,154	69,635	0	69,635	0
TOTAL EXPENDITURES *****		70,374	69,966	70,154	69,635	0	69,635	0

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	1,231	1,243	4,256	1,968	0	1,968	58
3059	NID PROP TAX PASS THRU-INTERST	7,743	7,279	8,539	6,929	0	6,929	4-
SUBTOTAL *****		8,974	8,522	12,795	8,897	0	8,897	4
INTEREST								
3710	INTEREST	1	0	1	0	0	0	0
3711	INT-OVERNIGHT	54	30	93	50	0	50	66
3712	INT-LONG TERM INVEST	946	700	1,180	900	0	900	28
3798	INC/DEC IN FV OF INVESTMENTS	-320	0	0	0	0	0	0
SUBTOTAL *****		681	730	1,274	950	0	950	30
TOTAL REVENUES *****		9,655	9,252	14,069	9,847	0	9,847	6
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	9,830	9,790	9,790	9,750	0	9,750	0
86900	MISCELLANEOUS	0	0	63	0	0	0	0
SUBTOTAL *****		10,830	10,790	10,853	10,750	0	10,750	0
TOTAL EXPENDITURES *****		10,830	10,790	10,853	10,750	0	10,750	0

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

		2017	2018	2018	2019	2019	2019	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,255	4,033	3,909	4,160	0	4,160	3
3059	NID PROP TAX PASS THRU-INTERST	2,218	1,908	1,844	1,781	0	1,781	6-
	SUBTOTAL *****	6,473	5,941	5,753	5,941	0	5,941	0
INTEREST								
3710	INTEREST	0	0	3	0	0	0	0
3711	INT-OVERNIGHT	0	0	50	50	0	50	0
3712	INT-LONG TERM INVEST	0	0	640	500	0	500	0
	SUBTOTAL *****	0	0	693	550	0	550	0
	TOTAL REVENUES *****	6,473	5,941	6,446	6,491	0	6,491	9
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	7,400	7,600	7,600	7,700	0	7,700	1
84100	INTEREST EXPENSE	1,543	1,432	1,432	1,319	0	1,319	7-
86900	MISCELLANEOUS	1,637	1,600	1,600	1,562	0	1,562	2-
	SUBTOTAL *****	10,580	10,632	10,632	10,581	0	10,581	0
	TOTAL EXPENDITURES *****	10,580	10,632	10,632	10,581	0	10,581	0

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

		2017	2018	2018	2019	2019	2019	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	57,031	36,078	39,122	33,974	0	33,974	5-
3059	NID PROP TAX PASS THRU-INTERST	7,264	3,560	3,696	1,995	0	1,995	43-
	SUBTOTAL *****	64,295	39,638	42,818	35,969	0	35,969	9-
INTEREST								
3710	INTEREST	40	50	85	70	0	70	40
3711	INT-OVERNIGHT	0	0	84	80	0	80	0
3712	INT-LONG TERM INVEST	0	0	1,000	1,000	0	1,000	0
	SUBTOTAL *****	40	50	1,169	1,150	0	1,150	**
	TOTAL REVENUES *****	64,335	39,688	43,987	37,119	0	37,119	6-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	45,000	45,000	45,000	50,000	0	50,000	11
84100	INTEREST EXPENSE	8,200	6,738	6,738	5,075	0	5,075	24-
	SUBTOTAL *****	53,200	51,738	51,738	55,075	0	55,075	6
	TOTAL EXPENDITURES *****	53,200	51,738	51,738	55,075	0	55,075	6

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

		2017	2018	2018	2019	2019	2019	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	1,391	1,167	1,058	1,225	0	1,225	4
3059	NID PROP TAX PASS THRU-INTERST	1,272	970	879	912	0	912	5-
	SUBTOTAL *****	2,663	2,137	1,937	2,137	0	2,137	0

Debt Service Funds

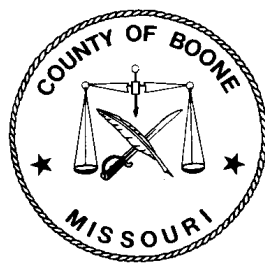
INTEREST								
3710	INTEREST	3	5	5	5	0	5	0
3711	INT-OVERNIGHT	0	0	65	50	0	50	0
3712	INT-LONG TERM INVEST	0	0	880	600	0	600	0
SUBTOTAL *****		3	5	950	655	0	655	**
TOTAL REVENUES *****		2,666	2,142	2,887	2,792	0	2,792	30
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	2,000	2,000	2,000	3,000	0	3,000	50
84100	INTEREST EXPENSE	2,870	2,790	2,790	2,690	0	2,690	3-
SUBTOTAL *****		4,870	4,790	4,790	5,690	0	5,690	19
TOTAL EXPENDITURES *****		4,870	4,790	4,790	5,690	0	5,690	19

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	9,634	8,638	9,005	8,872	0	8,872	2
3059	NID PROP TAX PASS THRU-INTERST	6,534	5,403	5,647	5,167	0	5,167	4-
SUBTOTAL *****		16,168	14,041	14,652	14,039	0	14,039	0
INTEREST								
3710	INTEREST	15	0	3	0	0	0	0
3711	INT-OVERNIGHT	0	0	25	25	0	25	0
3712	INT-LONG TERM INVEST	0	0	380	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	3	0	0	0	0	0	0
SUBTOTAL *****		18	0	408	325	0	325	0
TOTAL REVENUES *****		16,186	14,041	15,060	14,364	0	14,364	2
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	8,541	8,776	8,776	9,017	0	9,017	2
84100	INTEREST EXPENSE	6,152	5,917	5,917	5,676	0	5,676	4-
SUBTOTAL *****		14,693	14,693	14,693	14,693	0	14,693	0
TOTAL EXPENDITURES *****		14,693	14,693	14,693	14,693	0	14,693	0

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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).

The budget reflects increased enrollment in the High Deductible Health Plan and corresponding decline in the PPO plan. There are no other significant changes to this budget.

Annual Budget

6000 HEALTH-PREFERRED PROVIDER PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,433,291	1,477,020	1,340,830	1,262,352	0	1,262,352	14-
3531	DEPENDENT INSURANCE PREMIUMS	387,462	396,022	368,680	327,522	0	327,522	17-
3532	RETIREE/COBRA INSUR. PREMIUMS	20,887	0	12,610	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	328,191	330,128	308,850	267,954	0	267,954	18-
3535	EMPLOYEE PAID PREMIUMS-SELF	69,590	71,700	64,860	63,648	0	63,648	11-
SUBTOTAL *****		2,239,421	2,274,870	2,095,830	1,921,476	0	1,921,476	16-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	725	0	0	0	0	0	0
SUBTOTAL *****		725	0	0	0	0	0	0
TOTAL REVENUES *****		2,240,146	2,274,870	2,095,830	1,921,476	0	1,921,476	16-

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,204,171	1,400,712	886,810	1,002,095	0	1,002,095	28-
71055	PRESCRIPTION DRUG CLAIMS	454,444	538,033	395,360	446,757	0	446,757	16-
71060	EXCESS LOSS/COVERAGE POLICY	222,232	249,069	206,640	254,007	0	254,007	1
71104	ADMINISTRATIVE SERVICES	103,376	107,418	89,120	72,826	0	72,826	32-
SUBTOTAL *****		1,984,223	2,295,232	1,577,930	1,775,685	0	1,775,685	23-
TOTAL EXPENDITURES *****		1,984,223	2,295,232	1,577,930	1,775,685	0	1,775,685	23-

6001 HEALTH-HIGH DEDUCTIBLE PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,071,372	1,087,680	1,159,760	1,059,828	0	1,059,828	2-
3531	DEPENDENT INSURANCE PREMIUMS	203,654	201,215	215,600	196,777	0	196,777	2-
3532	RETIREE/COBRA INSUR. PREMIUMS	21,560	0	0	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	163,441	164,425	164,200	160,976	0	160,976	2-
SUBTOTAL *****		1,460,027	1,453,320	1,539,560	1,417,581	0	1,417,581	2-
TOTAL REVENUES *****		1,460,027	1,453,320	1,539,560	1,417,581	0	1,417,581	2-
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	398,410	465,879	491,485	614,356	0	614,356	31
71055	PRESCRIPTION DRUG CLAIMS	238,833	192,765	294,155	367,694	0	367,694	90
71060	EXCESS LOSS/COVERAGE POLICY	174,773	204,792	206,640	239,844	0	239,844	17
71104	ADMINISTRATIVE SERVICES	81,295	82,937	89,120	64,989	0	64,989	21-
SUBTOTAL *****		893,311	946,373	1,081,400	1,286,883	0	1,286,883	36
TOTAL EXPENDITURES *****		893,311	946,373	1,081,400	1,286,883	0	1,286,883	36

6002 HEALTH-ADMINISTRATION/WEELNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1,835	1,000	2,350	2,350	0	2,350	135
3712	INT-LONG TERM INVEST	31,161	24,000	15,697	17,650	0	17,650	26-
3798	INC/DEC IN FV OF INVESTMENTS	-14,899	0	0	0	0	0	0
SUBTOTAL *****		18,097	25,000	18,047	20,000	0	20,000	20-
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	50	0	0	0	0
SUBTOTAL *****		0	0	50	0	0	0	0
TOTAL REVENUES *****		18,097	25,000	18,097	20,000	0	20,000	20-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	980	550	0	200	0	200	63-
SUBTOTAL *****		980	550	0	200	0	200	64-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	450	0	450	0
71051	OTHER POST-EMPLOYMENT BENEFITS	41,154	67,200	67,200	67,200	0	67,200	0
71100	OUTSIDE SERVICES	10,017	15,590	15,000	15,175	0	15,175	2-
71101	PROFESSIONAL SERVICES	33,400	34,400	34,400	34,400	0	34,400	0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000	0
SUBTOTAL *****		84,571	120,190	116,600	120,225	0	120,225	0

Self-Insured Health Insurance
Dept. No. 6000, 6001, 6002

OTHER								
83200	FEEES & COMMISSIONS	19,226	2,500	1,817	2,500	0	2,500	0
86900	MISCELLANEOUS	0	0	1,924	0	0	0	0
SUBTOTAL *****		19,226	2,500	3,741	2,500	0	2,500	0
TOTAL EXPENDITURES *****		104,777	123,240	120,341	122,925	0	122,925	0

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Self-Insured Dental Insurance

Department Number 6010

Mission

This budget reflects the operations of the County's self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	189,130	197,400	189,570	195,300	0	195,300	1-
3531	DEPENDENT INSURANCE PREMIUMS	64,802	62,474	66,130	65,761	0	65,761	5
3532	RETIREE/COBRA INSUR. PREMIUMS	3,175	0	2,690	0	0	0	0
3534	CNTY PD DEPENDENT PREM-DENTAL	32,475	33,706	35,600	35,354	0	35,354	4
SUBTOTAL *****		289,582	293,580	293,990	296,415	0	296,415	1
INTEREST								
3711	INT-OVERNIGHT	159	100	280	280	0	280	180
3712	INT-LONG TERM INVEST	2,727	900	3,870	3,870	0	3,870	330
3798	INC/DEC IN FV OF INVESTMENTS	-1,146	0	0	0	0	0	0
SUBTOTAL *****		1,740	1,000	4,150	4,150	0	4,150	315
TOTAL REVENUES *****		291,322	294,580	298,140	300,565	0	300,565	2
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	232,877	271,203	243,960	278,238	0	278,238	2
71104	ADMINISTRATIVE SERVICES	20,001	22,560	19,970	22,376	0	22,376	0
SUBTOTAL *****		252,878	293,763	263,930	300,614	0	300,614	2
OTHER								
86900	MISCELLANEOUS	0	0	176	0	0	0	0
SUBTOTAL *****		0	0	176	0	0	0	0
TOTAL EXPENDITURES *****		252,878	293,763	264,106	300,614	0	300,614	2

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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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	1,890	0	0	0	0	0	0
3711	INT-OVERNIGHT	584	250	1,000	1,000	0	1,000	300
3712	INT-LONG TERM INVEST	10,043	4,350	15,200	12,000	0	12,000	175
3798	INC/DEC IN FV OF INVESTMENTS	-4,731	0	0	0	0	0	0
SUBTOTAL *****		7,786	4,600	16,200	13,000	0	13,000	183
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	27,541	0	45,787	0	0	0	0
SUBTOTAL *****		27,541	0	45,787	0	0	0	0
TOTAL REVENUES *****		35,327	4,600	61,987	13,000	0	13,000	183
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	50,323	75,000	5,000	5,000	0	5,000	93-
71055	PRESCRIPTION DRUG CLAIMS	2,440	20,000	31,050	635,600	0	635,600	,078
71056	CLAIMS EXPENSE - LEGAL	0	7,500	500	500	0	500	93-
71057	CLAIMS EXPENSE - INDEMNITY	0	325,000	0	0	0	0	100-
71058	CLAIMS EXPENSE - OTHER	486	15,000	5,000	5,000	0	5,000	66-
71070	INCREASE/DECREASE IN RESERVES	-51,320	0	0	0	0	0	0
71104	ADMINISTRATIVE SERVICES	3,161	7,500	3,500	7,500	0	7,500	0
SUBTOTAL *****		5,090	450,000	45,050	653,600	0	653,600	45

Self-Insured Workers' Comp

OTHER								
86900 MISCELLANEOUS	0	0	643	0	0	0	0	0
SUBTOTAL *****	0	0	643	0	0	0	0	0
TOTAL EXPENDITURES *****	5,090	450,000	45,693	653,600	0	653,600	45	

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	2017 Actual	2018 Estimated	2019 Class 1 Personal Services	2019 Classes 2-8 Other Services and Charges	2019 Class 9 Capital Outlay	2019 Total
Facilities Maintenance, Housekeeping & Parking								
610	6100	Facilities Maintenance	\$ 731,835	\$ 900,424	\$ 517,527	\$ 523,468	\$ 30,480	\$ 1,071,475
610	6101	Housekeeping	387,917	411,414	354,985	64,940	-	419,925
610	6102	Parking	70,983	65,895	-	52,757	15,520	68,277
610	6103	Facilities Security	69,479	-	-	-	-	-
610	6104	Grounds Maintenance	149,003	207,320	128,198	95,152	60,324	283,674
		Subtotal	<u>1,409,217</u>	<u>1,585,053</u>	<u>1,000,710</u>	<u>736,317</u>	<u>106,324</u>	<u>1,843,351</u>
ECC - Facilities Maintenance, Housekeeping/Grounds								
270	2705	Facilities Maintenance, Housekeeping/Grounds	233,977	221,010	-	256,334	-	256,334
		Subtotal	<u>233,977</u>	<u>221,010</u>	<u>-</u>	<u>256,334</u>	<u>-</u>	<u>256,334</u>
		Total	<u>\$ 1,643,194</u>	<u>\$ 1,806,063</u>	<u>\$ 1,000,710</u>	<u>\$ 992,651</u>	<u>\$ 106,324</u>	<u>\$ 2,099,685</u>

Facility and Grounds Services Summary

Personnel Summary

Position Title	2017	2018	Departmental Funding Source				Change
			Full-time Equivalent Positions				
			Dept. 6100	Dept. 6101	Dept. 6104	2019 Total	
Facilities Maintenance & Housekeeping							
Director, Facilities Maintenance & Custodial Services	1.00	1.00	1.00	-	-	1.00	-
Senior Maintenance Technician	5.00	5.00	5.00	-	-	5.00	-
Maintenance Technician	2.00	2.00	1.00	-	1.00	2.00	-
Security Technician	1.00	- a	-	-	-	-	-
Grounds Maintenance Technician I	2.00	2.00	-	-	2.00	2.00	-
Lead Custodian	1.00	1.00	-	1.00	-	1.00	-
Custodian	8.00	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	22.00	21.00	9.00	9.00	3.00	21.00	-
Total FTEs	22.00	21.00	9.00	9.00	3.00	21.00	-
Overtime	\$ 12,250	\$ 9,405	\$ 6,900	\$ 500	\$ 1,580	\$ 8,980	\$ (425)

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 Road and Bridge 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, a new cost center was established for Grounds Maintenance activities (#6104).

