

2020 BUDGET

Boone County Missouri



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How to Use This Document:

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

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

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

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

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

Special Instructions for *Digital Format Viewing*:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

January 1, 2019

Christophe P. Morill

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, 2019.

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

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

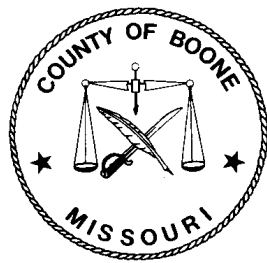


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BOONE COUNTY AUDITOR

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December 19, 2019

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 2020 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, MBS Textbook Exchange, and Columbia College.

The County's unemployment rate of 2.4% compares favorably to the state and federal rates of 3.3% and 3.5%, respectively (published rates as of December 2019). 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 Missouri's 2.3% population growth 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 nearly 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. Sales tax revenues have declined since 2017 and are projected to continue declining into the foreseeable future unless the problem of untaxed e-commerce activity is resolved.

2020 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 2020 budget:

1. Maintain fiscal stability within the County's major operating funds despite shrinking sales tax revenues
2. Maintain competitive salaries and benefits for the County's workforce
3. Provide replacement of essential equipment, vehicles, and technology
4. Provide funding for required elections
5. 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 46% in the General Fund; 78% 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 67% of total revenue.

In 2017, voter-approved sales tax levies generated \$49.7 million in sales tax revenue and it has been declining since. Estimated sales tax revenue for Fiscal Year 2020 is \$47.6 million, a **decline of \$2.1 million or 4.2% compared to fiscal year 2017** and consists of the following:

- General Fund (one-half cent levy): decline of \$600,000 since 2017
- Road & Bridge Fund (one-half cent levy): decline of \$600,000 since 2017

- Children's Services Fund (one-quarter cent levy): decline of \$320,000
- 911/Emergency Management Fund (three-eighths cent levy): decline of \$450,000
- Law Enforcement Sales Tax Fund (one-eighth cent levy): decline of \$150,000.

The fiscal year 2020 budget assumes that sales tax revenue will shrink by 1.75% in 2019 and by an additional 1.75% in 2020.

Sales tax revenue is expected to continue shrinking until the problem of untaxed e-commerce is addressed. Under current Missouri law, the only mechanism by which locally approved sales tax rates may be extended to remote internet sales requires voter approval. I strongly urge the County Commission and other elected officials to seek voter approval necessary to solve this growing and alarming problem.

The County is legally authorized to set a property tax levy for the General Fund and the Road and Bridge Fund. For decades, the County has chosen to set its property tax levy significantly below the maximum rate allowed by law. For instance, in 2019, the County set its property tax rate at \$0.17 per \$100 assessed valuation (\$0.12 cents for General Revenue and \$0.05 cents for Road & Bridge), but the County was legally authorized to set the rate as high as \$0.31 per \$100 assessed valuation. Historically, the County has chosen to set its property tax levy significantly below the maximum allowed by law. Officials were able to voluntarily choose a lower rate because sales tax revenues provided enough operating revenue to meet the County's needs and sales tax revenue grew year-over-year commensurate with population growth and the growing demand for services. This is no longer true for Boone County due to untaxed e-commerce retail activity.

Given the recent and alarming decline in sales tax revenue caused by untaxed e-commerce, the County will need to utilize a portion of its property tax revenue capacity to partially off-set the loss of sales tax revenue in the fiscal year 2020 budget. Subsequent annual budgets may require additional increases in property tax revenue.

Budgetary Impact— The Fiscal Year 2020 budget reflects a 2-cent increase in the property tax revenue for the General Fund (i.e., the property tax rate for the General Fund would increase from \$0.12 per \$100 assessed valuation to \$0.14 per \$100 assessed valuation). This 2-cent increase in property tax is expected to generate \$600,000, which offsets the amount of decline in sales tax revenue to the General Fund since 2017.

For the average Boone County property owner having a home with an estimated market value of \$200,000, this would result in additional annual property taxes of \$7.60.

In developing the fiscal year 2020 budget, the County has limited personnel growth. The budget includes funding for a grant-funded traffic Deputy for the Sheriff's Department. It also includes funding for an additional technician position for 911 operations; however, the Emergency Management Director position was also eliminated as a result of consolidating these duties with the Director of Joint Communications (911). The County has also limited new and replacement assets to the highest priority needs. In addition, and as described in the next section, salary increases are limited and fall short of keeping pace with inflation.

Most fees are set by state statute and cannot be changed by the County Commission. However, there are a few revenue sources controlled by the County Commission: for example, building permits and food handler permits. In the fiscal year 2020 budget, the County Commission has reviewed county-controlled fees and authorized small increases in order to achieve the target cost recovery percentages established by County policy.

In addition to the foregoing, the fiscal year 2020 budget reflects planned use of fund balance resources, primarily to pay for new and replacement fixed assets, emergency appropriations, and non-recurring projects. However, if the problem of untaxed e-commerce is not addressed and sales tax revenues continue to shrink, the County will be faced with significant budgetary challenges that will inevitably result in workforce reductions and a decline in service levels.

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17%. This minimum requirement is necessary to ensure adequate cash flow. Fund balances for the Road and Bridge Fund and for the Law Enforcement Services Fund are expected to meet the minimum requirement at the end of fiscal year 2020. Fund balances in the General Fund, the 911/Emergency Management Fund, and the Children's Services Fund are expected to exceed the minimum requirement. 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 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 reflected a 1% increase to the minimum and maximum pay rates reflected on the County's range table. The 2020 budget reflects no further adjustment to 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. The 2019 budget included funding for the County to begin paying 2% of the employees' mandatory 6% contribution. The resulting 4% employee-paid contribution is more consistent with other government employers which enhances the County's ability to recruit and retain employees. The fiscal year 2020 budget includes funding for continuation of this County-paid benefit.

The fiscal 2020 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 salary increase has a combined budgetary impact of \$322,000 (average 1.75%) across all operating funds and consists of the following:

- General Fund--\$188,000
- Road and Bridge Fund--\$53,000
- 911/Emergency Management Fund--\$40,000
- Law Enforcement Services Fund--\$14,000
- All other funds combined--\$27,000

Priority #3 --Replacement of essential equipment, vehicles, and technology:

The 2020 budget includes funding to replace 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 2020 budget includes approximately \$5.0 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$882,000:** includes \$410,000 for new and replacement computer hardware and software; \$300,000 to replace law enforcement in-car video equipment and to deploy body cameras; \$35,000 for an additional vehicle required for a grant-funded Sheriff's Deputy position; and \$137,000 for various office equipment and jail equipment.
- **Road and Bridge Fund--\$1.08 million:** includes funding for routine replacement of machinery, equipment, and vehicles.
- **Law Enforcement Services Fund--\$573,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$2.3 million:** includes \$620,000 new and replacement computer hardware and software; \$1.0 million funding for radio network infrastructure improvement; \$300,000 to migrate 911 radio network operations to a new transmitter model and \$50,000 for various radio network equipment; and \$310,000 for new and replacement emergency sirens.
- **Various non-major funds-- \$180,000:** includes funding for replacement of various equipment and technology for the Assessor's Office, the Collector's Office, the Recorder of Deeds, the Sheriff's Office, and the Circuit Court.

Additional information regarding new and replacement fixed asset funding is included in the Personnel and Fixed Asset Summary tab section of this document.

Priority #4—Provide funding for elections: The County is required to provide county-wide elections for the April Hospital Board of Trustees election as well as the August primary and the November general elections. Fiscal year 2020 is a presidential election year which results in higher election costs for the County.

Budgetary Impact— The fiscal year 2020 budget includes approximately \$875,000 for election-related activity.

Priority #5-- 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 \$13.7 million in fiscal year 2020. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.1 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 pursuant to intergovernmental agreements.

Budgetary Impact— The fiscal year 2020 budget includes total appropriations of \$21.0 million in the Road and Bridge Fund allocated as follows:

- \$ 3.2 million – Distributions to cities and the Centralia Special Road District
- \$17.8 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment. The budget includes a \$2.0 million “one-time” contractual payment to the Missouri Department of Transportation (MoDOT) for the I-70 bridge replacement project.

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 2019 and 2020 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	
	2019	2020	%	2019	2020	2019	2020
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 72,941,801	71,994,657	-1%	\$ 6,400,548	6,938,314	\$ 1,780	2,030
Other Financing Sources (<i>net of interfund transfers</i>)	114,308	282,000		3,000	300	-	-
Planned Use of Fund Balance (net)	14,818,853	14,259,181		147,357	-	1,104	1,851
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 87,874,962	86,535,838	-2%	\$ 6,550,905	6,938,614	\$ 2,884	3,881
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 87,874,962	86,535,838	-2%	\$ 6,550,905	6,839,478	\$ 2,884	3,881
Projected Net Fund Balance as of December 31		\$ 42,098,599			\$ 6,375,129		\$ 58,027

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.



2020 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	\$ 4,534,300	1,683,100	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	13,740,000	14,237,000	3,430,000	6,458,000	10,287,000
Franchise Taxes	163,000	-	-	-	-
Licenses and Permits	673,549	9,375	-	-	-
Intergovernmental	2,043,128	1,349,570	-	-	120,510
Charges for Services	4,255,613	37,965	500	-	750
Fines and Forfeitures	10,000	-	-	-	-
Interest	417,031	299,025	53,100	313,000	340,000
Hospital Lease	1,981,500	-	-	-	-
Other	2,139,391	26,925	-	-	-
Total Revenues	29,957,512	17,642,960	3,483,600	6,771,000	10,748,260
Other Financing Sources					
Transfer In from other funds	38,493	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	235,750	44,750	-	-
Total Other Financing Sources	39,993	235,750	44,750	-	-
Planned Use of Fund Balance	2,909,050	3,131,424	578,692	5,510,790	748,301
TOTAL FINANCIAL SOURCES	\$ 32,906,555	21,010,134	4,107,042	12,281,790	11,496,561
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 19,168,154	4,405,740	2,828,397	292,253	5,002,510
Materials & Supplies	941,095	2,150,328	151,866	3,690	177,882
Dues Travel & Training	416,824	46,675	33,747	14,720	207,290
Utilities	601,765	115,262	60,391	4,102	406,503
Vehicle Expense	379,547	637,254	50	500	26,739
Equip & Bldg Maintenance	359,295	269,602	64,236	1,000	484,339
Contractual Services	3,408,276	9,143,946	317,025	11,329,578	886,804
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	5,887,991	2,908,352	53,237	620,947	1,033,407
Fixed Assets (New & Replacement)	881,863	1,082,975	573,093	-	2,301,800
Total Expenditures	32,894,810	21,010,134	4,107,042	12,281,790	10,627,274
Other Financing Uses					
Transfer Out to other funds	11,745	-	-	-	869,287
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	11,745	-	-	-	869,287
TOTAL FINANCIAL USES	\$ 32,906,555	21,010,134	4,107,042	12,281,790	11,496,561
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 16,868,924	11,517,606	2,548,781	12,305,279	21,363,428
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,909,050)	(3,131,424)	(578,692)	(5,510,790)	(748,301)
FUND BALANCE (GAAP), end of year	13,959,874	8,386,182	1,970,089	6,794,489	20,615,127
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(343,675)	(5,000,000)	(1,293,600)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 13,616,199	3,386,182	676,489	6,794,489	10,315,127
Net Fund Balance as a percent of expenditures	41.39%	16.12%	16.47%	55.32%	97.06%

* 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
-	6,217,400	-	-	6,217,400
108,284	108,284	-	-	108,284
7,000	48,159,000	-	-	48,159,000
-	163,000	-	-	163,000
59,122	742,046	-	-	742,046
283,308	3,796,516	-	-	3,796,516
2,172,842	6,467,670	6,566,648	-	13,034,318
-	10,000	-	-	10,000
188,684	1,610,840	148,135	2,030	1,761,005
565,000	2,546,500	-	-	2,546,500
7,085	2,173,401	223,531	-	2,396,932
3,391,325	71,994,657	6,938,314	2,030	78,935,001
881,032	919,525	-	-	919,525
-	-	-	-	-
-	282,000	300	-	282,300
881,032	1,201,525	300	-	1,201,825
1,380,924	14,259,181	-	1,851	14,261,032
5,653,281	87,455,363	6,938,614	3,881	94,397,858
1,226,216	32,923,270	998,058	-	33,921,328
141,294	3,566,155	89,807	-	3,655,962
136,108	855,364	270	-	855,634
11,940	1,199,963	425,707	-	1,625,670
7,900	1,051,990	19,505	-	1,071,495
17,191	1,195,663	564,036	-	1,759,699
1,637,884	26,723,513	4,681,661	-	31,405,174
1,126,856	1,126,856	-	-	1,126,856
12,000	1,252,000	11,000	-	1,263,000
1,120,337	11,624,271	40,659	3,881	11,668,811
177,062	5,016,793	8,775	-	5,025,568
5,614,788	86,535,838	6,839,478	3,881	93,379,197
38,493	919,525	-	-	919,525
-	-	-	-	-
38,493	919,525	-	-	919,525
5,653,281	87,455,363	6,839,478	3,881	94,298,722
9,313,848	73,917,866	6,275,993	97,549	80,291,408
-	-	-	-	-
-	-	-	-	-
(1,380,924) *	(14,259,181) *	99,136	(1,851)	(14,161,896) *
7,932,924	59,658,685	6,375,129	95,698	66,129,512
(622,811)	(17,560,086)	-	(37,671)	(17,597,757)
7,310,113	42,098,599	6,375,129	58,027	48,531,755

2020 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	\$ 7,083,867	\$ 595,286	\$ 301,951	\$ 129,772	\$ 18,664
Public Safety & Judicial - Courts	2,089,195	147,649	89,345	141,045	15,475
Public Safety & Judicial - Sheriff/Corrections	9,796,361	441,283	123,060	351,178	300,571
Public Safety & Judicial - Prosecuting Attorney	2,755,543	31,873	55,669	24,659	6,694
Public Safety & Judicial - 911 & Emergency Mgmt	5,002,510	177,882	207,290	406,503	26,739
Public Safety & Judicial - Other	482,430	4,300	2,150	15,845	24,000
Environment, Protective Inspection & Infrastructure	5,367,174	2,162,502	58,324	125,079	657,147
Community Health & Public Services	346,190	5,380	17,575	5,882	2,700
Other	-	-	-	-	-
Total	\$ 32,923,270	\$ 3,566,155	\$ 855,364	\$ 1,199,963	\$ 1,051,990

* 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.

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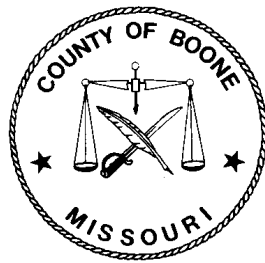
Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 223,207	\$ 1,802,557	\$ -	\$ 3,424,644	\$ 520,798	\$ 14,100,746	\$ -	\$ 14,100,746
56,625	865,152	-	1,141,906	110,159	4,656,551	-	4,656,551
151,093	866,411	-	1,305,837	988,161	14,323,955	35,745	14,359,700
4,778	32,579	-	240,084	-	3,151,879	14,493	3,166,372
484,339	886,804	-	1,133,407	2,301,800	10,627,274	869,287	11,496,561
775	393,263	-	89,818	-	1,012,581	-	1,012,581
273,346	9,286,359	-	3,313,460	1,095,875	22,339,266	-	22,339,266
1,500	12,590,388	-	2,069,541	-	15,039,156	-	15,039,156
-	-	1,126,856	157,574	-	1,284,430	-	1,284,430
<u>\$ 1,195,663</u>	<u>\$ 26,723,513</u>	<u>\$ 1,126,856</u>	<u>\$ 12,876,271</u>	<u>\$ 5,016,793</u>	<u>\$ 86,535,838</u>	<u>\$ 919,525</u>	<u>\$ 87,455,363</u>

2020 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

		Major Funds						
Function			Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	General Fund	Bridge Fund	Enforcement Services Fund	Children's Services Fund	Management Fund	Major Funds	Governmental Funds
General Government Operations								
1110	Auditor	\$ 566,687	-	-	-	-	-	566,687
1115	Human Resources	392,849	-	-	-	-	-	392,849
1118	Purchasing	323,028	-	-	-	-	-	323,028
1121	County Commission	569,119	-	-	-	-	-	569,119
1122	County Association Dues	50,874	-	-	-	-	-	50,874
1123	Emergency & Contingency	989,000	-	-	-	-	-	989,000
1125	Centralia Office	12,362	-	-	-	-	-	12,362
1126	County Counselor Office	467,170	-	-	-	-	-	467,170
1131	County Clerk	274,412	-	-	-	-	-	274,412
1132	Election and Registration	585,399	-	-	-	-	-	681,319
2300	Election Services	-	-	-	-	-	95,920	
2320	Election Equip Replcmnt Activity	-	-	-	-	-	-	
1133	Election Activities	875,000	-	-	-	-	-	875,000
1140	Treasurer	311,271	-	-	-	-	-	311,271
1150	Collector	642,535	-	-	-	-	-	899,107
2110	Collector Tax Maint Activity	-	-	-	-	-	256,572	
1160	Recorder	506,355	-	-	-	-	-	828,520
2800	Record Storage & Preservation	-	-	-	-	-	322,165	
1170	Information Technology	2,855,502	-	-	-	-	-	2,855,502
1171	Facilities Security	125,157	-	-	-	-	-	125,157
1175	GIS - Consortium	946	-	-	-	-	-	946
1176	GIS - County	282,214	-	-	-	-	-	282,214
1190	Non-Departmental	498,717	-	-	-	-	-	498,717
1191	Insurance & Safety	656,321	-	-	-	-	-	656,321
1192	Employee Benefits	73,086	-	-	-	-	-	73,086
1194	Mail Services	458,484	-	-	-	-	-	458,484
1195	Insurance Claim Activity	51,500	-	-	-	-	-	51,500
1196	Records Management Services	17,015	-	-	-	-	-	17,015
2010	Assessment	-	-	-	-	-	1,841,086	1,841,086
Sub-Total		11,585,003	-	-	-	-	2,515,743	14,100,746
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,741,461	-	-	-	-	-	1,741,461
1221	Circuit Clerk	580,584	-	-	-	-	-	580,584
1230	Jury Services & Court Costs	248,045	-	-	-	-	-	248,045
1241	Juvenile Office	461,554	-	-	-	-	-	461,554
1242	Juvenile Justice Center	401,958	-	-	-	-	-	401,958
1243	Juvenile Justice Grants	258,842	-	-	-	-	-	258,842
2820	Family Service & Justice	-	-	-	-	-	103,400	103,400
2830	Circuit Drug Court	-	-	-	-	-	234,316	234,316
2831	Veterans Court	-	-	-	-	-	64,632	64,632
2850	Administration of Justice	-	-	-	-	-	60,620	60,620
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	47,000	47,000
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	452,039	-	-	-	452,039
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,692,444	-	454,139	-	-	509,968	4,656,551
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	5,941,860	-	-	-	-	-	5,941,860
1253	Internet Crimes Task Force	145,732	-	-	-	-	-	145,732
1255	Corrections	4,760,712	-	-	-	-	-	4,760,712
2510	Sheriff Training	-	-	-	-	-	26,745	26,745
2521	Community Traffic Safety	-	-	-	-	-	7,800	7,800
2522	DARE Program	-	-	-	-	-	-	-
2525	Community Programs	-	-	-	-	-	582	582
2538	Justice Assistance Grant FYX8	-	-	-	-	-	500	500
2539	Justice Assistance Grant FYX9	-	-	-	-	-	40,934	40,934
2540	Sheriff Civil Charges	-	-	-	-	-	4,100	4,100
2550	Sheriff Revolving Fund	-	-	-	-	-	106,111	106,111
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	33,475	33,475
2570	Sheriff K9 Operations	-	-	-	-	-	21,337	21,337
2901	Sheriff-Law Enf Sls Tax	-	-	2,204,793	-	-	-	2,204,793
2902	Corrections - Law Enf Sls Tax	-	-	834,274	-	-	-	834,274
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 10,848,304	-	3,234,067	-	-	241,584	14,323,955

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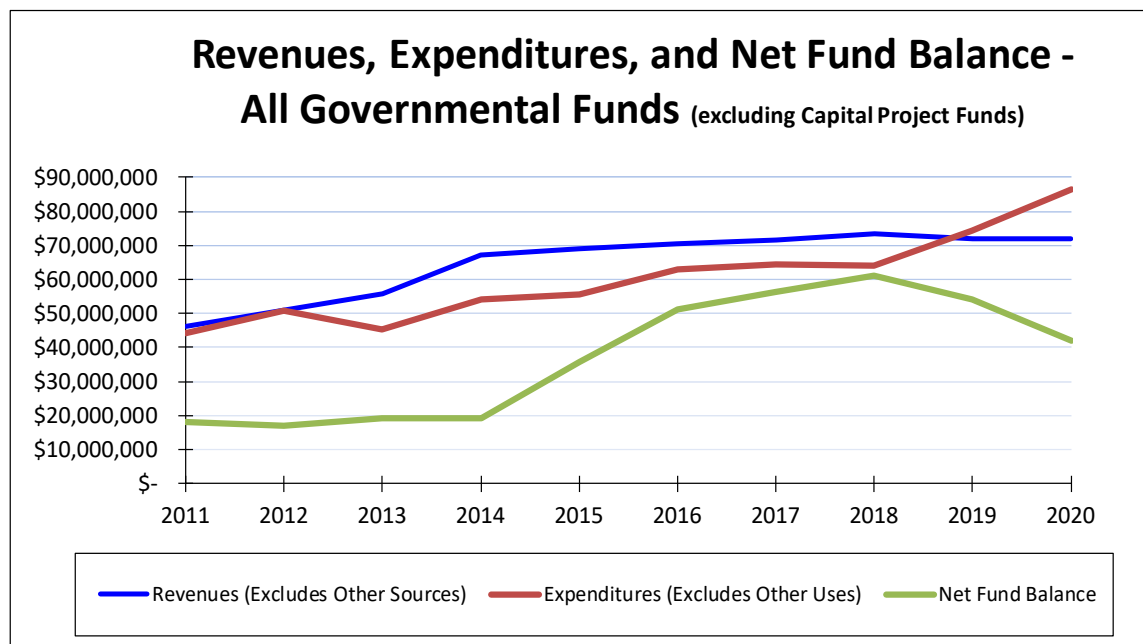
		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement	Children's	Management	Major	Governmental
				Services Fund	Services Fund	Fund	Funds	Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,130,508	-	-	-	-	-	2,130,508
1262	Victim Witness	372,048	-	-	-	-	-	372,048
1263	IV-D	241,135	-	-	-	-	-	241,135
1264	PA Retirement	11,628	-	-	-	-	-	11,628
2600	PA Training	-	-	-	-	-	4,283	4,283
2610	PA Tax Collections	-	-	-	-	-	19,311	19,311
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,395	1,395
2651	Bad Check Collections	-	-	-	-	-	55	55
2903	PA - Law Enf Sales Tax	-	-	348,441	-	-	-	348,441
	Sub-Total	2,755,319	-	348,441	-	-	48,119	3,151,879
Public Safety & Judicial - 911 & Emergency Management								
2700	911/EM Sales Tax Revenue	-	-	-	-	679,205	-	679,205
2701	E911/Joint Communications	-	-	-	-	4,685,967	-	4,685,967
2702	Emergency Management Operations	-	-	-	-	872,069	-	872,069
2703	Information Technology-911/EM	-	-	-	-	1,817,838	-	1,817,838
2704	Joint Communication Radio Network	-	-	-	-	1,070,755	-	1,070,755
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	289,440	-	289,440
2706	Radio Network Improvements	-	-	-	-	1,012,000	-	1,012,000
2707	Disaster Relief Activities	-	-	-	-	200,000	-	200,000
	Sub-Total	-	-	-	-	10,627,274	-	10,627,274
Public Safety & Judicial - Other								
1200	Public Administrator	539,710	-	-	-	-	-	539,710
1280	Medical Examiner	358,813	-	-	-	-	-	358,813
1285	District Defender	43,663	-	-	-	-	-	43,663
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	40,595	-	-	-	40,595
	Sub-Total	942,186	-	70,395	-	-	-	1,012,581
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	131,553	-	-	-	-	-	131,553
1370	BC Reg Sewer Dist Mgmt Service	4,713	-	-	-	-	-	4,713
1710	Planning and Zoning	474,455	-	-	-	-	-	474,455
1720	Building Codes	495,897	-	-	-	-	-	495,897
1725	Stormwater Administration	216,264	-	-	-	-	-	216,264
2040	Public Works-R&B Maintenance	-	8,037,057	-	-	-	-	8,037,057
2041	Pavement Preservation	-	7,315,000	-	-	-	-	7,315,000
2045	Public Works-Design & Construction	-	1,263,616	-	-	-	-	1,263,616
2046	Stormwater Administration	-	130,873	-	-	-	-	130,873
2048	PW - Insurance Claim Activity	-	20,000	-	-	-	-	20,000
2049	PW - Administration	-	4,243,588	-	-	-	-	4,243,588
	Sub-Total	1,329,132	21,010,134	-	-	-	-	22,339,266
Community Health & Public Services								
1410	Community Health	1,190,680	-	-	-	-	-	1,190,680
1420	Social Services	43,147	-	-	-	-	-	43,147
1430	Community Services	108,260	-	-	-	-	-	108,260
1730	Animal Control	238,840	-	-	-	-	-	238,840
1740	On-Site Waste Water	108,495	-	-	-	-	-	108,495
2030	Domestic Violence	-	-	-	-	-	24,000	24,000
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,043,944	1,043,944
2160	Community Children Services Administration	-	-	-	572,790	-	-	572,790
2161	Children's Services Funding Opportunities	-	-	-	11,709,000	-	-	11,709,000
	Sub-Total	1,689,422	-	-	12,281,790	-	1,067,944	15,039,156
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
2120	Fairground maintenance Fund	-	-	-	-	-	100,000	100,000
3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	97,182	97,182
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	869,287	869,287
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	69,280	69,280
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	11,690	11,690
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,528	10,528
3900	2011A GO Bonds - Road NID	-	-	-	-	-	53,200	53,200
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	5,570	5,570
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	14,693
	Sub-Total	\$ 53,000	-	-	-	-	1,231,430	1,284,430
Total Expenditures		32,894,810	21,010,134	4,107,042	12,281,790	10,627,274	5,614,788	86,535,838
Other Financing Uses		11,745	-	-	-	869,287	38,493	919,525
Grand Total		\$ 32,906,555	21,010,134	4,107,042	12,281,790	11,496,561	5,653,281	87,455,366



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 2013 through 2020 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, operational planning and facility construction required additional time and this resulted in an accumulation of resources within each of the new special revenue funds (i.e., increased fund balance shown on the graph). 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. Fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical 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), Information Technology (General Fund) and Boone County Joint Communications and Emergency Management (911/Emergency Management Sales Tax Fund).
- **Planned use of accumulated net fund balance for non-recurring projects:** The 2018 and 2019 budgets included funding for several significant non-recurring projects from fund balance resources that accumulated over the course of several prior years. In addition, and as previously noted, the 2020 budget utilizes a portion of fund balance for equipment and technology replacement as well as election costs. This results in a temporary increase in 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 2020 revenue projection for all governmental funds combined reflects a 1% decline compared to the fiscal year 2019 budget, primarily due to shrinking sales tax revenue, the County’s primary source of revenue.

A three-year comparison of revenues by source for all governmental funds is presented below; the *Appendix* section of this document provides a ten-year history of revenue trends. The following section describes the major sources of revenue for the County’s combined governmental funds and the primary causes for fluctuations between the prior and current budget years.

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2018 (Actual)	2019 (Budget)	2019 (Estimated)	2020 (Budget)	% Change 20 Budget over 19 Budget	% of Total for 2020
Property Taxes	\$ 5,251,403	5,376,400	5,506,140	6,217,400	16%	8.6%
Assessments	162,796	114,732	146,387	108,284	-6%	0.2%
Sales Taxes	49,894,292	50,517,000	49,012,000	48,159,000	-5%	66.9%
Franchise Taxes	166,249	160,000	163,000	163,000	2%	0.2%
Licenses and Permits	693,931	655,977	711,935	742,046	13%	1.0%
Intergovernmental	5,181,034	4,169,865	3,739,613	3,796,516	-9%	5.3%
Charges for Services & Interfund Services Provided	6,441,010	6,297,317	6,234,247	6,467,670	3%	9.0%
Fines and Forfeitures	110,219	10,000	22,761	10,000	0%	0.0%
Interest	1,287,998	1,153,897	1,756,697	1,610,840	40%	2.2%
Hospital Lease	2,461,187	2,475,500	2,508,198	2,546,500	3%	3.5%
Other*	1,968,347	2,011,113	2,044,233	2,173,401	8%	3.0%
Total Revenues	\$ 73,618,466	72,941,801	71,845,211	71,994,657	-1%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (8.6% 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 (market 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

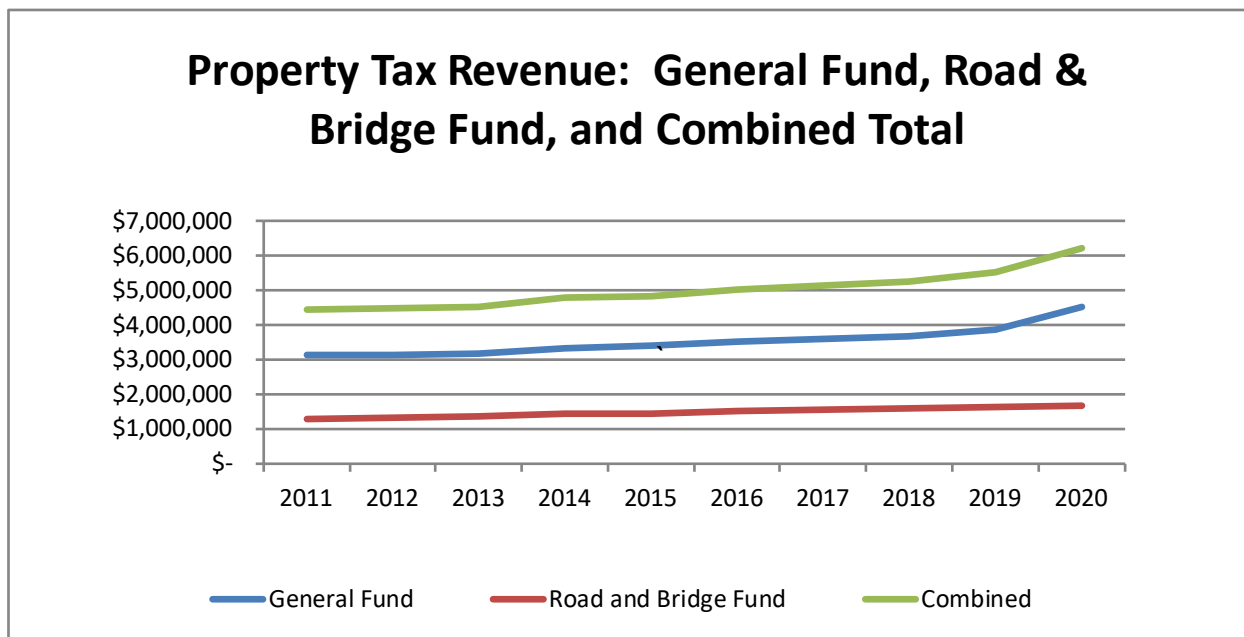
assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.0 billion. The fiscal year 2020 Budget assumes 2.5% growth in assessed valuation for real estate property and personal property.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its total property tax levy as a result of the 1979 voter-approved permanent one-half cent sales tax. As previously discussed, the budget assumes a **two-cent increase in property tax rates for fiscal year 2020** which includes the following:

General Fund Operations-- \$.14 per \$100 assessed valuation (two-cent increase)

Road and Bridge Operations--\$.05 per \$100 assessed valuation (no change)

The following chart illustrates the stability and modest growth of this revenue source over the last 10 years.



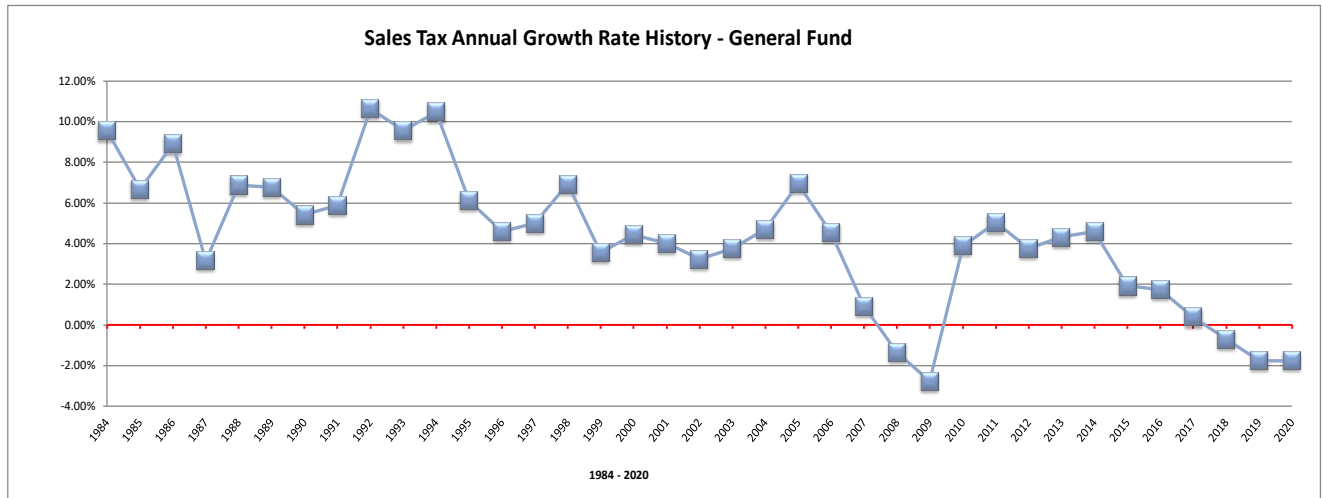
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General 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 (66.9% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for nearly 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 graph above also illustrates the extent to which untaxed e-commerce retail activity is negatively impacting this important revenue source. The 2008-2009 recession marked the sharpest decline ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The recession was followed by several years of normal growth and then in 2017, sales tax revenues began shrinking, despite strong local economic indicators. This decline is directly attributable to the growth in untaxed e-commerce. The 2019 budget was prepared using a 0.25% growth rate, however, actual revenue is expected to decline by 1.75%; and the fiscal year 2020 budget assumes that sales tax revenue will shrink further by another 1.75%. This is a very alarming trend.

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 \$13.7 million in 2020, which represents approximately 46% 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 \$13.7 million in 2020, which represents 78% 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 \$515,000 in 2020. This revenue

source declined significantly in 2008 and has increased modestly since and is expected to be slightly exceed the fiscal year 2006 amount of \$510,000.