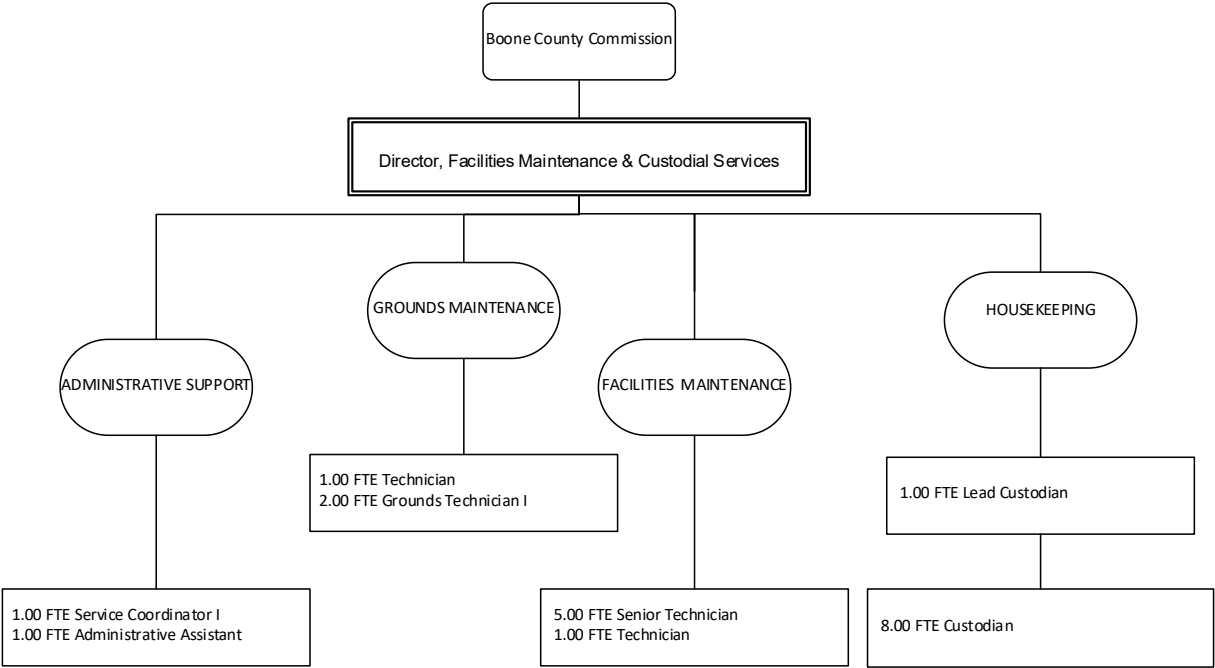
A county-wide building security upgrade project was funded from the Capital Repair and Replacement Fund (#6200) in 2017. Originally, Facilities Maintenance was assigned responsibility for the maintenance of this system and an additional FTE position was included in the 2016 budget (#6103) to provide 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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	%CHG 2019 ADOPTED BUDGET	FROM PY BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	3,490	5,000	5,200	5,000	0	5,000	0
23035	MAINTENANCE SUPPLIES	3,501	4,000	4,000	4,000	0	4,000	0
23038	GROUNDS MAINTENANCE SUPPLIES	286	2,000	1,000	1,200	0	1,200	40-
23050	OTHER SUPPLIES	667	700	800	1,000	0	1,000	42
23850	MINOR EQUIP & TOOLS (<\$1000)	1,510	1,000	900	1,000	0	1,000	0
26300	MATERIAL & CHEMICAL SUPP.	1,076	500	300	500	0	500	0
26600	STRT/TRAFFIC/CONST SIGNS	193	4,700	0	4,700	0	4,700	0
SUBTOTAL *****		10,723	17,900	12,200	17,400	0	17,400	3-
UTILITIES								
48000	TELEPHONES	499	516	560	576	0	576	11
48100	NATURAL GAS	308	3,000	800	1,500	0	1,500	50-
48200	ELECTRICITY	62,088	58,200	69,675	75,600	0	75,600	29
48300	WATER	3,302	5,580	3,000	3,492	0	3,492	37-
48400	SOLID WASTE	981	1,200	1,208	1,248	0	1,248	4
48600	SEWER USE	1,167	1,956	1,200	1,296	0	1,296	33-
48700	LP GAS/BLDG GENERATOR FUEL	385	2,600	1,400	1,400	0	1,400	46-
SUBTOTAL *****		68,730	73,052	77,843	85,112	0	85,112	17
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	19,785	17,860	11,860	14,660	0	14,660	17-
60100	BLDG REPAIRS/MAINTENANCE	178	3,000	150	2,000	0	2,000	33-
60125	CUSTODIAL/JANITORIAL SERV	0	3,660	2,000	2,260	0	2,260	38-
60150	PEST CONTROL	1,340	965	765	965	0	965	0
60200	EQUIP REPAIRS/MAINTENANCE	3,992	8,000	1,500	5,560	0	5,560	30-
60400	GROUNDS MAINTENANCE	609	500	0	300	0	300	40-
SUBTOTAL *****		25,904	33,985	16,275	25,745	0	25,745	24-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	2,649	6,900	4,100	9,930	0	9,930	43
71700	EQUIPMENT RENTALS	119	0	300	300	0	300	0
SUBTOTAL *****		2,768	6,900	4,400	10,230	0	10,230	48
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	125,853	110,292	110,292	117,847	0	117,847	6
SUBTOTAL *****		125,853	110,292	110,292	117,847	0	117,847	7
TOTAL EXPENDITURES *****		233,978	242,129	221,010	256,334	0	256,334	6

6100 FACILITIES MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	3,931	0	3,000	0	0	0	0
3530	INTERNAL SERVICE CHG	854,543	694,366	694,366	1,061,749	0	1,061,749	52
SUBTOTAL *****		858,474	694,366	697,366	1,061,749	0	1,061,749	53
FINES AND FORFEITURES								
3610	FORFEITED DEPOSITS	100	0	0	0	0	0	0
SUBTOTAL *****		100	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	446	250	760	750	0	750	200
3712	INT-LONG TERM INVEST	7,599	5,000	9,210	9,000	0	9,000	80
3798	INC/DEC IN FV OF INVESTMENTS	-3,132	0	0	0	0	0	0
SUBTOTAL *****		4,913	5,250	9,970	9,750	0	9,750	86
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,390	0	0	0	3,000	3,000	0
3882	RESTITUTION REIMB/SETTLEMENTS	300	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	361	0	0	0	0	0	0
SUBTOTAL *****		2,051	0	0	0	3,000	3,000	0

Facilities and Grounds Maintenance

OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	5,463	0	2,472	0	0	0
	SUBTOTAL *****	5,463	0	2,472	0	0	0
	TOTAL REVENUES *****	871,001	699,616	709,808	1,071,499	3,000	1,074,499 54
PERSONAL SERVICES							
10100	SALARIES & WAGES	362,353	420,696	421,155	396,575	1,726	398,301 5-
10110	OVERTIME	6,689	8,500	7,000	6,900	0	6,900 18-
10120	HOLIDAY WORKED	12	215	500	500	0	500 132
10125	FAMILY HOLIDAY WORKED PREMIUM	0	305	50	50	0	50 83-
10200	FICA	27,779	32,873	32,317	30,907	132	31,039 5-
10300	HEALTH INSURANCE	39,837	48,930	55,740	47,268	0	47,268 3-
10310	COUNTY HSA CONTRIBUTION	3,038	4,800	6,300	6,000	0	6,000 25
10325	DISABILITY INSURANCE	1,538	1,808	2,112	1,427	6	1,433 20-
10330	CNTY PD DEPENDENT PREM-HEALTH	262	0	0	0	0	0 0
10331	CNTY PD DEPENDENT PREM-DENTAL	237	331	625	404	0	404 22
10350	LIFE INSURANCE	404	456	472	648	0	648 42
10375	DENTAL INSURANCE	3,374	3,990	4,148	3,780	0	3,780 5-
10400	WORKERS COMP	6,540	10,069	7,983	9,187	31	9,218 8-
10500	401 (A) MATCH PLAN	3,485	5,005	2,925	4,680	0	4,680 6-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	6,706 0
10800	UNIFORM ALLOWANCE	500	700	600	0	0	600 14-
	SUBTOTAL *****	456,048	538,678	541,927	508,326	1,895	517,527 4-
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	726	500	500	550	0	550 10
23035	MAINTENANCE SUPPLIES	20,933	27,200	27,000	26,000	0	26,000 4-
23050	OTHER SUPPLIES	9,103	10,500	6,000	8,500	0	8,500 19-
23300	UNIFORMS	589	1,200	1,100	1,050	0	1,050 12-
23850	MINOR EQUIP & TOOLS (<\$1000)	6,970	8,550	8,550	8,700	0	8,700 1
23855	FURNITURE/FIXTURE <\$1000	170	0	0	0	0	0 0
23860	VEHICLE EQUIPMENT <\$1000	354	500	100	300	0	300 40-
26600	STRT/TRAFFIC/CONST SIGNS	170	250	50	250	0	250 0
	SUBTOTAL *****	39,015	48,700	43,300	45,350	0	45,350 7-
DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	3,500	0	0	0	0 100-
	SUBTOTAL *****	0	3,500	0	0	0	0 100-
UTILITIES							
48000	TELEPHONES	3,850	4,080	4,150	4,680	0	4,680 14
48050	CELLULAR/MOBILE DEVICE SERVICE	4,386	7,920	5,000	6,120	0	6,120 22-
48100	NATURAL GAS	605	1,200	1,300	1,368	0	1,368 14
48200	ELECTRICITY	331	360	360	360	0	360 0
48300	WATER	228	300	150	180	0	180 40-
	SUBTOTAL *****	9,400	13,860	10,960	12,708	0	12,708 8-
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	4,848	10,980	6,275	7,500	1,800	7,500 31-
59010	FUEL SURCHARGE - REIMB TO R&B	264	600	260	300	0	300 50-
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	11	0 0
59100	VEHICLE REPAIRS/MAINTENANCE	7,762	1,800	1,400	1,500	200	1,500 16-
59105	TIRES	511	868	850	820	0	820 5-
59110	MECHANICS CHARGE - REIMB R&B	927	1,100	1,000	1,100	340	1,100 0
59200	LOCAL MILEAGE	0	0	0	1,500	-750	1,500 0
	SUBTOTAL *****	14,312	15,348	9,785	12,720	1,601	12,720 17-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	11,396	11,314	11,000	11,135	0	11,135 1-
60100	BLDG REPAIRS/MAINTENANCE	28,890	63,100	90,000	78,000	80,250	154,250 144
60110	MAJOR BLDG REPAIRS/REPL	0	0	0	0	12,000	12,000 0
60200	EQUIP REPAIRS/MAINTENANCE	108,950	125,350	125,000	126,271	29,500	155,771 24
	SUBTOTAL *****	149,236	199,764	226,000	215,406	121,750	333,156 67

Facilities and Grounds Maintenance

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,634	6,417	6,428	8,506	0	8,506	32
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	2,255	0	2,255	0
71001	AUTO PHYSICAL DAMAGE INS	2,580	2,850	2,668	2,940	475	3,775	32
71002	AUTO LIABILITY INS	1,864	2,050	1,806	1,990	342	2,320	13
71004	PROPERTY INSURANCE	2,042	2,220	2,094	2,305	0	2,305	3
71006	ERRORS & OMISSIONS INS	573	630	566	625	0	730	15
71008	GENERAL LIABILITY INS	5,561	6,120	6,657	7,325	0	7,535	23
71016	AUTO CLAIMS DEDUCTIBLE	1,825	2,000	0	2,000	0	2,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
71100	OUTSIDE SERVICES	18,837	26,620	13,000	26,620	0	26,620	0
71101	PROFESSIONAL SERVICES	600	10,000	0	10,000	0	10,000	0
71526	DISPOSAL SERVICES	0	500	2,496	1,000	0	1,000	100
71600	EQUIP LEASES & METER CHRG	191	228	250	264	0	264	15
71700	EQUIPMENT RENTALS	1,484	3,000	1,500	3,000	0	3,000	0
SUBTOTAL *****		38,191	63,135	37,465	69,330	817	70,810	12
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	25,635	30,495	30,495	38,724	0	38,724	26
86800	EMERGENCY	0	10,000	0	10,000	0	10,000	0
86900	MISCELLANEOUS	0	0	492	0	0	0	0
SUBTOTAL *****		25,635	40,495	30,987	48,724	0	48,724	20
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	231	0	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	32,500	0	0
92301	REPLC COMPUTER HDWR	0	0	0	0	3,480	3,480	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	27,000	27,000	0
SUBTOTAL *****		0	231	0	0	62,980	30,480	**
TOTAL EXPENDITURES *****		731,837	923,711	900,424	912,564	189,043	1,071,475	16

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

610	FACILITIES & GROUNDS							%CHG FROM
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	398,136	397,409	397,409	423,023	0	423,023	6
	SUBTOTAL *****	398,136	397,409	397,409	423,023	0	423,023	6
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	27	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	300	0	0	0	0
	SUBTOTAL *****	0	0	327	0	0	0	0
TOTAL REVENUES *****		398,136	397,409	397,736	423,023	0	423,023	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	235,816	244,013	246,041	251,500	0	251,500	3
10110	OVERTIME	629	550	700	500	0	500	9-
10115	SHIFT DIFFERENTIAL	10,505	11,000	10,500	10,500	0	10,500	4-
10120	HOLIDAY WORKED	0	40	0	0	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	40	0	0	0	0	100-
10200	FICA	17,919	19,556	18,844	20,081	0	20,081	2
10300	HEALTH INSURANCE	48,747	42,360	47,792	44,040	0	44,040	3
10310	COUNTY HSA CONTRIBUTION	1,125	1,200	2,400	2,400	0	2,400	100
10325	DISABILITY INSURANCE	1,002	1,049	1,213	905	0	905	13-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,145	4,112	4,113	4,498	0	4,498	9
10331	CNTY PD DEPENDENT PREM-DENTAL	390	404	406	404	0	404	0
10350	LIFE INSURANCE	432	432	432	648	0	648	50
10375	DENTAL INSURANCE	3,839	3,360	3,775	3,780	0	3,780	12
10400	WORKERS COMP	5,967	7,054	6,403	7,245	0	7,245	2
10500	401(A) MATCH PLAN	3,555	4,680	3,745	4,680	0	4,680	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,804	0
	SUBTOTAL *****	332,071	339,850	346,364	351,181	0	354,985	4
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	23,976	28,000	29,000	30,070	0	30,070	7
23300	UNIFORMS	701	720	720	720	0	720	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,155	4,300	2,000	1,200	0	1,200	72-
	SUBTOTAL *****	25,832	33,020	31,720	31,990	0	31,990	3-
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	2,336	3,132	3,000	3,132	0	3,132	0
	SUBTOTAL *****	2,336	3,132	3,000	3,132	0	3,132	0

Facilities and Grounds Maintenance

VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	180	100	200	0	200	11
	SUBTOTAL *****	0	180	100	200	0	200	11
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	15,061	23,136	20,000	19,836	0	19,836	14-
60150	PEST CONTROL	7,650	6,150	5,800	6,478	0	6,478	5
60200	EQUIP REPAIRS/MAINTENANCE	318	300	300	300	0	300	0
	SUBTOTAL *****	23,029	29,586	26,100	26,614	0	26,614	10-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	879	727	707	184	0	184	74-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	820	0	820	0
71100	OUTSIDE SERVICES	3,713	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	59	60	0	0	0	0	100-
	SUBTOTAL *****	4,651	787	707	1,004	0	1,004	28
OTHER								
83200	FEES & COMMISSIONS	0	0	23	0	0	0	0
86800	EMERGENCY	0	2,100	0	2,000	0	2,000	4-
	SUBTOTAL *****	0	2,100	23	2,000	0	2,000	5-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	4,700	3,400	0	0	0	100-
	SUBTOTAL *****	0	4,700	3,400	0	0	0	100-
	TOTAL EXPENDITURES *****	387,919	413,355	411,414	416,121	0	419,925	2

6102 PARKING

610 FACILITIES & GROUNDS

		2018		2019		2019		%CHG	
ACCT	DESCRIPTION	2017	BUDGET +	2018	2019	2019	2019	2019	FROM
		ACTUAL	REVISIONS	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	PY	BUD
					REQUEST	REQUEST	BUDGET		
CHARGES FOR SERVICES									
3530	INTERNAL SERVICE CHG	53,066	72,122	49,796	65,865	0	65,865	8-	
3569	OTHER FEES	45	0	25	0	0	0	0	
SUBTOTAL *****		53,111	72,122	49,821	65,865	0	65,865	9-	
MISCELLANEOUS									
3836	SALE OF NON-CAPITAL ASSETS	25	0	0	0	0	0	0	
SUBTOTAL *****		25	0	0	0	0	0	0	
TOTAL REVENUES *****		53,136	72,122	49,821	65,865	0	65,865	9-	
MATERIALS & SUPPLIES									
23000	OFFICE SUPPLIES	0	50	0	50	0	50	0	
23035	MAINTENANCE SUPPLIES	186	500	200	250	0	250	50-	
23050	OTHER SUPPLIES	0	200	200	200	0	200	0	
23850	MINOR EQUIP & TOOLS (<\$1000)	113	0	0	0	0	0	0	
26600	STRT/TRAFFIC/CONST SIGNS	427	500	175	250	0	250	50-	
SUBTOTAL *****		726	1,250	575	750	0	750	40-	
UTILITIES									
48200	ELECTRICITY	1,652	1,632	1,620	1,716	0	1,716	5	
SUBTOTAL *****		1,652	1,632	1,620	1,716	0	1,716	5	
EQUIP & BLDG MAINTENANCE									
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	50	0	50	50-	
60400	GROUNDS MAINTENANCE	35,559	30,000	30,000	15,000	0	15,000	50-	
SUBTOTAL *****		35,559	30,100	30,000	15,050	0	15,050	50-	
CONTRACTUAL SERVICES									
71100	OUTSIDE SERVICES	23,733	24,671	24,000	25,291	0	25,291	2	
71700	EQUIPMENT RENTALS	0	800	200	450	0	450	43-	
SUBTOTAL *****		23,733	25,471	24,200	25,741	0	25,741	1	
OTHER									
83200	FEES & COMMISSIONS	2	0	0	0	0	0	0	
86900	MISCELLANEOUS	9,313	9,300	9,500	9,500	0	9,500	2	
SUBTOTAL *****		9,315	9,300	9,500	9,500	0	9,500	2	

Facilities and Grounds Maintenance

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	0	0	0	15,520	0
	SUBTOTAL *****	0	0	0	0	15,520	0
	TOTAL EXPENDITURES *****	70,985	67,753	65,895	52,757	15,520	1

6103 FACILITIES SECURITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	78,799	0	0	0	0	0	0
	SUBTOTAL *****	78,799	0	0	0	0	0	0
	TOTAL REVENUES *****	78,799	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	46,904	0	0	0	0	0	0
10110	OVERTIME	1,381	0	0	0	0	0	0
10200	FICA	3,656	0	0	0	0	0	0
10300	HEALTH INSURANCE	6,180	0	0	0	0	0	0
10325	DISABILITY INSURANCE	201	0	0	0	0	0	0
10350	LIFE INSURANCE	48	0	0	0	0	0	0
10375	DENTAL INSURANCE	420	0	0	0	0	0	0
10400	WORKERS COMP	1,684	0	0	0	0	0	0
10500	401(A) MATCH PLAN	260	0	0	0	0	0	0
	SUBTOTAL *****	60,734	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	94	0	0	0	0	0	0
23035	MAINTENANCE SUPPLIES	438	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,270	0	0	0	0	0	0
	SUBTOTAL *****	1,802	0	0	0	0	0	0
UTILITIES								
48000	TELEPHONES	133	0	0	0	0	0	0
48050	CELLULAR/MOBILE DEVICE SERVICE	917	0	0	0	0	0	0
	SUBTOTAL *****	1,050	0	0	0	0	0	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	12	0	0	0	0	0	0
	SUBTOTAL *****	12	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,312	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	2,272	0	0	0	0	0	0
	SUBTOTAL *****	5,584	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	299	0	0	0	0	0	0
	SUBTOTAL *****	299	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	69,481	0	0	0	0	0	0

6104 GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	1,799	0	298	0	0	0	0
3530	INTERNAL SERVICE CHG	139,928	212,374	212,374	283,674	0	283,674	33
	SUBTOTAL *****	141,727	212,374	212,672	283,674	0	283,674	34
	TOTAL REVENUES *****	141,727	212,374	212,672	283,674	0	283,674	34

Facilities and Grounds Maintenance

PERSONAL SERVICES							
10100	SALARIES & WAGES	82,155	91,632	86,766	93,440	0	93,440 1
10110	OVERTIME	199	355	1,700	1,580	0	1,580 345
10120	HOLIDAY WORKED	0	50	275	100	0	100 100
10125	FAMILY HOLIDAY WORKED PREMIUM	0	75	50	50	0	50 33-
10200	FICA	6,283	7,046	6,722	7,280	0	7,280 3
10300	HEALTH INSURANCE	15,185	16,740	15,616	16,308	0	16,308 2-
10310	COUNTY HSA CONTRIBUTION	1,500	2,400	1,650	1,200	0	1,200 50-
10325	DISABILITY INSURANCE	337	394	389	336	0	336 14-
10331	CNTY PD DEPENDENT PREM-DENTAL	88	110	110	110	0	110 0
10350	LIFE INSURANCE	128	144	124	216	0	216 50
10375	DENTAL INSURANCE	1,136	1,260	1,188	1,260	0	1,260 0
10400	WORKERS COMP	1,550	2,540	2,814	2,625	0	2,625 3
10500	401(A) MATCH PLAN	1,300	1,560	1,550	1,560	0	1,560 0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,833 0
10800	UNIFORM ALLOWANCE	300	300	300	0	0	300 0
SUBTOTAL *****		110,161	124,606	119,254	126,065	0	128,198 3
MATERIALS & SUPPLIES							
23035	MAINTENANCE SUPPLIES	0	0	5	50	0	50 0
23038	GROUND'S MAINTENANCE SUPPLIES	3,793	10,000	7,000	7,000	0	7,000 30-
23050	OTHER SUPPLIES	0	0	42	0	0	0 0
23300	UNIFORMS	302	555	550	300	0	300 45-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,333	3,825	2,500	2,700	0	2,700 29-
23855	FURNITURE/FIXTURE <\$1000	208	800	200	800	0	800 0
26300	MATERIAL & CHEMICAL SUPP.	1,614	9,200	5,000	5,950	0	5,950 35-
26600	STRT/TRAFFIC/CONST SIGNS	0	100	0	50	0	50 50-
SUBTOTAL *****		8,250	24,480	15,297	16,850	0	16,850 31-
UTILITIES							
48050	CELLULAR/MOBILE DEVICE SERVICE	1,591	2,160	1,920	2,340	0	2,340 8
48200	ELECTRICITY	0	96	96	96	0	96 0
SUBTOTAL *****		1,591	2,256	2,016	2,436	0	2,436 8
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	3,386	3,400	3,400	3,800	0	3,800 11
59010	FUEL SURCHARGE - REIMB TO R&B	179	160	160	188	0	188 17
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	25	25 0
59100	VEHICLE REPAIRS/MAINTENANCE	1,168	2,000	2,000	2,000	0	2,000 0
59105	TIRES	131	400	400	400	0	400 0
59110	MECHANICS CHARGE - REIMB R&B	170	500	500	500	0	500 0
SUBTOTAL *****		5,034	6,460	6,460	6,888	25	6,913 7
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100 0
60200	EQUIP REPAIRS/MAINTENANCE	21	650	500	650	0	650 0
60400	GROUND'S MAINTENANCE	0	40,900	3,000	33,000	29,250	62,250 52
SUBTOTAL *****		21	41,650	3,500	33,750	29,250	63,000 51
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	470	713	683	138	0	138 80-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	615	0	615 0
71100	OUTSIDE SERVICES	0	2,200	0	2,200	0	2,200 0
71101	PROFESSIONAL SERVICES	0	52,000	52,000	0	0	0 100-
71700	EQUIPMENT RENTALS	89	1,000	0	500	0	500 50-
SUBTOTAL *****		559	55,913	52,683	3,453	0	3,453 94-
OTHER							
86800	EMERGENCY	0	5,000	0	2,500	0	2,500 50-
SUBTOTAL *****		0	5,000	0	2,500	0	2,500 50-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	7,597	9,500	8,110	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	15,790	0	0	0	6,660	6,660 0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	53,664	53,664 0
SUBTOTAL *****		23,387	9,500	8,110	0	60,324	60,324 535
TOTAL EXPENDITURES *****		149,003	269,865	207,320	191,942	89,599	283,674 5

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): This CRR fund receives an internal service fee charged to the 911/Emergency Management Sales Tax Fund. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacement s pertaining to the Emergency Communications Center (ECC).

Capital Repairs and Replacement

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The budget includes funding to replace two boilers at the jail facility.

There are no other significant changes to the budget.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	262,152	258,072	258,072	258,072	0	258,072	0
	SUBTOTAL *****	262,152	258,072	258,072	258,072	0	258,072	0
INTEREST								
3711	INT-OVERNIGHT	768	590	1,415	1,415	0	1,415	139
3712	INT-LONG TERM INVEST	13,373	8,000	17,030	17,000	0	17,000	112
3798	INC/DEC IN FV OF INVESTMENTS	-4,302	0	0	0	0	0	0
	SUBTOTAL *****	9,839	8,590	18,445	18,415	0	18,415	114
	TOTAL REVENUES *****	271,991	266,662	276,517	276,487	0	276,487	4
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	4,563	149,623	137,795	0	0	0	100-
60110	MAJOR BLDG REPAIRS/REPL	57,200	41,950	0	44,050	0	44,050	5
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	0	100,000	100,000	0
	SUBTOTAL *****	61,763	191,573	137,795	44,050	100,000	144,050	25-
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	0	4,080	4,080	0	0	0	100-
86900	MISCELLANEOUS	0	0	1,017	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-51,489	0	0	0	0	0	0
	SUBTOTAL *****	-51,489	4,080	5,097	0	0	0	100-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	80,110	0	0	0	0	0	0
	SUBTOTAL *****	80,112	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	90,386	195,653	142,892	44,050	100,000	144,050	26-

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	48	30	85	80	0	80	166
3712	INT-LONG TERM INVEST	834	790	1,105	1,100	0	1,100	39
3798	INC/DEC IN FV OF INVESTMENTS	-332	0	0	0	0	0	0
	SUBTOTAL *****	550	820	1,190	1,180	0	1,180	44
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 *****	7,581	7,851	8,221	8,211	0	8,211	5

Capital Repairs and Replacement

MATERIALS & SUPPLIES							
23035	MAINTENANCE SUPPLIES	81	700	100	700	0	700 0
	SUBTOTAL *****	81	700	100	700	0	700 0
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	1,019	100	0	100	0	100 0
60200	EQUIP REPAIRS/MAINTENANCE	56	6,881	6,000	6,881	0	6,881 0
	SUBTOTAL *****	1,075	6,981	6,000	6,981	0	6,981 0
OTHER							
86900	MISCELLANEOUS	0	0	57	0	0	0 0
	SUBTOTAL *****	0	0	57	0	0	0 0
	TOTAL EXPENDITURES *****	1,156	7,681	6,157	7,681	0	7,681 0

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT								%CHG
		2017	2018		2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2018	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTEREST								
3711	INT-OVERNIGHT	21	15	36	35	0	35	133
3712	INT-LONG TERM INVEST	373	365	465	465	0	465	27
3798	INC/DEC IN FV OF INVESTMENTS	-147	0	0	0	0	0	0
SUBTOTAL *****		247	380	501	500	0	500	32
TOTAL REVENUES *****		247	380	501	500	0	500	32
OTHER								
86900	MISCELLANEOUS	0	0	26	0	0	0	0
SUBTOTAL *****		0	0	26	0	0	0	0
TOTAL EXPENDITURES *****		0	0	26	0	0	0	0

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

		2017	2018	2018	2019	2019	2019	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	50,000	150,000	150,000	150,000	0	150,000	0
	SUBTOTAL *****	50,000	150,000	150,000	150,000	0	150,000	0
INTEREST								
3711	INT-OVERNIGHT	249	175	605	600	0	600	242
3712	INT-LONG TERM INVEST	4,278	3,750	7,800	7,800	0	7,800	108
3798	INC/DEC IN FV OF INVESTMENTS	-1,652	0	0	0	0	0	0
	SUBTOTAL *****	2,875	3,925	8,405	8,400	0	8,400	114
	TOTAL REVENUES *****	52,875	153,925	158,405	158,400	0	158,400	3
EQUIP & BLDG MAINTENANCE								
60110	MAJOR BLDG REPAIRS/REPL	0	56,500	25,000	0	0	0	100-
	SUBTOTAL *****	0	56,500	25,000	0	0	0	100-
OTHER								
86900	MISCELLANEOUS	0	0	283	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-1,845	0	0	0	0	0	0
	SUBTOTAL *****	-1,845	0	283	0	0	0	0
	TOTAL EXPENDITURES *****	-1,845	56,500	25,283	0	0	0	100-

6250 CAPITAL R & R - ECC

Capital Repairs and Replacement

625 CAPITAL R & R - ECC

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	36,182	36,182	36,182	0	36,182	0
	SUBTOTAL *****	0	36,182	36,182	36,182	0	36,182	0
INTEREST								
3711	INT-OVERNIGHT	0	0	7	10	0	10	0
3712	INT-LONG TERM INVEST	0	0	130	130	0	130	0
	SUBTOTAL *****	0	0	137	140	0	140	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	0	4,080	4,080	0	0	0	100-
	SUBTOTAL *****	0	4,080	4,080	0	0	0	100-
	TOTAL REVENUES *****	0	40,262	40,399	36,322	0	36,322	10-

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	64,324	130,215	130,215	124,940	0	124,940	4-
	SUBTOTAL *****	64,324	130,215	130,215	124,940	0	124,940	4-
INTEREST								
3711	INT-OVERNIGHT	119	100	140	140	0	140	40
3712	INT-LONG TERM INVEST	2,216	2,000	1,845	1,845	0	1,845	7-
3798	INC/DEC IN FV OF INVESTMENTS	-265	0	0	0	0	0	0
	SUBTOTAL *****	2,070	2,100	1,985	1,985	0	1,985	5-
	TOTAL REVENUES *****	66,394	132,315	132,200	126,925	0	126,925	4-
UTILITIES								
48100	NATURAL GAS	21,193	22,050	21,700	22,800	0	22,800	3
48200	ELECTRICITY	92,464	85,100	90,850	93,110	0	93,110	9
48300	WATER	1,641	1,675	2,010	2,050	0	2,050	22
48400	SOLID WASTE	4,355	4,500	4,355	4,355	0	4,355	3-
48500	STORM WATER UTILITY	204	260	255	325	0	325	25
48600	SEWER USE	2,037	2,530	2,200	2,300	0	2,300	9-
	SUBTOTAL *****	121,894	116,115	121,370	124,940	0	124,940	8
OTHER								
86900	MISCELLANEOUS	0	0	185	0	0	0	0
	SUBTOTAL *****	0	0	185	0	0	0	0
	TOTAL EXPENDITURES *****	121,894	116,115	121,555	124,940	0	124,940	8

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	124,310	301,390	301,390	246,530	0	246,530	18-
	SUBTOTAL *****	124,310	301,390	301,390	246,530	0	246,530	18-
	TOTAL REVENUES *****	124,310	301,390	301,390	246,530	0	246,530	18-

Building Utilities

UTILITIES							
48100	NATURAL GAS	45,386	49,600	50,300	52,800	0	52,800 6
48200	ELECTRICITY	172,038	200,300	168,600	173,000	0	173,000 13-
48300	WATER	5,567	6,900	7,400	7,500	0	7,500 8
48400	SOLID WASTE	6,571	7,200	6,600	6,600	0	6,600 8-
48500	STORM WATER UTILITY	534	680	665	830	0	830 22
48600	SEWER USE	4,121	4,210	5,750	5,800	0	5,800 37
SUBTOTAL *****		234,217	268,890	239,315	246,530	0	246,530 8-
TOTAL EXPENDITURES *****		234,217	268,890	239,315	246,530	0	246,530 8-

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

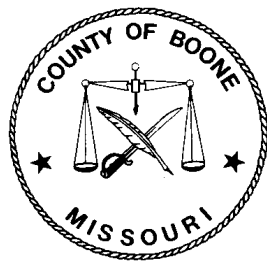
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	9,396	18,180	18,180	17,320	0	17,320	4-
SUBTOTAL *****		9,396	18,180	18,180	17,320	0	17,320	5-
TOTAL REVENUES *****		9,396	18,180	18,180	17,320	0	17,320	5-
UTILITIES								
48100	NATURAL GAS	2,533	2,650	4,425	4,650	0	4,650	75
48200	ELECTRICITY	11,267	12,100	10,180	10,500	0	10,500	13-
48300	WATER	623	360	520	525	0	525	45
48400	SOLID WASTE	817	915	820	820	0	820	10-
48500	STORM WATER UTILITY	228	260	285	360	0	360	38
48600	SEWER USE	452	145	460	465	0	465	220
SUBTOTAL *****		15,920	16,430	16,690	17,320	0	17,320	5
TOTAL EXPENDITURES *****		15,920	16,430	16,690	17,320	0	17,320	5

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	5,975	13,435	13,435	13,170	0	13,170	1-
SUBTOTAL *****		5,975	13,435	13,435	13,170	0	13,170	2-
TOTAL REVENUES *****		5,975	13,435	13,435	13,170	0	13,170	2-
UTILITIES								
48100	NATURAL GAS	874	875	1,240	1,300	0	1,300	48
48200	ELECTRICITY	9,844	10,375	10,520	10,800	0	10,800	4
48300	WATER	262	325	325	330	0	330	1
48450	SOLID WASTE - RECYCLING	0	0	110	300	0	300	0
48500	STORM WATER UTILITY	95	130	120	150	0	150	15
48600	SEWER USE	227	280	285	290	0	290	3
SUBTOTAL *****		11,302	11,985	12,600	13,170	0	13,170	10
TOTAL EXPENDITURES *****		11,302	11,985	12,600	13,170	0	13,170	10

Decimal values have been truncated.