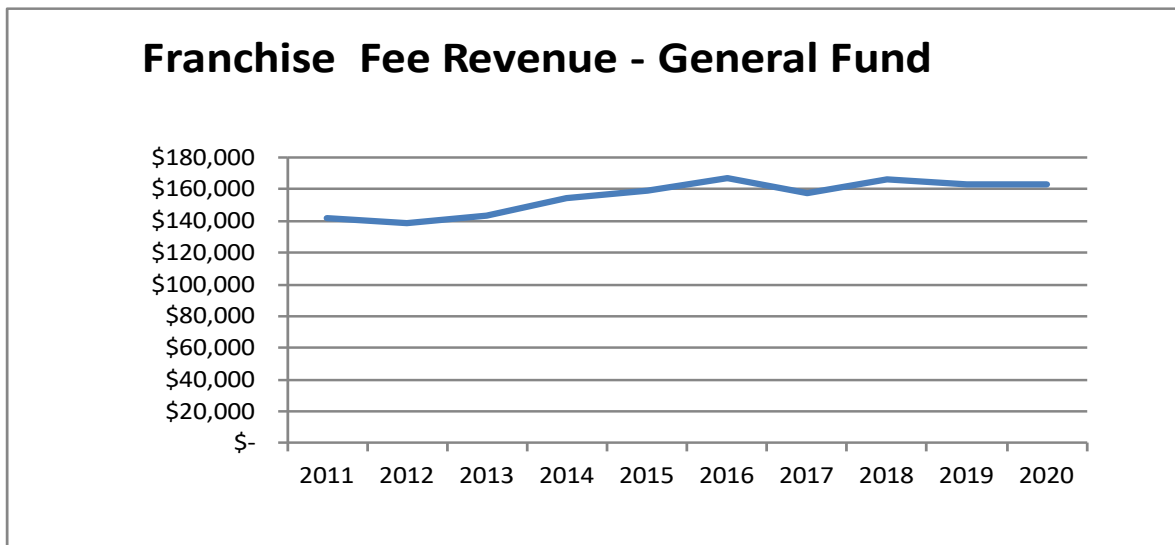
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.4 million in 2020, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which 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 \$6.5 million in fiscal year 2020. It is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

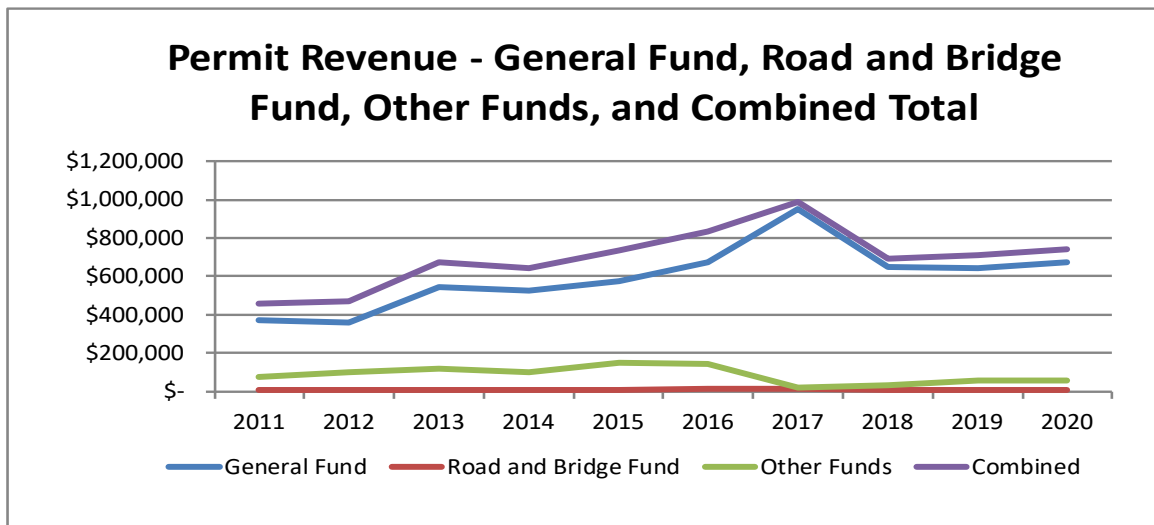
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.3 million in fiscal year 2020.

Franchise Taxes and Licenses/Permit Revenue (1.2% 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 2020 budget assumes small adjustments to the fee schedules required in order to attain the target cost recovery percentage.

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.

The projected increase in this category is due to the combined impact of adjustments to the fee schedule as well as increased volume for building permits.

Intergovernmental Revenues (5.3% 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.

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.

Overall, this revenue category reflects a 9% reduction from the prior year. This decline is primarily due to grants having a fiscal year that is different than the County's fiscal year.

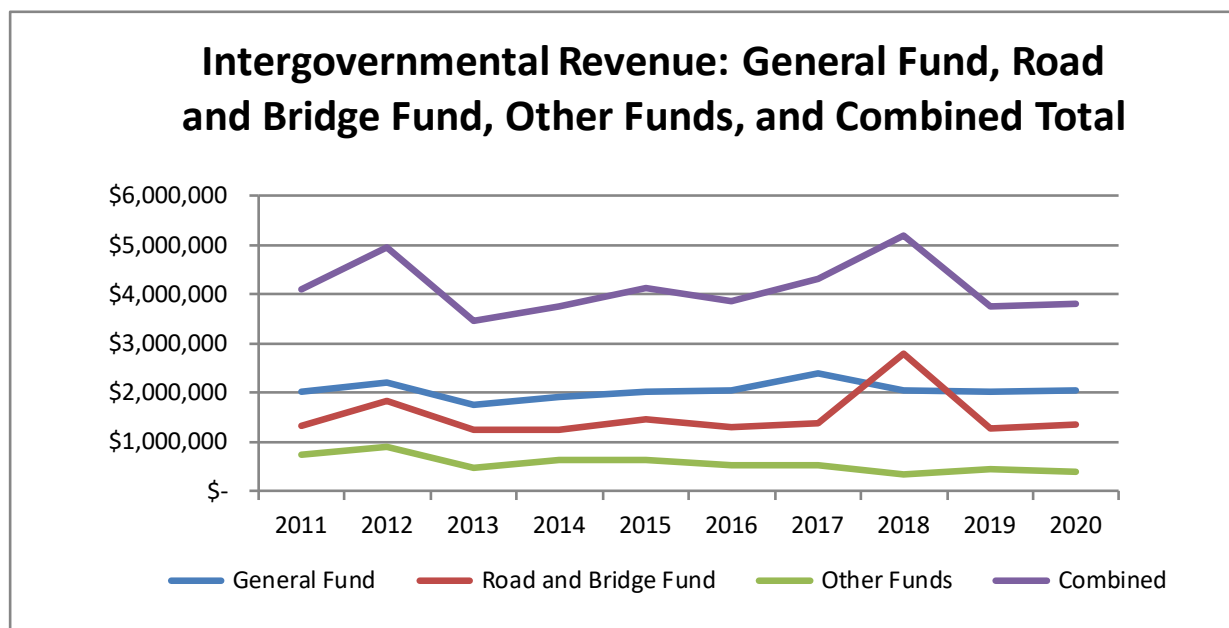
The County's primary intergovernmental revenue sources in fiscal year 2020 include the following:

- Within the General Fund—
 - State prisoner per diem reimbursement, \$818,400, and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement, \$237,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$105,000
 - Various law enforcement and judicial grants and other reimbursements, \$820,000
- 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

The decline in this category is primarily the result of the timing difference noted above.

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:

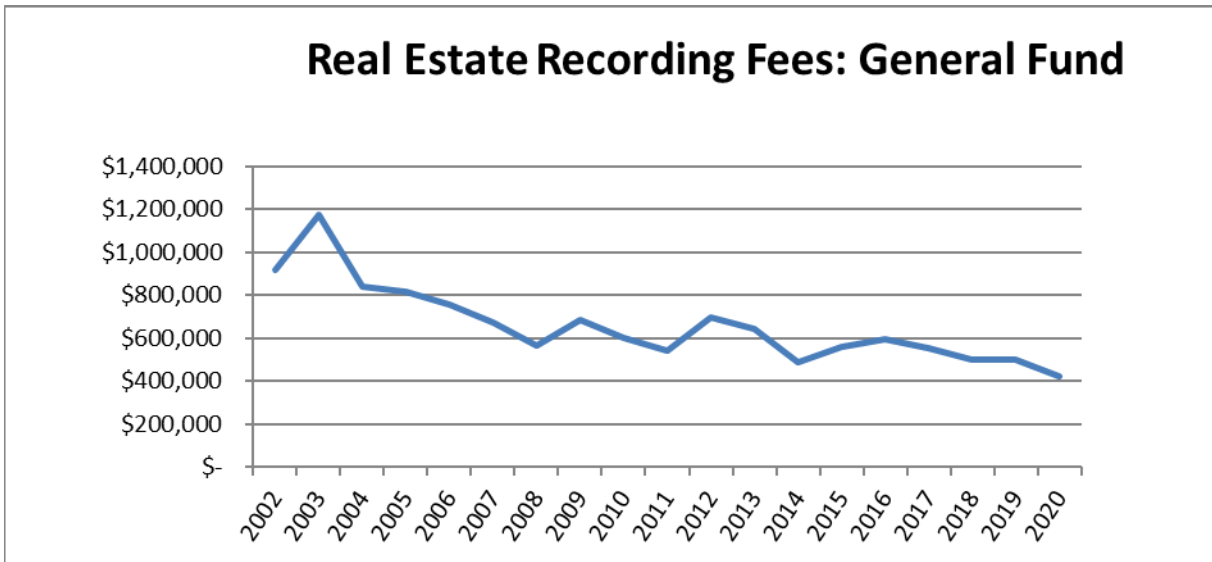
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project
- 2015- federal transportation funds received for Rustic Road Bridge project
- 2017- state prisoner per diem reimbursement (partial catch-up payment for arrearages)
- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project



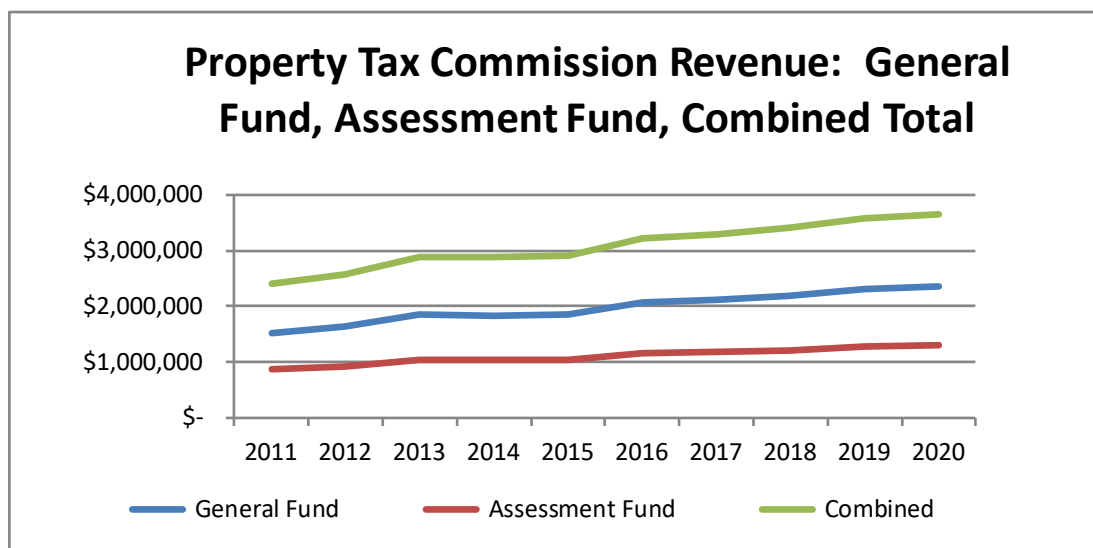
Charges for Services (9.0% of total revenue)

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

As illustrated in the following chart, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year.



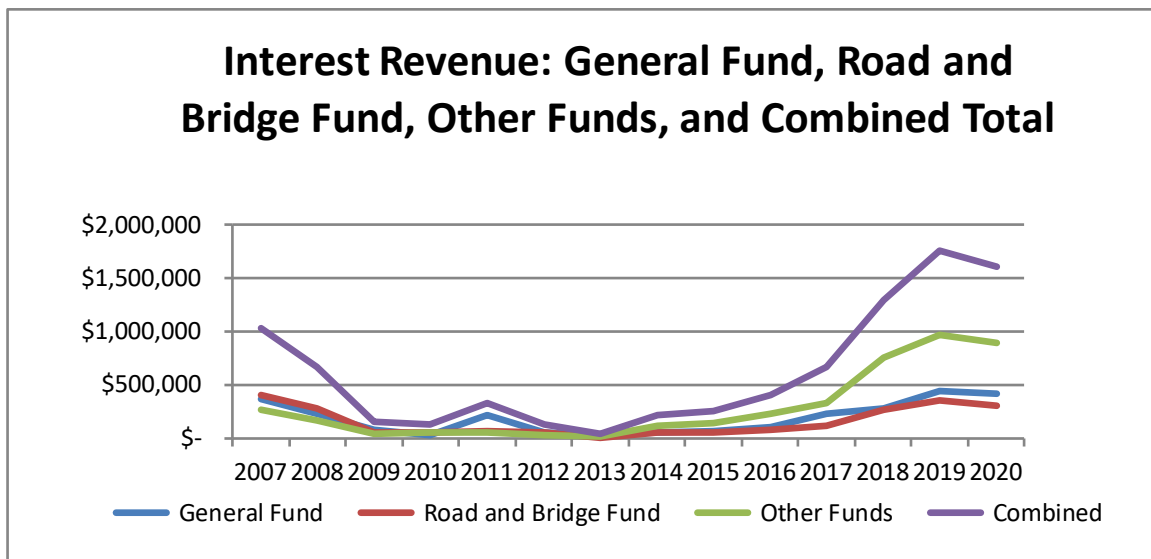
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



Fines and Forfeitures, Interest, and Other Revenues (5.2% of total revenue)

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

Interest revenue declined significantly after 2007 but has increased significantly since 2016. This is due to a combination of higher interest rates as well as higher invested cash balances. In fiscal year 2020, the County expects to earn approximately \$1.6 million interest income on all governmental funds combined.



Hospital Lease Revenue (3.5% 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 status of this revenue beyond 2020 is uncertain.

The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2020, 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.

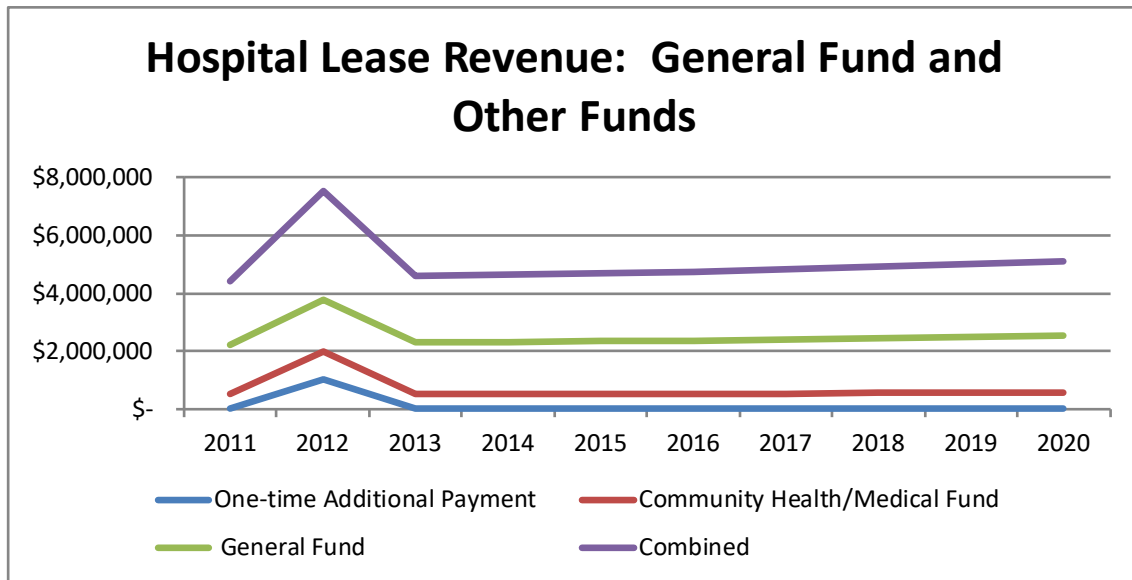
The first component consists of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2020 estimated lease revenue is \$1.98 million, which assumes 1.5% CPI growth over the prior year. This revenue 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 2020 Budget includes estimated lease revenue of \$565,000, which assumes 1.5% 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 3.5% 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 2020 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$86.5 million, which represents a 2% decrease over the prior year's budget (as amended) of \$87.9 million. The budgetary decrease is primarily attributable to funding included in the fiscal year 2019 for non-recurring projects and investment in new and replacement fixed asset replacements (vehicles, equipment, hardware, and software) in excess of similar amounts included in the fiscal year 2020 budget.

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

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

Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function	2018 (Actual)	2019 (Budget)	2019 (Estimated)	2020 (Budget)	% Change 20 Budget over 19 Budget	% of Total for 2020
General Government Operations*	\$ 9,823,785	12,353,375	10,047,514	13,579,948	10%	15.7%
Public Safety & Judicial	25,875,720	29,771,372	27,574,938	30,372,120	2%	35.1%
Environment, Protective Inspection & Infrastructure	17,452,364	22,497,184	20,321,116	21,243,391	-6%	24.5%
Community Health & Public Services	6,281,644	14,088,063	10,283,488	15,039,156	7%	17.4%
Fixed Assets (New and Replacement)	2,988,964	7,867,160	4,873,850	5,016,793	-36%	5.8%
Debt Service	1,568,151	1,133,668	1,133,667	1,126,856	-1%	1.3%
Other	64,622	164,140	57,890	157,574	-4%	0.2%
Total Expenditures	\$ 64,055,250	87,874,962	74,292,463	86,535,838	-2%	100.0%

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

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

Total fiscal year 2020 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 2020, 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 technology replacement, emergency appropriation, and several non-recurring projects. Likewise, planned use of fund balance within the Road and Bridge Fund includes significant appropriations in fiscal year 2020 for non-recurring infrastructure projects and machinery and equipment replacement.

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, estimated actual spending for fiscal year 2019 is projected at 85% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund— the fiscal year 2019 projected actual spending is approximately 92% of budget and is attributable to salary and benefits savings associated with

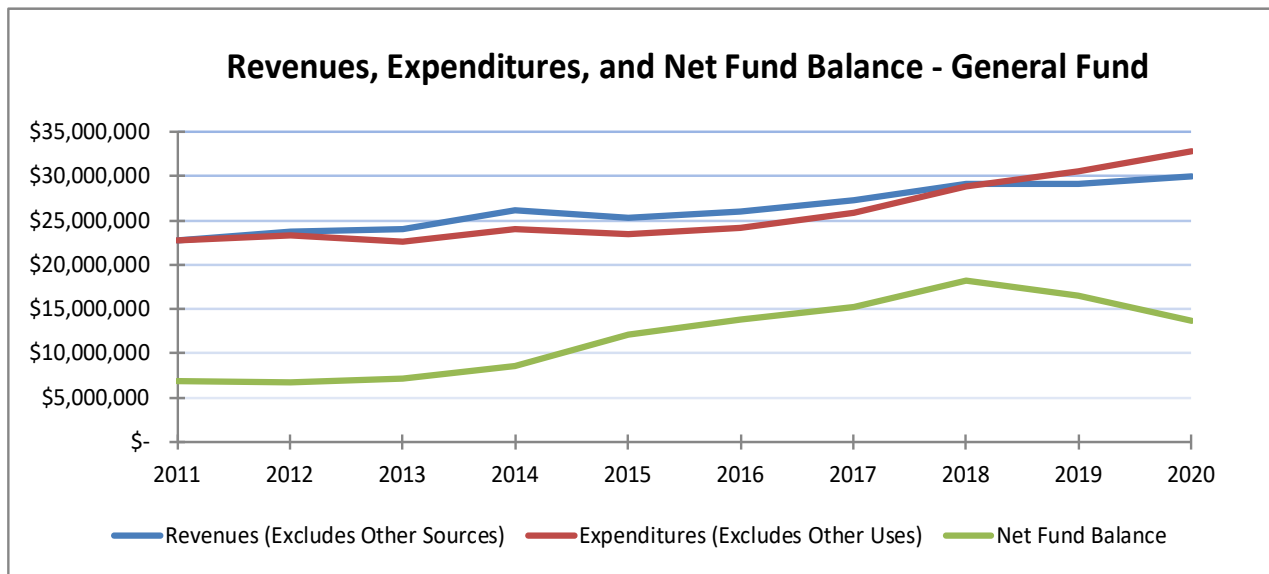
turnover and vacancies; unspent emergency appropriation; unspent appropriations for dues, travel, training, and County election expense ; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2019 projected actual spending is 96% of budget and is attributable to budgetary savings in contractual services for roadway preservation and rehab activities; salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; and cost savings for fixed asset purchases (new and replacement).
- Law Enforcement Services Fund— fiscal year 2019 projected actual spending is 93% of budget and is attributable to salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; and cost savings for fixed asset purchases (new and replacement).
- Community Children’s Services Fund— fiscal year 2019 projected actual spending is 72% of budget and is primarily attributable to contract utilization falling below expectations.
- 911/Emergency Management Fund— fiscal year 2019 projected actual spending is 66% of budget and is attributable to salary and benefits savings associated with turnover and vacancies; savings in software service contracts, savings in radio network equipment and repairs, and planned emergency siren and radio network improvements being re-budgeted in 2020.
- All nonmajor special revenue funds— fiscal year 2019 projected actual spending is 69% of budget. Approximately \$340,000 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 2019 projected actual spending is 100% of budget

Within the General Fund specifically, employee vacancies and turnover result in favorable budget variances. However, 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 2020 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2020. In addition, the fund balances for the major funds are projected to equal or exceed the minimum level established by County Commission policy except for the Law Enforcement Services Fund and the Road and Bridge Fund, which are projected to fall below the minimum level by 1%. Please refer to the Fund Balance section of the Budget Message for further discussion.

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

General Government Operations (15.7% of total expenditures)

The 2020 budgetary increase is due to the salary increases described earlier (2020 Budgetary Issues and Solutions) and the increased appropriations for elections.

Public Safety and Judicial (35.1% of total expenditures)

The 2020 budget includes funding for salary increases; however, the budget also reflects a “vacancy and turnover” adjustment, which reduces budgetary appropriations. Fiscal year 2019 was 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. The amount of budgetary adjustment to be applied to the annual budget will be reviewed as part of the annual budget process.

The increase is attributable to the additional grant-funded traffic officer, increasing two part-time warrant specialist positions to full time, and the annual service costs associated with the replacement in-car video and body camera system.

Environment, Protective Inspection, and Infrastructure (24.5% 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 included \$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. These appropriations have been removed from the fiscal year 2020 budget.

Community Health and Public Services (17.4% 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, 2018, and 2019. Approximately \$5.5 million of net fund balance is budgeted for service contracts in fiscal year 2020 which 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) (5.8% 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 listed under Priority #3 on page 6 of the Budget Message.

Debt Service (1.3% of total expenditures)

The \$1.13 million debt service payments included in the 2020 budget consist of \$966,000 to be paid from County resources and \$161,000 to be paid from assessments received from property owners participating in the County’s road and sewer Neighborhood Improvement District programs.

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

Other Expenditures (0.2% of total expenditures)

This category of expenditure includes economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt.

Changes in Personnel Staffing Levels

The changes in employee staffing levels county-wide reflect a **net increase of 0.72 FTEs** and are summarized below.

Excluding the impact of partial-year grant funding for certain positions, the net increase is 3.94 FTEs, of which **1.69 FTE represents a permanent, on-going increase**: 1 new FTE Traffic Officer (grant-funded); two existing .75 FTE positions increased to full-time (additional 0.50 FTE); 1 new FTE for 911 call-taking and dispatch; eliminate 1 FTE Emergency Management; and increase 0.19 FTE in the Juvenile Office Program Assistant hours.

Governmental Funds:

General Government Operations: +3.25 FTE net change

- **County Clerk – Elections and Voter Registration Office:** increase Elections Office Specialist Pool by 5,200 hours (General Fund). This is a result of election cycle activity. *Temporary increase, +2.50 FTE.*
- **County Clerk – Elections and Voter Registration Office:** decrease an Elections Office Specialist full-time benefitted position by 520 hours to 0.75 FTE (General Fund). *Permanent decrease, -0.25 FTE.*
- **County Collector:** add a full-time benefitted Deputy Collector (General Fund), transferring the position from the Tax Maintenance Fund (TMF) accompanied by a Memorandum of Understanding which provides reimbursement from the TMF to the General Fund *net increase, 0.00 FTE, benefitted.*
- **Information Technology:** add a full-time benefitted Systems Administrator (General Fund), transferring the position from the 911/EM fund (see Public Safety and Judicial – 911/Joint Communications below). The General Fund will receive reimbursement through the established indirect cost recovery methodology. *Permanent increase, +1.00 FTE, benefitted.*

Public Safety and Judicial – Circuit Court: -1.61 FTE (+0.19 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 Justice Grants:** decrease hours for Domestic Assault Court Coordinator (-0.80 FTE) to reflect the current level of approved grant funding (General Fund). *Grant-related decrease, -0.80 FTE, benefitted.*
- **Juvenile Office:** increase part-time non-benefitted Program Assistant pool position hours by 400 (+0.19 FTE) to bring budgeted hours in line with actual hours worked (General Fund). *Permanent increase, +0.19 FTE, non-benefitted.*

Public Safety and Judicial – Sheriff/Corrections: -0.08 FTE (+1.50 excluding impact of partial year grant-funded positions)

- **Sheriff's Office:** increase two (2) 0.75 FTE benefitted Warrant Specialist positions to full-time positions (General Fund). *Permanent increase, +0.50 FTE, benefitted.*
- **Sheriff's Office:** increase hours for an additional Deputy Traffic Officer (+.75 FTE) to reflect the current level of approved grant funding which covers 9 months of the County's budget year (General Fund). *Grant-related increase, +1.00 FTE, benefitted.*
- **Sheriff's Office:** decrease hours for one Deputy Traffic Officer (-.25 FTE) to reflect the current level of approved grant funding which covers only 9 months of the County's budget year (General Fund). *Grant-related decrease, -0.25 FTE, benefitted.*
- **Internet Crimes grant-funded positions:** reduce hours to reflect grant funding which currently is approved through May 2019 (-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: -1.00 FTE

- **Information Technology:** remove a full-time benefitted Systems Administrator (General Fund), transferring the position to the General Fund (see General Government Operations above). The 911/Emergency Management Sales Tax Fund will reimburse the General Fund through the established indirect cost recovery methodology. *Permanent decrease, -1.00 FTE, benefitted.*
- **911/Joint Communications:** add a full-time benefitted ETC position (911 Sales Tax Fund). *Permanent increase, +1.00 FTE, benefitted.*
- **Emergency Management:** eliminate a full-time benefitted Director position (911 Sales Tax Fund) because the duties have been assigned to the existing Director of Boone County Joint Communications. *Permanent decrease, -1.00 FTE, benefitted.*

The Sheriff's Department requested funding for eight (8) additional Deputy officers which were not included in the budget due to insufficient resources. The annual salary and benefits for 8 officers totals approximately \$525,000 and vehicle, equipment, and all other non-personnel costs total approximately \$502,000. It is unclear at this time if the requested eight (8) officers would address the complete staffing needs of the Sheriff's Department.

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 2020 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 and the Law Enforcement Services Fund. As previously discussed, the 2020 budget reflects significant non-recurring expenditures (planned use of fund balance) which accounts for the decline in the Road and Bridge Fund; County officials expect the minimum fund balance requirement to be achieved in subsequent fiscal years. Within the Law Enforcement Sales Tax Fund, however, flat and declining sales tax revenues resulting from untaxed e-commerce (previously discussed) are the primary cause. It will be increasingly difficult for the County to maintain the minimum fund balance requirement in this fund until the problem of untaxed e-commerce activity is addressed.

Projected Net Fund Balances at December 31, 2020

	Major Funds						
	General	Road and	Law	Community	911/	Nonmajor	All Governmental
	Fund	Bridge Fund	Enforcement	Children's	Emergency	Governmental	Funds
	Fund	Fund	Services	Services	Management	Funds	Funds
Projected Fund Balance 12/31	\$ 13,959,874	8,386,182	1,970,089	6,794,489	20,615,127	7,932,924	59,658,685
Less: Fund Balance Unavailable for Appropriation	(343,675)	(5,000,000)	(1,293,600)	-	(10,300,000)	(622,811)	(17,560,086)
Projected Net Fund Balance	\$ \$ 13,616,199	\$ 3,386,182	\$ 676,489	\$ 6,794,489	\$ 10,315,127	\$ 7,310,113	\$ 42,098,599
As a percent of expenditures	41%	16%	16%	55%	97%		
# of months expenditures	5.0	1.9	2.0	6.6	11.6		
Expenditures	\$ 32,894,810	\$ 21,010,134	\$ 4,107,042	\$ 12,281,790	\$ 10,627,274	\$ 5,614,788	\$ 86,535,838

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, 2020

	Major Funds						All Governmental Funds
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds	
Projected Fund Balance 12/31	13,959,874	8,386,182	1,970,089	6,794,489	20,615,127	7,932,924	59,658,685
Projected Fund Balance 1/1	\$ 16,868,924	11,517,606	2,548,781	12,305,279	21,363,428	9,313,848	73,917,866
Projected Change in Fund Balance	\$ (2,909,050)	(3,131,424)	(578,692)	(5,510,790)	(748,301)	(1,380,924)	(14,259,181)
Percentage Change	-17%	-27%	-23%	-45%	-4%	-15%	-19%

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 replacement fixed assets, election costs, and 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 the \$2.0 million contractual payment to MoDOT for the I-70 bridge project as well as using fund balance resources to cover the cost of machinery and equipment replacement.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to negative 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 2020 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 and computer technology. 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, 2020 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2020 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:

- \$869,000 - 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;
- \$160,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$97,000 –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, 2020 is expected to exceed \$3.0 billion which results in a legal debt limit of approximately \$300,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget for fiscal year 2019 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

Commission Directed Changes to the 2020 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)					
Personnel Changes (with related costs):					
Operating Transfer In from Special Revenue Fund		1126	3917	24,000	Transfer from Civil Charges Fund as partial reimbursement of salary adjustment County Counselor
Salary & Benefits	36,526	1126	1XXXX	-	Salary adjustment for County Counselor
Subtotal	<u>36,526</u>			<u>24,000</u>	
Other Changes:					
Vehicle Allowance	\$ 16,770	1121	10850	\$ -	Re-establish vehicle allowance for Commissioners
Local Mileage	(16,770)	1121	59200	-	Remove mileage reimbursement and replace with vehicle allowance
Contingency	90,000	1123	86850	-	Additional Assistant Prosecuting Attorney position (temporary until vacancy occurs)
Data service for ipads	120	1170	48050	-	Service for ipads
Cell Phone/Data Employee Reimb	540	1170	48060	-	Associated with system administrator position
Equipment Service Contract	(55)	1170	60050	-	Price adjustments for equipment
Software Service Contract	520	1170	70050	-	Price adjustments for software service contracts
Software Subscriptions	19,545	1170	70100	-	Price adjustments for software subscriptions
Professional Services	10,000	1170	71101	-	Audit of software development operations
Untagged Hardware & Software	4,115	1171	23810	-	Additional security cameras for Sheriff annex
Equipment Service Contract	(720)	1171	60050	-	Cost to be paid by 911/EM sales tax fund
Software Subscriptions	57	1171	70100	-	Price adjustments for Office365/Threat Intelligence Software
Computer Hardware	4,900	1171	91301	-	Switch associateed with Sheriff cameras
Computer Hardware	6,400	1171	91301	-	Courthouse security camera project
Replacement Computer Hardware	4,600	1171	92301	-	Courthouse security camera project
Software Subscriptions	171	1176	70100	-	Price adjustments for Office365/Threat Intelligence Software
Outside Services	15,000	1190	71100	-	Advertising Campaign for 2020 Census
Operating Transfer Out: Special Revenue Fund	11,745	1251	83922	-	Transfer to Law Enforcement Training Fund (subsidize POST training)
Software Service Contract	(2,574)	1253	70050	-	Reduce budget to match grant period expenses (Cyber Crimes)
Electricity	1,730	1261	48200	-	Estimated utility cost for Prosecuting Attorney evidence storage (ECC Support Building)
Software Subscriptions	171	1263	70100	-	Price adjustments for Office365/Threat Intelligence Software
Software Subscriptions	94	1420	70100	-	Price adjustments for Office365/Threat Intelligence Software
Software Subscriptions	86	1725	70100	-	Price adjustments for Office365/Threat Intelligence Software
Outside Services	77,043	1725	71100	-	Hinkson Creek Water/Sediment Analysis study
Reimb Special Projects	-	1725	3525	51,362	Hinkson Creek Water/Sediment Analysis project: funding provided by partner entities
Outside Services	6,545	1725	71100	-	Hinkson Creek Water Quality Assessment
Subtotal	<u>250,033</u>			<u>51,362</u>	
Total Changes to General Fund	\$ <u>286,559</u>			\$ <u>75,362</u>	
Assessment (Fund #201)					
Software Subscriptions	796	2010	70100	-	Price adjustments for Office365/Threat Intelligence Software
Total Changes to Assessment Fund	\$ <u>796</u>			\$ <u>-</u>	

Commission Directed Changes to the 2020 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
Road and Bridge (Fund #204)					
Public Works					
Sale of Non-Capital Asset	-	2040	3836	3,775	Reimbursement for trailer transferred to Facilities Maintenance
Software Subscriptions	796	2040	70100	-	Price adjustments for Office365/Threat Intelligence Software
				-	
Subtotal	\$ 12,896			\$ 3,775	
Resource Management -- Infrastructure, Preservation & Rehabilitation					
Contractor Costs	100,000	2041	71202	-	Re-budget FY 2019 large culvert project
Subtotal	\$ 100,000			\$ -	
Resource Management -- Design & Construction					
Software Subscriptions	625	2045	70100	-	Price adjustments for Office365/Threat Intelligence Software
Replacement Computer Hardware	1,000	2045	92301	-	Desktop PC Replacement
Subtotal	\$ 1,625			\$ -	
Resource Management -- Stormwater					
Subtotal	\$ 86			\$ -	
Total Changes to Road & Bridge Fund	\$ 114,607			\$ 3,775	
Community Children's Services (Fund #216)					
Total Changes to Community Children's Services Fund	191			\$ -	
Sheriff Training (Fund #251)					
Operating Transfer In: General Fund	-	2510	3913	11,745	General Fund subsidy for law enforcement POST Certification Training
Total Changes to Sheriff Training Fund	\$ 11,745			\$ 11,745	
Sheriff Civil Process (Fund #254)					
Operating Transfer Out: General Fund	24,000	2540	83917	-	Transfer to General Fund: partial reimbursement for County Counselor salary adjustment
Total Changes to Sheriff Civil Process Fund	\$ 24,000			\$ -	
Joint Communication Operations					
Personnel Costs	54,831	2701	1XXXX	-	Additional ETC Position - Wages & benefits
Uniforms	400	2701	23300	-	Additional ETC Position - Uniforms
Uniforms	1,725	2701	23300	-	Price adjustment
Seminars/Conference/Meeting	298	2701	37200	-	increased CentralSquare conference registration (C.A.R.)
Training/Schools	1,485	2701	37210	-	Additional ETC Position - Training
Meals & Lodging	465	2701	37230	-	Background Investigation training course
Telephones	27,480	2701	48000	-	Correct budget estimate
Furniture & Fixtures	4,000	2701	91100	-	Additional ETC Position - Wall panels
Subtotal	\$ 90,684			\$ -	

Commission Directed Changes to the 2020 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
Emergency Mgmt Operations					
Personnel Costs	(96,437)	2702	1XXXX	-	De-activate Director position
Other Supplies	60,000	2702	23050	-	Active shooter kits
Furniture/Fixture <\$1,000	4,925	2702	23855	-	Pedestal chairs (7)
Cellular/Mobile Device Service	807	2702	48050	-	Three months of service not covered by Homeland
Equipment Installation Charges	15,000	2702	60250	-	Re-budget Generator connectors from 2019
Machinery & Equipment	160,000	2702	91300	-	Additional six outdoor waring sirens and adjust unit
Subtotal	\$ 144,295			\$ -	
Information Technology-BCJC/EM					
Computer Software	310	2703	23810	-	Additional ETC Position - software licenses
Software Subscriptions	64	2703	70100	-	Additional ETC Position - software subscriptions
Computer Hardware	1,450	2703	91301	-	Additional ETC Position - Scanner
Equipment Service Contract	720	2703	60050	-	Price adjustments for equipment
Software Service Contract	2,420	2703	70050	-	Price adjustments for software service contracts
Software Subscriptions	6,724	1170	70100	-	Price adjustments for software subscriptions
Subtotal	\$ 11,688			\$ -	
Joint Communications Radio Network					
Uniforms	825	2704	23300	-	Uniforms for radio technican
Data Communications	9,180	2704	48002	-	Centurylink cost increases (T-1 red sites)
Subtotal	\$ 10,005			\$ -	
Fac Maint/Hsking/Ground - ECC					
Support Services Building - Joint Comm	3,400	2705	48200	-	Estimated utility cost for ECC Support Building
Support Services Building - OEM	3,005	2705	48200	-	Estimated utility cost for ECC Support Building
Subtotal	\$ 6,405			\$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ 263,077			\$ -	
Facilities & Grounds (Fund #610)					
Facilities Maintenance					
Building Repair/Maintenance	17,000	6100	60100	-	Paint Circuit Clerk offices
Software Subscriptions	625	6100	70100	-	Price adjustments for Office365/Threat Intelligence Software
Machinery & Equipment	3,775	6100	91300	-	Reimburse Road & Bridge Fund for trailer
Subtotal	\$ 21,400			\$ -	
Housekeeping					
Software Subscriptions	228	6101	70100	-	Price adjustments for Office365/Threat Intelligence Software
Subtotal	\$ 228			\$ -	
Grounds Maintenance					
Software Subscriptions	171	6104	70100	-	Price adjustments for Office365/Threat Intelligence Software
Subtotal	\$ 171			\$ -	
Total Changes to Facilities and Grounds Fund	\$ 21,799			\$ -	

Commission Directed Changes to the 2020 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
Capital Repairs & Replacements (Fund #620)					
Major Building Repairs/Replacement	\$ (44,050)	6200	60110	\$ -	Remove Mill & Overlay project that had be re-budgeted (project contract to be awarded in 2019)
Major Building Repairs/Replacement	57,000	6200	60110	-	Courthouse door controls-- holding area
Major Building Repairs/Replacement	60,000	6200	60110	-	Johnson Building wall repair
Total Changes to Capital Repairs & Replacements Fund	72,950			\$ -	

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 286,559	\$ 75,362
Assessment (201)	796	-
Community Health/Medical-Hospital Lease (Fund #213)	-	-
Community Children's Services (Fund #216)	191	-
Sheriff Training (Fund #251)	11,745	11,745
Sheriff Civil Process (Fund 254)	24,000	-
Law Enforcement Services (Fund #290)	-	-
Internal Service Funds:		
Facilities & Grounds (Fund #610)	21,799	-
Capital Repairs & Replacements - Public Works (Fund #624)	-	-
Total	\$ 795,724	\$ 90,882

CERTIFIED COPY OF ORDER**STATE OF MISSOURI**

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December Session of the October Adjourned

Term. 20 19**County of Boone****In the County Commission of said county, on the**

19th

day of**December 20 19****the following, among other proceedings, were had, viz:**

Now on this day, the County Commission of the County of Boone does hereby approve and adopt the Boone County Operating Budget for fiscal year 2020. 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 Directed Changes to the fiscal year 2020 Proposed Budget. Final wage and benefit appropriation for each department have been calculated using actual salaries in effect as of December 11, 2019 along with all approved range re-classifications having an effective date of January 1, 2020.