George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

Appropriations provide funding for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

720	GEORGE SPENCER TRUST							%CHG
		2017	2018	2018	2019	2019	2019	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS		REQUEST	REQUEST	BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	23	15	40	50	0	50	233
3712	INT-LONG TERM INVEST	398	315	480	550	0	550	74
3798	INC/DEC IN FV OF INVESTMENTS	-139	0	0	0	0	0	0
	SUBTOTAL *****	282	330	520	600	0	600	82
	TOTAL REVENUES *****	282	330	520	600	0	600	82
	OTHER							
83150	SCHOLARSHIPS	305	334	334	400	0	400	19
	SUBTOTAL *****	305	334	334	400	0	400	20
	TOTAL EXPENDITURES *****	305	334	334	400	0	400	20

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	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	4	3	7	10	0	10	233
3712	INT-LONG TERM INVEST	62	70	80	90	0	90	28
3798	INC/DEC IN FV OF INVESTMENTS	-22	0	0	0	0	0	0
	SUBTOTAL *****	44	73	87	100	0	100	37
OTHER FINANCING SOURCES								
3921	OTI: FROM AGENCY/TRUST FUND	1,368	0	0	0	0	0	0
	SUBTOTAL *****	1,368	0	0	0	0	0	0
	TOTAL REVENUES *****	1,412	73	87	100	0	100	37
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	1,250	0	0	0	0	0	0
	SUBTOTAL *****	1,250	0	0	0	0	0	0
OTHER								
86900	MISCELLANEOUS	0	0	4	0	0	0	0
	SUBTOTAL *****	0	0	4	0	0	0	0
	TOTAL EXPENDITURES *****	1,250	0	4	0	0	0	0

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This budget accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

723 ROCKY FORK CEMETERY TRUST FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2017 ACTUAL	2018 BUDGET + REVISIONS	2018 ESTIMATED	2019 CORE REQUEST	2019 SUPPLEMENTAL REQUEST	2019 ADOPTED BUDGET	
INTEREST								
3711	INT-OVERNIGHT	46	40	70	80	0	80	100
3712	INT-LONG TERM INVEST	796	700	900	1,000	0	1,000	42
3798	INC/DEC IN FV OF INVESTMENTS	-364	0	0	0	0	0	0
SUBTOTAL *****		478	740	970	1,080	0	1,080	46
TOTAL REVENUES *****		478	740	970	1,080	0	1,080	46
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	2,460	2,400	2,658	0	0	0	100-
SUBTOTAL *****		2,460	2,400	2,658	0	0	0	100-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	2,269	0	2,269	0
83921	OTO: TO AGENCY/TRUST FUND	1,368	0	0	0	0	0	0
86900	MISCELLANEOUS	0	0	56	0	0	0	0
SUBTOTAL *****		1,368	0	56	2,269	0	2,269	0
TOTAL EXPENDITURES *****		3,828	2,400	2,714	2,269	0	2,269	5-

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

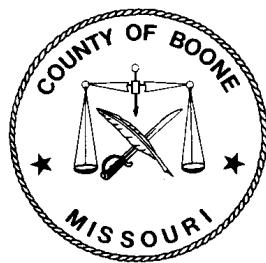
Capital Improvement Planning Process

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 contracted for a needs assessment pertaining to work and storage space needs for law enforcement, facilities maintenance, emergency communications radio network, and emergency management in 2018 and expects to approve a scope of work for inclusion in the 2019 budget. Budgetary estimates are not available as of the deadline for the Proposed Budget; therefore, amounts have not been included. It is anticipated that amounts will be available to the County Commission prior to approval of the final budget for 2019.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2019
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 2018 or early 2019.
		Radio/Technology: 8,650,000	Approved 2014	
		Total \$ 21,954,000		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ 1,200,000	Approved 2016	Project completed.
ECC Support Building	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility: \$ 2,875,000	Approved 2019	Project approved for funding in FY 2019 Budget
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2019
Road and Bridge Facility Improvements - Tom Bass Road Location	Expand mechanics area, construct a truck washing station, improve equipment storage and vehicle outfitting areas, and pave surface areas	Facility: \$ 3,500,000	Approved 2019	Project approved for funding in 2019 budget Architect design to begin in 2019

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 reflected in 2019
<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						
<u>\$ 2,655,000</u>	<u>220,000</u>	<u>2,875,000</u>	To be determined	Utilities; facility maintenance and repair	911 Sales Tax Fund and General Fund	2020
	Residual assets transferred from other capital project funds					
Project Funding Source			Estimated Annual Operating Impact			
Transfer from Road and Bridge Fund	Total Funding Sources		Estimated Cost	Description	Funding Source	Year of Fiscal Impact
<u>\$ -</u>	<u>3,500,000</u>	<u>3,500,000</u>	\$100,000	Utilities, facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2021

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.

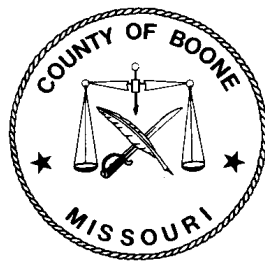
The ECC Support building was cut from the original ECC project scope prior to bidding due to cost containment concerns. Due to the highly competitive bid pricing received by the County on the ECC facility, the County is now able to pursue construction of the ECC Support Building as a separate capital project and use remaining bond proceeds for financing. Any costs attributable to non-ECC related activities (such as evidence storage for the Prosecuting Attorney) will be paid from sources other than from the legally-restricted bond proceeds.

The Road and Bridge Facility Improvements Project will address functional deficiencies in the current facility located south of Columbia adjacent to Highway 63 (Tom Bass Road). Notable improvements will include an expansion of the mechanics area, expanded and improved equipment and vehicle storage areas, a new space for vehicle equipment installation and out-fitting, construction of a truck washing station, and upgrading surfaces from gravel to pavement.

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 available for appropriation	\$ 85,000
Emergency Communications Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center (ECC) which will house 911 and Emergency Management Operations. It will also account for the design and construction of the ECC Support Building.	ECC Facility construction completed in 2017; technology to be completed in 2019. ECC Support Building design should conclude in 2019 and construction could begin in late 2019 or early 2020.	\$ 1,000,000



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	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,706	1	9.20%	8,491	1	9.82%
University Hospital & Clinics	4,600	2	4.86%	4,014	2	4.64%
Columbia Public Schools	2,517	3	2.66%	2,006	3	2.32%
Veterans United Home Loans	1,742	4	1.84%	-	-	-
City of Columbia	1,487	5	1.57%	-	-	-
Harry S. Truman Veterans Hospital	1,341	6	1.42%	1,206	6	1.40%
Boone Hospital Center	1,220	7	1.29%	1,527	4	1.77%
Shelter Insurance Companies	1,139	8	1.20%	1,061	8	1.23%
Joe Machens Dealerships	882	9	0.93%	-	-	-
MBS Textbook Exchange	827	10	0.87%	1,314	5	1.52%
State of Missouri (excludes UMC)	-	-	-	806	9	0.93%
State Farm Insurance Companies	-	-	-	1,145	7	1.32%
Hubbell/Chance Company	-	-	-	800	10	0.93%
Total employment for principal employers	<u>24,461</u>		<u>25.85%</u>	<u>22,370</u>		<u>25.88%</u>
Total county employment	<u>94,625</u>			<u>86,437</u>		

* Data unavailable at time of publication

Sources:

Employer and Employees - Regional Economic Development, Inc., Factbook. Excludes retail sector.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
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%	43,292	7,645,037	3.2%	4.6%	4.7%
2017	6,113,532	0.34%	178,271	0.95%	*	*	2.6%	3.8%	4.4%

* 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
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
2018	2,340,386,929	11,083,099,819	515,734,286	1,569,561,126

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2018	34,295,740	107,174,188	2,890,416,955	12,759,835,133

Statistical and Demographic Information cont'd

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Group Homes	0.1127	0.1127	0.1130	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146
Total Boone County	<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>	<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	4.7717	4.8492	4.8812	5.4019	5.4239	5.4868	5.4656	6.0430	6.0555	6.1425
Southern Boone County R-I Schools	4.5462	4.5460	4.9660	4.9860	4.9920	5.0263	5.0300	5.0988	5.0861	5.0885
Hallsville R-IV Schools	3.9929	4.2473	4.2411	4.2371	4.2922	4.2718	4.2991	4.3033	5.1033	5.1033
Sturgeon R-V Schools	4.7245	4.7324	4.9260	5.0664	5.0812	5.0932	5.1190	5.0570	5.0508	5.0484
Centralia R-VI Schools	4.3595	4.3595	4.3595	4.3595	4.3595	4.3595	4.3282	4.3382	4.3493	4.3595
Harrisburg R-VIII Schools	4.5004	4.5600	4.5533	4.4886	4.5137	4.5417	4.5611	5.2515	5.2515	5.2515
New Franklin R-I Schools	3.8907	3.9620	3.9620	3.9620	4.0206	4.0138	4.1111	4.0475	4.0475	4.1085
Fayette R-III Schools	4.2385	4.2241	4.2095	4.2299	4.2514	4.2528	4.2528	4.2528	4.2528	4.2762
North Callaway R-I Schools	3.6301	3.7523	3.7904	3.8123	3.8351	3.8336	3.7925	3.7971	3.9102	4.6602
City of Ashland	0.3302	0.3202	0.2612	0.2612	0.2635	0.2635	0.2641	0.2480	0.2480	0.2480
City of Centralia	0.9499	0.9590	0.9590	0.9590	0.9620	0.9662	0.9697	0.9661	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	0.8689	0.8689	0.8689	0.8691	0.8509	0.8636	0.8500	0.8490	0.8400	0.8400
City of Sturgeon	0.5500	0.5500	0.5414	0.5437	0.5493	0.5547	0.5547	0.5473	0.5473	0.5539
Town of Harrisburg	0.3345	0.3345	0.3424	0.3424	0.3479	0.3483	0.3562	0.3578	0.3640	0.3645
Village of Hartsburg	0.5141	0.5141	0.5141	0.5179	0.5765	0.5798	0.5798	0.5291	0.5409	0.5409
Town of Huntsdale	-	-	-	-	-	-	-	-	-	-
City of Rocheport	0.2588	0.2589	0.2586	0.2557	0.2674	0.2710	0.2744	0.2656	0.2656	0.2707
Special Business District	0.4759	0.4788	-	-	-	-	-	-	-	-
Boone County Fire Protection District	0.6293	0.6299	0.6299	0.6229	0.6010	0.8793	0.8842	0.8842	0.8842	0.8842
Southern Boone County Fire District	0.4318	0.4291	0.3567	0.5068	0.4149	0.3904	0.3607	0.3803	0.3777	0.3728
Boone County Library District	0.2986	0.2986	0.3001	0.3036	0.3036	0.3091	0.3091	0.3091	0.3091	0.3091
Centralia Library District	0.3745	0.3782	0.3782	0.3782	0.3785	0.6285	0.6285	0.5969	0.5505	0.5508
Columbia Regional Library District	0.5221	0.5221	0.5221	0.5271	0.5382	0.5382	0.5224	0.5088	0.3091	0.3091
Callahan Watershed Subdistrict	\$ 0.0897	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.9000	\$ 0.0900	\$ 0.0901

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	2008	2009	2010
Accommodation and Food Services			
Administrative and Support and Waste Management and Remediation Services			
Apparel and accessories	59,212,790	60,256,938	64,266,113
Arts, Entertainment, and Recreation			
Automotive dealers and gasoline services	64,248,234	90,459,039	90,628,102
Building material; hardware, garden supply	91,171,823	104,943,336	103,631,054
Communication	90,983,902	95,461,110	95,061,411
Construction			
Eating and drinking establishments	256,965,731	259,611,462	268,448,113
Educational Services			
Electric, gas, and sanitary	97,425,630	95,986,937	96,927,892
Finance & Insurance			
Food stores	187,526,069	187,969,216	213,852,221
Furniture, home furnishings and equipment	151,389,186	92,408,834	95,754,923
General merchandise retail stores	453,469,833	451,426,016	439,263,570
Health Care and Social Assistance			
Information			
Management of Companies and Enterprises			
Manufacturing			
Miscellaneous retail	170,236,933	164,707,520	169,324,578
Professional, Scientific, and Technical Services			
Public Administration			
Real Estate and Rental Leasing			
Retail Trade			
Transportation and Warehousing			
Utilities			
Wholesale Trade			
Wholesale trade- durable goods	64,732,353	60,870,568	56,086,290
Wholesale trade- nondurable goods	52,951,149	53,857,991	60,184,732
All other	467,263,397	434,656,997	444,768,714
Total	\$ 2,207,577,030	2,152,615,964	2,198,197,713
Annual percentage change	0.0%	-2.5%	2.1%
County direct sales tax rate	1.325%	1.325%	1.125%

* Beginning in 2017, the MO Department of Revenue changed from tracking business establishment by SIC codes to NAICS

Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

2011	2012	2013	2014	2015	2016	2017*
						391,909,829
						13,462,819
70,867,115	75,594,864	75,318,848	77,907,757	80,053,769	77,013,535	18,926,395
97,938,321	97,632,235	89,585,837	143,737,565	99,281,436	108,397,487	
108,986,156	109,475,686	136,531,907	137,864,736	139,216,042	141,563,161	
82,199,389	62,626,492	62,046,135	70,701,662	70,256,834	64,887,711	
						5,572,219
280,233,484	296,066,467	306,913,524	317,134,888	341,901,707	352,063,313	
						9,013,947
98,332,103	94,196,671	101,872,872	107,778,004	95,738,723	103,188,582	
						9,470,114
238,480,728	255,039,275	268,169,951	284,686,881	291,020,070	294,939,148	
103,023,193	100,502,588	104,363,044	105,980,465	105,132,150	111,513,387	
438,648,110	445,646,258	443,183,231	438,462,272	437,547,138	426,207,054	
						1,074,407
						65,933,706
						59,139,769
						31,808,423
172,913,219	186,910,672	193,287,466	194,469,393	199,633,560	203,170,151	
						17,253,872
						949,054
						14,280,745
						911,027,659
						229,666
						211,645,793
						141,627,309
69,268,607	82,533,989	75,334,761	88,199,320	103,146,642	89,910,503	
60,581,495	66,839,533	60,716,366	63,491,663	71,055,722	76,689,812	
476,989,264	529,569,655	579,894,012	586,487,854	606,635,591	635,290,783	694,716,665
2,298,461,184	2,402,634,385	2,497,217,954	2,616,902,461	2,640,619,384	2,684,834,628	2,598,042,392
4.6%	4.5%	3.9%	4.8%	0.9%	1.7%	-3.2%
1.125%	1.125%	1.750%	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, 2019

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, 2028
	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, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.475%	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.975%	

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Statistical and Demographic Information cont'd

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Ashland	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	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
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates		8.475%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	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, 2028
	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, 2028
	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, 2028
	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%	

Statistical and Demographic Information cont'd

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*****Additional sales taxes apply within the boundaries of various special taxing districts:*****

Special Taxing Districts

Community Improvement District (CID) - Ashland (+1.00%)	9.475%
Community Improvement District (CID) - Various Columbia locations (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.625%)	8.600%
Transportation Development District (TDD) - various locations in Columbia (+1.00%)	8.975%
Boone County Fairground Regional Recreation District (+0.50%)	6.475%
Boone County Lake of the Woods TDD District (+0.50%)	6.475%

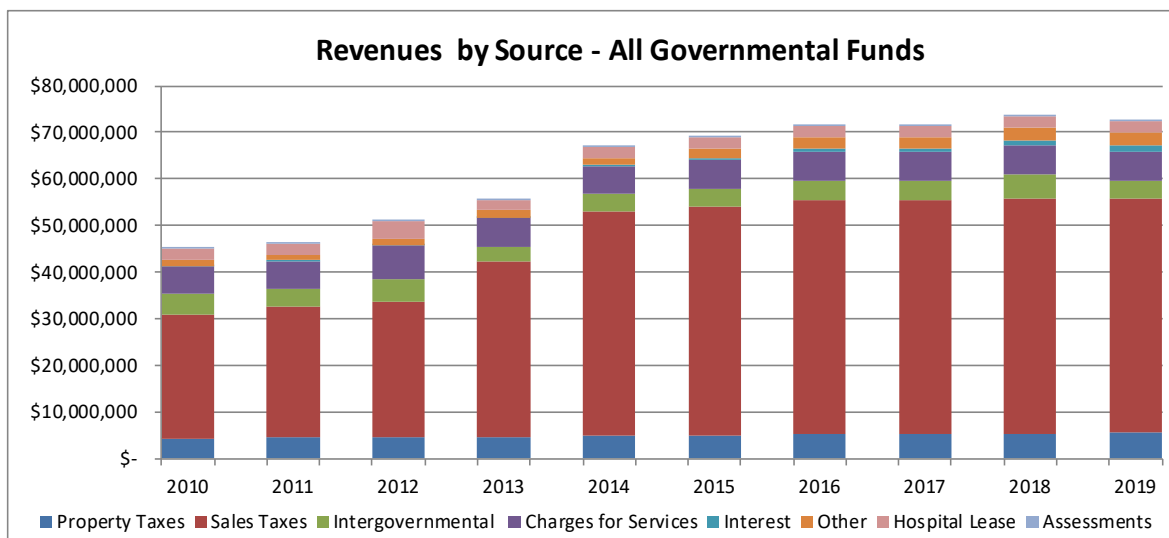
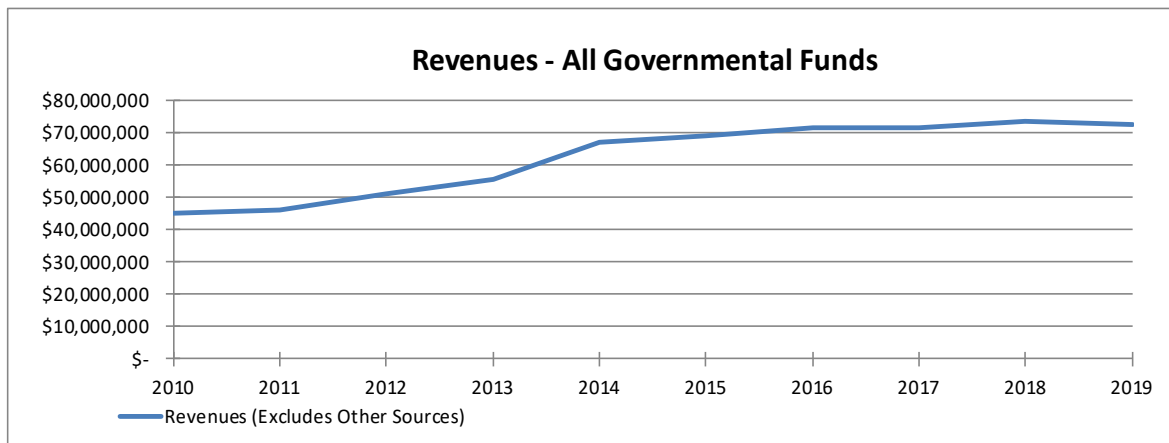
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes	\$ 4,190,527	\$ 4,424,910	\$ 4,471,097	\$ 4,538,698	\$ 4,774,469
Assessments	178,186	169,336	308,739	232,494	303,673
Sales Taxes	26,656,012	27,977,495	29,054,019	37,541,613	48,137,970
Intergovernmental	4,646,871	4,067,123	4,945,333	3,458,898	3,762,947
Charges for Services	5,751,015	5,740,553	7,157,934	5,996,720	6,020,120
Interest	123,659	327,471	131,294	38,189	210,153
Hospital Lease	2,178,028	2,203,198	3,754,294	2,293,068	2,327,004
Other	1,374,332	1,264,287	1,271,332	1,634,893	1,620,343
Total	\$ 45,098,630	\$ 46,174,373	\$ 51,094,042	\$ 55,734,573	\$ 67,156,679

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes	\$ 4,833,291	\$ 5,146,705	\$ 5,146,705	\$ 5,242,665	\$ 5,376,400
Assessments	240,172	152,400	152,400	137,468	114,732
Sales Taxes	49,173,652	50,291,393	50,291,393	50,390,400	50,517,000
Intergovernmental	3,914,051	4,300,564	4,300,564	5,358,103	3,756,984
Charges for Services	6,146,723	6,012,220	6,012,220	6,211,984	6,226,317
Interest	251,064	669,113	669,113	1,147,660	1,153,897
Hospital Lease	2,344,924	2,410,696	2,410,696	2,461,497	2,475,500
Other	2,171,381	2,652,884	2,652,884	2,603,323	2,837,090
Total	\$ 69,075,258	\$ 71,635,975	\$ 71,635,975	\$ 73,553,100	\$ 72,457,920

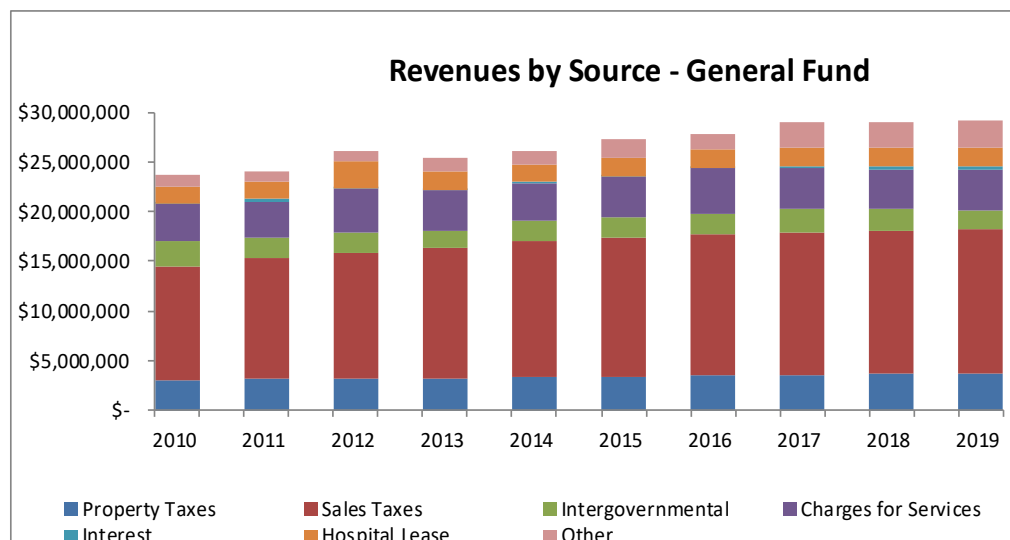
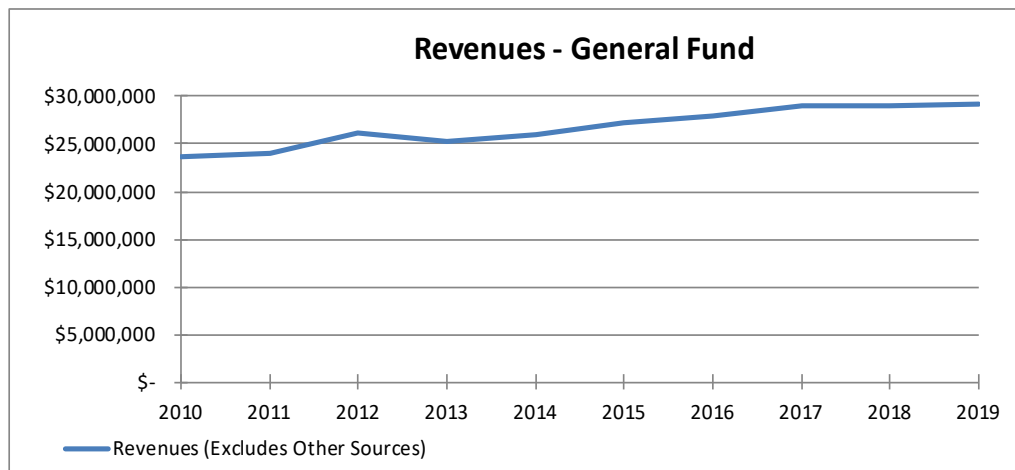


Revenues by Source cont'd

General Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes	\$ 2,967,101	\$ 3,131,488	\$ 3,132,275	\$ 3,177,727	\$ 3,339,334
Sales Taxes	11,579,077	12,162,398	12,619,573	13,165,037	13,770,424
Intergovernmental	2,484,261	2,030,178	2,214,652	1,745,996	1,899,352
Charges for Services	3,741,819	3,685,306	4,280,400	4,059,082	3,877,499
Interest	31,913	213,118	53,324	21,037	52,185
Hospital Lease	1,678,028	1,703,198	2,754,294	1,784,468	1,810,877
Other	1,207,515	1,121,443	1,072,995	1,375,622	1,265,448
Total	\$ 23,689,714	\$ 24,047,129	\$ 26,127,513	\$ 25,328,969	\$ 26,015,119

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes	\$ 3,383,431	\$ 3,512,970	\$ 3,604,401	\$ 3,671,587	\$ 3,765,900
Sales Taxes	14,034,684	14,281,327	14,335,906	14,372,000	14,408,000
Intergovernmental	2,020,034	2,048,902	2,385,520	2,203,617	2,004,278
Charges for Services	4,016,566	4,472,121	3,967,294	3,998,300	4,032,019
Interest	59,982	97,245	227,827	267,439	286,431
Hospital Lease	1,824,822	1,837,960	1,876,006	1,915,900	1,925,500
Other	1,905,465	1,624,839	2,546,565	2,517,667	2,772,788
Total	\$ 27,244,984	\$ 27,875,364	\$ 28,943,519	\$ 28,946,510	\$ 29,194,916

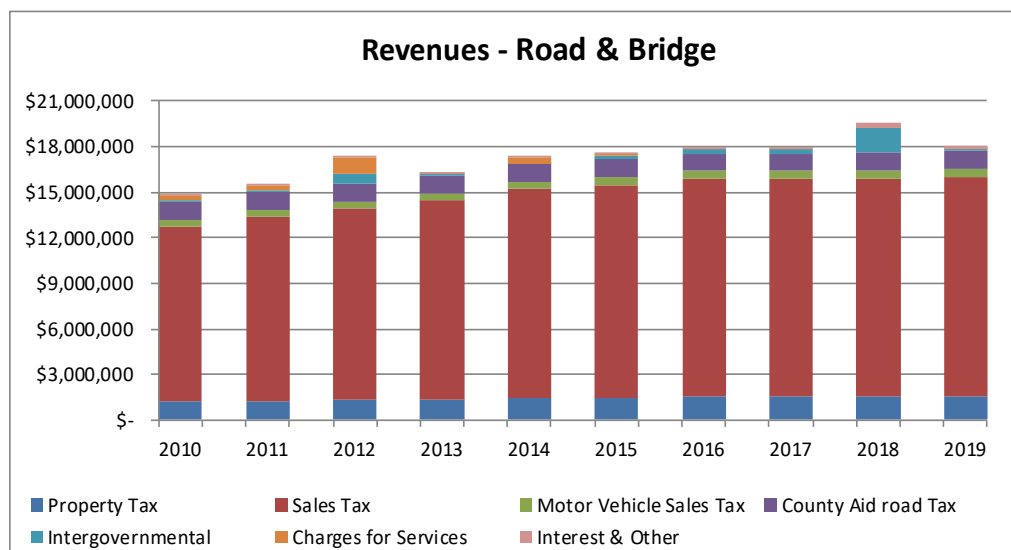
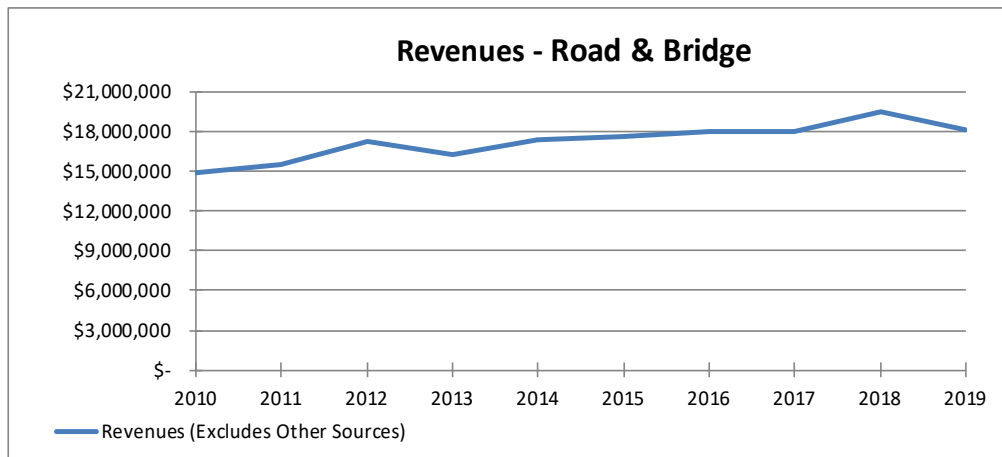


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Tax	\$ 1,223,426	\$ 1,293,422	\$ 1,338,822	\$ 1,360,971	\$ 1,435,135
Sales Tax	11,568,348	12,148,480	12,605,385	13,149,084	13,754,107
Motor Vehicle Sales Tax	363,759	375,538	413,881	428,153	478,831
County Aid road Tax	1,197,202	1,161,133	1,165,665	1,161,598	1,161,598
Intergovernmental	138,952	173,793	668,990	71,398	76,153
Charges for Services	316,859	284,230	1,054,408	78,538	341,568
Interest & Other	60,917	83,348	16,583	20,117	99,792
Total	\$ 14,869,463	\$ 15,519,944	\$ 17,263,734	\$ 16,269,859	\$ 17,347,184

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Tax	\$ 1,449,860	\$ 1,542,304	\$ 1,542,304	1,571,078	\$ 1,610,500
Sales Tax	14,047,239	14,377,817	14,377,817	14,327,400	14,379,000
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	299,510	225,602	225,602	1,603,749	84,370
Charges for Services	129,040	34,170	34,170	33,555	36,405
Interest & Other	99,198	174,186	174,186	264,112	252,330
Total	\$ 17,665,276	\$ 17,994,508	\$ 17,994,508	\$ 19,522,894	\$ 18,075,605

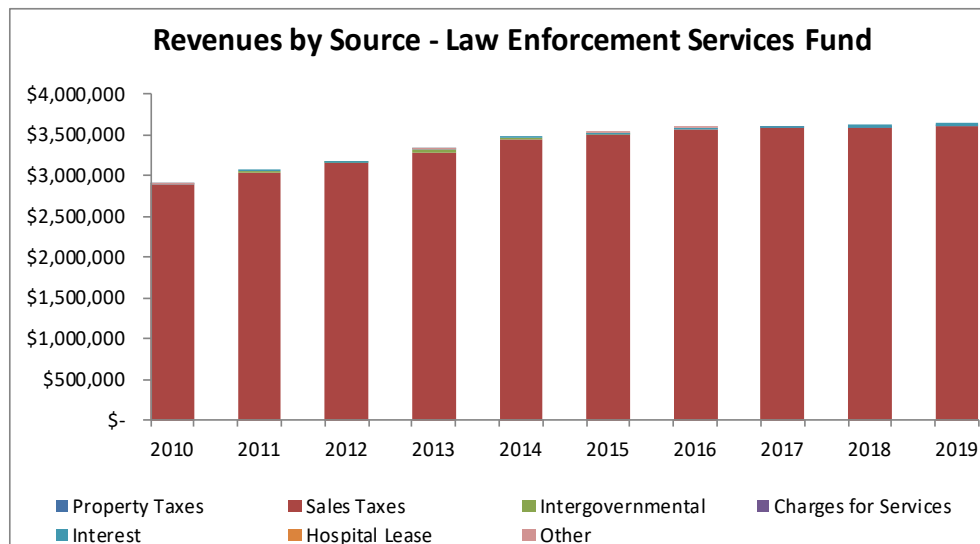
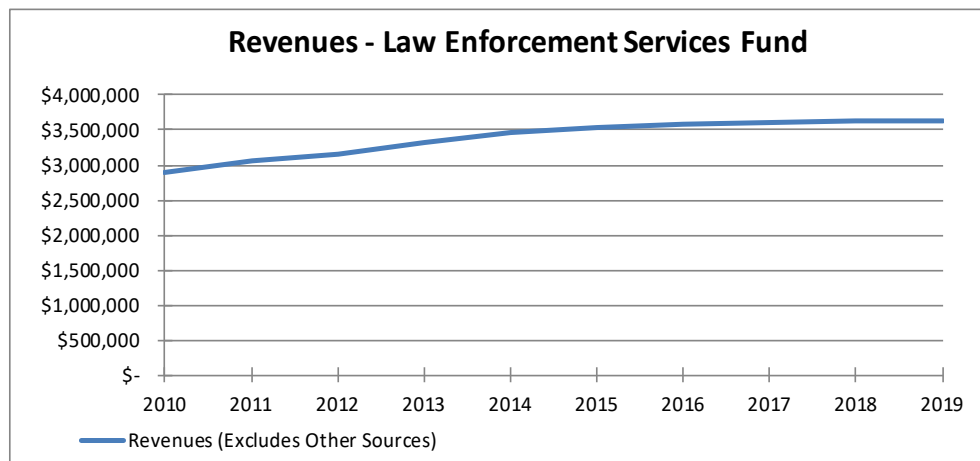


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,892,065	3,035,421	3,151,723	3,285,946	3,438,362
Intergovernmental	-	8,110	8,007	26,495	12,517
Charges for Services	-	-	-	-	-
Interest	5,758	8,033	6,310	805	10,522
Hospital Lease	-	-	-	-	-
Other	215	-	-	624	-
Total	\$ 2,898,038	\$ 3,051,564	\$ 3,166,040	\$ 3,313,870	\$ 3,461,401

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,504,432	3,567,736	3,580,551	3,590,000	3,598,000
Intergovernmental	6,061	-	0	-	-
Charges for Services	-	-	309	500	500
Interest	9,807	18,302	19,715	39,400	39,400
Hospital Lease	-	-	0	-	-
Other	3,714	750	0	-	-
Total	\$ 3,524,014	\$ 3,586,788	\$ 3,600,575	\$ 3,629,900	\$ 3,637,900

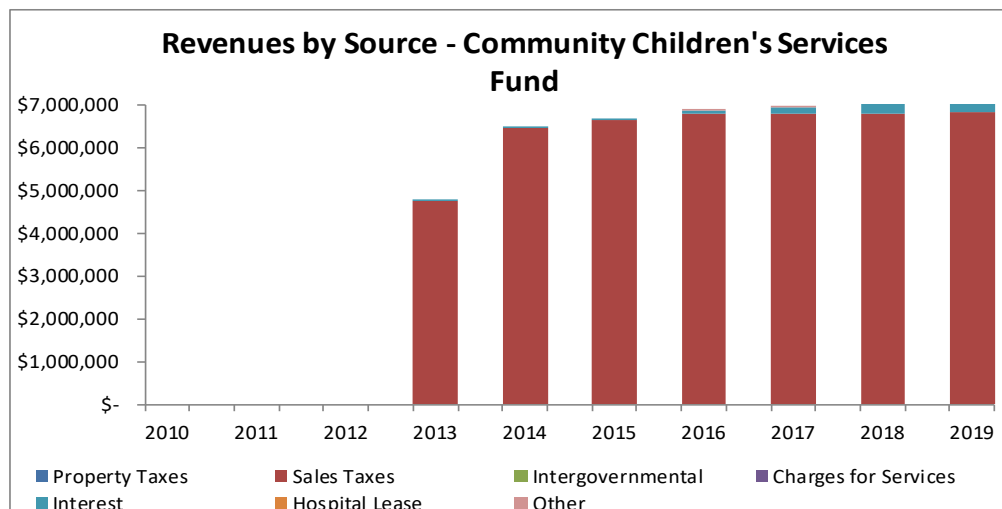
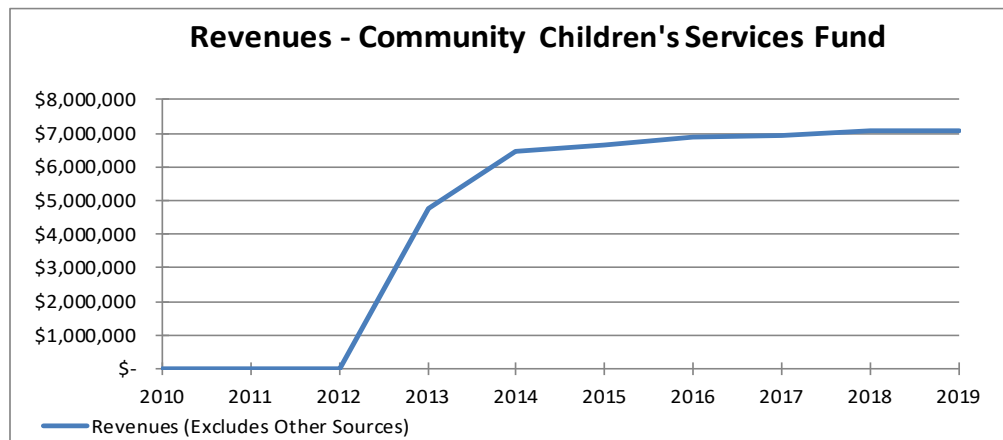