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
- 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 2020 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-directed 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 tentatively fixes the property tax rates necessary to finance the budget and which are shown in the attached Draft Revenue Commission Order.

The County Commission authorizes the County Auditor to re-appropriate unspent fiscal year 2019 grant funds which may be carried forward into fiscal year 202 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered FY 2019 appropriations for the following projects which are continuing into FY 2020: ERP project; bicentennial celebration project; replacement telephone system project;

Facilities Maintenance Courthouse Plaza paver project, Courthouse Entrance artwork project; and two Facilities Maintenance jail-related projects.

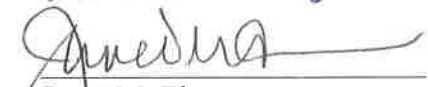
Done this 19th day of December 2019.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Fred J. Parry
District I Commissioner


Janet M. Thompson
District II Commissioner

FOR PURPOSES OF SETTING THE FISCAL YEAR 2020 PROPERTY TAX RATES, THE COUNTY COMMISSION IS REQUIRED TO CONDUCT A PUBLIC HEARING AFTER GIVING DUE NOTICE. THE PUBLIC HEARING WILL OCCUR SOMETIME AROUND AUGUST OR EARLY SEPTEMBER 2020. THE COUNTY'S ACTUAL PROPERTY TAX RATE FOR FISCAL YEAR 2020 WILL BE ESTABLISHED AT THAT TIME.

THE DRAFT WORDING BELOW REPRESENTS THE COMMISSION ORDER THAT WOULD BE REQUIRED AT THAT TIME TO ESTABLISH THE PROPERTY TAX RATES REFLECTED IN THE FY 2020 BUDGET.

DRAFT REVENUE COMMISSION ORDER FOR PURPOSES OF RSMO SEC. 50.590(3) and RSMO SEC. 50.610:

Now on this day the County Commission of the County of Boone, pursuant to the provisions of RSMo Sec. 137.055, after due notice and public hearing, does hereby set the property tax levies for the County of Boone as follows:

County of Boone	Total:	\$0.3046
General Revenue	\$0.1400	
Common Road and Bridge	\$0.0500	
Group Homes	\$0.1146	
County-wide Surtax on Subclass III Property		\$0.6100

Done this ____ day of September, 2020.



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

Vacant, 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 Communications

Chad Martin, Director..... Emergency Communications Center 573-544-1000

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

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

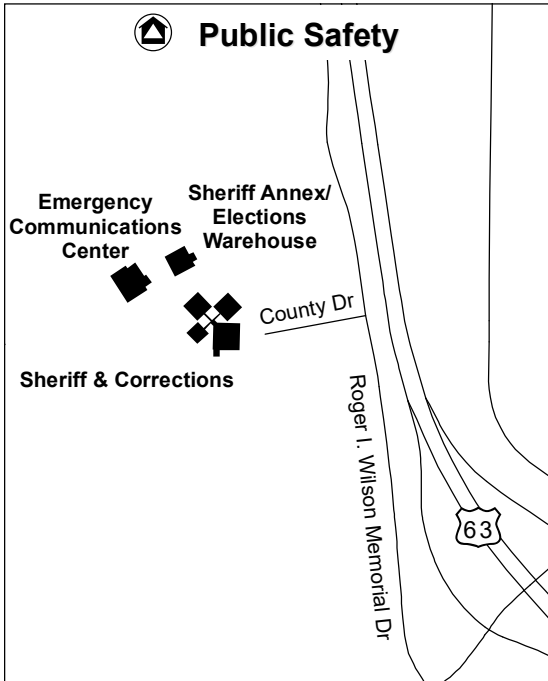
Dwayne Carey, Sheriff,,, Boone County Sheriff Admin. & Corrections Facility 573-875-1111

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

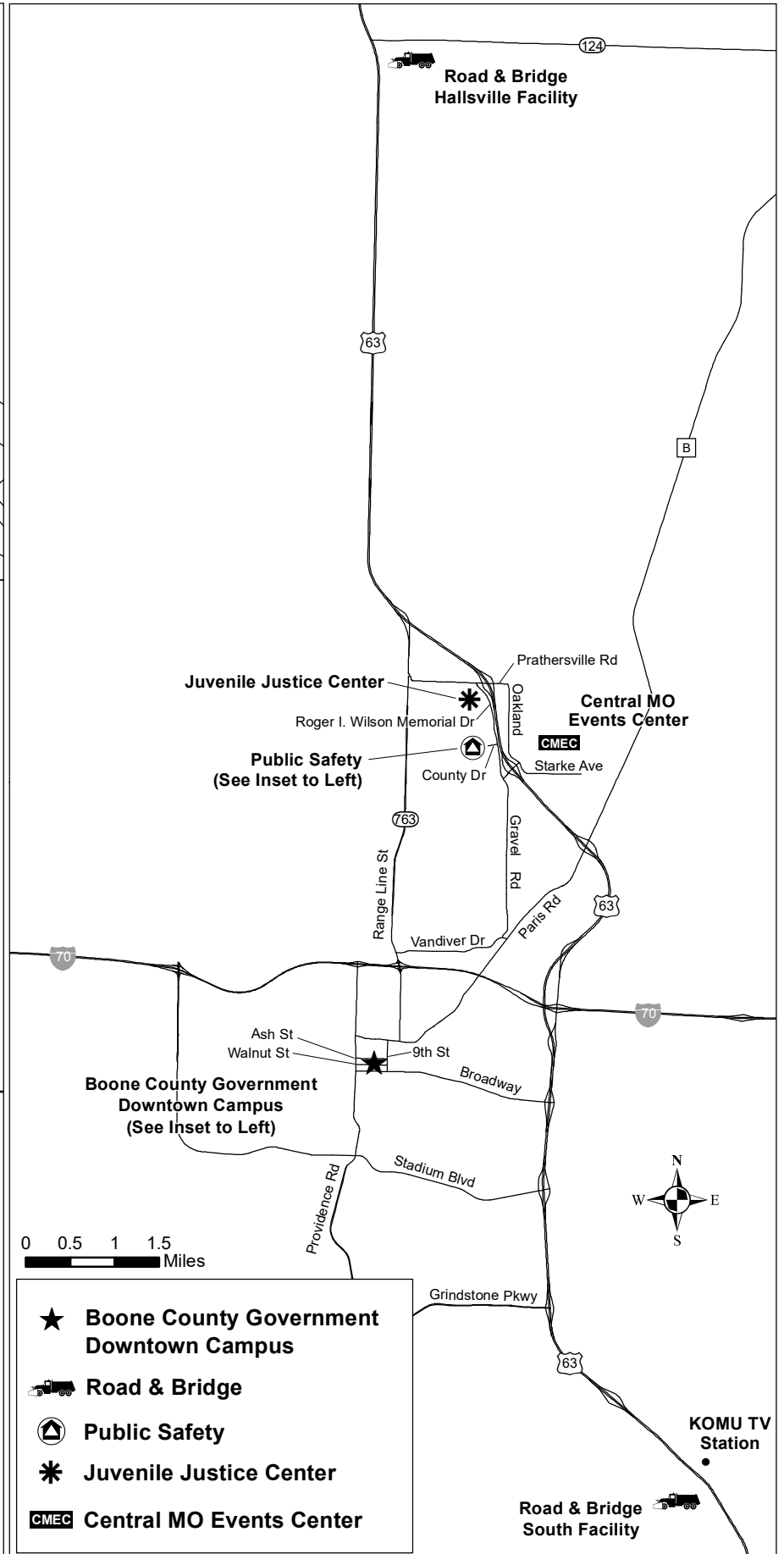


★ Boone County Government Downtown Campus



- 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

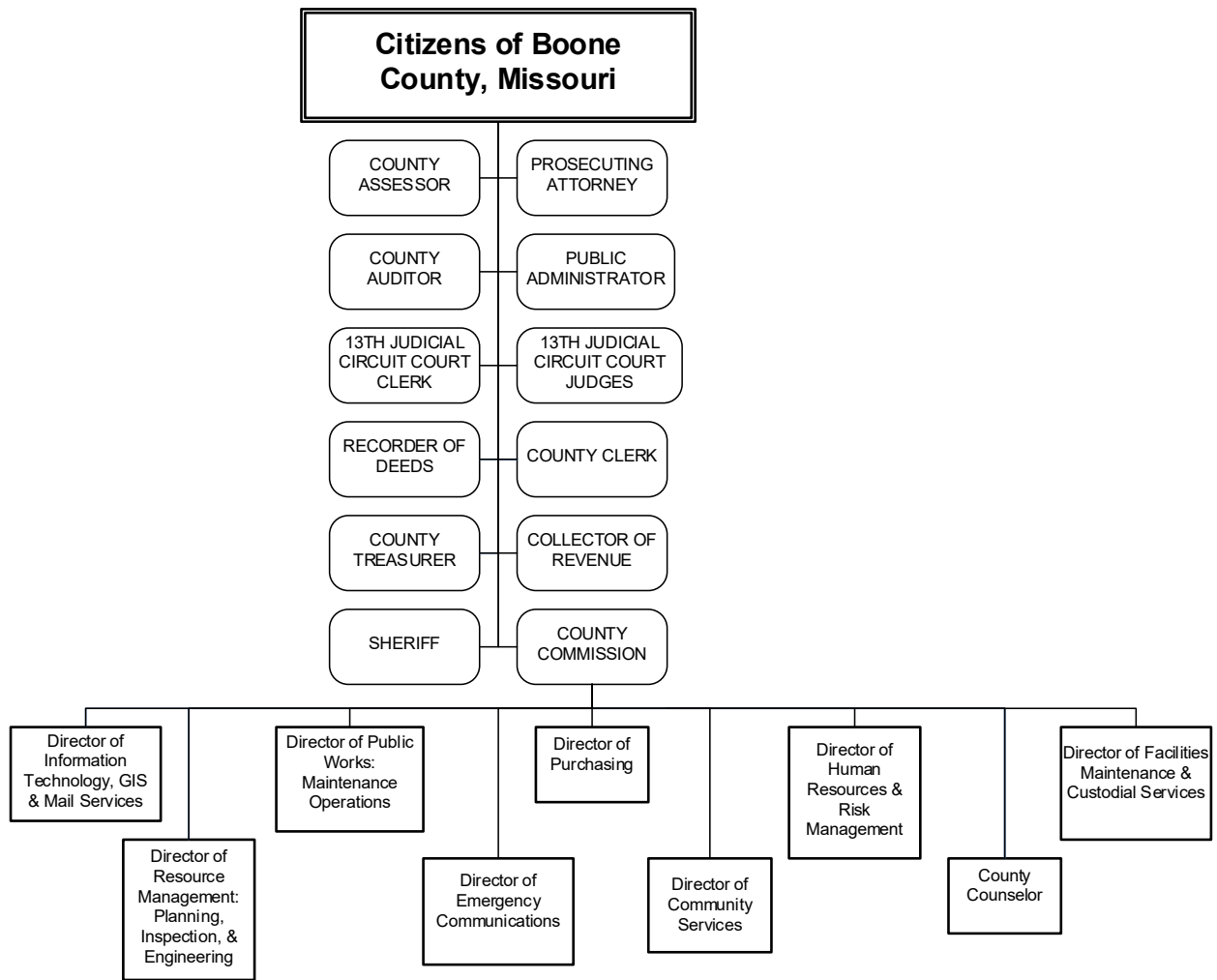


- ★ **Boone County Government Downtown Campus**
- Road & Bridge**
- Public Safety**
- ✱ **Juvenile Justice Center**
- CMEC** **Central MO Events Center**

Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Emergency Communication Center	2145 East County Drive
Family Support Enforcement & Dept. of Community Services	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Boone County Fairgrounds (CMEC)	5212 N. Oakland Gravel Road
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - 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>
271	911 Prepaid Wireless Fee Fund	<p>This fund is established and governed by RSMo 190.460.</p> <p>It accounts for the revenues related to service charges on prepaid wireless telephone service. The County Commission approves the budget; a commission-appointed department director administers 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>

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

Fund No.	Fund Name	Description
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

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

Debt Service Funds

303	Government Building Debt Service Reserve	<p>The fund is established pursuant to long-term debt requirements.</p> <p>It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replace with Series 2012 Certificates of Participation.</p>
	<i>This fund was closed in 2018</i>	
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 2020 Budget total \$1,126,856 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$966,469 relate to special obligation bonds associated with land and building acquisition and \$160,387 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%.	105,000
	<hr/>
Sub-total: General Obligation Debt – Road NIDs	\$ 105,000
\$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%.	546,400
\$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%	195,000
\$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%	85,236

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%.

54,000

\$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%

197,365

Sub-total: General Obligation Debt – Sewer NIDs

1,078,001

Total: All General Obligation Debt

\$ **1,183,001**

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.

95,000

\$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.

10,505,000

Total: All Special Obligation Debt

\$ **10,600,000**

Total Combined Debt:

\$ **11,783,001**

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	\$ 105,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,078,001

Summary of Long-Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation		General Obligation		Combined Principal	Combined Interest	Combined Total
	-----Bonds----- Principal	Interest	-----Bonds----- Principal	Interest			
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	635,000.00	235,743.76	88,627.48	21,504.06	723,627.48	257,247.82	980,875.30
2025-2029	3,475,000.00	876,468.80	478,593.09	74,182.92	3,953,593.09	950,651.72	4,904,244.81
2030-2034	4,030,000.00	314,259.42	154,200.52	11,814.48	4,184,200.52	326,073.90	4,510,274.42
2035-2039	0.00	0.00	28,161.35	1,166.12	28,161.35	1,166.12	29,327.47
Total	\$ 10,600,000.00	2,542,179.17	1,183,001.30	217,746.93	11,783,001.30	2,759,926.10	14,542,927.40

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 \$303,800,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$3,038,003,000
Constitutional Debt Limit (10%):	\$ 303,800,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,183,001
Debt outstanding at January 1 as a percentage of debt limit:	0.4%

Financial Summaries—

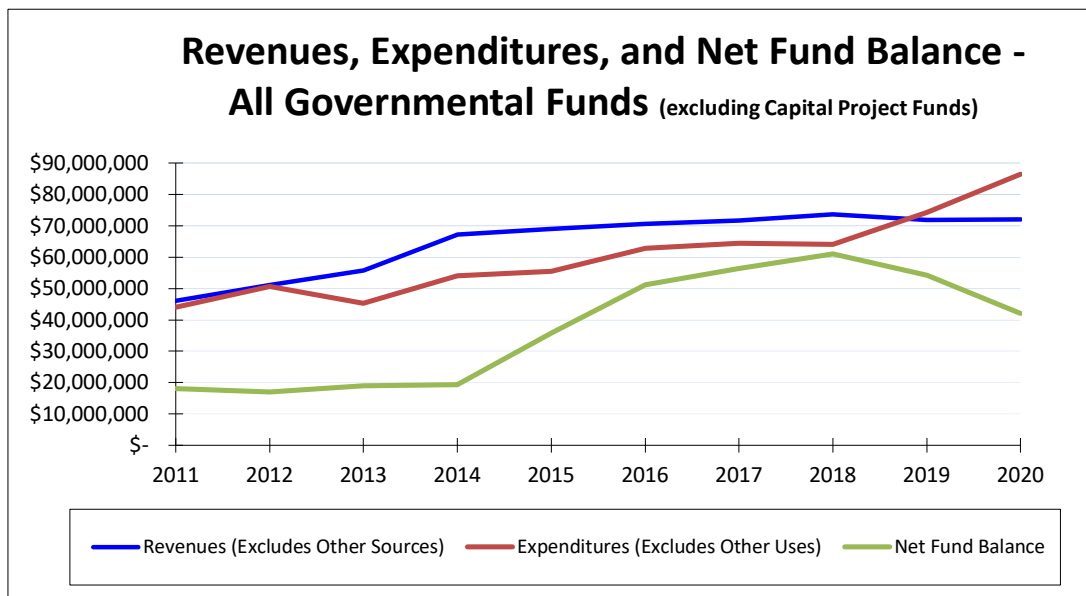
This section contains the following information:

- 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)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Revenues (Excludes Other Sources)	\$46,174,373	\$51,094,042	\$55,734,573	\$67,156,679	\$69,075,258
Expenditures (Excludes Other Uses)	\$44,095,275	\$50,690,252	\$45,345,945	\$54,096,677	\$55,509,273
Net Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110
	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Revenues (Excludes Other Sources)	\$70,589,700	\$71,635,975	\$73,618,466	\$71,845,211	\$71,994,657
Expenditures (Excludes Other Uses)	\$62,891,547	\$64,540,179	\$64,055,250	\$74,292,463	\$86,535,838
Net Fund Balance	\$51,202,647	\$56,465,866	\$61,133,456	\$54,219,450	\$42,098,599



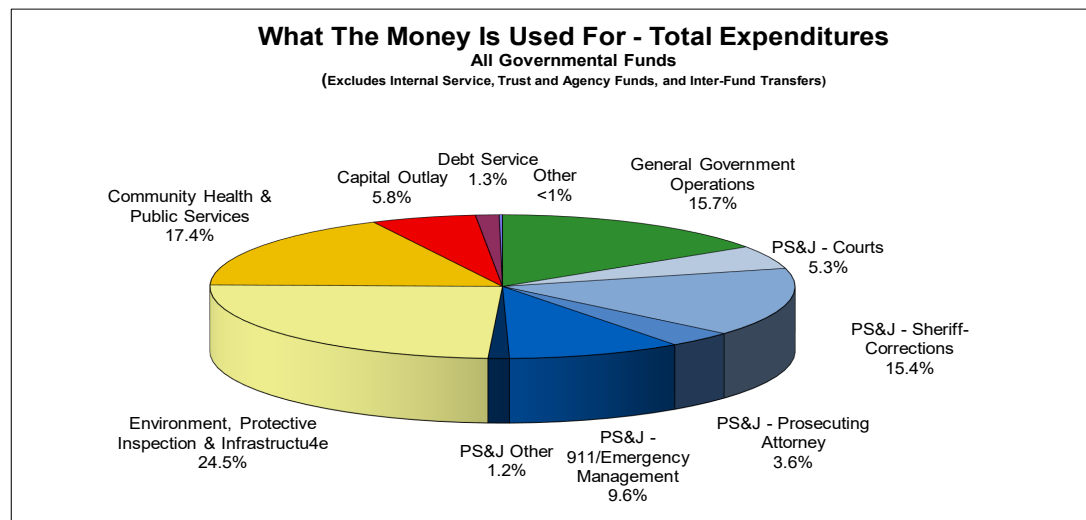
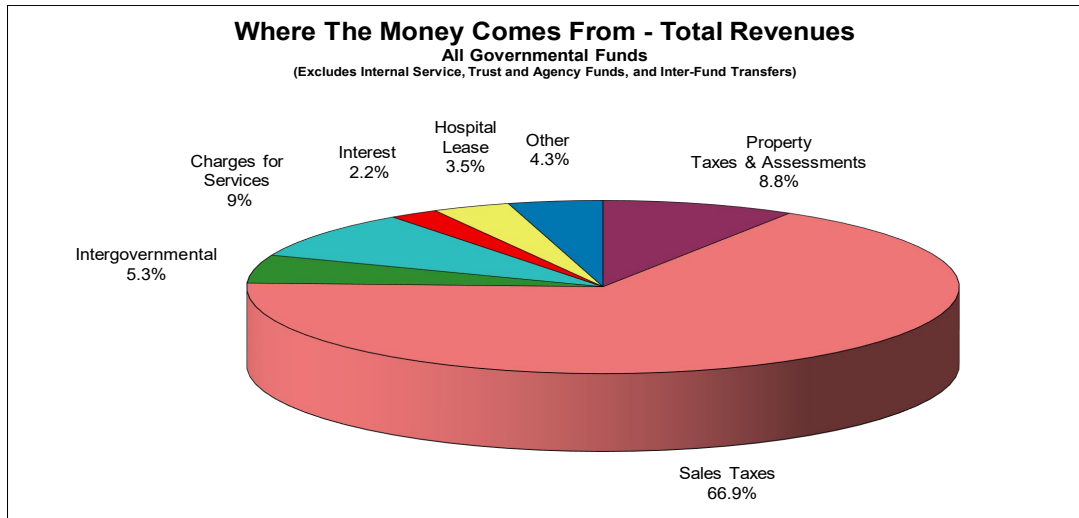
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management
- Favorable revenue variances (2013 through 2014)
- Favorable spending variances in the Community Children’s Services Fund and the 911/Emergency Management Sales Tax Fund (2013-2018); a large number of extended staff vacancies within County offices (primarily in the General Fund), resulting in increased favorable spending variances (2013 through 2018)
- Planned use of fund balance for non-recurring needs (2019-2020)

Financial Summaries cont'd

2020 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 6,325,684
Sales Taxes	48,159,000
Intergovernmental	3,796,516
Charges for Services	6,467,670
Interest	1,610,840
Hospital Lease	2,546,500
Other	3,088,447
Total Revenues	\$ 71,994,657
Other Financing Sources	1,201,525
Fund Balance Used for Operations	14,259,181
Total Financing Sources	\$ 87,455,363

What The Money Is Used For

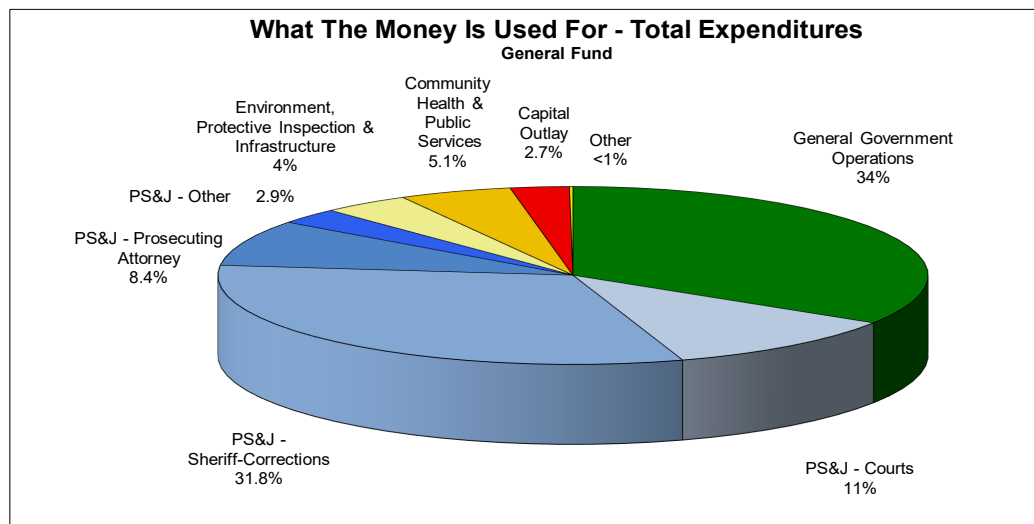
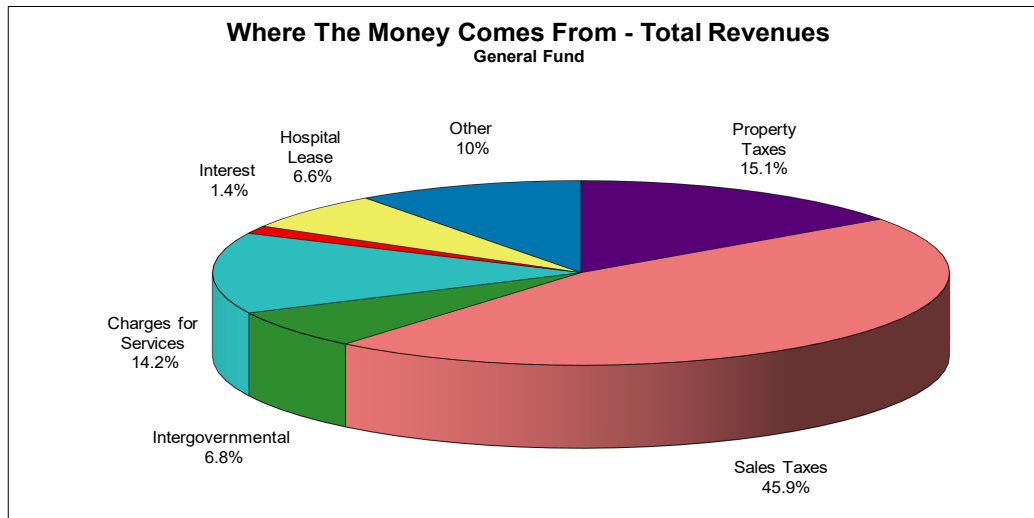
General Government Operations	\$ 13,579,948	**
PS&J - Courts	4,546,392	
PS&J - Sheriff-Corrections	13,335,794	
PS&J - Prosecuting Attorney	3,151,879	
PS&J - 911/Emergency Management	8,325,474	
PS&J - Other	1,012,581	***
Environment, Protective Inspection & Infrastructure	21,243,391	
Community Health & Public Services	15,039,156	
Capital Outlay	5,016,793	
Debt Service	1,126,856	
Other	157,574	
Total Expenditures	\$ 86,535,838	
Total Other Financing Uses	919,525	
Total Financial Uses	\$ 87,455,363	

** 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,

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

Financial Summaries cont'd

2020 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 4,534,300
Sales Taxes	13,740,000
Intergovernmental	2,043,128
Charges for Services	4,255,613
Interest	417,031
Hospital Lease	1,981,500
Other	2,985,940
Total Revenues	\$ 29,957,512
Other Financing Sources	39,993
Fund Balance Used for Operations	2,909,050
Total Financing Sources	\$ 32,906,555

What The Money Is Used for

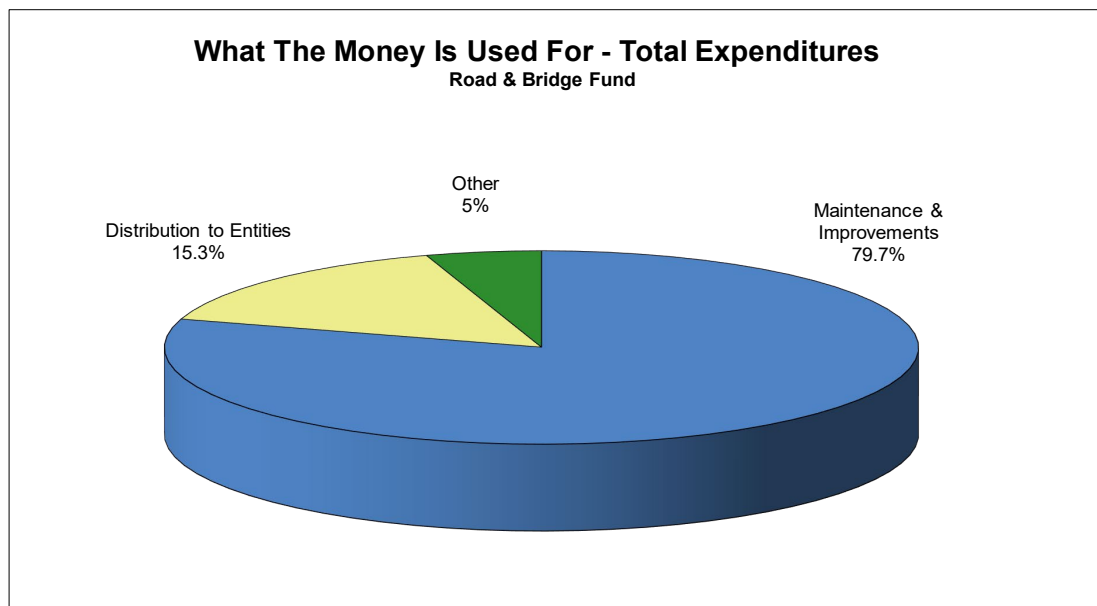
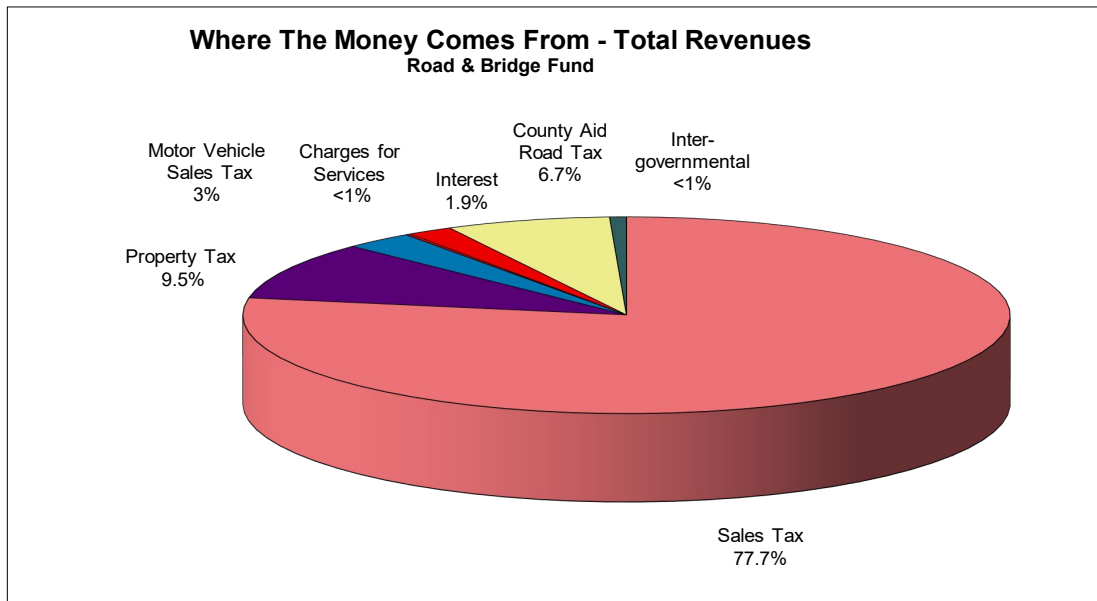
General Government Operations	\$ 11,182,905	**
PS&J - Courts	3,624,655	
PS&J - Sheriff/Corrections	10,449,228	
PS&J - Prosecuting Attorney	2,755,319	
PS&J - Other	942,186	***
Environment, Protective Inspection & Infrastructure	1,316,232	
Community Health & Public Services	1,689,422	
Capital Outlay	881,863	
Debt Service	-	
Other	53,000	
Total Expenditures	32,894,810	
Total Other Financing Uses	11,745	
Total Financial Uses	\$ 32,906,555	

** 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

2020 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

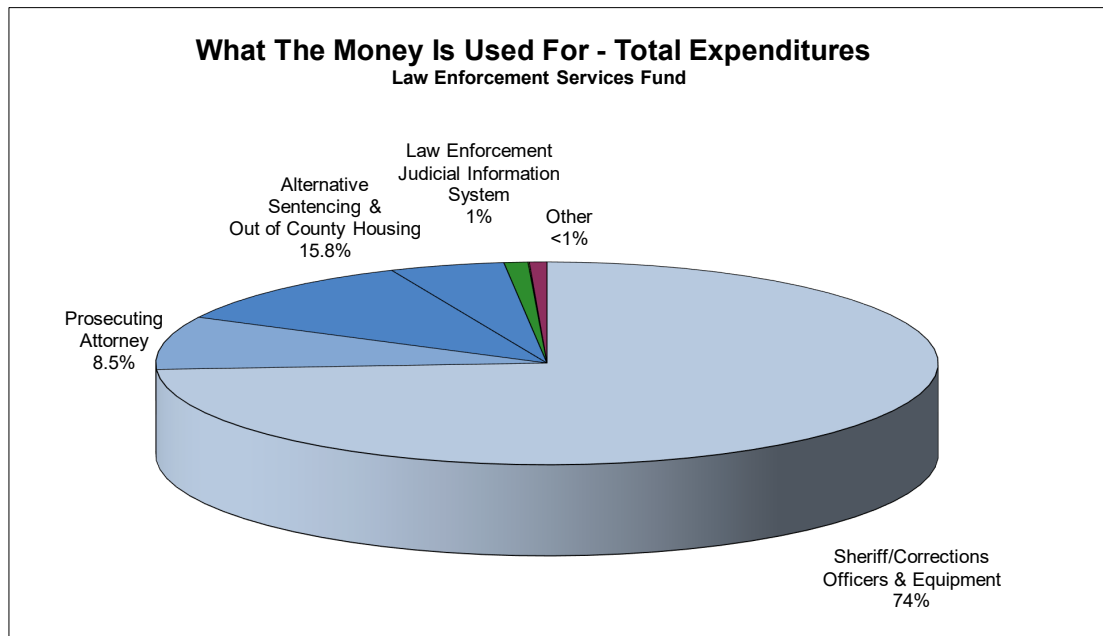
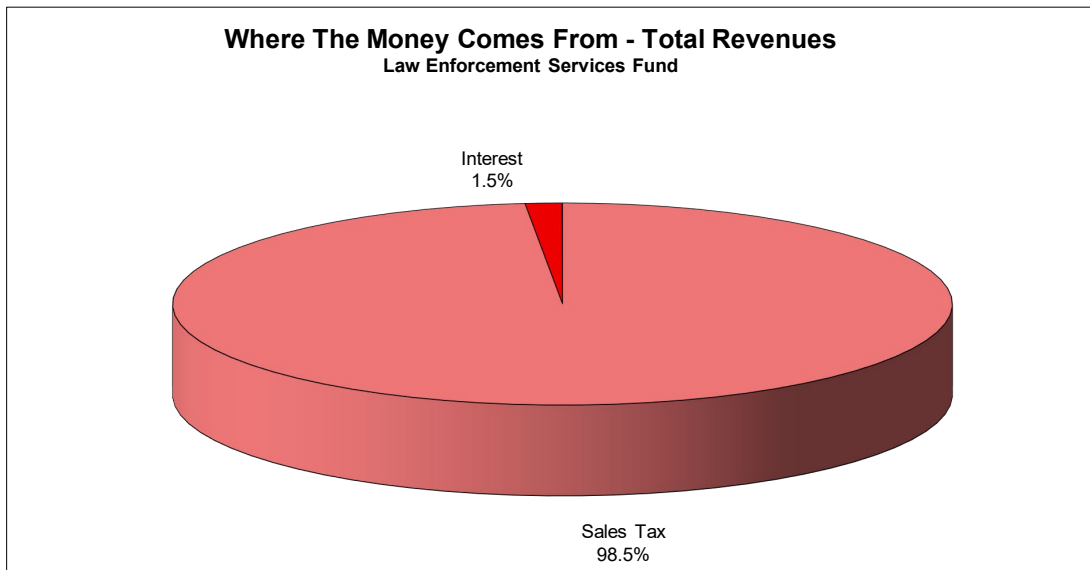
Sales Tax	\$ 13,722,000
Property Tax	1,683,100
Motor Vehicle Sales Tax	515,000
Charges for Services	37,965
Interest & Other	335,325
County Aid Road Tax	1,225,000
Intergovernmental	124,570
Total Revenues	\$ 17,642,960
Other Financing Sources	235,750
Fund Balance Used for Operations	3,131,424
Total Financing Sources	\$ 21,010,134

What The Money Is Used for

Property Tax Distribution	\$ 290,100
Sales Tax Distribution	2,847,300
Maintenance	8,037,057
Infrastructure Preservation/Rehab	7,315,000
Design & Construction	1,263,616
Stormwater Administration	130,873
Administration	675,000
Facility Repair & Replacement	150,000
Insurance Activity	20,000
CART/MV Distribution to Road District	87,000
Other	194,188
Total Expenditures	\$ 21,010,134
Total Other Financing Uses	-
Total Financial Uses	\$ 21,010,134

Financial Summaries cont'd

2020 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

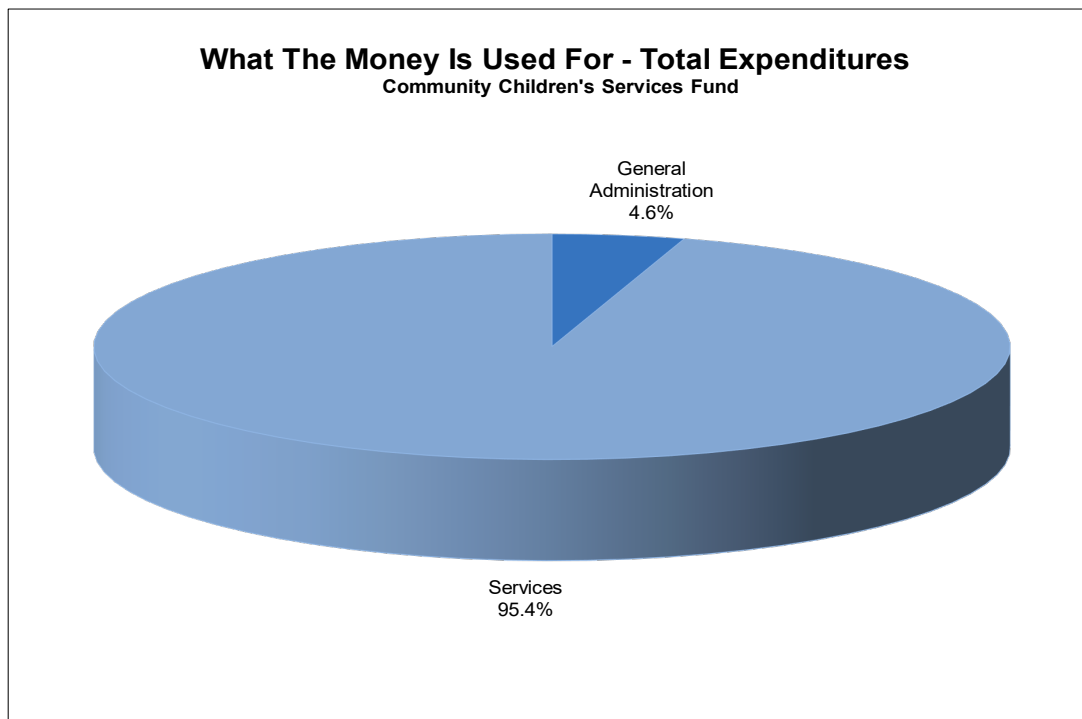
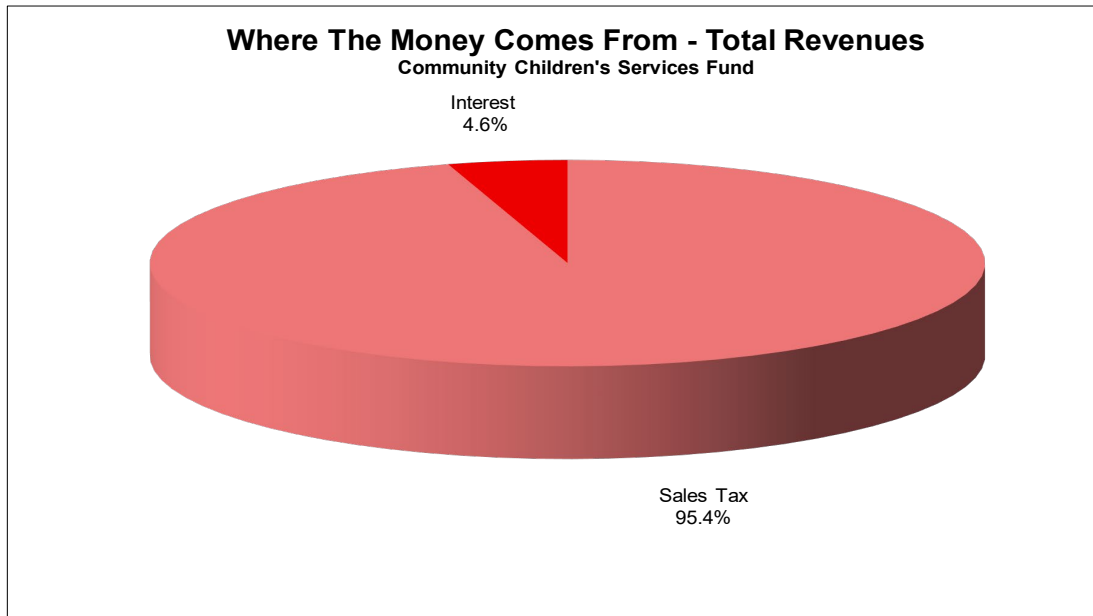
Sales Tax	\$3,430,000
Charges for Services	500
Interest	53,100
Total Revenues	<u>\$3,483,600</u>
Other Financing Sources	44,750
Fund Balance Used for Operations	<u>578,692</u>
Total Financing Sources	<u>\$4,107,042</u>

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$3,039,067
Prosecuting Attorney	348,441
Alternative Sentencing	452,039
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	40,595
Law Enforcement Judicial Information System-Court	2,100
Other	<u>29,800</u>
Total Expenditures	<u>\$4,107,042</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$4,107,042</u>

Financial Summaries cont'd

2020 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

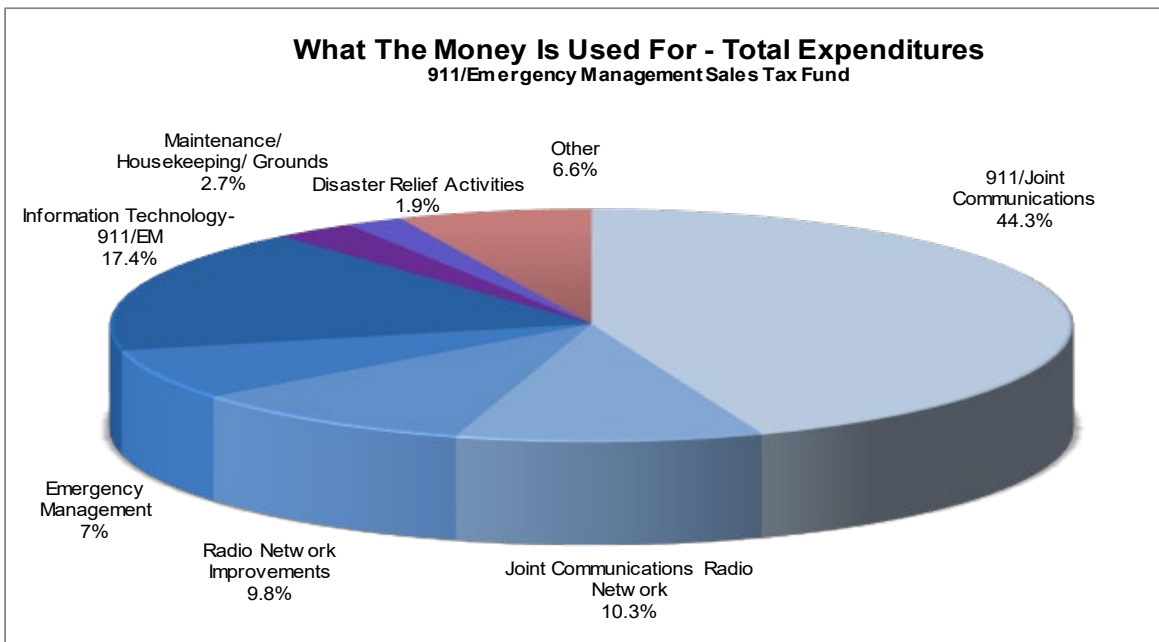
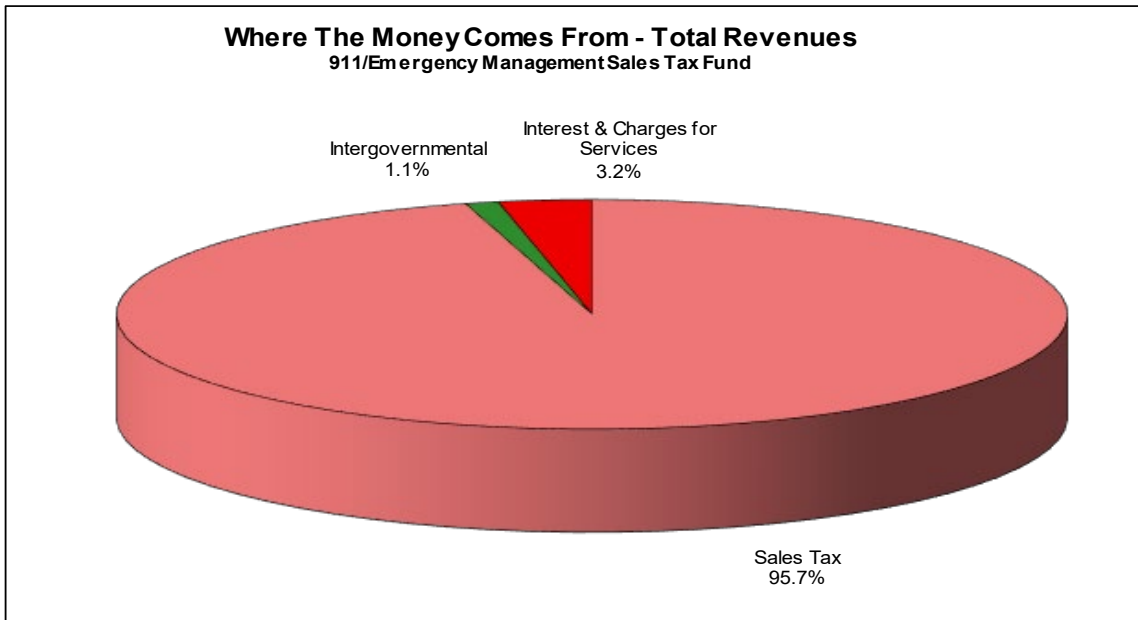
Sales Tax	\$ 6,458,000
Interest	313,000
Total Revenues	<u>\$ 6,771,000</u>
Other Financing Sources	-
Fund Balance Used for Operations	5,510,790
Total Financing Sources	<u>\$ 12,281,790</u>

What The Money Is Used for

General Administration	\$ 572,790
Services	11,709,000
Total Expenditures	<u>\$ 12,281,790</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 12,281,790</u>

Financial Summaries cont'd

2020 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,287,000
Intergovernmental	120,510
Charges for Services	750
Interest	340,000
Total Revenues	\$ 10,748,260
Other Financing Sources	-
Fund Balance Used for Operations	469,241
Total Financing Sources	\$ 11,217,501

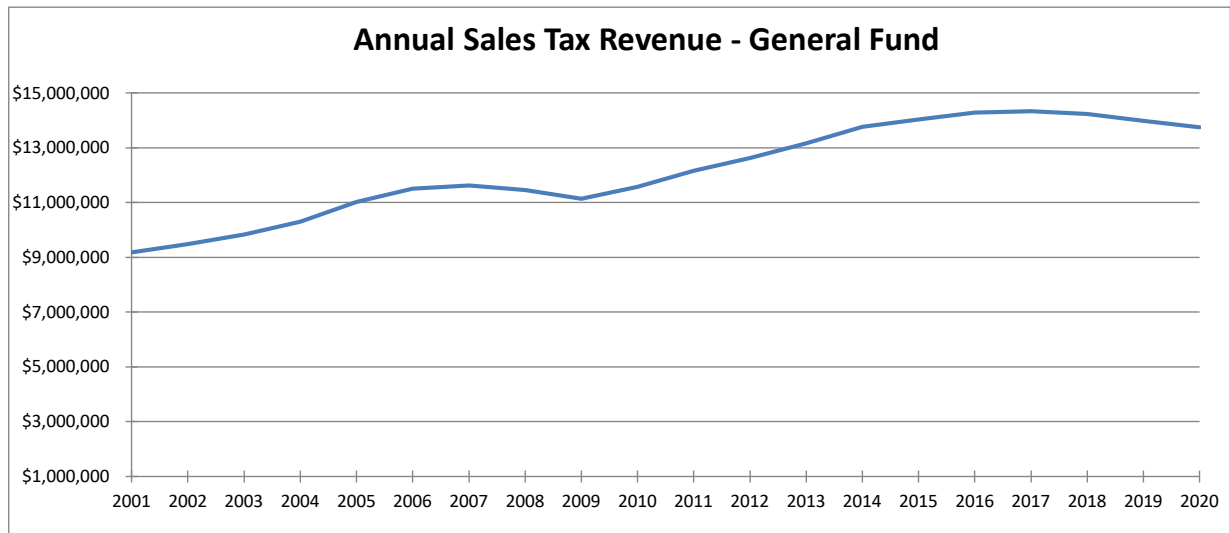
What The Money Is Used for

911/Joint Communications Operations	\$ 4,582,026
Joint Communications Radio Network	1,060,750
Radio Network Improvements	1,012,000
Emergency Management Operations	726,798
Information Technology-911/EM	1,804,400
Maintenance/Housekeeping/Grounds	283,035
Disaster Relief Activities	200,000
Other	679,205
Total Expenditures	\$ 10,348,214
Total Other Financing Uses	869,287
Total Financial Uses	\$ 11,217,501

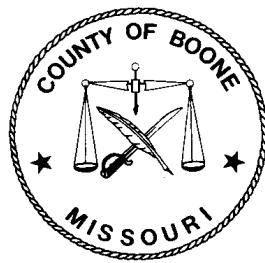
Financial Summaries cont'd

Sales Tax

	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>
Sales Tax	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073
Sales Tax Growth Rate		3.1%	3.8%	4.7%	6.9%
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>
Sales Tax	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077
Sales Tax Growth Rate	4.5%	0.9%	-1.4%	-2.8%	3.9%
	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>
Sales Tax	\$12,162,398	\$12,619,573	13,165,037	13,770,424	14,034,684
Sales Tax Growth Rate	5.0%	3.8%	4.3%	4.6%	1.9%
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
Sales Tax	14,281,327	14,335,906	14,233,384	13,984,000	13,740,000
Sales Tax Growth Rate	1.8%	0.4%	-0.7%	-1.8%	-1.7%



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)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,251,403	5,376,400	5,506,140	6,217,400
Assessments	162,796	114,732	146,387	108,284
Sales Taxes	49,894,292	50,517,000	49,012,000	48,159,000
Franchise Taxes	166,249	160,000	163,000	163,000
Licenses and Permits	693,931	655,977	711,935	742,046
Intergovernmental	5,181,034	4,169,865	3,739,613	3,796,516
Charges for Services	6,441,010	6,297,317	6,234,247	6,467,670
Fines and Forfeitures	110,219	10,000	22,761	10,000
Interest	1,287,998	1,153,897	1,756,697	1,610,840
Hospital Lease	2,461,187	2,475,500	2,508,198	2,546,500
Other	1,968,347	2,011,113	2,044,233	2,173,401
Total Revenues	73,618,466	72,941,801	71,845,211	71,994,657
Other Financing Sources				
Transfer In from other funds	1,265,278	1,739,341	1,740,745	919,525
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	161,526	114,308	221,916	282,000
Total Other Financing Sources	1,426,804	1,853,649	1,962,661	1,201,525
Fund Balance Used for Operations	206,141	18,563,853	8,677,398	14,259,181
TOTAL FINANCIAL SOURCES	\$ 75,251,411	93,359,303	82,485,270	87,455,363
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,143,557	31,928,376	30,098,260	32,923,270
Materials & Supplies	2,897,191	3,787,657	3,656,272	3,566,155
Dues Travel & Training	504,222	848,351	668,010	855,364
Utilities	1,053,552	1,176,546	1,105,003	1,199,963
Vehicle Expense	937,484	1,000,025	979,136	1,051,990
Equip & Bldg Maintenance	877,187	1,238,260	1,160,039	1,195,663
Contractual Services	18,578,561	29,227,664	23,412,784	26,723,513
Debt Service (Principal and Interest)	1,568,151	1,133,668	1,133,667	1,126,856
Emergency	-	1,231,230	-	1,252,000
Other	5,506,381	8,436,025	7,205,442	11,624,271
Fixed Asset Additions	2,988,964	7,867,160	4,873,850	5,016,793
Total Expenditures	64,055,250	87,874,962	74,292,463	86,535,838
Other Financing Uses				
Transfer Out to other funds	1,265,278	5,484,341	5,404,745	919,525
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,265,278	5,484,341	5,404,745	919,525
TOTAL FINANCIAL USES	\$ 65,320,528	93,359,303	79,697,208	87,455,363
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 77,336,452	83,344,046	83,344,046	73,917,866
Less encumbrances, beginning of year	(7,253,992)	(3,536,844)	(3,536,844)	-
Add encumbrances, end of year	3,536,844	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	9,724,742	(18,563,853)	(5,889,336)	(14,259,181)
FUND BALANCE (GAAP), end of year	83,344,046	61,243,349	73,917,866	59,658,685
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(22,210,590)	(19,659,603)	(19,698,416)	(17,560,086)
NET FUND BALANCE, end of year	\$ 61,133,456	41,583,746	54,219,450	42,098,599

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,673,856	3,765,900	3,858,100	4,534,300
Assessments	-	-	-	-
Sales Taxes	14,233,384	14,408,000	13,984,000	13,740,000
Franchise Taxes	166,249	160,000	163,000	163,000
Licenses and Permits	651,398	624,210	641,642	673,549
Intergovernmental	2,049,896	2,283,326	2,028,500	2,043,128
Charges for Services	4,259,676	4,098,019	4,113,061	4,255,613
Fines and Forfeitures	11,471	10,000	9,000	10,000
Interest	272,499	286,431	437,259	417,031
Hospital Lease	1,915,590	1,925,500	1,952,180	1,981,500
Other	1,902,809	1,978,578	1,994,153	2,139,391
Total Revenues	29,136,828	29,539,964	29,180,895	29,957,512
Other Financing Sources				
Transfer In from other funds	287,005	143,196	144,600	38,493
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	41,232	5,275	28,050	1,500
Total Other Financing Sources	328,237	148,471	172,650	39,993
Fund Balance Used for Operations	-	3,959,904	1,731,063	2,909,050
TOTAL FINANCIAL SOURCES	\$ 29,465,065	33,648,339	31,084,608	32,906,555
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,515,192	18,306,968	17,929,198	19,168,154
Materials & Supplies	759,822	932,174	843,364	941,095
Dues Travel & Training	256,345	420,602	343,459	416,824
Utilities	551,173	571,305	569,243	601,765
Vehicle Expense	349,590	388,536	369,252	379,547
Equip & Bldg Maintenance	212,461	413,210	376,073	359,295
Contractual Services	2,862,010	3,495,470	3,144,048	3,408,276
Debt Service (Principal and Interest)	438,263	-	-	-
Emergency	-	850,000	-	850,000
Other	5,147,572	5,063,474	4,794,743	5,887,991
Fixed Asset Additions	697,962	2,626,042	2,215,670	881,863
Total Expenditures	28,790,390	33,067,781	30,585,050	32,894,810
Other Financing Uses				
Transfer Out to other funds	60,000	580,558	499,558	11,745
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	60,000	580,558	499,558	11,745
TOTAL FINANCIAL USES	\$ 28,850,390	33,648,339	31,084,608	32,906,555
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,219,084	18,941,809	18,941,809	16,868,924
Less encumbrances, beginning of year	(233,772)	(341,822)	(341,822)	-
Add encumbrances, end of year	341,822	-	-	-
Fund Balance Increase (Decrease) resulting from operations	614,675	(3,959,904)	(1,731,063)	(2,909,050)
FUND BALANCE (GAAP), end of year	18,941,809	14,640,083	16,868,924	13,959,874
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(685,497)	(343,675)	(343,675)	(343,675)
NET FUND BALANCE, end of year	\$ 18,256,312	14,296,408	16,525,249	13,616,199
Net Fund Balance as a percent of expenditures	63.41%	43.23%	54.03%	41.39%

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,577,547	1,610,500	1,648,040	1,683,100
Assessments	-	-	-	-
Sales Taxes	14,741,859	14,904,000	14,487,000	14,237,000
Franchise Taxes	-	-	-	-
Licenses and Permits	10,393	8,925	10,320	9,375
Intergovernmental	2,783,635	1,367,370	1,263,652	1,349,570
Charges for Services	32,559	36,405	37,254	37,965
Fines and Forfeitures	-	-	-	-
Interest	264,313	217,605	350,174	299,025
Hospital Lease	-	-	-	-
Other	32,843	25,800	31,721	26,925
Total Revenues	19,443,149	18,170,605	17,828,161	17,642,960
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	45,193	72,711	142,601	235,750
Total Other Financing Sources	45,193	72,711	142,601	235,750
Fund Balance Used for Operations	-	6,979,074	5,078,481	3,131,424
TOTAL FINANCIAL SOURCES	\$ 19,488,342	25,222,390	23,049,243	21,010,134
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,119,938	4,396,822	4,216,042	4,405,740
Materials & Supplies	1,891,376	2,435,367	2,450,066	2,150,328
Dues Travel & Training	22,008	46,727	32,724	46,675
Utilities	100,190	109,074	108,011	115,262
Vehicle Expense	572,211	578,646	587,580	637,254
Equip & Bldg Maintenance	329,355	308,872	264,387	269,602
Contractual Services	8,805,060	12,135,240	10,469,805	9,143,946
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	229,230	-	250,000
Other	506,322	854,481	834,781	2,908,352
Fixed Asset Additions	1,059,918	627,931	585,847	1,082,975
Total Expenditures	17,406,378	21,722,390	19,549,243	21,010,134
Other Financing Uses				
Transfer Out to other funds	-	3,500,000	3,500,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	3,500,000	3,500,000	-
TOTAL FINANCIAL USES	\$ 17,406,378	25,222,390	23,049,243	21,010,134
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,917,328	16,811,960	16,811,960	11,517,606
Less encumbrances, beginning of year	(403,205)	(215,873)	(215,873)	-
Add encumbrances, end of year	215,873	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,081,964	(6,979,074)	(5,078,481)	(3,131,424)
FUND BALANCE (GAAP), end of year	16,811,960	9,617,013	11,517,606	8,386,182
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(9,000,000)	(7,000,000)	(7,000,000)	(5,000,000)
NET FUND BALANCE, end of year	\$ 7,811,960	2,617,013	4,517,606	3,386,182
Net Fund Balance as a percent of expenditures	44.88%	12.05%	23.11%	16.12%

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,683,100	\$ -	\$ 1,683,100
Sales Taxes	-	-	-	-	-	515,000	13,722,000	14,237,000
Licenses and Permits	-	-	7,200	2,175	-	-	-	9,375
Intergovernmental	26,370	-	75,000	-	-	1,248,200	-	1,349,570
Charges for Services	30,200	-	5	460	-	7,300	-	37,965
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	1,025	298,000	299,025
Hospital Lease	-	-	-	-	-	-	-	-
Other	262,675	-	-	-	-	-	-	262,675
Total Revenues	\$ 319,245	\$ -	\$ 82,205	\$ 2,635	\$ -	\$ 3,454,625	\$ 14,020,000	\$ 17,878,710
EXPENDITURES:								
Personal Services	3,373,990	-	931,701	100,049	-	-	-	4,405,740
Materials & Supplies	2,135,541	-	8,765	6,022	-	-	-	2,150,328
Dues Travel & Training	21,983	-	20,776	3,916	-	-	-	46,675
Utilities	103,609	-	10,680	973	-	-	-	115,262
Vehicle Expense	622,335	-	14,004	915	-	-	-	637,254
Equip & Bldg Maintenance	266,279	-	2,434	889	-	-	-	269,602
Contractual Services	279,520	5,315,000	115,929	3,909	20,000	3,409,588	-	9,143,946
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	14,650	2,000,000	50,252	9,450	-	834,000	-	2,908,352
Fixed Asset Additions	1,069,150	-	9,075	4,750	-	-	-	1,082,975
Total Expenditures	\$ 8,037,057	\$ 7,315,000	\$ 1,263,616	\$ 130,873	\$ 20,000	\$ 4,243,588	\$ -	\$ 21,010,134
FUND BALANCE USED FOR OPERATIONS								\$ 3,131,424

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,553,618	3,598,000	3,491,000	3,430,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	378	500	500	500
Fines and Forfeitures	-	-	-	-
Interest	43,511	39,400	56,900	53,100
Hospital Lease	-	-	-	-
Other	-	-	141	-
Total Revenues	3,597,507	3,637,900	3,548,541	3,483,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	73,794	36,322	50,311	44,750
Total Other Financing Sources	73,794	36,322	50,311	44,750
Fund Balance Used for Operations	-	307,995	87,785	578,692
TOTAL FINANCIAL SOURCES	\$ 3,671,301	3,982,217	3,686,637	4,107,042
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,444,171	2,703,547	2,581,130	2,828,397
Materials & Supplies	87,551	116,141	108,371	151,866
Dues Travel & Training	16,791	27,243	21,503	33,747
Utilities	54,592	60,547	59,823	60,391
Vehicle Expense	436	50	50	50
Equip & Bldg Maintenance	34,981	52,162	51,234	64,236
Contractual Services	179,728	349,645	341,113	317,025
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	51,572	77,658	12,881	53,237
Fixed Asset Additions	526,367	570,224	510,532	573,093
Total Expenditures	3,396,189	3,982,217	3,686,637	4,107,042
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,396,189	3,982,217	3,686,637	4,107,042
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,539,792	2,818,603	2,818,603	2,548,781
Less encumbrances, beginning of year	(178,338)	(182,037)	(182,037)	-
Add encumbrances, end of year	182,037	-	-	-
Fund Balance Increase (Decrease) resulting from operations	275,112	(307,995)	(87,785)	(578,692)
FUND BALANCE (GAAP), end of year	2,818,603	2,328,571	2,548,781	1,970,089
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(1,343,237)	(1,293,600)	(1,293,600)	(1,293,600)
NET FUND BALANCE, end of year	\$ 1,475,366	1,034,971	1,255,181	676,489
Net Fund Balance as a percent of expenditures	43.44%	25.99%	34.05%	16.47%

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	\$ 3,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,430,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	500	-	-	-	500
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	53,100	-	-	-	-	-	-	-	53,100
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	44,750	-	-	-	-	-	-	44,750
Total Revenues	\$ 3,483,100	\$ 44,750	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 3,528,350
EXPENDITURES:									
Personal Services	-	1,350,500	824,975	339,315	313,607	-	-	-	2,828,397
Materials & Supplies	-	143,847	2,521	1,360	4,138	-	-	-	151,866
Dues Travel & Training	-	24,864	-	3,998	4,885	-	-	-	33,747
Utilities	-	33,176	-	2,100	11,470	11,545	-	2,100	60,391
Vehicle Expense	-	-	-	-	50	-	-	-	50
Equip & Bldg Maintenance	-	57,108	6,778	-	350	-	-	-	64,236
Contractual Services	2,500	28,555	-	1,668	60,252	29,050	195,000	-	317,025
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,300	150	-	-	50,787	-	-	-	53,237
Fixed Asset Additions	-	566,593	-	-	6,500	-	-	-	573,093
Total Expenditures	\$ 29,800	\$ 2,204,793	\$ 834,274	\$ 348,441	\$ 452,039	\$ 40,595	\$ 195,000	\$ 2,100	\$ 4,107,042
REVENUES OVER (UNDER) EXPENDITURES									\$ (578,692)

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,689,788	6,810,000	6,573,000	6,458,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	266,008	259,800	319,799	313,000
Hospital Lease	-	-	-	-
Other	-	-	7,547	-
Total Revenues	6,955,796	7,069,800	6,900,346	6,771,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	4,018,229	1,042,274	5,510,790
TOTAL FINANCIAL SOURCES	\$ 6,955,796	11,088,029	7,942,620	12,281,790
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 230,850	283,952	249,543	292,253
Materials & Supplies	1,070	4,330	3,169	3,690
Dues Travel & Training	1,008	12,670	6,000	14,720
Utilities	2,969	4,092	3,915	4,102
Vehicle Expense	20	670	500	500
Equip & Bldg Maintenance	714	1,000	1,000	1,000
Contractual Services	5,182,956	10,137,303	7,304,373	11,329,578
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	(1,193,169)	616,741	361,751	620,947
Fixed Asset Additions	4,921	12,271	12,369	-
Total Expenditures	4,231,339	11,088,029	7,942,620	12,281,790
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,231,339	11,088,029	7,942,620	12,281,790
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,454,689	15,554,635	15,554,635	12,305,279
Less encumbrances, beginning of year	(5,831,593)	(2,207,082)	(2,207,082)	-
Add encumbrances, end of year	2,207,082	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,724,457	(4,018,229)	(1,042,274)	(5,510,790)
FUND BALANCE (GAAP), end of year	15,554,635	9,329,324	12,305,279	6,794,489
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 15,554,635	9,329,324	12,305,279	6,794,489
Net Fund Balance as a percent of expenditures	367.61%	84.14%	154.93%	55.32%

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,656,229	10,788,000	10,470,000	10,287,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	83,236	121,969	72,200	120,510
Charges for Services	545	750	-	750
Fines and Forfeitures	-	-	-	-
Interest	280,617	217,900	384,642	340,000
Hospital Lease	-	-	-	-
Other	1,030	-	2,454	-
Total Revenues	11,021,657	11,128,619	10,929,296	10,748,260
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,233	-	954	-
Total Other Financing Sources	1,233	-	954	-
Fund Balance Used for Operations	-	694,003	-	748,301
TOTAL FINANCIAL SOURCES	\$ 11,022,890	11,822,622	10,930,250	11,496,561
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,827,524	5,026,783	4,059,274	5,002,510
Materials & Supplies	67,338	123,280	102,560	177,882
Dues Travel & Training	135,587	217,908	181,704	207,290
Utilities	335,994	422,336	353,808	406,503
Vehicle Expense	12,304	21,923	18,204	26,739
Equip & Bldg Maintenance	287,554	449,273	456,831	484,339
Contractual Services	784,892	880,033	852,946	886,804
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	676,570	814,082	736,506	1,033,407
Fixed Asset Additions	524,964	2,896,417	509,768	2,301,800
Total Expenditures	6,652,727	10,952,035	7,271,601	10,627,274
Other Financing Uses				
Transfer Out to other funds	871,687	870,587	870,587	869,287
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	871,687	870,587	870,587	869,287
TOTAL FINANCIAL USES	\$ 7,524,414	11,822,622	8,142,188	11,496,561
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,345,287	19,047,164	19,047,164	21,363,428
Less encumbrances, beginning of year	(268,397)	(471,798)	(471,798)	-
Add encumbrances, end of year	471,798	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,498,476	(694,003)	2,788,062	(748,301)
FUND BALANCE (GAAP), end of year	19,047,164	17,881,363	21,363,428	20,615,127
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,300,000)	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 8,747,164	7,581,363	11,063,428	10,315,127
Net Fund Balance as a percent of expenditures	131.48%	69.22%	152.15%	97.06%

Governmental Funds

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

	Departments funded by 911/Emergency Management Fund								
	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology	2704 Joint Communications Radio Network	2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	Fund 270 Total
REVENUES:									
Taxes	\$ 10,287,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,287,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	510	120,000	-	-	-	-	-	120,510
Charges for Services	-	750	-	-	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	340,000	-	-	-	-	-	-	-	340,000
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 10,627,000	\$ 1,260	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,748,260
EXPENDITURES:									
Personal Services	-	4,045,714	360,230	450,117	146,449	-	-	-	5,002,510
Materials & Supplies	-	29,275	91,502	16,810	25,845	14,450	-	-	177,882
Dues Travel & Training	-	161,270	17,832	22,595	5,593	-	-	-	207,290
Utilities	-	182,400	10,227	46,525	75,990	91,361	-	-	406,503
Vehicle Expense	-	9,810	8,800	500	7,629	-	-	-	26,739
Equip & Bldg Maintenance	-	6,130	70,078	257,975	111,371	38,785	-	-	484,339
Contractual Services	74,405	107,075	500	407,216	289,378	8,230	-	-	886,804
Emergency	100,000	-	-	-	-	-	-	-	100,000
Other	504,800	140,293	2,900	-	50,000	135,414	-	200,000	1,033,407
Fixed Asset Additions	-	4,000	310,000	616,100	358,500	1,200	1,012,000	-	2,301,800
Total Expenditures	\$ 679,205	\$ 4,685,967	\$ 872,069	\$ 1,817,838	\$ 1,070,755	\$ 289,440	\$ 1,012,000	\$ 200,000	\$ 10,627,274
REVENUES OVER (UNDER) EXPENDITURES									\$ 120,986