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	4,741,873	6,438,173
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	5,231	33,684
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 4,747,104	\$ 6,471,857

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,617,337	6,766,351	6,775,920	6,793,000	6,810,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	44,875	107,095	143,487	261,100	259,800
Hospital Lease	-	-	-	-	-
Other	-	11,940	3,111	-	-
Total	\$ 6,662,212	\$ 6,885,386	\$ 6,922,518	\$ 7,054,100	\$ 7,069,800

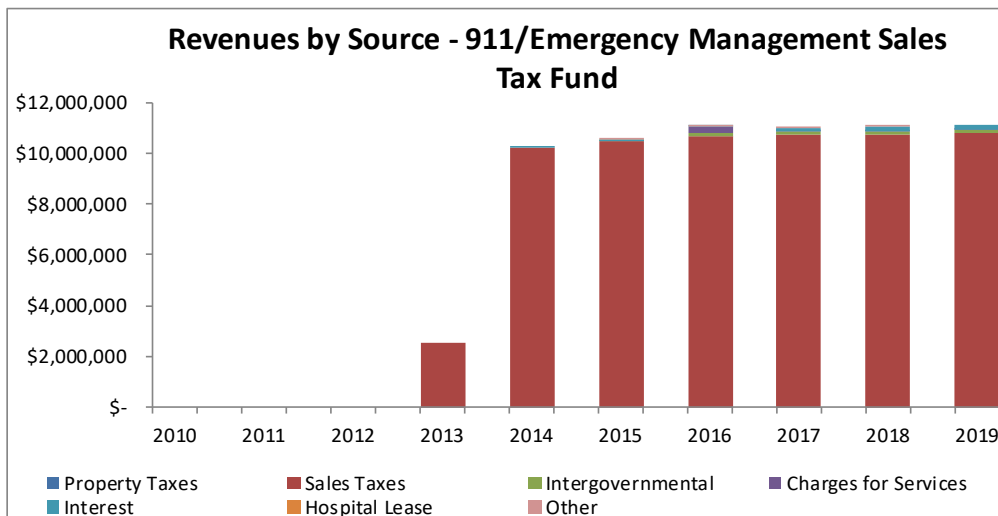
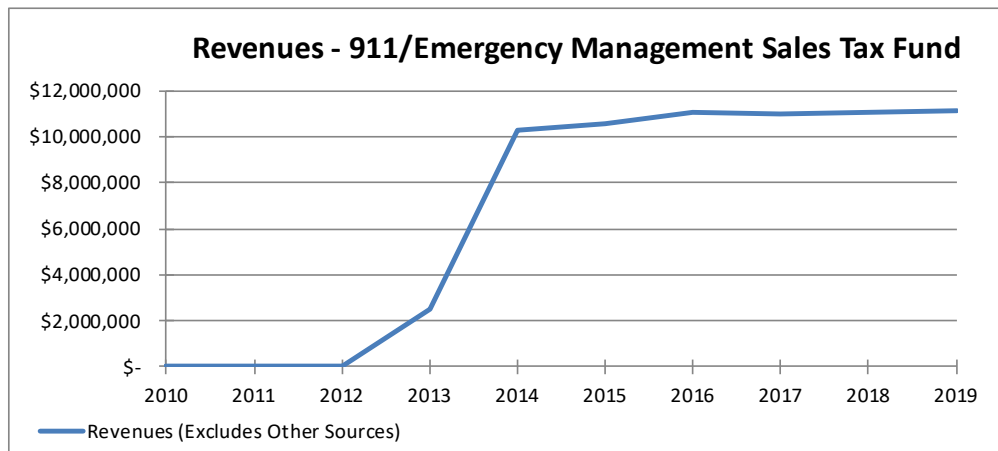


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	2,529,281	10,251,257
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	(401)	22,079
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 2,528,880	\$ 10,273,336

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,486,996	10,689,521	10,734,048	10,761,000	10,788,000
Intergovernmental	1,283	113,109	154,717	83,900	121,969
Charges for Services	-	227,685	101	678	750
Interest	47,858	37,777	86,919	217,900	217,900
Hospital Lease	-	-	-	-	-
Other	10,007	386	1,713	169	-
Total	\$ 10,546,144	\$ 11,068,478	\$ 10,977,498	\$ 11,063,647	\$ 11,128,619

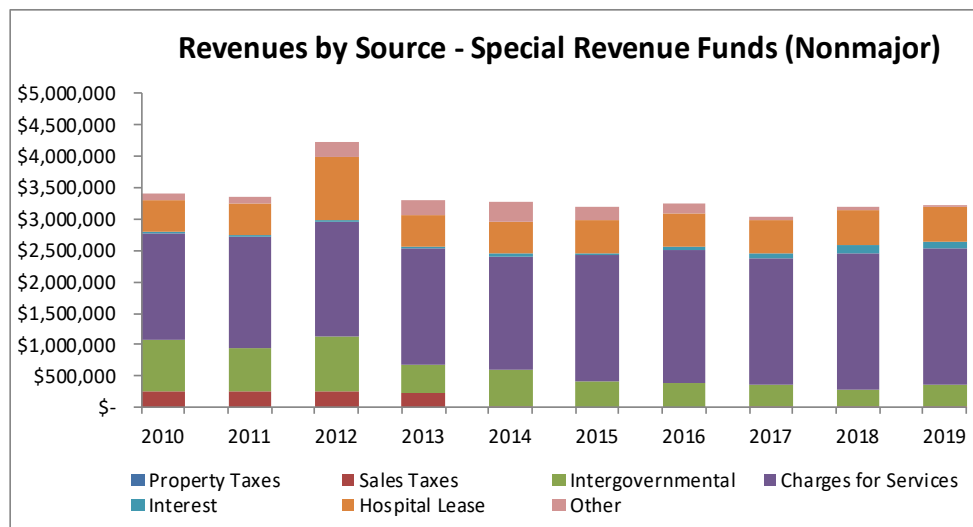
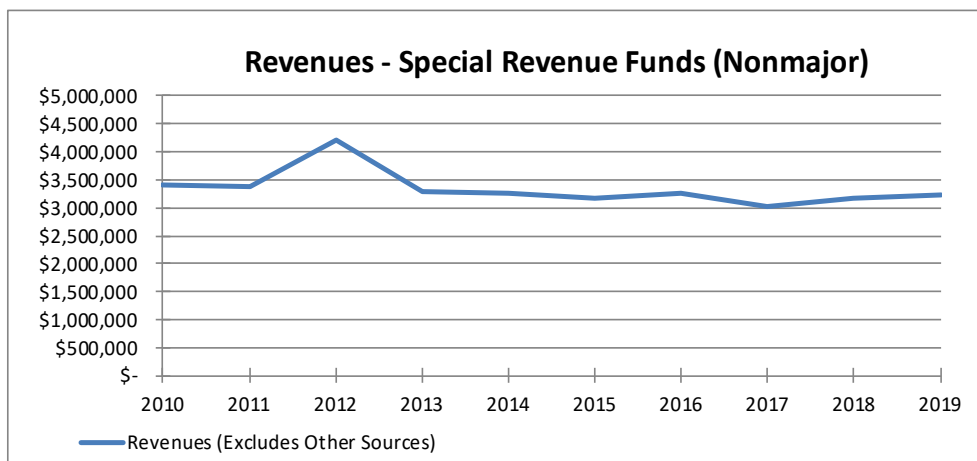


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	252,763	255,658	263,457	242,239	6,816
Intergovernmental	818,519	679,399	874,603	441,321	603,013
Charges for Services	1,692,337	1,771,017	1,823,126	1,859,100	1,801,053
Interest	25,919	31,554	27,255	4,352	39,758
Hospital Lease	500,000	500,000	1,000,000	508,600	516,127
Other	123,164	128,402	228,819	245,171	305,378
Total	\$ 3,412,702	\$ 3,366,030	\$ 4,217,260	\$ 3,300,783	\$ 3,272,145

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,133	3,920	8,320	12,000	9,000
Intergovernmental	416,381	389,960	366,920	274,300	355,604
Charges for Services	2,001,117	2,115,561	2,010,346	2,178,951	2,156,643
Interest	38,624	60,687	70,610	131,762	123,581
Hospital Lease	520,102	523,846	534,690	545,597	550,000
Other	201,463	164,171	43,794	39,120	29,577
Total	\$ 3,181,820	\$ 3,258,145	\$ 3,034,680	\$ 3,181,730	\$ 3,224,405

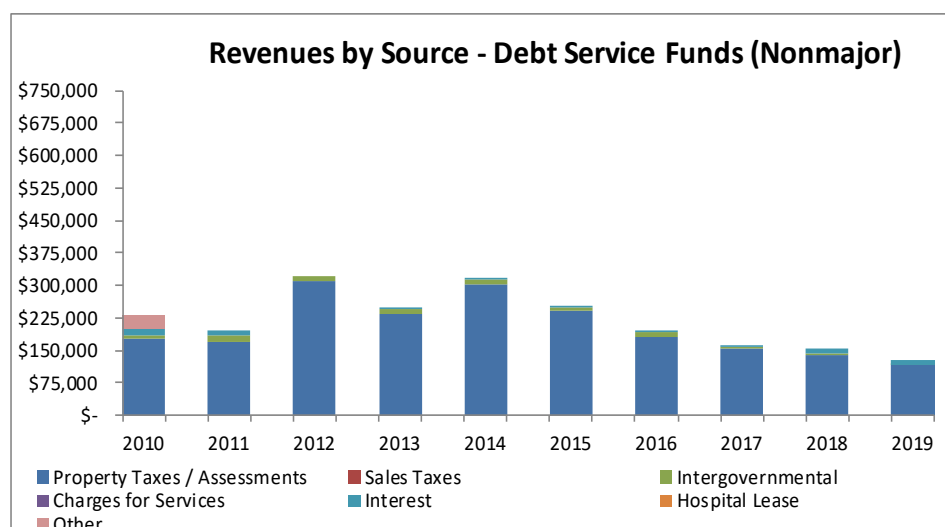
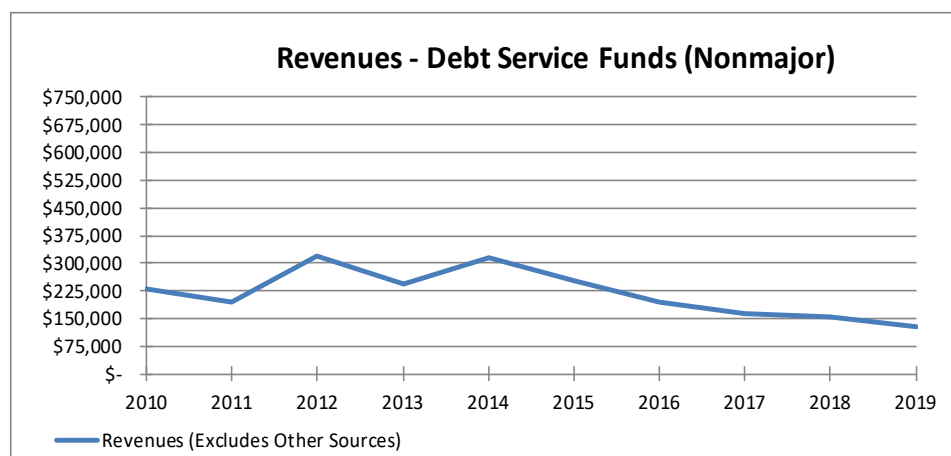


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Property Taxes / Assessments	\$ 178,186	\$ 169,336	\$ 308,739	\$ 232,494	\$ 303,673
Sales Taxes	-	-	-	-	-
Intergovernmental	7,937	14,510	13,416	12,090	10,314
Charges for Services	-	-	-	-	-
Interest	11,670	12,799	(2,660)	524	1,650
Hospital Lease	-	-	-	-	-
Other	30,920	-	-	-	-
Total	\$ 228,713	\$ 196,645	\$ 319,495	\$ 245,108	\$ 315,637

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Taxes / Assessments	\$ 240,172	\$ 182,348	\$ 152,400	\$ 137,468	\$ 114,732
Sales Taxes	-	-	-	-	-
Intergovernmental	9,184	7,852	6,207	4,537	2,763
Charges for Services	-	-	-	-	-
Interest	1,452	2,930	4,070	12,314	9,180
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 250,808	\$ 193,130	\$ 162,677	\$ 154,319	\$ 126,675

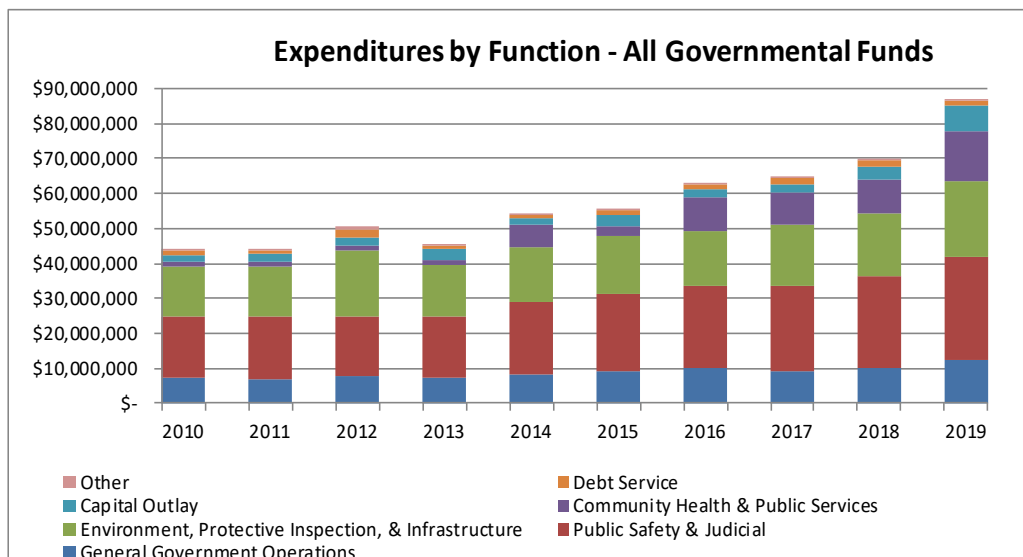
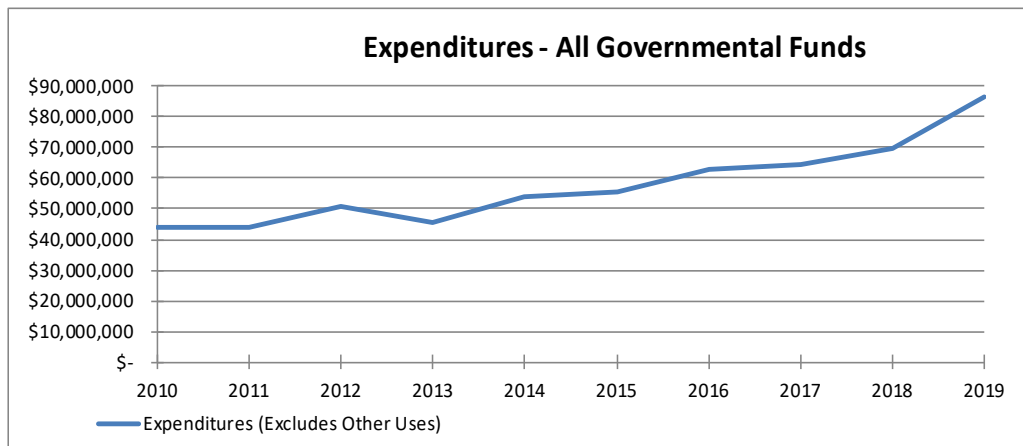


Expenditures by Function

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

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
General Government Operations	\$ 7,462,293	\$ 6,951,734	\$ 7,688,936	\$ 7,374,106	\$ 8,180,935
Public Safety & Judicial	17,509,665	17,696,783	17,233,333	17,414,437	20,617,433
Environment, Protective Inspection, & Infrastructure	14,238,149	14,561,537	18,723,259	14,742,116	15,798,896
Community Health & Public Services	1,422,917	1,375,818	1,447,056	1,402,096	6,365,857
Capital Outlay	1,706,602	2,243,279	2,179,936	3,362,106	2,071,604
Debt Service	1,430,156	996,486	2,544,502	656,041	650,076
Other	110,486	269,638	873,230	395,043	411,876
Total	\$ 43,880,268	\$ 44,095,275	\$ 50,690,252	\$ 45,345,945	\$ 54,096,677

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
General Government Operations	\$ 9,197,803	\$ 10,212,364	\$ 9,203,407	\$ 10,056,469	\$ 12,412,761
Public Safety & Judicial	21,950,396	23,400,684	24,555,983	26,249,676	29,492,081
Environment, Protective Inspection, & Infrastructure	16,560,963	15,533,026	17,307,902	17,912,323	21,681,078
Community Health & Public Services	3,081,699	9,638,906	9,309,938	9,734,679	14,088,063
Capital Outlay	3,096,129	2,430,612	2,435,994	3,868,474	7,597,512
Debt Service	1,515,325	1,524,188	1,515,310	1,568,154	1,133,668
Other	106,958	151,767	211,645	65,010	164,140
Total	\$ 55,509,273	\$ 62,891,547	\$ 64,540,179	\$ 69,454,785	\$ 86,569,303

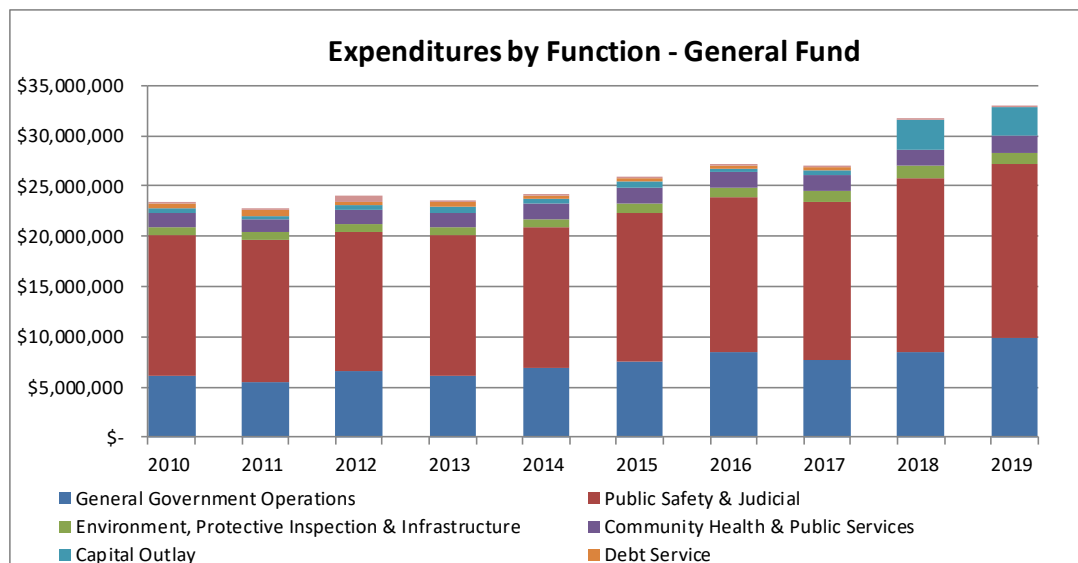
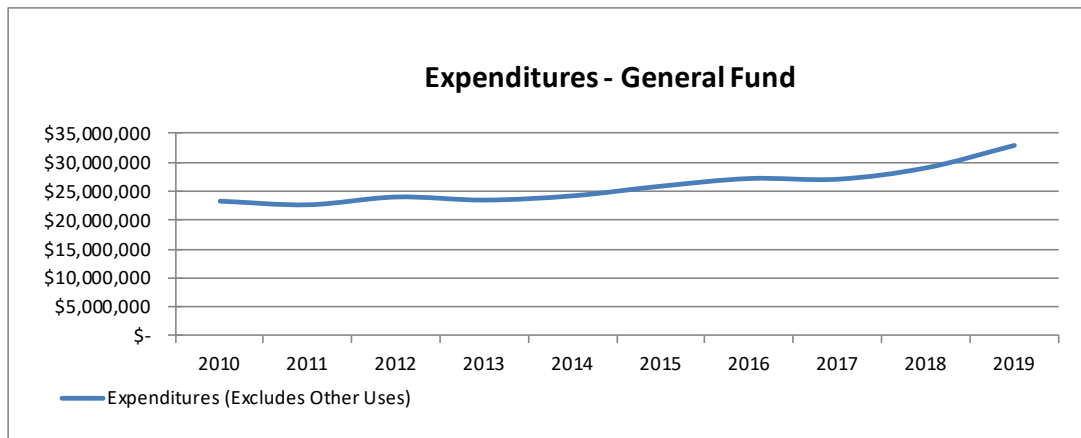


Expenditures by Function cont'd

Budget Basis–General Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
General Government Operations	\$ 6,107,750	\$ 5,553,216	\$ 6,536,609	\$ 6,062,491	\$ 6,900,695
Public Safety & Judicial	14,072,321	14,083,478	13,878,989	14,065,068	13,935,300
Environment, Protective Inspection & Infrastructure	795,860	776,560	824,069	834,661	901,069
Community Health & Public Services	1,386,199	1,336,993	1,429,634	1,364,169	1,457,612
Capital Outlay	417,897	249,732	356,434	639,904	547,250
Debt Service	408,115	566,865	379,947	386,111	379,113
Other	110,486	102,576	612,955	127,838	102,597
Total	\$ 23,298,628	\$ 22,669,420	\$ 24,018,637	\$ 23,480,242	\$ 24,223,636

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
General Government Operations	\$ 7,551,347	\$ 8,404,208	\$ 7,665,472	\$ 8,513,647	\$ 9,890,826
Public Safety & Judicial	14,722,906	15,436,207	15,794,103	16,429,612	17,226,841
Environment, Protective Inspection & Infrastructure	1,011,478	1,067,531	1,116,263	1,116,313	1,228,689
Community Health & Public Services	1,586,407	1,418,857	1,502,914	1,604,143	1,674,145
Capital Outlay	562,013	367,284	442,864	909,883	2,884,681
Debt Service	372,112	384,913	383,869	438,263	-
Other	91,857	140,918	195,857	55,500	55,500
Total	\$ 25,898,120	\$ 27,219,918	\$ 27,101,342	\$ 29,067,361	\$ 32,960,682

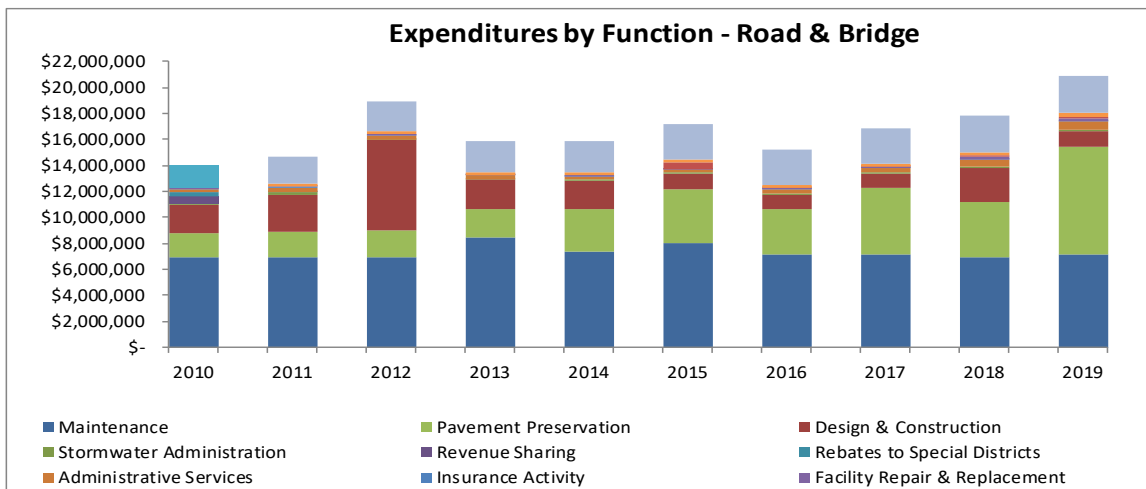
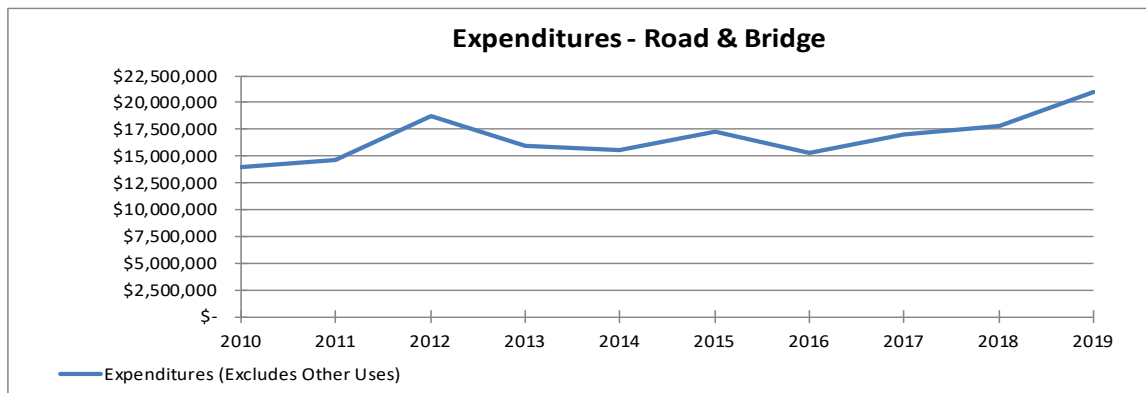


Expenditures by Function cont'd

Budget Basis– Road & Bridge Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Maintenance	\$ 6,929,618	\$ 6,976,416	\$ 6,897,453	\$ 8,423,002	\$ 7,316,481
Pavement Preservation	1,824,051	1,943,146	2,118,274	2,225,936	3,287,483
Design & Construction	2,216,907	2,853,850	6,959,901	2,280,728	2,232,145
Stormwater Administration	141,808	129,239	39,768	32,078	42,957
Replacement Revenue	1,772,552	-	-	-	-
Revenue Sharing	550,000	-	-	-	-
Rebates to Special Districts	268,124	62,475	-	-	-
Administrative Services	250,000	350,000	309,500	241,755	241,755
Insurance Activity	18,960	8,228	8,821	12,904	30,590
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	-	203,302	206,055	218,667	224,663
Sales Tax Distribution	-	2,118,578	2,279,397	2,354,854	2,464,895
CART/MV Distribution to Road District	-	39,366	78,613	79,381	83,799
Other	-	(62,829)	(192,615)	4,247	(473,324)
Total	\$ 14,022,020	\$ 14,671,771	\$ 18,755,167	\$ 15,923,552	\$ 15,501,444

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Maintenance	\$ 8,025,593	\$ 7,136,781	\$ 7,095,987	\$ 6,939,834	\$ 7,112,285
Pavement Preservation	4,161,622	3,488,468	5,171,587	4,255,684	8,326,000
Design & Construction	1,147,802	1,122,565	1,037,361	2,615,451	1,194,938
Stormwater Administration	85,783	115,563	117,043	121,261	126,430
Replacement Revenue	-	-	-	-	-
Revenue Sharing	-	-	-	-	-
Rebates to Special Districts	-	-	-	-	-
Administrative Services	241,755	329,163	405,000	538,000	630,000
Insurance Activity	2,753	10,870	8,647	16,472	20,000
Facility Repair & Replacement	50,000	50,000	50,000	150,000	150,000
Property Tax Distribution	249,839	247,149	258,052	265,000	280,000
Sales Tax Distribution	2,694,854	2,680,370	2,739,268	2,733,265	2,891,000
CART/MV Distribution to Road District	87,359	87,494	89,271	85,274	86,750
Other	517,760	13,246	6,487	139,970	159,635
Total	\$ 17,265,120	\$ 15,281,669	\$ 16,978,703	\$ 17,860,211	\$ 20,977,038

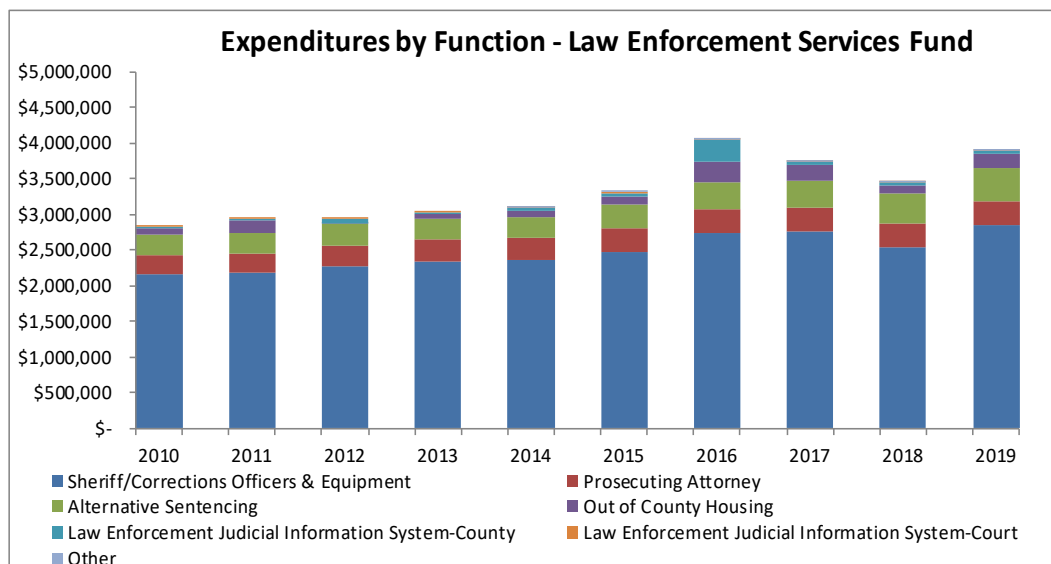
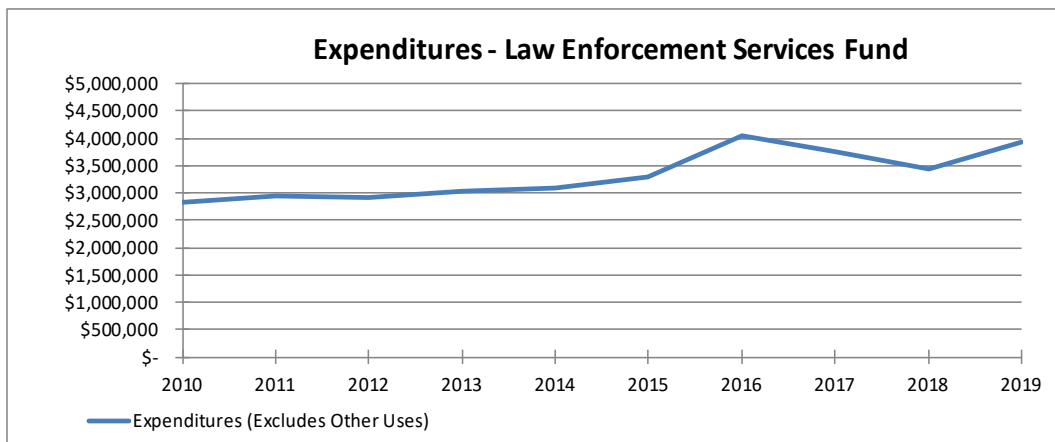


Expenditures by Function cont'd

Budget Basis– Law Enforcement Services Fund (Major Fund)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,150,531	\$ 2,175,422	\$ 2,273,862	\$ 2,339,052	\$ 2,368,703
Prosecuting Attorney	273,568	268,439	292,676	303,219	305,537
Alternative Sentencing	298,952	292,340	292,414	300,852	287,816
Out of County Housing	71,681	173,073	9,782	50,894	84,525
Law Enforcement Judicial Information System-County	31,622	28,633	57,314	38,742	38,033
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	3,355	2,100
Other	-	-	-	-	4,390
Total	\$ 2,828,454	\$ 2,940,007	\$ 2,928,148	\$ 3,036,114	\$ 3,091,104

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,469,145	\$ 2,738,184	\$ 2,749,857	\$ 2,542,673	\$ 2,843,499
Prosecuting Attorney	333,884	328,431	343,532	331,948	334,252
Alternative Sentencing	339,794	370,319	382,818	413,723	473,648
Out of County Housing	102,748	304,929	219,577	113,818	195,000
Law Enforcement Judicial Information System-County	55,629	293,768	40,398	39,105	40,906
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	2,100
Other	1,941	2,178	1,623	3,903	29,800
Total	\$ 3,305,241	\$ 4,039,909	\$ 3,739,905	\$ 3,447,270	\$ 3,919,205