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	19,414	9,000	7,000	7,000
Franchise Taxes	-	-	-	-
Licenses and Permits	32,140	22,842	59,973	59,122
Intergovernmental	259,701	394,437	372,498	282,384
Charges for Services	2,147,852	2,161,643	2,083,432	2,172,842
Fines and Forfeitures	98,748	-	13,761	-
Interest	148,087	123,581	191,586	174,079
Hospital Lease	545,597	550,000	556,018	565,000
Other	31,665	6,735	8,217	7,085
Total Revenues	3,283,204	3,268,238	3,292,485	3,267,512
Other Financing Sources				
Transfer In from other funds	6,586	625,558	625,558	11,745
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74	-	-	-
Total Other Financing Sources	6,660	625,558	625,558	11,745
Fund Balance Used for Operations	-	2,563,352	735,312	1,242,594
TOTAL FINANCIAL SOURCES	\$ 3,289,864	6,457,148	4,653,355	4,521,851
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,005,882	1,210,304	1,063,073	1,226,216
Materials & Supplies	90,034	176,365	148,742	141,294
Dues Travel & Training	72,483	123,201	82,620	136,108
Utilities	8,634	9,192	10,203	11,940
Vehicle Expense	2,923	10,200	3,550	7,900
Equip & Bldg Maintenance	12,122	13,743	10,514	17,191
Contractual Services	763,915	2,229,973	1,300,499	1,637,884
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	312,249	1,004,699	459,890	1,115,763
Fixed Asset Additions	174,832	1,134,275	1,039,664	177,062
Total Expenditures	2,443,074	5,923,952	4,118,755	4,483,358
Other Financing Uses				
Transfer Out to other funds	110,591	533,196	534,600	38,493
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	110,591	533,196	534,600	38,493
TOTAL FINANCIAL USES	\$ 2,553,665	6,457,148	4,653,355	4,521,851
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,890,507	9,406,251	9,406,251	8,552,707
Less encumbrances, beginning of year	(338,687)	(118,232)	(118,232)	-
Add encumbrances, end of year	118,232	-	-	-
Fund Balance Increase (Decrease) resulting from operations	736,199	(2,563,352)	(735,312)	(1,242,594)
FUND BALANCE (GAAP), end of year	9,406,251	6,724,667	8,552,707	7,310,113
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(118,232)	-	-	-
NET FUND BALANCE, end of year	\$ 9,288,019	6,724,667	8,552,707	7,310,113

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	206,904	211,950	211,950	211,950
Charges for Services	1,210,793	1,273,500	1,295,000	1,300,000
Fines and Forfeitures	-	-	-	-
Interest	27,705	22,000	40,855	40,855
Hospital Lease	-	-	-	-
Other	5,897	6,000	5,800	5,800
Total Revenues	1,451,299	1,513,450	1,553,605	1,558,605
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	460,285	82,563	282,481
TOTAL FINANCIAL SOURCES	\$ 1,451,299	1,973,735	1,636,168	1,841,086
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 952,674	1,095,578	965,326	1,155,392
Materials & Supplies	66,087	95,225	83,042	95,250
Dues Travel & Training	6,349	25,775	5,300	25,985
Utilities	6,611	6,340	7,320	7,340
Vehicle Expense	2,918	9,900	3,400	7,600
Equip & Bldg Maintenance	10,737	11,195	9,195	16,076
Contractual Services	41,015	384,106	215,229	158,455
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	189,627	206,938	267,388	269,821
Fixed Asset Additions	109,556	126,678	79,968	93,167
Total Expenditures	1,385,574	1,973,735	1,636,168	1,841,086
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,385,574	1,973,735	1,636,168	1,841,086
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,312,184	2,377,909	2,377,909	2,295,346
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	65,725	(460,285)	(82,563)	(282,481)
FUND BALANCE (GAAP), end of year	2,377,909	1,917,624	2,295,346	2,012,865
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,377,909	1,917,624	2,295,346	2,012,865

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,278	24,600	21,000	21,500
Fines and Forfeitures	-	-	-	-
Interest	574	540	606	540
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,852	25,140	21,606	22,040
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	94	1,860	4,392	1,960
TOTAL FINANCIAL SOURCES	\$ 25,946	27,000	25,998	24,000
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	25,946	27,000	25,998	24,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	25,946	27,000	25,998	24,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 25,946	27,000	25,998	24,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,610	32,516	32,516	28,124
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(94)	(1,860)	(4,392)	(1,960)
FUND BALANCE (GAAP), end of year	32,516	30,656	28,124	26,164
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,516	30,656	28,124	26,164

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,242	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	317	330	638	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,559	330	638	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	16,750	16,620	13,877	-
TOTAL FINANCIAL SOURCES	\$ 25,309	16,950	14,515	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	6,395	8,850	8,210	-
Dues Travel & Training	18,621	7,200	5,950	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	150	750	216	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	143	150	139	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	25,309	16,950	14,515	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 25,309	16,950	14,515	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 35,313	18,563	18,563	4,686
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(16,750)	(16,620)	(13,877)	-
FUND BALANCE (GAAP), end of year	18,563	1,943	4,686	4,686
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 18,563	1,943	4,686	4,686

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	229,671	210,000	230,000	230,000
Fines and Forfeitures	-	-	-	-
Interest	5,789	5,090	7,904	7,904
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	235,460	215,090	237,904	237,904
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	-	155,887	27,163	18,668
TOTAL FINANCIAL SOURCES	\$ 235,460	370,977	265,067	256,572
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 73	44,298	35,823	2,124
Materials & Supplies	-	1,785	900	900
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,498	13,825	13,825	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	67,640	146,029	73,704	204,340
Fixed Asset Additions	24,852	27,129	2,904	24,333
Total Expenditures	96,288	244,116	138,206	256,572
Other Financing Uses				
Transfer Out to other funds	55,115	126,861	126,861	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	55,115	126,861	126,861	-
TOTAL FINANCIAL USES	\$ 151,403	370,977	265,067	256,572
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 337,143	421,200	421,200	394,037
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	84,057	(155,887)	(27,163)	(18,668)
FUND BALANCE (GAAP), end of year	421,200	265,313	394,037	375,369
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 421,200	265,313	394,037	375,369

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,733	1,610	2,150	2,010
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,733	1,610	2,150	2,010
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	2,122	102,140	-	97,990
TOTAL FINANCIAL SOURCES	\$ 3,855	103,750	2,150	100,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	61	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,765	103,750	-	100,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,855	103,750	-	100,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,855	103,750	-	100,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 108,116	105,994	105,994	108,144
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,122)	(102,140)	2,150	(97,990)
FUND BALANCE (GAAP), end of year	105,994	3,854	108,144	10,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 105,994	3,854	108,144	10,154

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	5,000	-	-
Fines and Forfeitures	-	-	-	-
Interest	64,986	62,800	79,600	79,600
Hospital Lease	545,597	550,000	556,018	565,000
Other	-	-	-	-
Total Revenues	610,583	617,800	635,618	644,600
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	-	693,360	91,777	399,344
TOTAL FINANCIAL SOURCES	\$ 610,583	1,311,160	727,395	1,043,944
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,522	40,910	34,967	38,942
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	473,373	1,255,000	715,000	989,752
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(66,197)	15,250	(22,572)	15,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	436,698	1,311,160	727,395	1,043,944
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 436,698	1,311,160	727,395	1,043,944
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,577,222	3,671,713	3,671,713	3,546,364
Less encumbrances, beginning of year	(112,966)	(33,572)	(33,572)	-
Add encumbrances, end of year	33,572	-	-	-
Fund Balance Increase (Decrease) resulting from operations	173,885	(693,360)	(91,777)	(399,344)
FUND BALANCE (GAAP), end of year	3,671,713	2,944,781	3,546,364	3,147,020
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(33,572)	-	-	-
NET FUND BALANCE, end of year	\$ 3,638,141	2,944,781	3,546,364	3,147,020

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 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	\$ -	-	-	750
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	750
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	750	750	750

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	19,414	9,000	7,000	7,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	706	435	977	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,120	9,435	7,977	7,950
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,120	9,435	7,977	7,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 28,837	48,955	48,955	56,932
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,118	9,435	7,977	7,950
FUND BALANCE (GAAP), end of year	48,955	58,390	56,932	64,882
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 48,955	58,390	56,932	64,882

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,668	24,000	-	24,000
Charges for Services	122,893	72,000	30,618	72,000
Fines and Forfeitures	-	-	-	-
Interest	7,443	3,450	9,000	3,700
Hospital Lease	-	-	-	-
Other	12,367	-	1,159	-
Total Revenues	165,371	99,450	40,777	99,700
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	-	323,970	354,519	-
TOTAL FINANCIAL SOURCES	\$ 165,371	423,420	395,296	99,700
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,000	-	6,000
Dues Travel & Training	30	3,000	-	3,000
Utilities	1,470	2,300	2,300	4,000
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	44,570	42,920	42,920	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	973	19,200	76	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	47,043	73,420	45,296	95,920
Other Financing Uses				
Transfer Out to other funds	-	350,000	350,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	350,000	350,000	-
TOTAL FINANCIAL USES	\$ 47,043	423,420	395,296	95,920
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 367,617	485,945	485,945	131,426
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	118,328	(323,970)	(354,519)	3,780
FUND BALANCE (GAAP), end of year	485,945	161,975	131,426	135,206
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 485,945	161,975	131,426	135,206

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	77,630	97,500	18,300	65,000
Fines and Forfeitures	-	-	-	-
Interest	6,367	2,300	8,500	3,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	83,997	99,800	26,800	68,000
Other Financing Sources				
Transfer In from other funds	-	625,558	625,558	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	625,558	625,558	-
Fund Balance Used for Operations	-	150,200	223,200	-
TOTAL FINANCIAL SOURCES	\$ 83,997	875,558	875,558	68,000
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	-	875,558	875,558	-
Total Expenditures	-	875,558	875,558	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	875,558	875,558	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 251,955	335,952	335,952	112,752
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	83,997	(150,200)	(223,200)	68,000
FUND BALANCE (GAAP), end of year	335,952	185,752	112,752	180,752
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 335,952	185,752	112,752	180,752

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	98,748	-	13,761	-
Interest	1,844	782	3,511	3,511
Hospital Lease	-	-	-	-
Other	3,550	-	-	-
Total Revenues	104,142	782	17,272	3,511
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 104,142	782	17,272	3,511
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	7	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 57,236	161,371	161,371	178,643
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	104,135	782	17,272	3,511
FUND BALANCE (GAAP), end of year	161,371	162,153	178,643	182,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 161,371	162,153	178,643	182,154

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,210	5,682	5,466	4,700
Charges for Services	11,595	12,967	9,700	9,700
Fines and Forfeitures	-	-	-	-
Interest	147	156	153	153
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,952	18,805	15,319	14,553
Other Financing Sources				
Transfer In from other funds	-	-	-	11,745
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	11,745
Fund Balance Used for Operations	1,438	3,382	2,566	447
TOTAL FINANCIAL SOURCES	\$ 18,390	22,187	17,885	26,745
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	18,389	22,187	17,885	26,745
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,390	22,187	17,885	26,745
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,390	22,187	17,885	26,745
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,779	8,341	8,341	5,775
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,438)	(3,382)	(2,566)	(447)
FUND BALANCE (GAAP), end of year	8,341	4,959	5,775	5,328
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,341	4,959	5,775	5,328

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	444	354	540	550
Hospital Lease	-	-	-	-
Other	-	-	8	-
Total Revenues	444	354	548	550
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	139	9,161	-	7,832
TOTAL FINANCIAL SOURCES	\$ 583	9,515	548	8,382
FINANCIAL USES:				
Expenditures				
Personal Services	\$ (10)	-	-	-
Materials & Supplies	590	1,815	-	1,315
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3	7,000	-	6,367
Fixed Asset Additions	-	-	-	-
Total Expenditures	583	9,515	-	8,382
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 583	9,515	-	8,382
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,782	25,643	25,643	26,191
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(139)	(9,161)	548	(7,832)
FUND BALANCE (GAAP), end of year	25,643	16,482	26,191	18,359
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 25,643	16,482	26,191	18,359

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,470	76,296	76,296	40,934
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,470	76,296	76,296	40,934
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	-	-	-	500
TOTAL FINANCIAL SOURCES	\$ 14,470	76,296	76,296	41,434
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	22,684	22,184	12,561
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	45,778	45,778	24,561
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	14,470	7,834	7,834	4,312
Total Expenditures	14,470	76,296	75,796	41,434
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,470	76,296	75,796	41,434
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	500
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	500	(500)
FUND BALANCE (GAAP), end of year	-	-	500	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	500	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 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	901	308	351	351
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,901	50,308	50,351	50,351
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,901	50,308	50,351	50,351
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	975	-	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	553	552	583	600
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	162	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,693	2,552	583	4,100
Other Financing Uses				
Transfer Out to other funds	40,000	40,000	40,000	24,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	40,000	40,000	24,000
TOTAL FINANCIAL USES	\$ 41,693	42,552	40,583	28,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,105	39,313	39,313	49,081
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,208	7,756	9,768	22,251
FUND BALANCE (GAAP), end of year	39,313	47,069	49,081	71,332
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 39,313	47,069	49,081	71,332

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	32,140	22,842	59,973	59,122
Intergovernmental	-	-	-	-
Charges for Services	8,352	8,476	7,160	7,176
Fines and Forfeitures	-	-	-	-
Interest	3,879	4,058	4,138	4,138
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,371	35,376	71,271	70,436
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74	-	-	-
Total Other Financing Sources	74	-	-	-
Fund Balance Used for Operations	-	128,975	8,573	35,675
TOTAL FINANCIAL SOURCES	\$ 44,445	164,351	79,844	106,111
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	575	890	402	640
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,345	2,548	1,319	1,115
Contractual Services	13,518	68,163	21,723	41,676
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	42	36,174	-	55,000
Fixed Asset Additions	2,000	56,576	56,400	7,680
Total Expenditures	17,480	164,351	79,844	106,111
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,480	164,351	79,844	106,111
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 255,855	177,493	177,493	125,178
Less encumbrances, beginning of year	(149,069)	(43,742)	(43,742)	-
Add encumbrances, end of year	43,742	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,965	(128,975)	(8,573)	(35,675)
FUND BALANCE (GAAP), end of year	177,493	4,776	125,178	89,503
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(43,742)	-	-	-
NET FUND BALANCE, end of year	\$ 133,751	4,776	125,178	89,503

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	24,961	29,000	25,266	25,266
Fines and Forfeitures	-	-	-	-
Interest	1,579	1,730	1,506	1,730
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,540	30,730	26,772	26,996
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	-	348	-	6,479
TOTAL FINANCIAL SOURCES	\$ 26,540	31,078	26,772	33,475
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,144	31,078	-	33,475
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	16	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,160	31,078	-	33,475
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,160	31,078	-	33,475
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 93,932	58,500	58,500	65,772
Less encumbrances, beginning of year	(70,312)	(19,500)	(19,500)	-
Add encumbrances, end of year	19,500	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,380	(348)	26,772	(6,479)
FUND BALANCE (GAAP), end of year	58,500	38,652	65,772	59,293
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(19,500)	-	-	-
NET FUND BALANCE, end of year	\$ 39,000	38,652	65,772	59,293

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	28,900	13,600	34,140	29,800
Fines and Forfeitures	-	-	-	-
Interest	948	752	1,591	1,591
Hospital Lease	-	-	-	-
Other	8,550	-	-	-
Total Revenues	38,398	14,352	35,731	31,391
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	-	3,485	-	-
TOTAL FINANCIAL SOURCES	\$ 38,398	17,837	35,731	31,391
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	389	2,587	1,832	2,587
Dues Travel & Training	2,502	2,550	1,483	4,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	276	2,700	-	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3	1,000	-	1,000
Fixed Asset Additions	-	9,000	9,000	10,500
Total Expenditures	3,170	17,837	12,315	21,337
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,170	17,837	12,315	21,337
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,297	68,525	68,525	91,941
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,228	(3,485)	23,416	10,054
FUND BALANCE (GAAP), end of year	68,525	65,040	91,941	101,995
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 68,525	65,040	91,941	101,995

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,918	3,000	3,500	2,500
Fines and Forfeitures	-	-	-	-
Interest	83	54	112	112
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,001	3,054	3,612	2,612
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	-	1,170	522	1,671
TOTAL FINANCIAL SOURCES	\$ 3,001	4,224	4,134	4,283
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,972	4,224	4,134	4,283
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,972	4,224	4,134	4,283
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,972	4,224	4,134	4,283
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,009	5,038	5,038	4,516
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,029	(1,170)	(522)	(1,671)
FUND BALANCE (GAAP), end of year	5,038	3,868	4,516	2,845
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,038	3,868	4,516	2,845

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,899	38,500	38,500	38,500
Fines and Forfeitures	-	-	-	-
Interest	16	-	405	395
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,915	38,500	38,905	38,895
Other Financing Sources				
Transfer In from other funds	6,586	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	6,586	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 41,501	38,500	38,905	38,895
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 15,880	16,631	16,433	16,786
Materials & Supplies	1,330	2,725	800	2,425
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	40	100	84	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,250	19,456	17,317	19,311
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,250	19,456	17,317	19,311
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (2,935)	21,316	21,316	42,904
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,251	19,044	21,588	19,584
FUND BALANCE (GAAP), end of year	21,316	40,360	42,904	62,488
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 21,316	40,360	42,904	62,488

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,647	20,000	19,320	20,000
Fines and Forfeitures	-	-	-	-
Interest	(29)	22	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,618	20,022	19,320	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,218	-	-	-
TOTAL FINANCIAL SOURCES	\$ 17,836	20,022	19,320	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	17,836	19,500	13,100	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,836	20,000	13,100	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,836	20,000	13,100	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,867	649	649	6,869
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,218)	22	6,220	-
FUND BALANCE (GAAP), end of year	649	671	6,869	6,869
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 649	671	6,869	6,869

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	93	55	111	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	93	55	111	111
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	-	3,020	1,543	2,964
TOTAL FINANCIAL SOURCES	\$ 93	3,075	1,654	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1	-	-	-
Dues Travel & Training	-	2,075	1,654	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1	3,075	1,654	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1	3,075	1,654	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,426	5,518	5,518	3,975
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	92	(3,020)	(1,543)	(2,964)
FUND BALANCE (GAAP), end of year	5,518	2,498	3,975	1,011
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,518	2,498	3,975	1,011

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,104	17,500	15,800	15,800
Fines and Forfeitures	-	-	-	-
Interest	352	325	118	118
Hospital Lease	-	-	-	-
Other	96	35	50	35
Total Revenues	18,552	17,860	15,968	15,953
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	3,021	-
TOTAL FINANCIAL SOURCES	\$ 18,552	18,035	18,989	15,953
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	811	1,690	1,240	1,440
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2	10	10	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	813	1,700	1,250	1,450
Other Financing Uses				
Transfer Out to other funds	15,476	16,335	17,739	14,493
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	15,476	16,335	17,739	14,493
TOTAL FINANCIAL USES	\$ 16,289	18,035	18,989	15,943
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,476	17,739	17,739	14,718
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,263	(175)	(3,021)	10
FUND BALANCE (GAAP), end of year	17,739	17,564	14,718	14,728
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 17,739	17,564	14,718	14,728

Governmental Funds

Fund Statement–911 Prepaid Wireless Fee Fund 271 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	19,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	19,000	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	19,000	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	19,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	19,000	-
FUND BALANCE (GAAP), end of year	-	-	19,000	19,000
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	19,000	19,000

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	85,130	87,500	80,000	80,000
Fines and Forfeitures	-	-	-	-
Interest	10,773	8,500	12,500	11,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	95,903	96,000	92,500	91,000
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	-	253,675	-	231,165
TOTAL FINANCIAL SOURCES	\$ 95,903	349,675	92,500	322,165
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,239	13,659	13,271	4,700
Dues Travel & Training	10,484	8,555	4,501	5,395
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	66,101	60,870	47,940	60,870
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	82	249,591	-	250,000
Fixed Asset Additions	5,876	17,000	-	1,200
Total Expenditures	87,782	349,675	65,712	322,165
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 87,782	349,675	65,712	322,165
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 616,307	639,773	639,773	651,216
Less encumbrances, beginning of year	-	(15,345)	(15,345)	-
Add encumbrances, end of year	15,345	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,121	(253,675)	26,788	(231,165)
FUND BALANCE (GAAP), end of year	639,773	370,753	651,216	420,051
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(15,345)	-	-	-
NET FUND BALANCE, end of year	\$ 624,428	370,753	651,216	420,051

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	61,736	75,500	62,318	73,000
Fines and Forfeitures	-	-	-	-
Interest	3,121	2,420	3,450	2,200
Hospital Lease	-	-	-	-
Other	920	400	900	950
Total Revenues	65,777	78,320	66,668	76,150
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	-	12,030	11,182	27,250
TOTAL FINANCIAL SOURCES	\$ 65,777	90,350	77,850	103,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	14	50	50	50
Dues Travel & Training	532	150	300	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	55,195	90,150	77,500	87,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	23	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	55,764	90,350	77,850	103,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 55,764	90,350	77,850	103,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 174,873	184,886	184,886	173,704
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,013	(12,030)	(11,182)	(27,250)
FUND BALANCE (GAAP), end of year	184,886	172,856	173,704	146,454
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 184,886	172,856	173,704	146,454

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,207	723	3,000	800
Charges for Services	106,197	89,000	93,810	98,600
Fines and Forfeitures	-	-	-	-
Interest	5,788	3,800	9,700	7,600
Hospital Lease	-	-	-	-
Other	285	300	300	300
Total Revenues	114,477	93,823	106,810	107,300
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	11,125	248,458	61,158	191,648
TOTAL FINANCIAL SOURCES	\$ 125,602	342,281	167,968	298,948
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 7,743	12,887	10,524	12,972
Materials & Supplies	6,751	11,700	9,306	10,801
Dues Travel & Training	9,326	26,735	23,388	22,025
Utilities	-	-	-	-
Vehicle Expense	5	300	150	300
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29,749	143,749	35,000	139,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	70,742	146,910	89,600	113,350
Fixed Asset Additions	1,286	-	-	-
Total Expenditures	125,602	342,281	167,968	298,948
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 125,602	342,281	167,968	298,948
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 347,707	336,716	336,716	274,440
Less encumbrances, beginning of year	(984)	(1,118)	(1,118)	-
Add encumbrances, end of year	1,118	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(11,125)	(248,458)	(61,158)	(191,648)
FUND BALANCE (GAAP), end of year	336,716	87,140	274,440	82,792
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,118)	-	-	-
NET FUND BALANCE, end of year	\$ 335,598	87,140	274,440	82,792

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,707	14,000	10,000	14,000
Fines and Forfeitures	-	-	-	-
Interest	1,621	860	2,040	860
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,328	14,860	12,040	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	-	16,790	7,135	45,760
TOTAL FINANCIAL SOURCES	\$ 14,328	31,650	19,175	60,620
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,025	1,825	1,125
Dues Travel & Training	4,053	9,000	6,975	14,950
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	527	5,000	1,000	10,550
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,103	2,125	1,375	2,125
Fixed Asset Additions	4,955	14,500	8,000	31,870
Total Expenditures	10,638	31,650	19,175	60,620
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,638	31,650	19,175	60,620
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,015	104,304	104,304	92,214
Less encumbrances, beginning of year	(5,356)	(4,955)	(4,955)	-
Add encumbrances, end of year	4,955	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,690	(16,790)	(7,135)	(45,760)
FUND BALANCE (GAAP), end of year	104,304	82,559	92,214	46,454
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(4,955)	-	-	-
NET FUND BALANCE, end of year	\$ 99,349	82,559	92,214	46,454

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,441	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	907	850	1,130	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,348	20,850	21,130	21,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	14,400	16,150	4,870	25,900
TOTAL FINANCIAL SOURCES	\$ 37,748	37,000	26,000	47,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	816	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	40	-	-	-
Contractual Services	24,568	24,000	24,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	487	13,000	2,000	13,000
Fixed Asset Additions	11,837	-	-	4,000
Total Expenditures	37,748	37,000	26,000	47,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 37,748	37,000	26,000	47,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,779	52,379	52,379	47,509
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,400)	(16,150)	(4,870)	(25,900)
FUND BALANCE (GAAP), end of year	52,379	36,229	47,509	21,609
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 52,379	36,229	47,509	21,609

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	162,796	114,732	146,387	108,284
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	4,566	2,763	2,763	924
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	12,963	9,180	16,337	14,605
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	180,325	126,675	165,487	123,813
Other Financing Sources				
Transfer In from other funds	971,687	970,587	970,587	869,287
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	971,687	970,587	970,587	869,287
Fund Balance Used for Operations	206,141	41,296	2,483	138,330
TOTAL FINANCIAL SOURCES	\$ 1,358,153	1,138,558	1,138,557	1,131,430
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,129,888	1,133,668	1,133,667	1,126,856
Emergency	-	-	-	-
Other	5,265	4,890	4,890	4,574
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,135,153	1,138,558	1,138,557	1,131,430
Other Financing Uses				
Transfer Out to other funds	223,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	223,000	-	-	-
TOTAL FINANCIAL USES	\$ 1,358,153	1,138,558	1,138,557	1,131,430
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 969,765	763,624	763,624	761,141
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(206,141)	(41,296)	(2,483)	(138,330)
FUND BALANCE (GAAP), end of year	763,624	722,328	761,141	622,811
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(763,624)	(722,328)	(761,141)	(622,811)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 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	-	-	-
TOTAL FINANCIAL SOURCES	\$ 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	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	223,000	-	-	-
TOTAL FINANCIAL USES	\$ 223,000	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 223,000	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(223,000)	-	-	-
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 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	4,566	2,763	2,763	924
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,379	1,040	1,890	1,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,945	3,803	4,653	2,624
Other Financing Sources				
Transfer In from other funds	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	-
Fund Balance Used for Operations	-	-	-	94,558
TOTAL FINANCIAL SOURCES	\$ 106,945	103,803	104,653	97,182
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	100,796	101,547	101,546	97,182
Emergency	-	-	-	-
Other	19	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	100,815	101,547	101,546	97,182
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 100,815	101,547	101,546	97,182
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 147,503	153,633	153,633	156,740
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,130	2,256	3,107	(94,558)
FUND BALANCE (GAAP), end of year	153,633	155,889	156,740	62,182
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(153,633)	(155,889)	(156,740)	(62,182)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,092	2,100	3,850	3,850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,092	2,100	3,850	3,850
Other Financing Sources				
Transfer In from other funds	871,687	870,587	870,587	869,287
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	871,687	870,587	870,587	869,287
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 873,779	872,687	874,437	873,137
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	871,368	870,269	870,269	868,969
Emergency	-	-	-	-
Other	319	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	871,687	870,587	870,587	869,287
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 871,687	870,587	870,587	869,287
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	2,092	2,092	5,942
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,092	2,100	3,850	3,850
FUND BALANCE (GAAP), end of year	2,092	4,192	5,942	9,792
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (2,092)	\$ (4,192)	\$ (5,942)	\$ (9,792)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	79,542	47,749	57,024	45,162
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,852	2,410	4,969	4,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	83,394	50,159	61,993	49,312
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	-	19,476	7,642	19,968
TOTAL FINANCIAL SOURCES	\$ 83,394	69,635	69,635	69,280
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,682	66,625	66,625	66,548
Emergency	-	-	-	-
Other	3,315	3,010	3,010	2,732
Fixed Asset Additions	-	-	-	-
Total Expenditures	69,997	69,635	69,635	69,280
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 69,997	69,635	69,635	69,280
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 265,711	279,108	279,108	271,466
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,397	(19,476)	(7,642)	(19,968)
FUND BALANCE (GAAP), end of year	279,108	259,632	271,466	251,498
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(279,108)	(259,632)	(271,466)	(251,498)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	20,528	8,897	24,821	7,495
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,407	950	1,855	1,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,935	9,847	26,676	9,195
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	-	903	-	2,495
TOTAL FINANCIAL SOURCES	\$ 21,935	10,750	26,676	11,690
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,790	10,750	10,750	11,690
Emergency	-	-	-	-
Other	11	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,801	10,750	10,750	11,690
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,801	10,750	10,750	11,690
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 83,657	94,791	94,791	110,717
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,134	(903)	15,926	(2,495)
FUND BALANCE (GAAP), end of year	94,791	93,888	110,717	108,222
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(94,791)	(93,888)	(110,717)	(108,222)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,687	5,941	5,941	5,941
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	656	550	766	580
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,343	6,491	6,707	6,521
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	4,289	4,090	3,874	4,007
TOTAL FINANCIAL SOURCES	\$ 10,632	10,581	10,581	10,528
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,031	9,019	9,019	9,004
Emergency	-	-	-	-
Other	1,601	1,562	1,562	1,524
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,632	10,581	10,581	10,528
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,632	10,581	10,581	10,528
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 48,377	44,088	44,088	40,214
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,289)	(4,090)	(3,874)	(4,007)
FUND BALANCE (GAAP), end of year	44,088	39,998	40,214	36,207
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(44,088)	(39,998)	(40,214)	(36,207)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	41,500	35,969	41,123	33,513
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,262	1,150	1,330	1,170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42,762	37,119	42,453	34,683
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	8,976	17,956	12,622	18,517
TOTAL FINANCIAL SOURCES	\$ 51,738	55,075	55,075	53,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	51,738	55,075	55,075	53,200
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	51,738	55,075	55,075	53,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 51,738	55,075	55,075	53,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 113,631	104,655	104,655	92,033
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,976)	(17,956)	(12,622)	(18,517)
FUND BALANCE (GAAP), end of year	104,655	86,699	92,033	73,516
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(104,655)	(86,699)	(92,033)	(73,516)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	1,823	2,137	2,137	2,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	984	655	1,137	1,005
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,807	2,792	3,274	3,142
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,983	2,898	2,416	2,428
TOTAL FINANCIAL SOURCES	\$ 4,790	5,690	5,690	5,570
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,790	5,690	5,690	5,570
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,790	5,690	5,690	5,570
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,790	5,690	5,690	5,570
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,334	59,351	59,351	56,935
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,983)	(2,898)	(2,416)	(2,428)
FUND BALANCE (GAAP), end of year	59,351	56,453	56,935	54,507
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(59,351)	(56,453)	(56,935)	(54,507)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	13,716	14,039	15,341	14,036
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	331	325	540	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,047	14,364	15,881	14,486
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	646	329	-	207
TOTAL FINANCIAL SOURCES	\$ 14,693	14,693	15,881	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	\$ 26,552	25,906	25,906	27,094
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(646)	(329)	1,188	(207)
FUND BALANCE (GAAP), end of year	25,906	25,577	27,094	26,887
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (25,906)	\$ (25,577)	\$ (27,094)	\$ (26,887)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,261,908	6,315,997	6,384,956	6,566,648
Fines and Forfeitures	-	-	-	-
Interest	361	77,520	189,156	148,135
Hospital Lease	-	-	-	-
Other	7,408	7,031	7,765	223,531
Total Revenues	6,397,442	6,400,548	6,581,877	6,938,314
Other Financing Sources				
Transfer In from other funds	4,080	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	77,581	3,000	22,628	300
Total Other Financing Sources	81,661	3,000	22,628	300
Fund Balance Used for Operations	-	147,357	-	-
TOTAL FINANCIAL SOURCES	\$ 6,479,103	6,550,905	6,604,505	6,938,614
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 989,934	1,000,710	970,314	998,058
Materials & Supplies	80,125	95,840	86,777	89,807
Dues Travel & Training	95	-	-	270
Utilities	401,790	421,952	410,728	425,707
Vehicle Expense	17,201	23,833	30,762	19,505
Equip & Bldg Maintenance	328,163	599,007	549,899	564,036
Contractual Services	4,116,093	4,238,015	4,090,939	4,681,661
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	14,500	-	11,000
Other	42,549	50,724	50,134	40,659
Fixed Asset Additions	11,510	106,324	100,089	8,775
Total Expenditures	5,987,460	6,550,905	6,289,642	6,839,478
Other Financing Uses				
Transfer Out to other funds	4,080	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	4,080	-	-	-
TOTAL FINANCIAL USES	\$ 5,991,540	6,550,905	6,289,642	6,839,478
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,587,586	6,029,600	6,029,600	6,275,993
Less encumbrances, beginning of year	(10,246)	(68,470)	(68,470)	-
Add encumbrances, end of year	68,470	-	-	-
Proprietary adjustment to full accrual	(103,773)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	487,563	(147,357)	314,863	99,136
FUND BALANCE (GAAP), end of year	6,029,600	5,813,773	6,275,993	6,375,129
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,029,600	5,813,773	6,275,993	6,375,129

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,696,395	3,339,057	3,433,340	3,728,175
Fines and Forfeitures	-	-	-	-
Interest	60,206	20,000	79,150	75,000
Hospital Lease	-	-	-	-
Other	50	-	-	216,500
Total Revenues	3,756,651	3,359,057	3,512,490	4,019,675
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	-	-	-	80,791
TOTAL FINANCIAL SOURCES	\$ 3,756,651	3,359,057	3,512,490	4,100,466
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	200	-	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,095,545	3,182,793	3,501,052	4,100,266
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,140	2,500	1,868	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,097,685	3,185,493	3,502,920	4,100,466
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,097,685	3,185,493	3,502,920	4,100,466
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,163,492	2,822,458	2,822,458	2,832,028
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	658,966	173,564	9,570	(80,791)
FUND BALANCE (GAAP), end of year	2,822,458	2,996,022	2,832,028	2,751,237
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,822,458	2,996,022	2,832,028	2,751,237

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	295,530	296,415	301,510	322,665
Fines and Forfeitures	-	-	-	-
Interest	4,355	4,150	5,670	7,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	299,885	300,565	307,180	329,665
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	\$ 299,885	300,614	307,180	329,665
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	269,632	300,614	294,660	325,262
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	29	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	269,661	300,614	294,660	325,262
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 269,661	300,614	294,660	325,262
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 217,002	247,226	247,226	259,746
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,224	(49)	12,520	4,403
FUND BALANCE (GAAP), end of year	247,226	247,177	259,746	264,149
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 247,226	247,177	259,746	264,149

Internal Service Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17,153	13,000	20,030	19,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	17,153	13,000	20,030	19,400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74,173	-	-	-
Total Other Financing Sources	74,173	-	-	-
Fund Balance Used for Operations	593,083	640,600	202,277	139,100
TOTAL FINANCIAL SOURCES	\$ 684,409	653,600	222,307	158,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	684,302	653,600	222,307	158,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	107	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	684,409	653,600	222,307	158,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 684,409	653,600	222,307	158,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 980,421	387,338	387,338	185,061
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(593,083)	(640,600)	(202,277)	(139,100)
FUND BALANCE (GAAP), end of year	387,338	(253,262)	185,061	45,961
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 387,338	(253,262)	185,061	45,961

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,362,509	1,834,311	1,803,892	1,667,994
Fines and Forfeitures	-	-	-	-
Interest	10,908	9,750	15,680	9,750
Hospital Lease	-	-	-	-
Other	327	-	734	-
Total Revenues	1,373,744	1,844,061	1,820,306	1,677,744
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,408	3,000	22,628	300
Total Other Financing Sources	3,408	3,000	22,628	300
Fund Balance Used for Operations	34,307	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,411,459	1,847,061	1,842,934	1,678,044
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 989,934	1,000,710	970,314	998,058
Materials & Supplies	80,125	94,940	86,577	88,907
Dues Travel & Training	95	-	-	270
Utilities	17,185	19,992	18,388	20,352
Vehicle Expense	17,201	23,833	30,762	19,505
Equip & Bldg Maintenance	189,958	433,820	391,808	390,055
Contractual Services	65,439	101,008	72,920	97,633
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	14,500	-	11,000
Other	40,012	48,224	48,266	40,659
Fixed Asset Additions	11,510	106,324	100,089	8,775
Total Expenditures	1,411,459	1,843,351	1,719,124	1,675,214
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,411,459	1,843,351	1,719,124	1,675,214
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 656,952	541,142	541,142	642,682
Less encumbrances, beginning of year	-	(22,270)	(22,270)	-
Add encumbrances, end of year	22,270	-	-	-
Proprietary adjustment to full accrual	(103,773)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(34,307)	3,710	123,810	2,830
FUND BALANCE (GAAP), end of year	541,142	522,582	642,682	645,512
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 541,142	522,582	642,682	645,512

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	258,072	258,072	258,072	258,072
Fines and Forfeitures	-	-	-	-
Interest	21,449	18,415	46,005	18,415
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	279,521	276,487	304,077	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	\$ 279,521	276,487	304,077	276,487
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	137,795	158,206	157,591	167,000
Contractual Services	1,175	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	171	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	139,141	158,206	157,591	167,000
Other Financing Uses				
Transfer Out to other funds	4,080	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	4,080	-	-	-
TOTAL FINANCIAL USES	\$ 143,221	158,206	157,591	167,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,065,583	1,237,837	1,237,837	1,338,123
Less encumbrances, beginning of year	(10,246)	(46,200)	(46,200)	-
Add encumbrances, end of year	46,200	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	136,300	118,281	146,486	109,487
FUND BALANCE (GAAP), end of year	1,237,837	1,309,918	1,338,123	1,447,610
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,237,837	1,309,918	1,338,123	1,447,610

Internal Service Funds

Fund Statement—Utilities Fund 621

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	463,220	401,960	401,960	403,560
Fines and Forfeitures	-	-	-	-
Interest	2,760	1,985	3,910	3,850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	465,980	403,945	405,870	407,410
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 465,980	403,945	405,870	407,410
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	384,605	401,960	392,340	405,355
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	30	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	384,635	401,960	392,340	405,355
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 384,635	401,960	392,340	405,355
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,374	121,719	121,719	135,249
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	81,345	1,985	13,530	2,055
FUND BALANCE (GAAP), end of year	121,719	123,704	135,249	137,304
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 121,719	123,704	135,249	137,304

Internal Service Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,317	1,180	2,866	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	8,348	8,211	9,897	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	\$ 8,348	8,211	9,897	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	700	200	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	410	6,981	500	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	419	7,681	700	7,681
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 419	7,681	700	7,681
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 70,542	78,471	78,471	87,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,929	530	9,197	530
FUND BALANCE (GAAP), end of year	78,471	79,001	87,668	88,198
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 78,471	79,001	87,668	88,198

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	529	500	1,110	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	529	500	1,110	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	\$ 529	500	1,110	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	4	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,460	30,985	30,985	32,095
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	525	500	1,110	500
FUND BALANCE (GAAP), end of year	30,985	31,485	32,095	32,595
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,985	31,485	32,095	32,595

Internal Service Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	8,871	8,400	12,900	12,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	158,871	158,400	162,900	162,900
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	\$ 158,871	158,400	162,900	162,900
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	47	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	47	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 47	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 362,760	521,584	521,584	684,484
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	158,824	158,400	162,900	162,900
FUND BALANCE (GAAP), end of year	521,584	679,984	684,484	847,384
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 521,584	679,984	684,484	847,384

Internal Service Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,182	36,182	36,182	36,182
Fines and Forfeitures	-	-	-	-
Interest	578	140	1,835	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	36,760	36,322	38,017	36,322
Other Financing Sources				
Transfer In from other funds	4,080	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	4,080	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,840	36,322	38,017	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	\$ -	40,840	40,840	78,857
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,840	36,322	38,017	36,322
FUND BALANCE (GAAP), end of year	40,840	77,162	78,857	115,179
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 40,840	77,162	78,857	115,179

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,714	1,780	2,020	2,030
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,714	1,780	2,020	2,030
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	1,230	1,104	864	1,851
TOTAL FINANCIAL SOURCES	\$ 2,944	2,884	2,884	3,881
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,594	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	350	2,884	2,884	3,881
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,944	2,884	2,884	3,881
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,944	2,884	2,884	3,881
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 99,643	98,413	98,413	97,549
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,230)	(1,104)	(864)	(1,851)
FUND BALANCE (GAAP), end of year	98,413	97,309	97,549	95,698
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 60,742	59,638	59,878	58,027

Trust Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	557	600	680	680
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	557	600	680	680
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	15	-	-
TOTAL FINANCIAL SOURCES	\$ 557	615	680	680
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	339	615	615	400
Fixed Asset Additions	-	-	-	-
Total Expenditures	339	615	615	400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 339	615	615	400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,542	32,760	32,760	32,825
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	218	(15)	65	280
FUND BALANCE (GAAP), end of year	32,760	32,745	32,825	33,105
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 360	345	425	705

Trust Funds

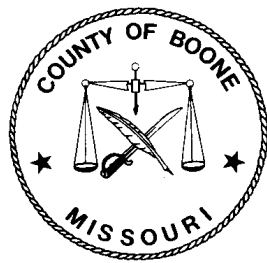
Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	94	100	90	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	94	100	90	100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 94	100	90	100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,451	5,544	5,544	5,634
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	93	100	90	100
FUND BALANCE (GAAP), end of year	5,544	5,644	5,634	5,734
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 273	373	363	463

Trust Funds

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

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,063	1,080	1,250	1,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,063	1,080	1,250	1,250
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,541	1,189	1,019	2,231
TOTAL FINANCIAL SOURCES	\$ 2,604	2,269	2,269	3,481
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,594	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	10	2,269	2,269	3,481
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,604	2,269	2,269	3,481
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,604	2,269	2,269	3,481
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,650	60,109	60,109	59,090
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,541)	(1,189)	(1,019)	(2,231)
FUND BALANCE (GAAP), end of year	60,109	58,920	59,090	56,859
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 60,109	58,920	59,090	56,859



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 103 FTE's, or 25%.

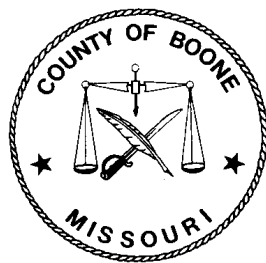
General Government Operations—Approximately 16 FTE permanent positions (net) have been added over the past 10 years, a 19% increase. The 2020 budget includes an increase of 3.25 FTEs: 2.5 FTE increase associated with cyclical election activities; one election specialist position reduced from 1.0 FTE to 0.75FTE; and, a full-time vacant FTE position was transferred from Public Safety Information Technology (911/Emergency Management) to general government Information Technology.

Public Safety—Approximately 77 FTE positions (net) have been added over the past 10 years, a 32% 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 2020 budget also reflects: (1) an additional full-time grant-funded traffic Deputy; (2) two part-time Sheriff's Warrant Specialist positions increasing to full-time; (3) 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; (4) eliminating a full-time benefitted technology position and transferring the position to general government Information Technology; and (5) adding an additional full-time benefitted ETC position to 911 operations.

Environment, Protective Inspection, & Infrastructure—The 2020 budget reflects no changes in FTE levels. Over the past ten-year period, total FTEs have decreased by 2% or 1.38 FTEs attributable to eliminating vacant positions.

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. There are no changes to the fiscal year 2020 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 Information Technology. There are no changes in the fiscal year 2020 budget.

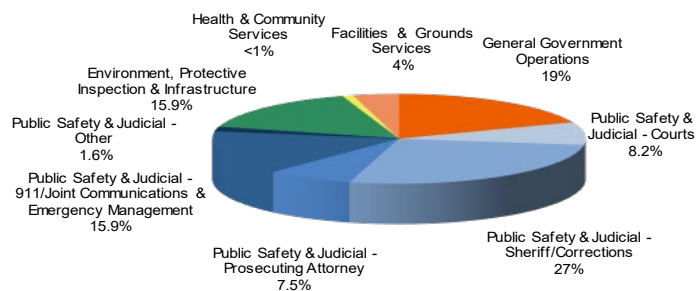


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2020 FTE	DEPT NO	DEPT NAME	2020 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	7.00	1261	Prosecuting Attorney	25.60
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.00	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			39.48
1132	Election and Registration	9.57	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	69.38
1150	Collector	9.24	2702	Emergency Management Operations	6.00
1160	Recorder	7.00	2703	Information Technology-911/EM	6.00
1170	Information Technology	20.63	2704	Joint Communications Radio Network	2.70
1171	Facilities Security	1.00			84.08
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	0.08	<u>Environment, Protective Inspection & Infrastructure</u>		
		100.52	1360	Solid Waste Recycling	0.25
<u>Public Safety & Judicial - Courts</u>			1710	Planning and Zoning	5.18
1210	Circuit Court Services	22.72	1720	Building Codes	6.44
1221	Circuit Clerk	5.00	1725	Stormwater Administration	1.50
1241	Juvenile Office	3.92	2040	Public Works-R&B Maintenance	57.23
1242	Juvenile Justice Center	4.21	2045	Public Works-Design & Construction	11.63
1243	Juvenile Justice Grants & Contracts	1.00	2046	Stormwater Administration	1.50
2831	Veterans Court	0.30			83.73
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	<u>Health & Community Services</u>		
		43.15	1420	Community and Social Services	0.25
<u>Public Safety & Judicial - Sheriff/Corrections</u>			2130	Community Health/Medical	0.60
1251	Sheriff	74.26	2160	Community Children's Services	4.15
1253	Internet Crimes Task Force	0.83			5.00
1255	Corrections	47.73	<u>Facilities & Grounds Services</u>		
2901	Sheriff-Law Enf Sls Tax	14.00	6100	Facilities Maintenance	9.00
2902	Corrections-Law Enf Sls Tax	6.00	6101	Facilities Housekeeping	9.00
		142.82	6104	Grounds Maintenance	3.00
					21.00
Grand Total					528.03

2020 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2011	2012	2013	2014
100	1110	Auditor	4.50	5.00	6.00	6.00
100	1115	Human Resources & Risk Management	2.00	2.00	4.00	4.00
100	1118	Purchasing	2.50	2.50	2.50	3.75
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	2.70	3.00	3.00	3.00
100	1131	County Clerk	5.75	5.75	3.75	3.75
100	1132	Election and Registration	7.16	8.07	7.11	7.54
100	1133	Election Activities	-	1.10	0.34	-
100	1140	Treasurer	3.63	3.63	3.63	3.75
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	15.00	16.00
100	1171	Facilities Security	-	-	-	-
100	1176	GIS - County	2.31	2.13	2.11	2.00
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	5.63	5.63	5.63	7.23
100	1210	Circuit Court Services	22.42	22.42	22.67	22.50
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.19	4.44
100	1242	Juvenile Justice Center	4.79	4.79	5.10	5.10
100	1243	Juvenile Justice Grants & Contracts	4.62	4.62	3.00	3.00
100	1251	Sheriff	63.45	62.97	63.97	65.90
100	1253	Internet Crimes Task Force	-	-	2.00	2.00
100	1255	Corrections	60.31	60.31	60.31	61.56
100	1256	Sheriff/Corr BLDG HK/Maint	-	2.00	2.00	2.00
100	1261	Prosecuting Attorney	22.75	22.75	23.00	24.00
100	1262	Victim Witness	3.48	3.48	3.48	3.48
100	1263	IV-D	7.00	4.00	3.00	3.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	0.25
100	1710	Planning and Zoning	5.08	5.08	5.08	5.08
100	1720	Building Codes	6.34	6.34	6.34	6.34
100	1725	Stormwater Administration	-	1.14	1.14	1.70
100	1751	Hinkson Creek Watershed	0.10	-	-	-
General Fund Total			283.65	285.84	287.30	296.32

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	2015	2016	2017	2018	2019	2020	2019-2020 Change
	6.00	6.00	6.00	6.00	7.00	7.00	-
	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	5.25	5.25	5.25	5.00	5.00	-
	4.00	4.00	4.00	4.00	4.00	4.00	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	6.62	10.60	7.33	8.48	7.32	9.57	2.25
	-	-	-	-	-	-	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	8.25	8.25	8.25	8.24	8.24	9.24	1.00
	8.00	8.00	8.00	8.00	7.00	7.00	-
	17.63	18.63	18.63	19.63	19.63	20.63	1.00
	-	-	-	1.00	1.00	1.00	-
	2.00	2.00	3.00	3.00	3.00	3.00	-
	2.00	2.00	2.00	2.00	2.00	2.00	-
	6.99	7.25	7.25	8.25	8.25	8.25	-
	22.50	22.50	22.50	22.72	22.72	22.72	-
	5.00	5.00	5.00	5.00	5.00	5.00	-
	4.44	4.44	4.60	4.31	3.73	3.92	0.19
	5.86	5.67	5.27	4.55	4.21	4.21	-
	3.00	2.80	2.80	2.80	2.80	1.00 a	(1.80)
	66.90	67.90	67.90	68.90	73.26	74.26	1.00
	2.00	2.00	2.00	2.00	2.00	0.83	(1.17)
	61.56	61.56	51.73	51.73	47.73	47.73	-
	2.00	2.00	-	-	-	-	-
	25.50	25.50	25.60	26.60	25.60	25.60	-
	3.48	5.48	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	0.35	0.25	0.25	0.25	0.25	-
	5.18	5.18	5.18	5.18	5.18	5.18	-
	6.44	6.44	6.44	6.44	6.44	6.44	-
	1.50	1.50	1.50	1.50	1.50	1.50	-
	-	-	-	-	-	-	-
	301.05	308.80	294.46	299.81	296.84	299.31	2.47

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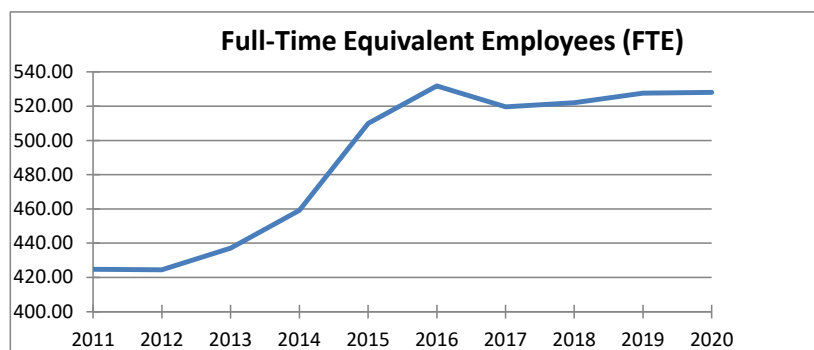
FUND	DEPT NO	DEPT NAME	2011	2012	2013	2014
201	2010	Assessment	16.35	16.75	16.75	16.75
204	2040	Public Works-R&B Maintenance	55.98	57.48	58.48	58.23
204	2045	Public Works-Design & Construction	15.46	13.96	13.96	14.08
204	2046	Stormwater Administration	1.90	0.61	0.61	0.90
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	1.08
213	2130	Community Health/Medical	-	-	-	0.58
214	2140	DNR 319 Urban Retrofit Grant	-	1.25	1.25	0.40
216	2160	Community Children's Services	-	-	-	2.17
255	2550	Sheriff Revolving Fund Activity	-	-	1.00	1.00
261	2610	PA Tax Collection	1.75	2	2.00	2.00
263	2630	PA Bad Check Collections	1.25	0.5	0.25	0.25
270	2701	911/Joint Communications Operations	-	-	10.00	19.00
270	2702	Emergency Management Operations	-	-	-	1.00
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
283	2831	Veterans Court	-	-	0.88	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	6.72	6.00	6.50	5.50
297	2971	PA - Violence Against Women (stimulus)	0.66	-	-	-
297	2972	Cyber Crimes Task Force (stimulus)	2.00	2.00	-	-
Special Revenue Funds Total			127.15	125.63	136.76	148.82
610	6100	Facilities Maintenance	6.00	6.00	6.00	7.00
610	6101	Facilities Housekeeping	8.00	7.00	7.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	13.00	13.00	14.00
Grand Total			<u>424.80</u>	<u>424.47</u>	<u>437.06</u>	<u>459.14</u>

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

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

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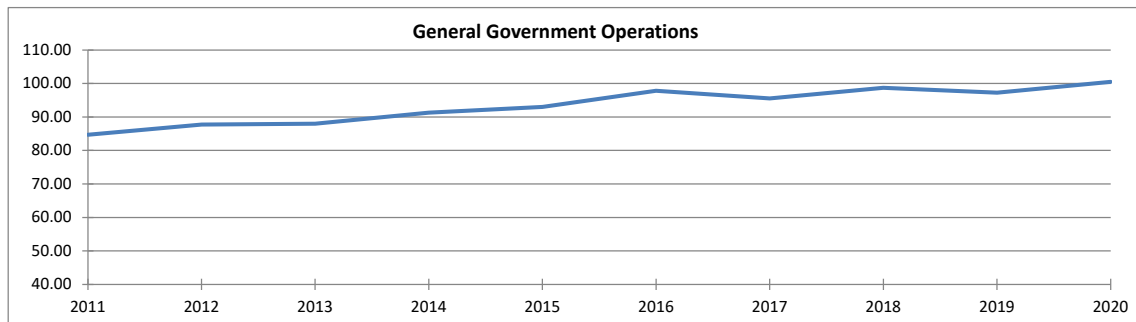
2015	2016	2017	2018	2019	2020	2019-2020 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
57.73	58.48	58.48	58.48	57.23	57.23	-
13.88	13.88	13.88	13.88	11.63	11.63	-
1.50	1.50	1.50	1.50	1.50	1.50	-
1.08	1.08	1.08	1.08	1.08	0.08	(1.00)
0.58	0.73	0.45	0.45	0.60	0.60	-
-	-	-	-	-	-	-
2.17	2.92	3.30	3.30	4.15	4.15	-
1.00	1.00	1.00	-	-	-	-
1.00	1.50	0.40	0.40	0.40	0.40	-
1.00	-	-	-	-	-	-
57.86	57.86	57.38	57.38	68.38	69.38	1.00
3.00	7.00	7.00	7.00	7.00	6.00	(1.00)
5.00	8.00	8.00	7.00	7.00	6.00	(1.00)
-	2.00	2.70	2.70	2.70	2.70	-
0.88	0.88	0.80	0.30	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	6.00	6.00	6.00	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
193.93	204.08	203.22	201.22	209.72	207.72	(2.00)
8.00	8.00	9.00	9.00	9.00	9.00	-
7.00	8.00	9.00	9.00	9.00	9.00	-
-	1.00	1.00	-	-	-	-
-	2.00	3.00	3.00	3.00	3.00	-
15.00	19.00	22.00	21.00	21.00	21.00	-
509.98	531.88	519.68	522.03	527.56	528.03	0.47



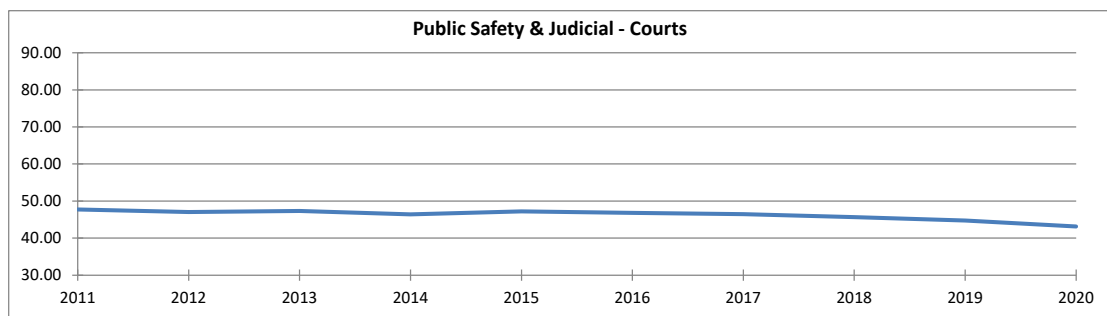
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government Operations											
1110	Auditor	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
1115	Human Resources & Risk Management	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	3.75	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	5.25	5.25	5.25	5.00	5.00
1126	County Counselor	2.70	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	7.16	8.07	7.11	7.54	6.62	10.60	7.33	8.48	7.32	9.57
1133	Election Activities	-	1.10	0.34	-	-	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.75	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	8.24	8.24	9.24
1160	Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
1170	Information Technology	14.00	14.00	15.00	16.00	17.63	18.63	18.63	19.63	19.63	20.63
1171	Facilities Security	-	-	-	-	-	-	-	1.00	1.00	1.00
1176	GIS - County	2.31	2.13	2.11	2.00	2.00	2.00	3.00	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
2010	Assessment	16.35	16.75	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	1.08	1.08	1.08	1.08	1.08	1.08	0.08
	Total	84.68	87.71	87.97	91.32	93.03	97.81	95.54	98.68	97.27	100.52

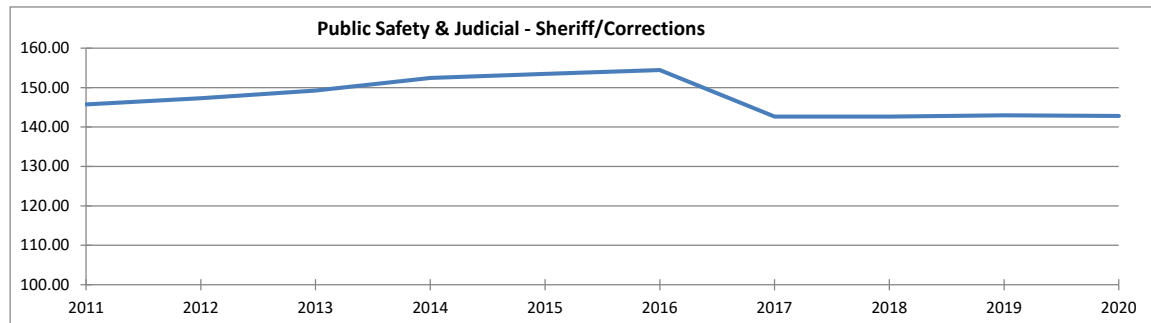


	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Courts										
1210	Circuit Court Services	22.42	22.42	22.67	22.50	22.50	22.50	22.72	22.72	22.72
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.19	4.44	4.44	4.60	4.31	3.73	3.92
1242	Juvenile Justice Center	4.79	4.79	5.10	5.10	5.86	5.67	5.27	4.55	4.21
1243	Juvenile Justice Grants & Contracts	4.62	4.62	3.00	3.00	3.00	2.80	2.80	2.80	1.00
2831	Veterans Court	-	-	0.88	0.88	0.88	0.88	0.30	0.30	0.30
2904	Alternative Sentencing-Law Enf Sls Tax	6.72	6.00	6.50	5.50	5.50	5.50	6.00	6.00	6.00
	Total	47.73	47.01	47.34	46.42	47.18	46.79	45.68	44.76	43.15

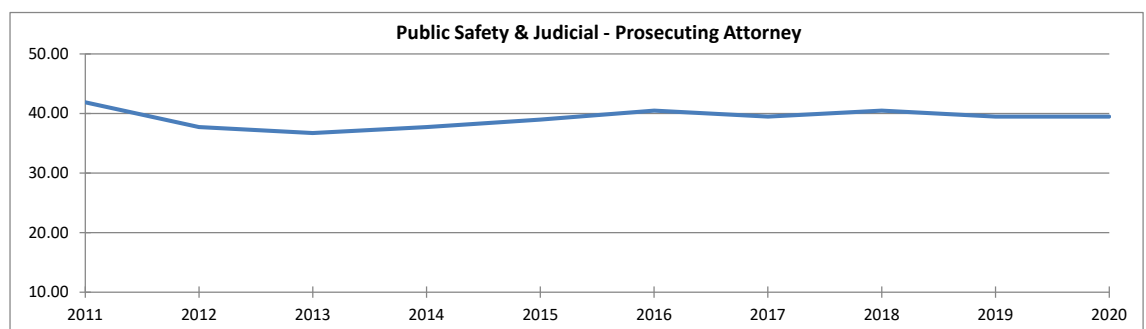


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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.45	62.97	63.97	65.90	66.90	67.90	67.90	68.90	73.26	74.26
1253	Internet Crimes Task Force	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.83
1255	Corrections	60.31	60.31	60.31	61.56	61.56	61.56	51.73	51.73	47.73	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	-	-	-	-	-	-	-	-
	Total	145.76	147.28	149.28	152.46	153.46	154.46	142.63	142.63	142.99	142.82

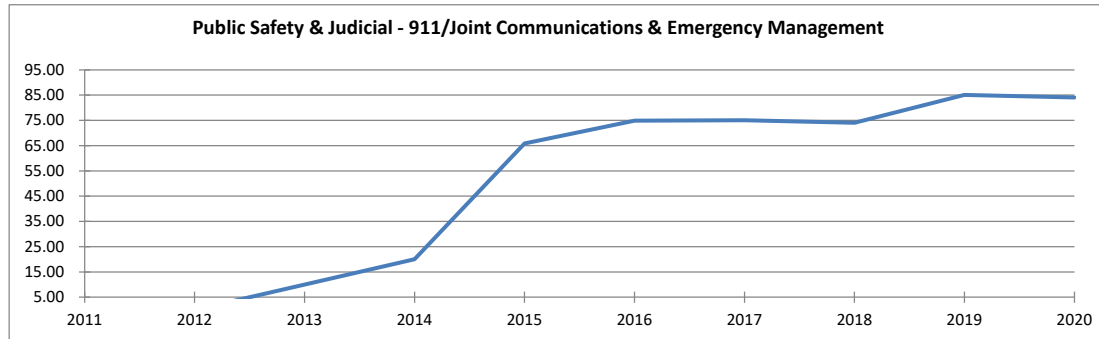


		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.75	22.75	23.00	24.00	25.50	25.50	25.60	26.60	25.60	25.60
1262	Victim Witness	3.48	3.48	3.48	3.48	3.48	5.48	5.48	5.48	5.48	5.48
1263	IV-D	7.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	1.75	2.00	2.00	2.00	1.00	1.50	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	1.25	0.50	0.25	0.25	1.00	-	-	-	-	-
2971	PA - Violence Against Women (stimulus)	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
	Total	41.89	37.73	36.73	37.73	38.98	40.48	39.48	40.48	39.48	39.48

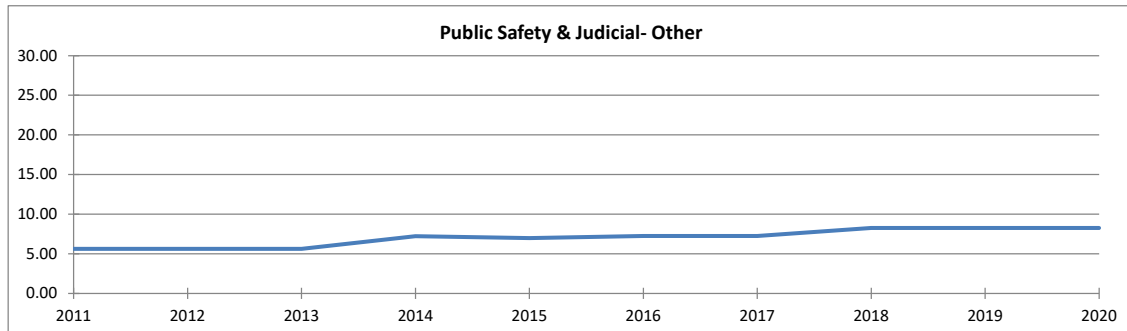


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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	-	10.00	19.00	57.86	57.86	57.38	57.38	68.38	69.38
2702	Emergency Management Operations	-	-	-	1.00	3.00	7.00	7.00	7.00	7.00	6.00
2703	Information Technology-911/EM	-	-	-	-	5.00	8.00	8.00	7.00	7.00	6.00
2704	Joint Communications Radio Network	-	-	-	-	-	2.00	2.70	2.70	2.70	2.70
Total		-	-	10.00	20.00	65.86	74.86	75.08	74.08	85.08	84.08

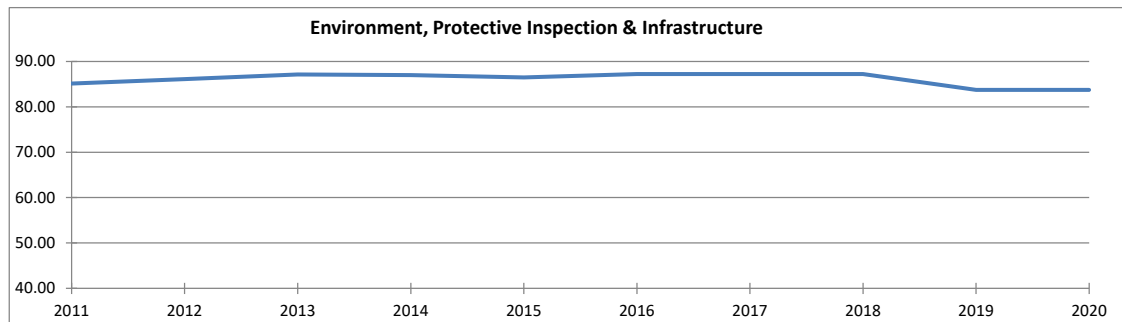


		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Other											
1200	Public Administrator	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25
Total		5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25

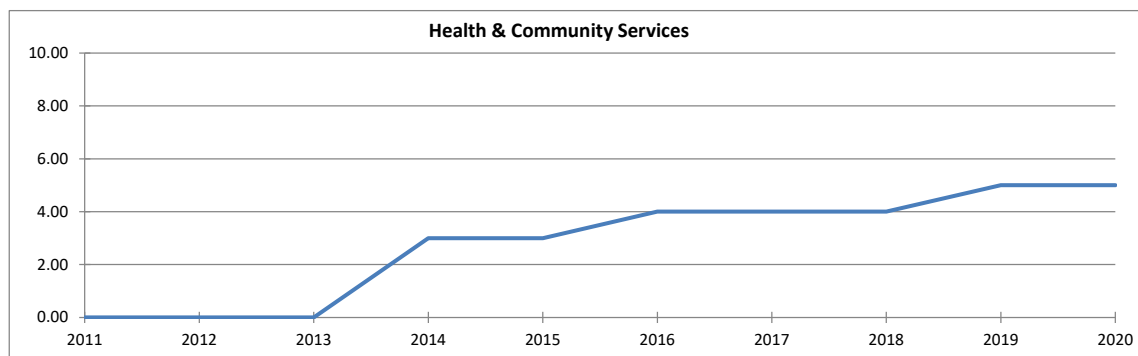


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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.08	5.08	5.08	5.08	5.18	5.18	5.18	5.18	5.18	5.18
1720	Building Codes	6.34	6.34	6.34	6.34	6.44	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	1.50
1751	Hinkson Creek Watershed	0.10	-	-	-	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.98	57.48	58.48	58.23	57.73	58.48	58.48	58.48	57.23	57.23
2045	Public Works-Design & Construction	15.46	13.96	13.96	14.08	13.88	13.88	13.88	13.88	11.63	11.63
2046	Stormwater Administration	1.90	0.61	0.61	0.90	1.50	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	86.11	87.11	86.98	86.48	87.23	87.23	87.23	83.73	83.73



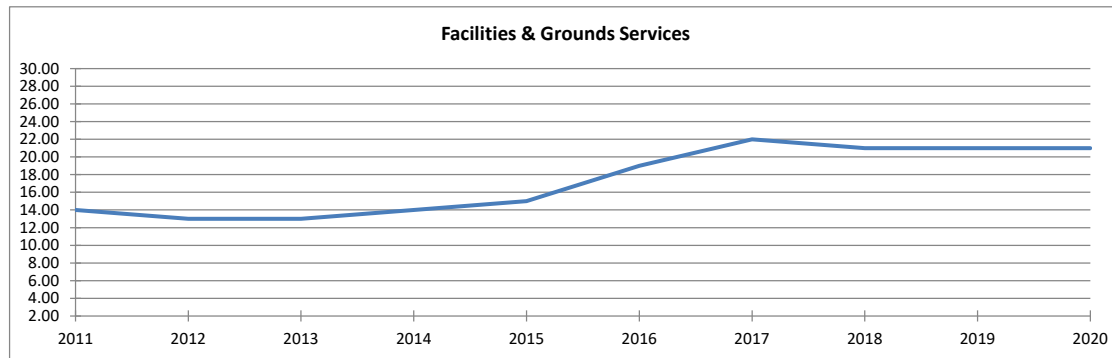
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Health & Community Services</u>											
1420	Community and Social Services	-	-	-	0.25	0.25	0.35	0.25	0.25	0.25	0.25
2130	Community Health/Medical	-	-	-	0.58	0.58	0.73	0.45	0.45	0.60	0.60
2160	Community Children's Services	-	-	-	2.17	2.17	2.92	3.30	3.30	4.15	4.15
Total		-	-	-	3.00	3.00	4.00	4.00	4.00	5.00	5.00



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Facilities & Grounds Services

6100	Facilities Maintenance	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00	9.00	9.00
6101	Facilities Housekeeping	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	1.00	1.00	-	-	-
6104	Grounds Maintenance	-	-	-	-	-	2.00	3.00	3.00	3.00	3.00
Total		14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00	21.00	21.00



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Grand Total	424.80	424.47	437.06	459.14	509.98	531.88	519.68	522.03	527.56	528.03

Fixed Assets Summary—

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

Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1170	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 85,850	\$ 264,548
100	1171	Facilities Security	-	-	-	-	11,300	8,600
100	1176	GIS - County	-	-	-	-	-	900
100	1194	Mail Services	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	-	775
100	1221	Circuit Clerk	-	9,350	-	-	6,000	1,800
100	1230	Jury Services & Court Costs	-	-	-	-	-	3,045
100	1241	Juvenile Office	-	-	-	-	-	775
100	1242	Juvenile Justice Center	-	-	-	-	-	8,394
100	1251	Sheriff	-	-	-	-	4,640	-
100	1255	Corrections	-	-	-	-	-	-
100	1710	Planning and Zoning	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	500	-
General Fund Total			\$ -	\$ 9,350	\$ -	\$ -	\$ 108,290	\$ 288,837

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201	2010	Assessment	-	-	-	-	-	87,167
204	2040	Public Works-R&B Maintenance	-	7,900	-	-	-	-
204	2045	Public Works-Design & Construction	-	-	-	-	-	5,000
204	2046	Stormwater Administration	-	-	-	-	500	-
211	2110	Collector Tax Maintenance	-	-	-	-	-	18,333
253	2539	Justice Assistant Grant FYX9	-	-	-	-	-	-
255	2550	Sheriff Revolving Fund	-	-	-	-	-	7,680
257	2570	Sheriff K-9 Operations	-	-	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	44,100	560,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	1,200	-
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	-	1,200
285	2850	Administration of Justice	-	-	-	-	12,500	5,570
286	2860	Circuit Clerk Garnishment Fee	-	-	-	4,000	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ 7,900	\$ 4,000	\$ 4,000	\$ 58,300	\$ 684,950

610	6100	Facilities and Grounds Maintenance	-	-	-	-	1,500	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -

Total	\$ -	\$ 17,250	\$ 4,000	\$ 4,000	\$ 168,090	\$ 973,787
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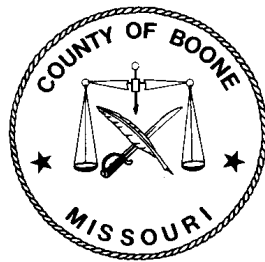
Total - Governmental Funds \$ 5,016,793

Total - Internal Service Funds \$ 8,775

Grand Total \$ 5,025,568

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Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land		Total
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements			
\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,900	\$ -	\$ -	\$ -	-	375,298
-	-	-	-	-	-	-	-	-	-	19,900
-	-	-	-	-	-	-	-	-	-	900
-	-	-	-	-	6,000	-	-	-	-	6,000
-	-	-	-	-	-	-	-	-	-	775
-	-	-	-	-	-	-	-	-	-	17,150
-	-	-	-	-	23,650	-	-	-	-	26,695
-	-	-	-	-	-	-	-	-	-	775
-	-	-	-	-	14,000	-	-	-	-	22,394
-	-	35,704	-	54,722	231,674	-	-	-	-	326,740
-	-	-	-	10,861	61,475	-	-	-	-	72,336
-	-	-	-	-	4,075	-	-	-	-	4,075
-	-	-	-	-	4,075	-	-	-	-	4,075
-	-	-	-	2,212	2,038	-	-	-	-	4,750
\$ 12,000	\$ -	\$ 35,704	\$ -	\$ 67,795	\$ 359,887	\$ -	\$ -	\$ -	-	\$ 881,863
-	-	-	-	-	6,000	-	-	-	-	93,167
-	-	-	148,700	184,250	728,300	-	-	-	-	1,069,150
-	-	-	-	-	4,075	-	-	-	-	9,075
-	-	-	-	2,212	2,038	-	-	-	-	4,750
-	-	-	-	-	6,000	-	-	-	-	24,333
-	-	-	-	4,312	-	-	-	-	-	4,312
-	-	-	-	-	-	-	-	-	-	7,680
-	-	-	-	9,000	1,500	-	-	-	-	10,500
-	-	-	-	240,000	70,000	-	-	-	-	310,000
12,000	-	-	-	-	-	-	-	-	-	616,100
-	-	-	-	338,500	-	20,000	-	-	-	358,500
-	-	-	-	-	-	-	-	-	-	1,200
-	-	-	-	12,000	-	-	-	1,000,000	-	1,012,000
-	-	-	-	-	-	-	-	-	-	1,200
4,000	-	-	-	-	9,800	-	-	-	-	31,870
-	-	-	-	-	-	-	-	-	-	4,000
-	-	-	428,426	4,662	133,505	-	-	-	-	566,593
-	-	-	-	-	6,500	-	-	-	-	6,500
\$ 16,000	\$ -	\$ -	\$ 577,126	\$ 794,936	\$ 967,718	\$ 20,000	\$ -	\$ 1,000,000	-	\$ 4,134,930
-	-	-	-	3,775	-	-	-	-	-	5,275
-	-	-	-	3,500	-	-	-	-	-	3,500
\$ -	\$ -	\$ -	\$ -	\$ 7,275	\$ -	\$ -	\$ -	\$ -	-	\$ 8,775
\$ 28,000	\$ -	\$ 35,704	\$ 577,126	\$ 870,006	\$ 1,327,605	\$ 20,000	\$ -	\$ 1,000,000	-	\$ 5,025,568



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.