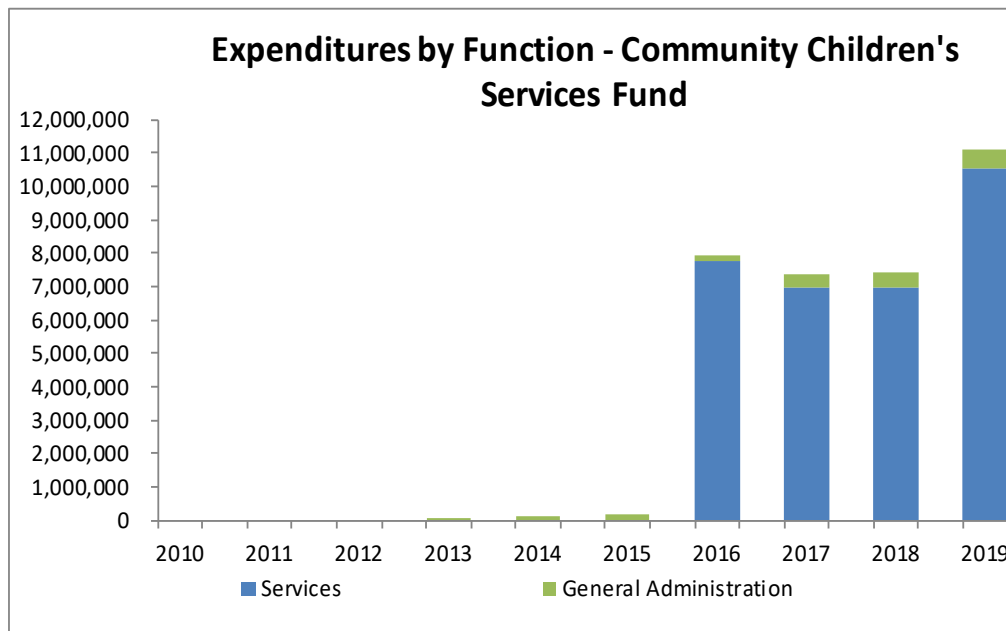
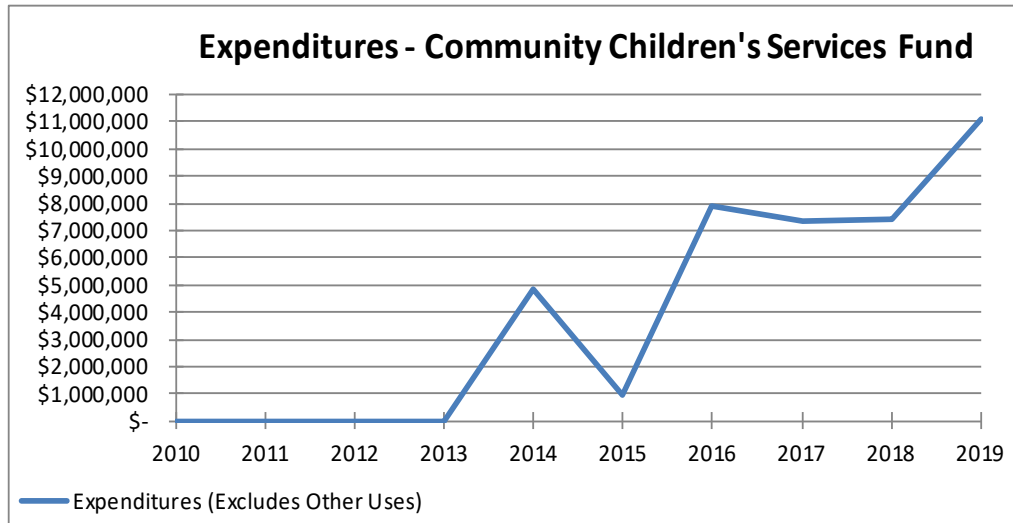


Expenditures by Function cont'd

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

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
General Administration	\$ -	\$ -	\$ -	\$ 415	\$ 134,221
Services	-	-	-	-	4,718,455
Total	\$ -	\$ -	\$ -	\$ 415	\$ 4,852,676

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
General Administration	\$ 174,242	\$ 174,032	\$ 359,662	\$ 452,494	\$ 546,149
Services	765,227	7,745,836	6,993,891	6,969,000	10,541,880
Total	\$ 939,469	\$ 7,919,868	\$ 7,353,553	\$ 7,421,494	\$ 11,088,029

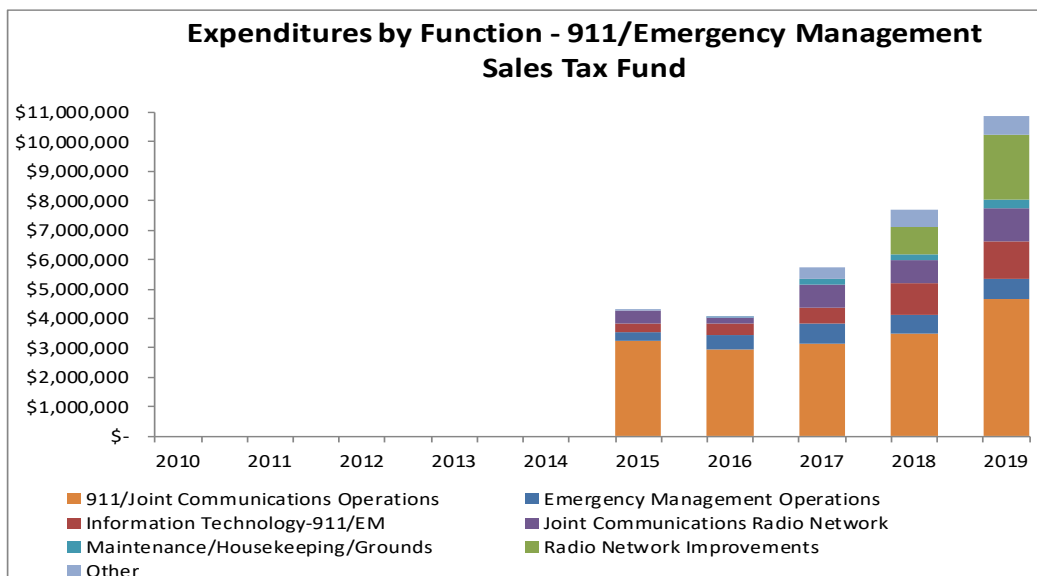
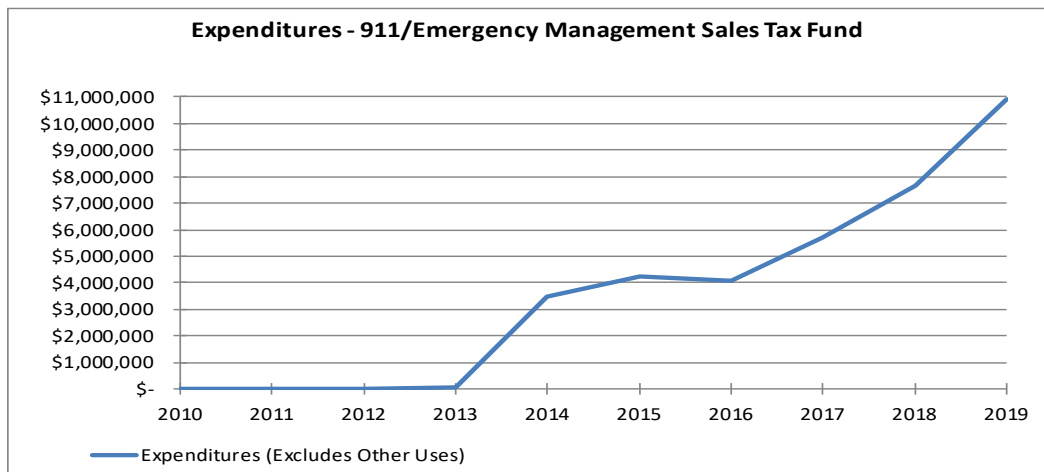


Expenditures by Function cont'd

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

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ 77,263	\$ 3,232,539
Emergency Management Operations	-	-	-	-	219,394
Information Technology-911/EM	-	-	-	-	-
Joint Communications Radio Network	-	-	-	-	-
Maintenance/Housekeeping/Grounds	-	-	-	-	-
Radio Network Improvements	-	-	-	-	-
Other	-	-	-	448	13,161
Total	\$ -	\$ -	\$ -	\$ 77,711	\$ 3,465,094

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
911/Joint Communications Operations	\$ 3,246,499	\$ 2,932,881	\$ 3,136,319	\$ 3,483,173	\$ 4,640,993
Emergency Management Operations	308,874	499,060	680,113	621,408	707,789
Information Technology-911/EM	294,320	385,382	555,295	1,109,368	1,277,905
Joint Communications Radio Network	402,259	190,867	755,307	754,267	1,135,659
Maintenance/Housekeeping/Grounds	-	28,343	233,977	221,010	256,334
Radio Network Improvements	-	-	-	911,257	2,206,380
Other	7,787	15,457	361,997	576,411	668,120
Total	\$ 4,259,739	\$ 4,051,990	\$ 5,723,008	\$ 7,676,894	\$ 10,893,180

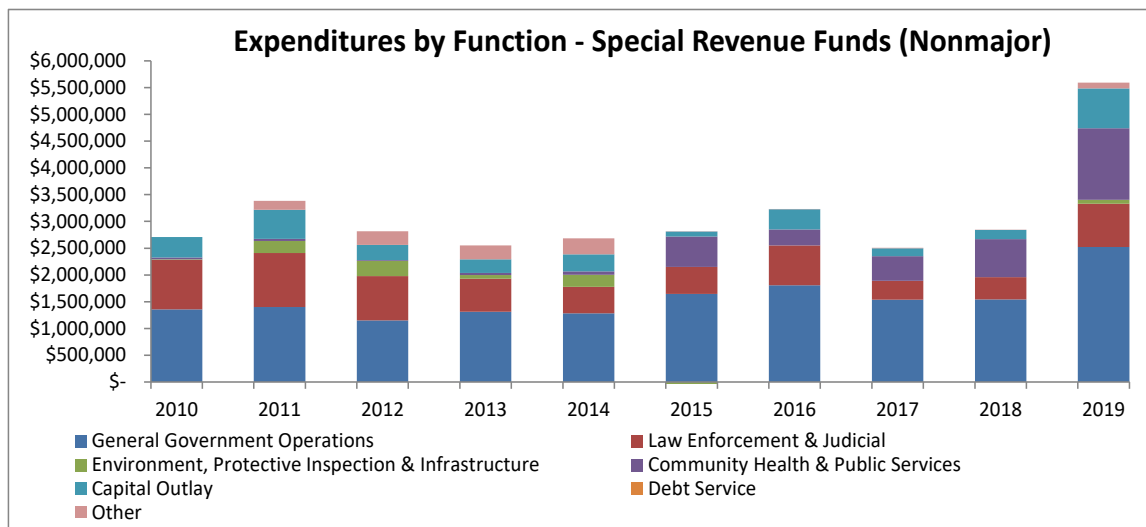
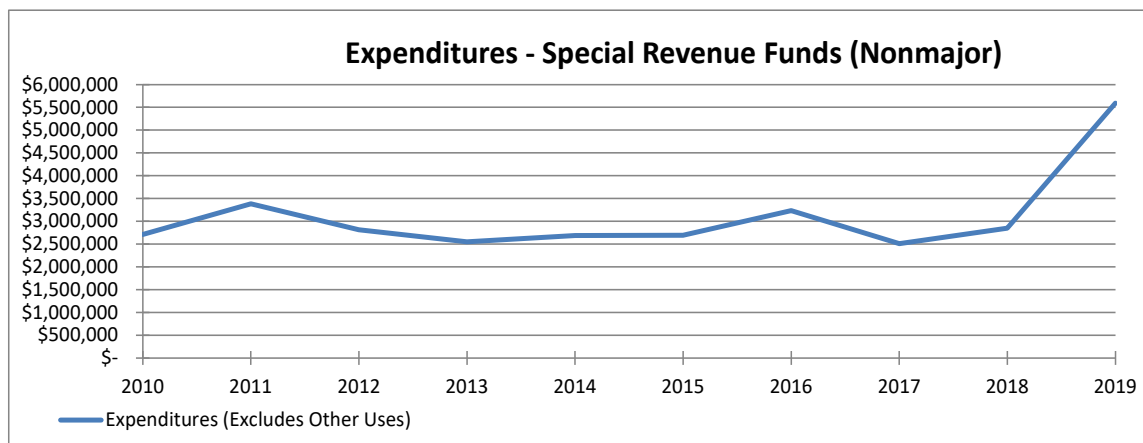


Expenditures by Function cont'd

Budget Basis—Special Revenue Funds (Nonmajor Funds)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
General Government Operations	\$ 1,354,543	\$ 1,398,518	\$ 1,152,327	\$ 1,311,615	\$ 1,280,240
Public Safety & Judicial	926,714	1,011,773	824,685	617,354	497,851
Environment, Protective Inspection & Infrastructure	10,064	223,480	283,260	70,531	226,947
Community Health & Public Services	36,718	38,825	17,422	37,927	63,129
Capital Outlay	381,086	544,798	285,776	253,348	314,314
Debt Service	-	-	-	-	-
Other	-	167,062	252,270	260,500	302,457
Total	\$ 2,709,125	\$ 3,384,456	\$ 2,815,740	\$ 2,551,275	\$ 2,684,938

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
General Government Operations	\$ 1,646,456	\$ 1,808,156	\$ 1,537,935	\$ 1,542,822	\$ 2,521,935
Public Safety & Judicial	501,404	742,507	352,351	417,505	809,422
Environment, Protective Inspection & Infrastructure	(126,878)	-	-	-	75,036
Community Health & Public Services	571,180	300,968	458,146	711,219	1,338,160
Capital Outlay	91,108	376,438	148,007	170,608	744,308
Debt Service	-	-	-	-	-
Other	8,292	5,040	10,280	3,947	103,750
Total	\$ 2,691,562	\$ 3,233,109	\$ 2,506,719	\$ 2,846,101	\$ 5,592,611

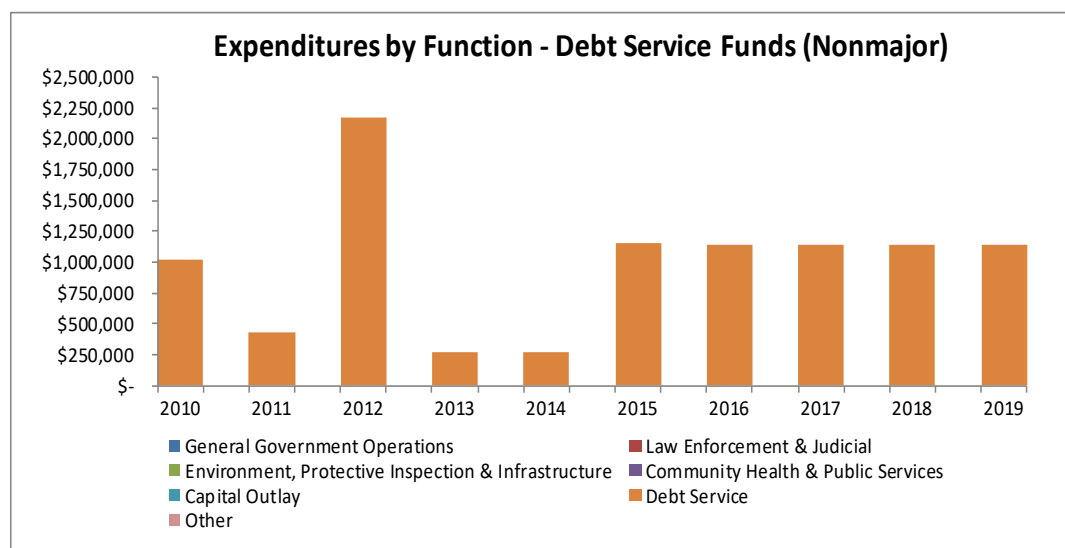
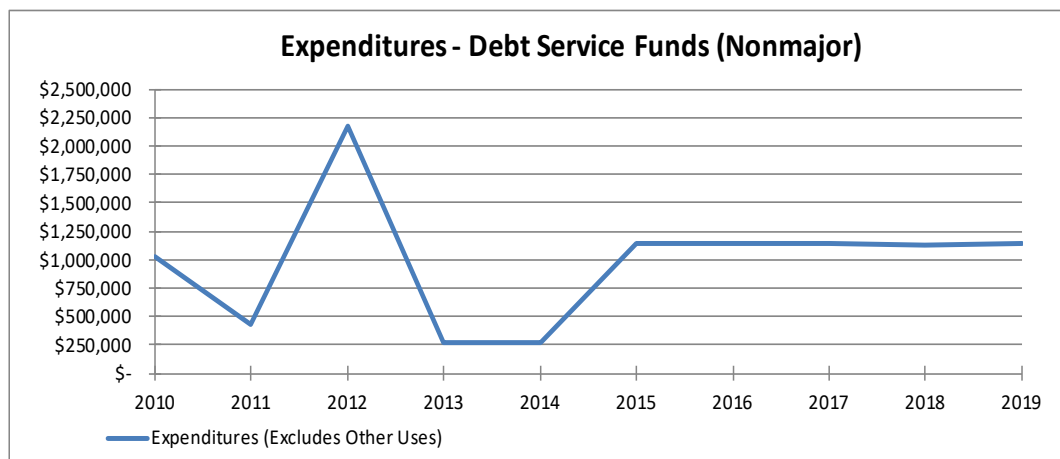


Expenditures by Function cont'd

Budget Basis– Debt Service Funds (Nonmajor Funds)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,022,041	429,621	2,172,560	276,635	277,785
Other	-	-	-	-	-
Total	\$ 1,022,041	\$ 429,621	\$ 2,172,560	\$ 276,635	\$ 277,785

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,150,022	1,145,084	1,136,949	1,135,454	1,138,558
Other	-	-	-	-	-
Total	\$ 1,150,022	\$ 1,145,084	\$ 1,136,949	\$ 1,135,454	\$ 1,138,558



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.