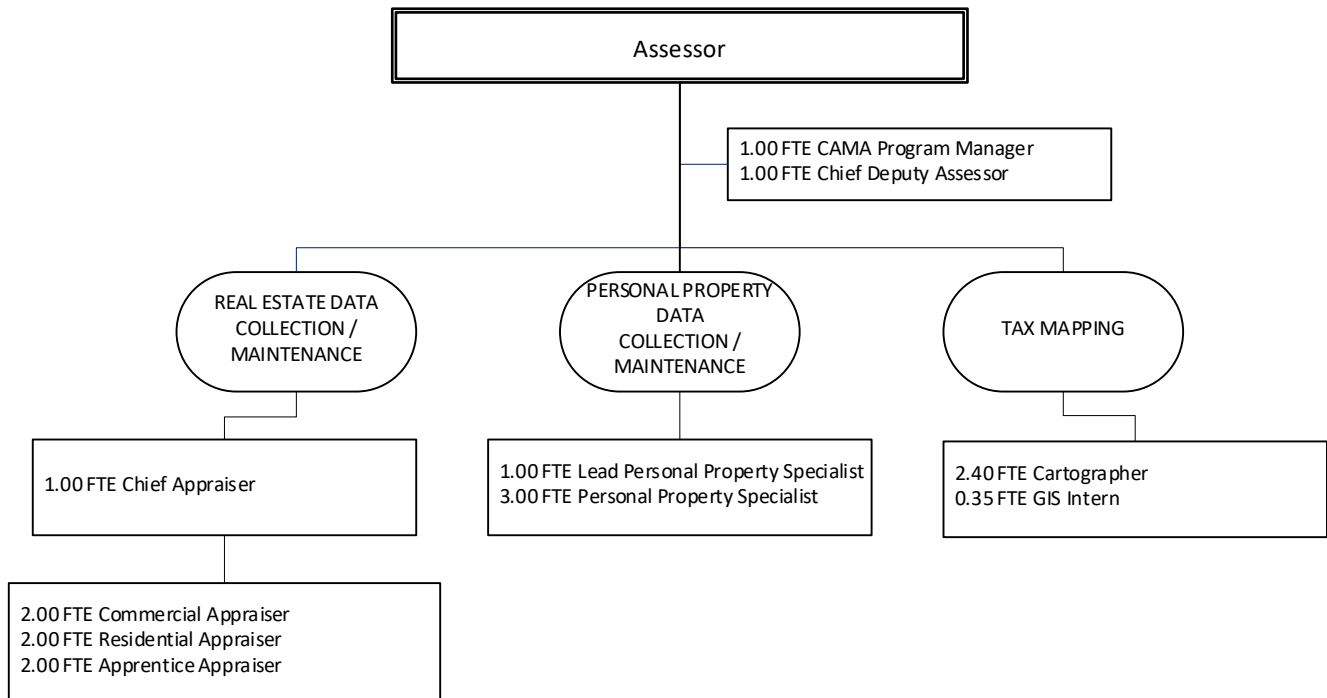
The FY 2019 budget included funding of \$250,000 for digital orthophotos (aerial photography) as well as funding for routine replacement of computer hardware and equipment. Similar items are not required in FY 2020 and this accounts for overall budget reduction. The budget includes reimbursement to the 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

Position Title	2018	2019	2020	2019-2020
	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 Specialist	1.00	1.00	1.00	-
Personal Property Specialist	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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	206,904	211,950	211,950	211,950	0	211,950	0
	SUBTOTAL *****	206,904	211,950	211,950	211,950	0	211,950	0
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	27,000	25,000	0	0	0	100-
3550	COMMISSIONS	1,210,793	1,246,500	1,270,000	1,300,000	0	1,300,000	4
	SUBTOTAL *****	1,210,793	1,273,500	1,295,000	1,300,000	0	1,300,000	2
INTEREST								
3710	INTEREST	771	400	1,325	1,325	0	1,325	231
3711	INT-OVERNIGHT	1,759	1,600	4,730	4,730	0	4,730	195
3712	INT-LONG TERM INVEST	27,899	20,000	34,800	34,800	0	34,800	74
3798	INC/DEC IN FV OF INVESTMENTS	-2,725	0	0	0	0	0	0
	SUBTOTAL *****	27,704	22,000	40,855	40,855	0	40,855	86
MISCELLANEOUS								
3830	SALES	5,897	6,000	5,800	5,800	0	5,800	3-
	SUBTOTAL *****	5,897	6,000	5,800	5,800	0	5,800	3-
	TOTAL REVENUES *****	1,451,298	1,513,450	1,553,605	1,558,605	0	1,558,605	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	745,187	845,384	754,695	893,461	0	893,461	5
10110	OVERTIME	13,521	20,000	13,000	20,000	0	20,000	0
10120	HOLIDAY WORKED	80	0	0	0	0	0	0
10200	FICA	54,659	69,047	56,025	69,879	0	69,879	1
10300	HEALTH INSURANCE	73,140	84,768	67,632	84,768	0	84,768	0
10310	COUNTY HSA CONTRIBUTION	9,600	9,600	9,600	9,600	0	9,600	0
10325	DISABILITY INSURANCE	3,141	3,073	2,610	3,120	0	3,120	1
10330	CNTY PD DEPENDENT PREM-HEALTH	16,693	15,682	17,610	17,610	0	17,610	12
10331	CNTY PD DEPENDENT PREM-DENTAL	1,325	1,325	1,325	1,325	0	1,325	0
10350	LIFE INSURANCE	624	1,152	1,014	1,152	0	1,152	0
10375	DENTAL INSURANCE	5,460	6,720	5,460	6,720	0	6,720	0
10400	WORKERS COMP	18,533	22,378	19,496	28,888	0	28,888	29
10500	401(A) MATCH PLAN	8,450	8,320	8,475	8,320	0	8,320	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,261	8,129	8,384	10,549	0	10,549	29
10850	VEHICLE ALLOWANCE	0	0	0	0	6,000	0	0
	SUBTOTAL *****	952,674	1,095,578	965,326	1,155,392	6,000	1,155,392	5
MATERIALS & SUPPLIES								
22000	POSTAGE	41,277	65,000	56,700	65,000	0	65,000	0
22005	BULK MAIL FEES/PERMITS	965	925	1,132	950	0	950	2
22500	SUBSCRIPTIONS/PUBLICATIONS	4,138	5,000	5,500	5,000	0	5,000	0
23000	OFFICE SUPPLIES	1,351	2,500	1,400	2,500	0	2,500	0
23001	PRINTING	13,490	8,100	13,000	8,100	0	8,100	0
23014	HDWR INSTALLATION SUPPLIES	0	0	610	0	0	0	0
23017	COMPUTER PAPER	1,299	4,000	1,300	4,000	0	4,000	0
23018	PRINTER SUPPLIES	0	2,000	200	2,000	0	2,000	0
23022	MAPPING SUPPLIES	2,050	5,000	2,100	5,000	0	5,000	0
23050	OTHER SUPPLIES	241	700	200	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,276	2,000	900	2,000	0	2,000	0
	SUBTOTAL *****	66,087	95,225	83,042	95,250	0	95,250	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,746	2,800	1,800	2,800	0	2,800	0
37200	SEMINARS/CONFERENCE/MEETINGS	795	5,535	800	5,535	0	5,535	0
37210	TRAINING/SCHOOLS	1,441	8,190	500	8,400	0	8,400	2
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	915	3,000	1,000	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	1,451	6,250	1,200	6,250	0	6,250	0
	SUBTOTAL *****	6,348	25,775	5,300	25,985	0	25,985	1
UTILITIES								
48000	TELEPHONES	6,104	5,800	6,800	6,800	0	6,800	17
48002	DATA COMMUNICATIONS	507	540	520	540	0	540	0
	SUBTOTAL *****	6,611	6,340	7,320	7,340	0	7,340	16

County Assessor

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,049	5,400	2,000	4,000	0	4,000	25-
59010	FUEL SURCHARGE - REIMB TO R&B	97	100	100	100	0	100	0
59025	VEHICLE TITLE/LICENSE/PLATES	12	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	536	2,750	1,000	2,000	0	2,000	27-
59105	TIRES	0	500	0	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	224	400	300	400	0	400	0
59200	LOCAL MILEAGE	0	750	0	600	0	600	20-
SUBTOTAL *****		2,918	9,900	3,400	7,600	0	7,600	23-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,736	9,195	9,195	14,076	0	14,076	53
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		10,736	11,195	9,195	16,076	0	16,076	44
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,408	13,171	13,200	15,918	0	15,918	20
70100	SOFTWARE SUBSCRIPTIONS	0	2,870	2,994	3,000	0	3,796	32
71001	AUTO PHYSICAL DAMAGE INS	932	1,025	1,531	1,765	0	1,765	72
71002	AUTO LIABILITY INS	774	855	810	935	0	935	9
71006	ERRORS & OMISSIONS INS	152	170	211	275	0	275	61
71008	GENERAL LIABILITY INS	1,783	1,965	2,176	2,660	0	2,660	35
71100	OUTSIDE SERVICES	17,339	254,000	187,000	18,000	0	18,000	92-
71101	PROFESSIONAL SERVICES	3,650	100,000	5,500	100,000	0	100,000	0
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71501	PARKING	1,978	2,050	1,807	7,106	0	7,106	246
SUBTOTAL *****		41,016	384,106	215,229	157,659	0	158,455	59-
OTHER								
83810	INTERFUND SERVICES USED	143,955	150,650	213,800	211,600	0	211,600	40
83815	FACILITIES INTERNAL SVC CHRG	44,761	52,088	52,088	54,021	0	54,021	3
84400	PUBLIC NOTICES	696	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86900	MISCELLANEOUS	215	0	0	0	0	0	0
SUBTOTAL *****		189,627	218,938	267,388	281,821	0	281,821	29
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	4,000	0	0
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	30,000	0	0
92300	REPLCMENT MACH & EQUIP	29,752	6,000	0	6,000	0	6,000	0
92301	REPLC COMPUTER HDWR	10,618	85,678	48,883	33,333	53,834	87,167	1
92302	REPLC COMPUTER SOFTWARE	38,640	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	30,546	35,000	31,085	0	0	0	100-
SUBTOTAL *****		109,556	126,678	79,968	39,333	87,834	93,167	26-
TOTAL EXPENDITURES *****		1,385,573	1,973,735	1,636,168	1,786,456	93,834	1,841,086	7-

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 \$3,000 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. 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 (ECC) Support Building and for the Road and Bridge Facility Improvement project. This will be on-going through completion of the projects.
- Complete implementation and end-user training for the County's new ERP software.
- 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: Ongoing. This project consists of two components: micro-filming prior year records as well as micro-filming the current fiscal year, once completed. The annual amount budgeted for the project is limited, due to fiscal constraints. Therefore, several years will be required to microfilm old historical records.

County Auditor

- Provide project accounting and reporting activities pertaining to the construction of the new Emergency Communications Center (911 and Emergency Management) and technology.
Response: On-going; the project is completed except for a few open technology issues.
- 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 and on-site visits were completed in 2018; selection of the vendor and contract negotiations were completed mid-2019. Project planning and implementation activities began in late 2019.
- Improve planning and budgeting through development of capital repair and replacement schedules.
Response: In progress.

Performance Measures

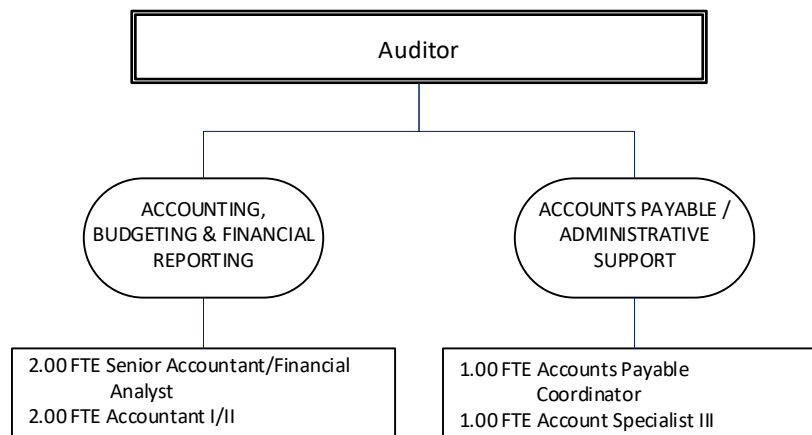
	2018 Actual	2019 Estimated	2020 Projected
Number of County Budgets Established and Monitored	146	147	148
Number of Budget Revisions/Amendments Processed	110	115	115
Number of Purchase Orders Processed	258	275	275
Number of Payment Requisitions Audited and Processed	7,293	7,300	7,300
Number of Payment Requisition Transactions Audited	17,199	17,420	17,500
Number of Procurement Card Transactions Audited	3,330	3,300	3,300
Number of Contracts Certified	258	250	250
Number of Journal Entries Approved & Processed	1,397	1,400	1,450
Historical Cost of Inventoried Assets (Millions)	\$106.7	\$107.7	\$109.0
Number of Employee Positions Budgeted and Monitored	511	521	521
Number of Federal/State Grants Monitored for Financial Reporting	30	30	30
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

County Auditor

Personnel Detail

Position Title	2018 Full-time Equivalent	2019 Full-time Equivalent	2020 Full-time Equivalent	2019-2020 Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant I/II	1.00	2.00	2.00	-
Accounts Payable Coordinator	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
Total FTEs	6.00	7.00	7.00	-
Overtime	\$ 40,000	\$ 41,000	\$ 41,000	\$ -

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	36	0	0	0	0	0	0
	SUBTOTAL *****	36	0	0	0	0	0	0
	TOTAL REVENUES *****	36	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	339,525	382,273	374,594	398,074	0	398,074	4
10110	OVERTIME	16,440	41,000	25,000	41,000	0	41,000	0
10120	HOLIDAY WORKED	810	0	0	0	0	0	0
10200	FICA	25,836	33,038	29,349	33,589	0	33,589	1
10300	HEALTH INSURANCE	27,300	30,960	28,598	30,132	0	30,132	2-
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	5,600	6,000	0	6,000	25
10325	DISABILITY INSURANCE	1,477	1,406	1,434	1,433	0	1,433	1
10330	CNTY PD DEPENDENT PREM-HEALTH	3,514	3,846	3,846	3,846	0	3,846	0
10331	CNTY PD DEPENDENT PREM-DENTAL	294	294	294	294	0	294	0
10350	LIFE INSURANCE	288	504	481	504	0	504	0
10375	DENTAL INSURANCE	2,520	2,927	2,808	2,940	0	2,940	0
10400	WORKERS COMP	656	894	753	1,185	0	1,185	32
10500	401(A) MATCH PLAN	3,900	4,550	4,375	3,640	0	3,640	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,967	5,151	5,057	0	5,057	27
	SUBTOTAL *****	427,360	510,459	482,283	527,694	0	527,694	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	169	525	266	525	0	525	0
23000	OFFICE SUPPLIES	770	1,375	1,600	1,250	0	1,250	9-
23001	PRINTING	1,066	1,200	1,300	500	0	500	58-
23850	MINOR EQUIP & TOOLS (<\$1000)	32	410	100	250	0	250	39-
23855	FURNITURE/FIXTURE <\$1000	2,465	550	200	400	0	400	27-
	SUBTOTAL *****	4,502	4,060	3,466	2,925	0	2,925	28-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	623	1,020	860	1,120	0	1,120	9
37200	SEMINARS/CONFERENCE/MEETINGS	775	1,950	800	1,950	0	1,950	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	331	950	250	950	0	950	0
37230	MEALS & LODGING-TRAINING	2,220	1,040	600	1,040	0	1,040	0
	SUBTOTAL *****	3,949	4,960	2,510	5,060	0	5,060	2
UTILITIES								
48000	TELEPHONES	2,498	3,150	2,900	3,150	0	3,150	0
	SUBTOTAL *****	2,498	3,150	2,900	3,150	0	3,150	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	36	75	25	75	0	75	0
	SUBTOTAL *****	36	75	25	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	879	1,012	900	1,026	0	1,026	1
	SUBTOTAL *****	879	1,012	900	1,026	0	1,026	1
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	6,167	6,345	6,200	4,445	0	4,445	29-
71101	PROFESSIONAL SERVICES	0	600	400	600	0	600	0
	SUBTOTAL *****	6,167	6,945	6,600	5,045	0	5,045	27-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	17,991	20,935	20,935	21,712	0	21,712	3
	SUBTOTAL *****	17,991	20,935	20,935	21,712	0	21,712	4

County Auditor

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	12,000	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	13,590	0	0	0	100-
SUBTOTAL *****		0	13,590	12,000	0	0	100-
TOTAL EXPENDITURES *****		463,382	565,186	531,619	566,687	0	566,687

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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 523,921	\$ 548,178	\$ 510,184	\$ 132,351	\$ -	\$ 642,535
211	2110	Tax Maintenance	151,402	265,067	2,124	230,115	24,333	256,572
Total			<u>\$ 675,323</u>	<u>\$ 813,245</u>	<u>\$ 512,308</u>	<u>\$ 362,466</u>	<u>\$ 24,333</u>	<u>\$ 899,107</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2018	2019	Departmental Funding Source		2020	Change
			Dept.	Dept.		
			1150	2110	Total	
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Accountant I/II	1.00	1.00	1.00	-	1.00	-
Deputy Collector	4.00	4.00	5.00	-	5.00	1.00
Office Specialist Pool I/II	1.24	1.24	1.24	-	1.24	-
Subtotal	8.24	8.24	9.24	-	9.24	1.00
Tax Maintenance						
Deputy Collector	1.00	1.00	-	-	-	(1.00)
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	1.08	1.08	-	0.08	0.08	(1.00)
Total FTEs	9.32	9.32	9.24	0.08	9.32	-
Overtime	\$ 3,300	\$ 2,500	\$ 3,500	\$ -	\$ 3,500	\$ 1,000

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): A position previously budgeted in the Tax Maintenance Fund has been transferred to the General Fund along with an annual reimbursement from the Tax Maintenance Fund. 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), one Assistant County Counselor in the County Counselor's Office (1126), and one Deputy County Collector (Collector's Office). The programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission. The Assistant County Counselor position was added to the FY 2011 budget and the Deputy County Collector position transferred from the Tax Maintenance Fund to the General Fund effective with the FY 2020 budget. All positions 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. There are no other significant changes to the budget.

Collector of Revenue

Goals and Objectives

Budget Year Objectives

- Create office forms that can be completed and submitted online.
- Redesign tax statements, leveraging the County's recently acquired form creation software. (Carryover from 2019)

Progress on Prior Year Objectives

- Scan returned mail envelopes and retrieve images.
Response: This goal is on-going and will be carried forward based on office priorities and needs.
- Design and implement direct programming links from the Collector's tax file to the Assessor's personal property tax file.
Response: Goal was completed with the addition of an indicator on the tax file that alerts the collector's office if a current year declaration has/has not been submitted to the assessor's office.
- Redesign tax statements, leveraging the County's recently acquired form creation software.
Response: This goal is on-going and will be carried forward based on office priorities and needs.

Collector of Revenue

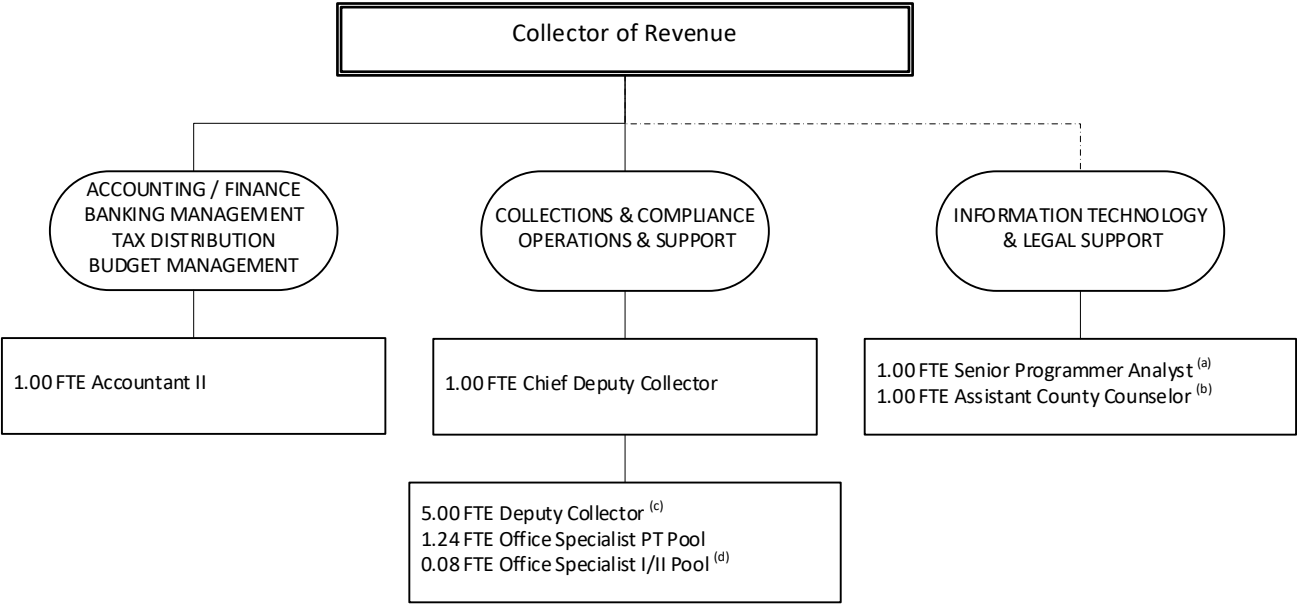
Performance Measures

	2019*	2020*	2021*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	65634	66010	66500
Number of Real Estate Parcels on Installment Payments	1,722	1,850	1,950
Number of Delinquent Real Estate Prop. Tax Bills Mailed	7,730	8,000	7,000
Number of Personal Property Tax Bills Collected	74,659	75,160	75,660
Number of Merchant Licenses Collected	2,125	2,125	2,125
Number of Cash Drawers Balanced	2,571	2,570	2,570
Number of in-person customers	30,215	24,280	24,000
Number of Statements of Non-Assessment	11,206	12,000	12,100
Number of Bankruptcy Claims, Notices, Filings & Dischgs	856	850	900
Number of Probate Claims and Satisfactions Filed	203	200	200
Total Collections on Probate Claims	\$18,600	\$18,000	\$18,000
Number of Telephone Calls	18,312	16,250	16,000
Number of Address Changes	8,066	8,000	8,000
Number of Rejection Notices Generated	1,156	1,195	1,200
Number of Legal Descriptions Created for Tax Sale Advertising	258	209	201
Number of Certified Notices to lien Holders and Owners	478	550	575
Number of Properties Subject to Tax Sale/Number Sold	258/18	209/11	201/10
Number of Checks Generated	678	700	700
Number of ACH Distributions	222	250	250
Number of Credit Card Transactions In Person & By Mail	8,279	8,800	9,300
Number of Returned Checks	126	130	133
Number of Duplicate Receipts Issued	6,444	5,500	4,500
Number of Bills Collected (All Types)	143,772	144,972	146,172
Number of Lien Releases Created and Recoded on NIDs	5	6	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	109	120	125
Number of Nuisance Abatements Billed	4	7	7
Number of Food Establishment Permits Billed	188	200	210
Number of Bills Collected by IVR	1,254	1,325	1,400
Number of Bills Paid Online	15,636	16,600	17,600
Total Collections By IVR	\$394,375	\$450,000	\$500,000
Total Collections Online	\$9,455,726	\$10,500,000	\$11,500,000
Total Collections (in millions)	\$212.7	\$221.2	\$225.6

*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 is accounted for within Collector of Revenue (Dept 1150) and reimbursed from the Tax Maintenance Fund (Dept 2110)
- (d) 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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	144,520	148,985	136,628	136,628	0	136,628	8-
3312	AUCTION	270	400	460	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,685	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL *****	155,475	160,385	148,088	148,028	0	148,028	8-
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	5,481	6,500	5,000	5,000	0	5,000	23-
3510	COPIES	195	400	260	400	0	400	0
3511	COST OF TAX SALE REIMBURS	18,795	47,715	17,061	47,715	0	47,715	0
3550	COMMISSIONS	2,196,775	2,226,315	2,301,430	2,347,459	0	2,347,459	5
3560	COLLECTION FEES	1,688	1,710	1,710	1,710	0	1,710	0
3577	COLL DEL FEES & COMM	229,665	210,000	230,000	230,000	0	230,000	9
	SUBTOTAL *****	2,452,599	2,492,640	2,555,461	2,632,284	0	2,632,284	6
INTEREST								
3710	INTEREST	37,749	19,900	40,000	40,000	0	40,000	101
	SUBTOTAL *****	37,749	19,900	40,000	40,000	0	40,000	101
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	43,354	0	43,354	0
3894	RETURNED CHECK PENALTY	1,950	1,750	2,050	2,050	0	2,050	17
	SUBTOTAL *****	1,950	1,750	2,050	45,404	0	45,404	**
	TOTAL REVENUES *****	2,648,187	2,675,095	2,746,019	2,866,136	0	2,866,136	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	351,149	371,182	362,714	409,500	0	410,074	10
10110	OVERTIME	3,407	2,500	3,500	3,500	0	3,500	40
10200	FICA	26,378	28,586	27,418	31,594	0	31,638	10
10300	HEALTH INSURANCE	38,780	37,500	37,049	43,212	0	43,212	15
10310	COUNTY HSA CONTRIBUTION	4,600	3,600	3,450	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,429	1,219	1,219	1,357	0	1,359	11
10330	CNTY PD DEPENDENT PREM-HEALTH	1,261	0	1,487	1,648	0	1,648	0
10331	CNTY PD DEPENDENT PREM-DENTAL	239	147	394	404	0	404	174
10350	LIFE INSURANCE	328	504	497	576	0	576	14
10375	DENTAL INSURANCE	2,450	2,520	2,901	3,360	0	3,360	33
10400	WORKERS COMP	660	784	747	1,115	0	1,117	42
10500	401(A) MATCH PLAN	3,460	4,550	3,480	4,160	0	4,160	8-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	4,722	4,761	5,536	0	5,536	17
	SUBTOTAL *****	434,141	457,814	449,617	509,562	0	510,184	11
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	3,100	4,000	4,000	4,000	0	4,000	0
23001	PRINTING	13,128	12,000	12,200	13,000	0	13,000	8
23017	COMPUTER PAPER	1,724	3,200	2,200	2,200	0	2,200	31-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	17,952	20,300	19,500	20,300	0	20,300	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	25	25	75	0	75	200
37200	SEMINARS/CONFERENCE/MEETINGS	850	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	291	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	130	625	625	625	0	625	0
	SUBTOTAL *****	1,296	2,055	2,055	2,105	0	2,105	2

Collector of Revenue

UTILITIES								
48000	TELEPHONES	4,110	4,440	4,440	4,440	0	4,440	0
	SUBTOTAL *****	4,110	4,440	4,440	4,440	0	4,440	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	81	0	85	85	0	85	0
	SUBTOTAL *****	81	0	85	85	0	85	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,584	1,550	1,640	1,722	0	1,722	11
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
	SUBTOTAL *****	1,584	2,050	2,140	2,222	0	2,222	8
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,050	1,265	0	1,050	0	1,050	17-
71000	INSURANCE AND BONDS	50	50	50	150	0	150	200
71100	OUTSIDE SERVICES	3,003	6,840	6,840	6,897	0	6,897	0
71107	BANK/CREDIT CARD SERVICE FEES	8,847	10,250	10,250	10,250	0	10,250	0
71116	SERVICES/SURVEYOR	570	4,000	910	4,000	0	4,000	0
	SUBTOTAL *****	13,520	22,405	18,050	22,347	0	22,347	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	31,217	36,325	36,325	37,672	0	37,672	3
84400	PUBLIC NOTICES	8,540	9,150	6,578	9,150	0	9,150	0
84500	TITLE SEARCH	11,482	34,025	9,374	34,025	0	34,025	0
86898	SHORTAGES & OVERAGES- NET	0	5	14	5	0	5	0
	SUBTOTAL *****	51,239	79,505	52,291	80,852	0	80,852	2
	TOTAL EXPENDITURES *****	523,923	588,569	548,178	641,913	0	642,535	9

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	229,671	210,000	230,000	230,000	0	230,000	9
	SUBTOTAL *****	229,671	210,000	230,000	230,000	0	230,000	10
INTEREST								
3710	INTEREST	387	350	789	789	0	789	125
3711	INT-OVERNIGHT	299	336	825	825	0	825	145
3712	INT-LONG TERM INVEST	4,929	4,404	6,290	6,290	0	6,290	42
3798	INC/DEC IN FV OF INVESTMENTS	174	0	0	0	0	0	0
	SUBTOTAL *****	5,789	5,090	7,904	7,904	0	7,904	55
	TOTAL REVENUES *****	235,460	215,090	237,904	237,904	0	237,904	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	34,729	27,690	1,969	0	1,969	94-
10110	OVERTIME	0	0	170	0	0	0	0
10200	FICA	0	2,656	2,116	150	0	150	94-
10300	HEALTH INSURANCE	0	5,712	4,217	0	0	0	100-
10325	DISABILITY INSURANCE	0	117	108	0	0	0	100-
10350	LIFE INSURANCE	0	72	68	0	0	0	100-
10375	DENTAL INSURANCE	0	420	363	0	0	0	100-
10400	WORKERS COMP	73	72	-42	5	0	5	93-
10500	401(A) MATCH PLAN	0	520	575	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	558	0	0	0	0
	SUBTOTAL *****	73	44,298	35,823	2,124	0	2,124	95-
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
23810	UNTAGGED HARDWARE AND SOFTWARE	0	885	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	0	1,785	900	900	0	900	50-

Collector of Revenue

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
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	3,498	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 *****		3,498	13,825	13,825	13,825	0	13,825	0
OTHER								
83160	RECYCLING & DUMP FEES	0	0	150	150	0	150	0
83810	INTERFUND SERVICES USED	67,609	138,710	73,554	184,190	0	184,190	32
83917	OTO: TO GENERAL FUND	55,115	126,861	126,861	0	0	0	100-
86850	CONTINGENCY	0	7,319	0	20,000	0	20,000	173
86900	MISCELLANEOUS	31	0	0	0	0	0	0
SUBTOTAL *****		122,755	272,890	200,565	204,340	0	204,340	25-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	110	109	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	24,852	6,000	0	6,000	0	6,000	0
92301	REPLC COMPUTER HDWR	0	21,019	2,795	18,333	0	18,333	12-
SUBTOTAL *****		24,852	27,129	2,904	24,333	0	24,333	10-
TOTAL EXPENDITURES *****		151,403	370,977	265,067	256,572	0	256,572	31-

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
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	29,405	29,990	29,550	31,009	0	31,009	3
37200	SEMINARS/CONFERENCE/MEETINGS	1,495	4,350	1,900	4,350	0	4,350	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	541	5,255	1,200	5,255	0	5,255	0
37230	MEALS & LODGING-TRAINING	1,477	10,180	1,400	10,260	0	10,260	0
	SUBTOTAL *****	32,918	49,775	34,050	50,874	0	50,874	2
	TOTAL EXPENDITURES *****	32,918	49,775	34,050	50,874	0	50,874	2

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	2018	2019	2020	2020	2020	2020
					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	\$ 262,594	\$ 270,713	\$ 245,445	\$ 28,967	\$ -	\$ 274,412
100	1196	Records Management	23,283	31,510	-	17,015	-	17,015
		Subtotal	<u>285,877</u>	<u>302,223</u>	<u>245,445</u>	<u>45,982</u>	<u>-</u>	<u>291,427</u>
Election and Registration								
100	1132	Election & Registration	467,823	767,141	461,511	123,888	-	585,399
100	1133	Election Activities	751,208	15,004	-	875,000	-	875,000
230	2300	Election Services	47,043	395,296	-	95,920	-	95,920
		Subtotal	<u>1,266,074</u>	<u>2,052,999</u>	<u>461,511</u>	<u>1,094,808</u>	<u>-</u>	<u>1,556,319</u>
		Total	\$ 1,551,951	\$ 2,355,222	\$ 706,956	\$ 1,140,790	\$ -	\$ 1,847,746

Personnel Summary

Position Title	Departmental Funding Source					Change
	2018	2019	Full-time Equivalent Positions			
	Full-time Equivalent	Full-time Equivalent	Dept. 1131	Dept. 1132	2020 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	-	0.75	0.75	(0.25)
Deputy County Clerk II	2.00	2.00	-	3.00	3.00	1.00
Deputy County Clerk I	1.00	1.00	-	-	-	(1.00)
Elections Office Specialist I/II Part-time Pool	1.54	0.38	-	2.88	2.88	2.50
Elections Intern Part-time Pool	0.19	0.19	-	0.19	0.19	-
Subtotal	8.48	7.32	-	9.57	9.57	2.25
Total FTEs	12.23	11.07	3.75	9.57	13.32	2.25

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

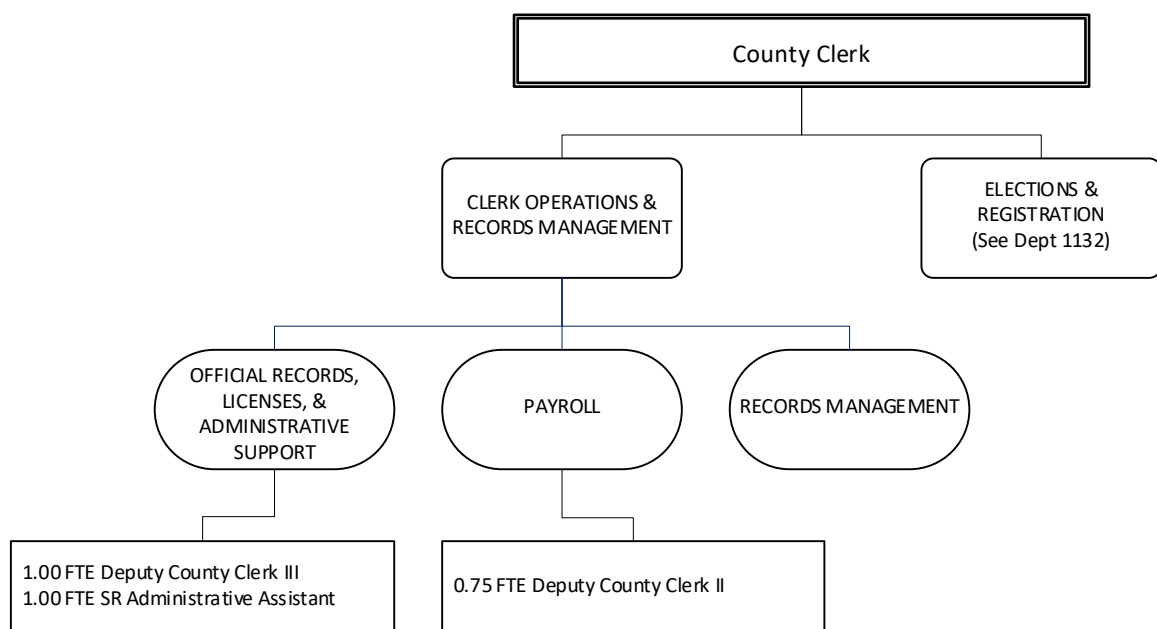
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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

Budget Highlights

The prior year budget included funding for a replacement shredder for the records storage facility and this funding has been removed from the FY 2020 budget. 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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,765	3,700	3,700	3,700	0	3,700	0
	SUBTOTAL *****	3,765	3,700	3,700	3,700	0	3,700	0
CHARGES FOR SERVICES								
3510	COPIES	702	50	50	50	0	50	0
3569	OTHER FEES	3,045	3,600	3,600	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	29,135	27,000	27,000	27,000	0	27,000	0
	SUBTOTAL *****	32,882	30,650	30,650	30,650	0	30,650	0
	TOTAL REVENUES *****	36,647	34,350	34,350	34,350	0	34,350	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	196,458	195,734	198,300	199,037	0	199,037	1
10110	OVERTIME	0	0	75	0	0	0	0
10200	FICA	14,393	14,973	14,630	15,226	0	15,226	1
10300	HEALTH INSURANCE	18,344	16,308	16,308	16,308	0	16,308	0
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	844	704	703	716	0	716	1
10330	CNTY PD DEPENDENT PREM-HEALTH	3,763	4,498	4,499	4,498	0	4,498	0
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	626	625	0	625	69
10350	LIFE INSURANCE	192	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,470	1,260	1,680	1,680	0	1,680	33
10400	WORKERS COMP	358	411	420	537	0	537	30
10500	401(A) MATCH PLAN	2,650	2,600	2,475	2,080	0	2,080	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,146	3,170	3,250	0	3,250	3
	SUBTOTAL *****	240,040	241,490	244,374	245,445	0	245,445	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,229	1,800	1,800	1,800	0	1,800	0
23001	PRINTING	424	700	700	700	0	700	0
	SUBTOTAL *****	1,653	2,500	2,500	2,500	0	2,500	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	126	725	200	725	0	725	0
37200	SEMINARS/CONFERENCE/MEETINGS	163	300	0	300	0	300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	34	250	0	250	0	250	0
37230	MEALS & LODGING-TRAINING	0	250	0	250	0	250	0
	SUBTOTAL *****	323	1,525	200	1,525	0	1,525	0
UTILITIES								
48000	TELEPHONES	1,716	1,800	1,800	1,800	0	1,800	0
	SUBTOTAL *****	1,716	1,800	1,800	1,800	0	1,800	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,488	2,050	1,640	2,050	0	2,050	0
	SUBTOTAL *****	1,488	2,050	1,640	2,050	0	2,050	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	105	100	0	200	0	200	100
	SUBTOTAL *****	105	100	0	200	0	200	100
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	16,070	18,699	18,699	19,392	0	19,392	3
84400	PUBLIC NOTICES	1,201	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	17,271	20,199	20,199	20,892	0	20,892	3
	TOTAL EXPENDITURES *****	262,596	269,664	270,713	274,412	0	274,412	2

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
OTHER								
83160	RECYCLING & DUMP FEES	708	2,200	2,200	2,200	0	2,200	0
83815	FACILITIES INTERNAL SERVC CHRG	22,575	29,310	29,310	14,715	0	14,715	49-
	SUBTOTAL *****	23,283	31,510	31,510	16,915	0	16,915	46-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	14,000	0	0	0	0	100-
	SUBTOTAL *****	0	14,000	0	0	0	0	100-
	TOTAL EXPENDITURES *****	23,283	45,610	31,510	17,015	0	17,015	63-

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.

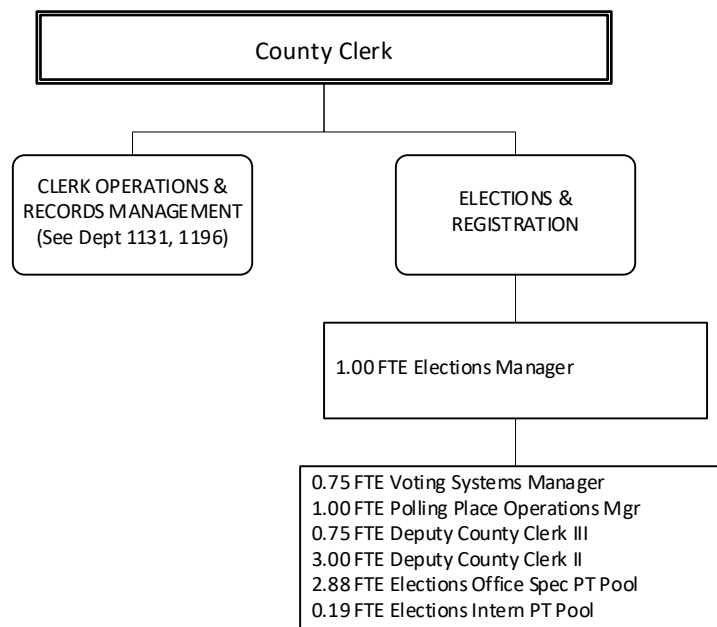
Budget Highlights

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 2020 budget reflects appropriations associated with Hospital Board of Trustees election (April), the primary election (August) and the general election (November). These costs are expected to be substantially more than the 2019 election costs which did not include a primary or general election.

The 2019 budget included funding for replacement election equipment as well as temporary lease space to facilitate new equipment acceptance testing. Similar appropriations are not required in FY 2020.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3830	SALES	358	500	500	500	0	500	0
3890	MISCELLANEOUS	28	50	50	50	0	50	0
	SUBTOTAL *****	386	550	550	550	0	550	0
	TOTAL REVENUES *****	386	550	550	550	0	550	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	315,683	316,084	305,090	374,775	0	374,775	18
10110	OVERTIME	102	3,600	40	0	0	0	100-
10200	FICA	23,038	24,180	22,600	28,670	0	28,670	18
10300	HEALTH INSURANCE	36,183	33,444	39,156	39,156	0	39,156	17
10310	COUNTY HSA CONTRIBUTION	100	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	1,250	1,085	1,071	1,064	0	1,064	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,746	4,498	4,499	4,498	0	4,498	0
10331	CNTY PD DEPENDENT PREM-DENTAL	385	368	369	368	0	368	0
10350	LIFE INSURANCE	324	504	504	504	0	504	0
10375	DENTAL INSURANCE	2,886	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	369	663	799	1,011	0	1,011	52
10500	401(A) MATCH PLAN	4,060	4,550	4,375	3,640	0	3,640	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,480	3,427	3,685	0	3,685	5
	SUBTOTAL *****	391,126	396,596	386,070	461,511	0	461,511	16
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,221	1,800	1,800	3,500	0	3,500	94
23001	PRINTING	2,859	4,000	4,000	4,500	0	4,500	12
	SUBTOTAL *****	5,080	5,800	5,800	8,000	0	8,000	38
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	26	1,000	100	1,000	0	1,000	0
37200	SEMINARS/CONFERENCE/MEETINGS	338	900	625	900	0	900	0
37210	TRAINING/SCHOOLS	0	100	0	100	0	100	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	82	1,000	0	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	159	1,100	733	1,100	0	1,100	0
	SUBTOTAL *****	605	4,100	1,458	4,100	0	4,100	0
UTILITIES								
48000	TELEPHONES	4,867	4,200	4,200	5,000	0	5,000	19
48050	CELLULAR/MOBILE DEVICE SERVICE	0	100	0	100	0	100	0
48200	ELECTRICITY	5,073	4,400	4,400	4,400	0	4,400	0
48300	WATER	33	50	50	50	0	50	0
48600	SEWER USE	42	50	50	50	0	50	0
	SUBTOTAL *****	10,015	8,800	8,700	9,600	0	9,600	9
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
59200	LOCAL MILEAGE	95	900	0	200	0	200	77-
	SUBTOTAL *****	95	1,000	0	300	0	300	70-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,488	33,000	19,440	33,000	0	33,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	1,488	33,250	19,440	33,250	0	33,250	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	100	100	100	0	100	0
71100	OUTSIDE SERVICES	15	250	0	250	0	250	0
71505	BUILDING LEASE CHARGES	0	25,000	0	0	0	0	100-
71700	EQUIPMENT RENTALS	0	200	0	200	0	200	0
	SUBTOTAL *****	65	25,550	100	550	0	550	98-

Elections and Registration

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	58,344	69,965	69,965	67,038	0	67,038	4-
83922	OTO: TO SPECIAL REVENUE FUND	0	275,558	275,558	0	0	0	100-
84010	RECEPTION/MEETINGS	135	50	50	50	0	50	0
84400	PUBLIC NOTICES	870	400	0	1,000	0	1,000	150
SUBTOTAL *****		59,349	345,973	345,573	68,088	0	68,088	80-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	324,442	0	0	0	0	100-
SUBTOTAL *****		0	324,442	0	0	0	0	100-
TOTAL EXPENDITURES *****		467,823	1,145,511	767,141	585,399	0	585,399	49-

1133 ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	143,816	96,000	24,085	150,000	0	150,000	56
SUBTOTAL *****		143,816	96,000	24,085	150,000	0	150,000	56
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	10,413	3,750	1,472	4,000	0	4,000	6
SUBTOTAL *****		10,413	3,750	1,472	4,000	0	4,000	7
TOTAL REVENUES *****		154,229	99,750	25,557	154,000	0	154,000	54
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	749	1,500	500	1,500	0	1,500	0
23001	PRINTING	0	6,500	6,500	6,500	0	6,500	0
23005	ELECTION SUPPLIES	2,447	8,000	8,000	17,000	0	17,000	112
SUBTOTAL *****		3,196	16,000	15,000	25,000	0	25,000	56
OTHER								
85900	COUNTY ELECTION EXPENSE	748,012	80,000	4	850,000	0	850,000	962
SUBTOTAL *****		748,012	80,000	4	850,000	0	850,000	962
TOTAL EXPENDITURES *****		751,208	96,000	15,004	875,000	0	875,000	811

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	22,668	24,000	0	24,000	0	24,000	0
SUBTOTAL *****		22,668	24,000	0	24,000	0	24,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	122,893	72,000	30,618	72,000	0	72,000	0
SUBTOTAL *****		122,893	72,000	30,618	72,000	0	72,000	0
INTEREST								
3711	INT-OVERNIGHT	404	150	1,000	400	0	400	166
3712	INT-LONG TERM INVEST	6,660	3,300	8,000	3,300	0	3,300	0
3798	INC/DEC IN FV OF INVESTMENTS	379	0	0	0	0	0	0
SUBTOTAL *****		7,443	3,450	9,000	3,700	0	3,700	7
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	12,367	0	1,159	0	0	0	0
SUBTOTAL *****		12,367	0	1,159	0	0	0	0
TOTAL REVENUES *****		165,371	99,450	40,777	99,700	0	99,700	0

Elections and Registration

MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	6,000	0	6,000	0	6,000	0
	SUBTOTAL *****	0	6,000	0	6,000	0	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)	31	1,000	0	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	31	3,000	0	3,000	0	3,000	0
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	1,470	2,300	2,300	4,000	0	4,000	73
	SUBTOTAL *****	1,470	2,300	2,300	4,000	0	4,000	74
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	42,500	42,500	42,500	42,500	0	42,500	0
71100	OUTSIDE SERVICES	2,070	420	420	420	0	420	0
	SUBTOTAL *****	44,570	42,920	42,920	42,920	0	42,920	0
OTHER								
83200	FEES & COMMISSIONS	927	0	76	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	0	350,000	350,000	0	0	0	100-
86850	CONTINGENCY	0	19,200	0	40,000	0	40,000	108
86900	MISCELLANEOUS	46	0	0	0	0	0	0
	SUBTOTAL *****	973	369,200	350,076	40,000	0	40,000	89-
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	47,044	423,420	395,296	95,920	0	95,920	77-

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

232 ELECTION EQUIP REPLCMNT FUND								%CHG
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	77,630	97,500	18,300	65,000	0	65,000	33-
	SUBTOTAL *****	77,630	97,500	18,300	65,000	0	65,000	33-
INTEREST								
3711	INT-OVERNIGHT	6,002	2,300	8,500	3,000	0	3,000	30
3712	INT-LONG TERM INVEST	-63	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	428	0	0	0	0	0	0
	SUBTOTAL *****	6,367	2,300	8,500	3,000	0	3,000	30
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	0	275,558	275,558	0	0	0	100-
3917	OTI: FROM SPECIAL REVENUE FUND	0	350,000	350,000	0	0	0	100-
	SUBTOTAL *****	0	625,558	625,558	0	0	0	100-
	TOTAL REVENUES *****	83,997	725,358	652,358	68,000	0	68,000	91-
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	0	874,561	875,558	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	997	0	0	0	0	100-
	SUBTOTAL *****	0	875,558	875,558	0	0	0	100-
	TOTAL EXPENDITURES *****	0	875,558	875,558	0	0	0	100-

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

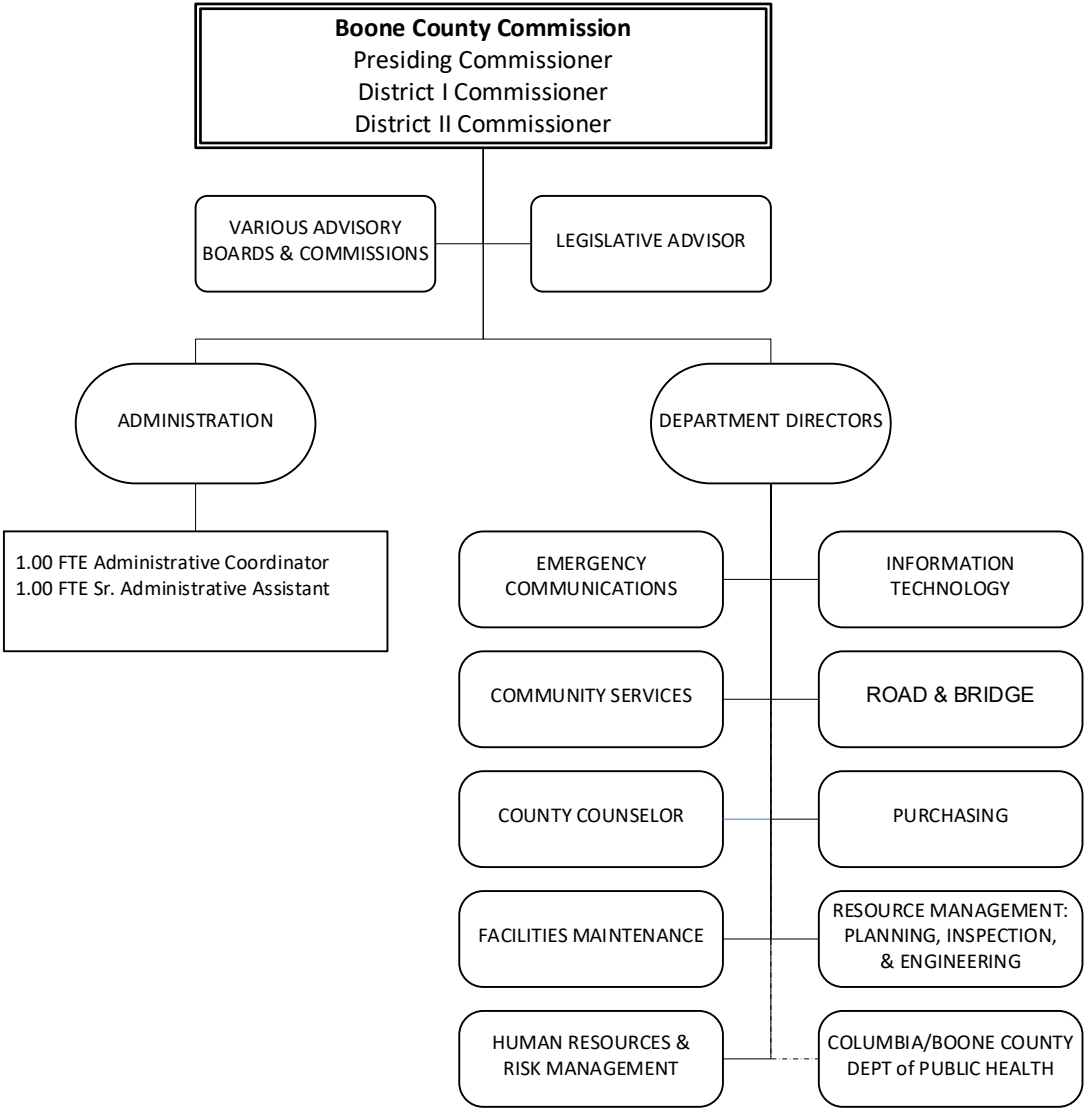
There are no significant changes to this budget.

Personnel Detail

Position Title	2018	2019	2020	2019-2020
	Full-time Equivalent	Full-time Equivalent	Full-time 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	-	-	-
Total FTEs	5.25	5.00	5.00	-

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	50	0	0	0	0
	SUBTOTAL *****	0	0	50	0	0	0	0
	TOTAL REVENUES *****	0	0	50	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	371,092	375,846	376,140	382,379	0	382,379	1
10200	FICA	27,891	29,957	28,204	29,251	0	29,251	2-
10300	HEALTH INSURANCE	28,200	26,076	26,076	26,076	0	26,076	0
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,563	1,353	1,351	1,376	0	1,376	1
10330	CNTY PD DEPENDENT PREM-HEALTH	6,953	6,416	8,615	8,614	0	8,614	34
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	810	809	0	809	100
10350	LIFE INSURANCE	240	360	337	360	0	360	0
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	708	822	809	1,032	0	1,032	25
10500	401(A) MATCH PLAN	3,250	3,250	3,250	2,600	0	2,600	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	7,409	7,743	7,647	0	7,647	3
10850	VEHICLE ALLOWANCE	15,758	15,758	16,770	0	0	16,770	6
	SUBTOTAL *****	461,760	473,351	475,805	465,844	0	482,614	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	633	593	633	698	0	698	17
23000	OFFICE SUPPLIES	280	650	500	650	0	650	0
23001	PRINTING	326	636	300	636	0	636	0
23050	OTHER SUPPLIES	391	150	115	150	0	150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,280	275	250	275	0	275	0
	SUBTOTAL *****	2,910	2,304	1,798	2,409	0	2,409	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,190	1,290	1,290	1,290	0	1,290	0
37200	SEMINARS/CONFERENCE/MEETINGS	4,225	10,000	6,795	10,025	0	10,025	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,100	473	100	0	100	96-
37230	MEALS & LODGING-TRAINING	0	175	365	175	0	175	0
37235	MEALS & LODGING - OTHER	0	4,455	0	0	0	0	100-
	SUBTOTAL *****	5,415	19,020	8,923	11,590	0	11,590	39-
UTILITIES								
48000	TELEPHONES	4,629	5,400	5,400	5,760	0	5,760	6
48060	CELL PHONE/DATA-EMPLOYEE REIMB	381	1,080	540	540	0	540	50-
	SUBTOTAL *****	5,010	6,480	5,940	6,300	0	6,300	3-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	890	1,000	700	1,100	0	1,100	10
59010	FUEL SURCHARGE - REIMB TO R&B	40	50	50	50	0	50	0
59100	VEHICLE REPAIRS/MAINTENANCE	291	624	50	644	0	644	3
59105	TIRES	0	230	50	230	0	230	0
59110	MECHANICS CHARGE - REIMB R&B	99	70	72	80	0	80	14
59200	LOCAL MILEAGE	0	540	0	16,770	0	0	100-
	SUBTOTAL *****	1,320	2,514	922	18,874	0	2,104	16-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	533	800	600	700	0	700	12-
	SUBTOTAL *****	533	800	600	700	0	700	12-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	15	100	0	100	0	100	0
71101	PROFESSIONAL SERVICES	26,902	31,800	40,300	30,030	0	30,030	5-
	SUBTOTAL *****	26,917	31,900	40,300	30,130	0	30,130	6-

County Commission and Centralia Office

OTHER							
83100 AWARDS	40	100	100	100	0	100	0
83815 FACILITIES INTERNAL SERVC CHRG	22,185	25,815	25,815	26,772	0	26,772	3
84010 RECEPTION/MEETINGS	692	7,650	5,200	6,300	0	6,300	17-
84400 PUBLIC NOTICES	0	100	100	100	0	100	0
SUBTOTAL *****	22,917	33,665	31,215	33,272	0	33,272	1-
TOTAL EXPENDITURES *****	526,782	570,034	565,503	569,119	0	569,119	0

1125 CENTRALIA OFFICE

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	6,000	6,000	3,000	3,000	0	3,000	50-
	SUBTOTAL *****	6,000	6,000	3,000	3,000	0	3,000	50-
TOTAL REVENUES *****		6,000	6,000	3,000	3,000	0	3,000	50-
UTILITIES								
48000	TELEPHONES	1,148	1,440	1,230	1,440	0	1,440	0
48100	NATURAL GAS	693	708	708	720	0	720	1
48200	ELECTRICITY	2,736	2,900	2,800	2,900	0	2,900	0
48300	WATER	649	456	320	408	0	408	10-
48400	SOLID WASTE	161	180	175	180	0	180	0
48600	SEWER USE	160	130	100	130	0	130	0
	SUBTOTAL *****	5,547	5,814	5,333	5,778	0	5,778	1-
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,088	3,120	0	0	0	0	100-
60150	PEST CONTROL	165	220	220	232	0	232	5
	SUBTOTAL *****	1,253	3,340	220	232	0	232	93-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	4,508	6,370	6,370	6,352	0	6,352	0
	SUBTOTAL *****	4,508	6,370	6,370	6,352	0	6,352	0
TOTAL EXPENDITURES *****		11,308	15,524	11,923	12,362	0	12,362	20-

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

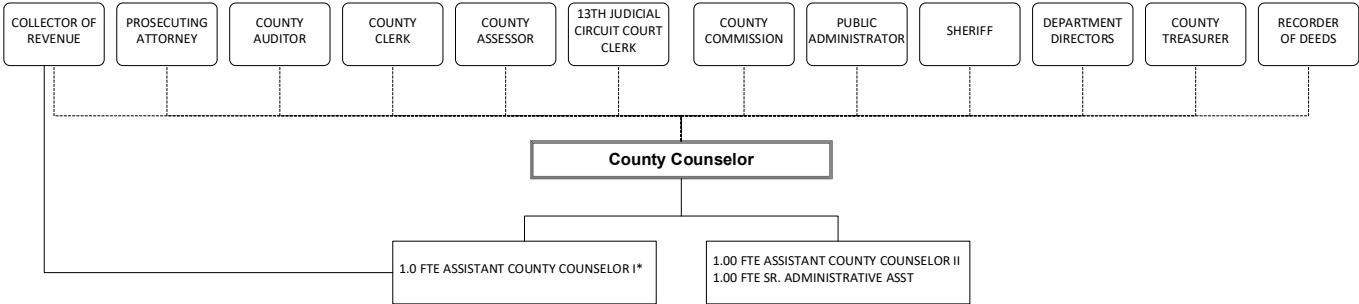
The FY 2020 budget reflects a Commission-directed adjustment for the County Counselor's salary. The budget also reflects an operating transfer from the Sheriff Civil Charges fund as partial reimbursement for legal services provided to the Sheriff's Office. There are no significant changes to the budget.

Personnel Detail

Position Title	2018	2019	2020	2019-2020
	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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3558	ATTORNEY FEES	11,089	7,000	9,500	8,500	0	8,500	21
	SUBTOTAL *****	11,089	7,000	9,500	8,500	0	8,500	21
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	92,137	94,255	94,255	96,347	0	96,347	2
	SUBTOTAL *****	92,137	94,255	94,255	96,347	0	96,347	2
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	0	0	0	24,000	0
	SUBTOTAL *****	0	0	0	0	0	24,000	0
	TOTAL REVENUES *****	103,226	101,255	103,755	104,847	0	128,847	27
PERSONAL SERVICES								
10100	SALARIES & WAGES	284,010	288,587	289,669	293,608	0	327,356	13
10200	FICA	19,936	22,076	20,980	22,461	0	25,043	13
10300	HEALTH INSURANCE	22,920	21,192	21,192	21,192	0	21,192	0
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	1,200	2,400	0	2,400	0
10325	DISABILITY INSURANCE	1,162	1,038	956	1,056	0	1,178	13
10330	CNTY PD DEPENDENT PREM-HEALTH	12,349	10,914	10,915	10,914	0	10,914	0
10331	CNTY PD DEPENDENT PREM-DENTAL	662	662	663	662	0	662	0
10350	LIFE INSURANCE	192	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	454	519	536	645	0	719	38
10500	401(A) MATCH PLAN	2,600	2,600	2,600	2,080	0	2,080	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	5,659	5,794	5,872	0	5,872	3
	SUBTOTAL *****	347,165	357,615	356,473	362,858	0	399,384	12
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	7,080	10,000	10,000	11,822	0	11,822	18
23000	OFFICE SUPPLIES	385	1,500	700	1,500	0	1,500	0
23001	PRINTING	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	404	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	7,869	13,100	11,300	14,922	0	14,922	14
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,360	1,495	1,500	1,515	0	1,515	1
37210	TRAINING/SCHOOLS	1,974	3,600	2,000	3,600	0	3,600	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	550	200	550	0	550	0
	SUBTOTAL *****	3,334	5,645	3,700	5,665	0	5,665	0
UTILITIES								
48000	TELEPHONES	1,171	1,425	1,200	1,425	0	1,425	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,580	1,620	1,620	1,620	0	1,620	0
	SUBTOTAL *****	2,751	3,045	2,820	3,045	0	3,045	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	455	400	400	400	0	400	0
	SUBTOTAL *****	455	400	400	400	0	400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	222	575	275	575	0	575	0
	SUBTOTAL *****	222	575	275	575	0	575	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	75	0	75	0
71100	OUTSIDE SERVICES	0	700	300	700	0	700	0
71101	PROFESSIONAL SERVICES	3	1,000	500	1,000	0	1,000	0
71105	LEGAL SERVICES	24,330	25,000	15,000	25,000	0	25,000	0
	SUBTOTAL *****	24,333	26,700	15,800	26,775	0	26,775	0

County Counselor

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	12,348	14,371	14,371	14,904	0	14,904	3
84801	TRANSCRIPTS-CIVIL	151	1,500	500	1,500	0	1,500	0
SUBTOTAL *****		12,499	15,871	14,871	16,404	0	16,404	3
TOTAL EXPENDITURES *****		398,628	422,951	405,639	430,644	0	467,170	

Decimal values have been truncated.

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 2020 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. These items have been re-budgeted from FY 2019.

In addition, the budget includes \$90,000 in contingency funding to support a temporary additional Assistant Prosecuting Attorney position until such time that a vacancy occurs.

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
OTHER								
86800	EMERGENCY	0	850,000	0	850,000	0	850,000	0
86850	CONTINGENCY	0	49,000	0	49,000	0	139,000	183
SUBTOTAL *****		0	899,000	0	899,000	0	989,000	10
TOTAL EXPENDITURES *****		0	899,000	0	899,000	0	989,000	10

Decimal values have been truncated.

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3890	MISCELLANEOUS	506	3,000	6,825	3,000	0	3,000	0
	SUBTOTAL *****	506	3,000	6,825	3,000	0	3,000	0
	TOTAL REVENUES *****	506	3,000	6,825	3,000	0	3,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	2,550	0	0	0	2,550	0
10300	HEALTH INSURANCE	0	17,136	0	0	0	17,136	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	0	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	0	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	20,000	0	0	0	20,000	0
	SUBTOTAL *****	0	57,686	0	0	0	57,686	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	11,400	11,400	11,400	11,400	0	11,400	0
71104	ADMINISTRATIVE SERVICES	3,212	4,000	3,200	4,000	0	4,000	0
	SUBTOTAL *****	14,612	15,400	14,600	15,400	0	15,400	0
	TOTAL EXPENDITURES *****	14,612	73,086	14,600	15,400	0	73,086	0

Decimal values have been truncated.

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

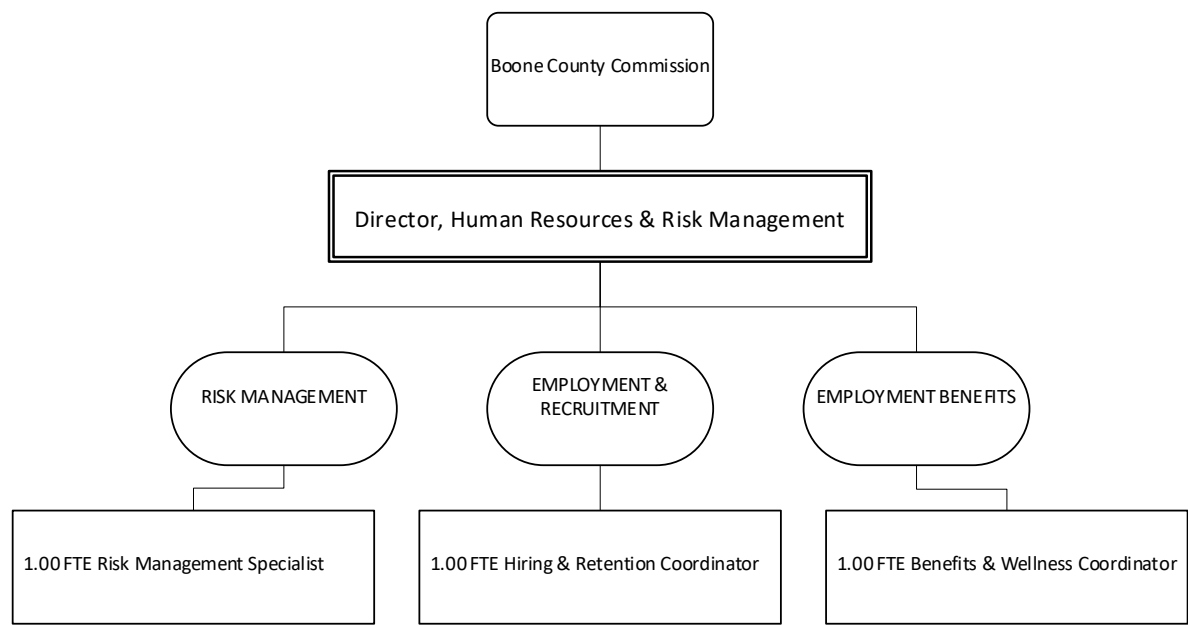
The budget includes \$6,000 for development of a centralized program for employee engagement and retention activities. Human Resources will develop guidelines and criteria and administer the program centrally. There are no other significant changes to the budget.

Personnel Detail

Position Title	2018 Full-time Equivalent	2019 Full-time Equivalent	2020 Full-time Equivalent	2019-2020 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	\$ 750	\$ 600	\$ 400	\$ (200)

Human Resources & Risk Management

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES & RISK MGMT

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	37	0	0	0	0	0	0
	SUBTOTAL *****	37	0	0	0	0	0	0
	TOTAL REVENUES *****	37	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	215,964	223,228	220,037	230,306	0	230,306	3
10110	OVERTIME	212	600	350	400	0	400	33-
10120	HOLIDAY WORKED	87	0	0	0	0	0	0
10200	FICA	15,760	17,122	16,333	17,649	0	17,649	3
10300	HEALTH INSURANCE	22,020	20,364	19,753	21,192	0	21,192	4
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	2,600	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	949	803	769	829	0	829	3
10330	CNTY PD DEPENDENT PREM-HEALTH	2,149	1,927	1,928	1,927	0	1,927	0
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	369	368	0	368	0
10350	LIFE INSURANCE	194	288	275	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,592	1,680	0	1,680	0
10400	WORKERS COMP	402	470	463	622	0	622	32
10500	401(A) MATCH PLAN	1,300	2,080	1,775	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	4,377	4,401	4,606	0	4,606	5
	SUBTOTAL *****	264,685	276,907	270,645	284,347	0	284,347	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,933	1,958	1,488	1,529	0	1,529	21-
23000	OFFICE SUPPLIES	746	1,100	1,500	1,500	0	1,500	36
23001	PRINTING	295	1,350	750	800	0	800	40-
23050	OTHER SUPPLIES	1,043	1,071	566	896	0	896	16-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	0	400	400	0
	SUBTOTAL *****	4,017	5,479	4,304	4,725	400	5,125	6-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,434	2,194	1,700	1,164	50	1,214	44-
37210	TRAINING/SCHOOLS	3,581	3,780	3,780	5,065	0	5,065	33
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	221	1,252	1,180	1,115	0	1,115	10-
37230	MEALS & LODGING-TRAINING	847	3,279	2,375	3,269	0	3,269	0
	SUBTOTAL *****	6,083	10,505	9,035	10,613	50	10,663	2
UTILITIES								
48000	TELEPHONES	1,554	1,560	1,656	1,656	0	1,656	6
48060	CELL PHONE/DATA-EMPLOYEE REIMB	360	540	400	540	0	540	0
	SUBTOTAL *****	1,914	2,100	2,056	2,196	0	2,196	5
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	175	130	175	0	175	0
	SUBTOTAL *****	0	175	130	175	0	175	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,205	1,200	1,200	1,200	0	1,200	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL *****	1,205	1,300	1,200	1,300	0	1,300	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	950	1,022	1,030	0	1,030	8
71000	INSURANCE AND BONDS	26	50	50	0	0	0	100-
71100	OUTSIDE SERVICES	8,756	16,250	11,370	15,300	0	15,300	5-
71501	PARKING	0	105	0	105	0	105	0
	SUBTOTAL *****	8,782	17,355	12,442	16,435	0	16,435	5-

Human Resources & Risk Management

OTHER								
83100	AWARDS	809	1,440	1,100	1,470	0	1,470	2
83815	FACILITIES INTERNAL SERVC CHRG	26,634	34,039	34,039	31,728	0	31,728	6-
84010	RECEPTION/MEETINGS	2,022	3,700	2,700	3,500	2,150	5,650	52
84300	ADVERTISING	17,869	29,000	22,000	26,000	0	26,000	10-
85700	RECRUITMENT/RELOCATION EXPENSE	844	2,150	900	1,250	0	1,250	41-
86300	TESTING	170	510	0	510	0	510	0
86510	WORKFORCE RETENTION/ENGAGEMENT	0	0	0	0	6,000	6,000	0
SUBTOTAL *****		48,348	70,839	60,739	64,458	8,150	72,608	2
TOTAL EXPENDITURES *****		335,034	384,660	360,551	384,249	8,600	392,849	2

Decimal values have been truncated.

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

			2018	2019	2020	2020	2020	2020
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	\$ 2,176,258	\$ 4,082,770	\$ 1,634,533	\$ 845,671	\$ 375,298	\$ 2,855,502
100	1171	Facilities Security	149,906	102,707	65,031	40,226	19,900	125,157
100	1175	GIS - Consortium	1,364	370	-	946	-	946
100	1176	GIS - County	183,667	218,988	221,639	59,675	900	282,214
		Information Technology-						
270	2703	911/EM	979,822	1,297,783	450,117	751,621	616,100	1,817,838
290	2905	LE/Judicial Info System	35,839	87,783	-	40,595	-	40,595
		Subtotal	3,526,856	5,790,401	2,371,320	1,738,734	1,012,198	5,122,252
Mail Services								
100	1194	Mail Services	413,302	419,455	84,385	368,099	6,000	458,484
		Subtotal	413,302	419,455	84,385	368,099	6,000	458,484
		Total	\$ 3,940,158	\$ 6,209,856	\$ 2,455,705	\$ 2,106,833	\$ 1,018,198	\$ 5,580,736

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source								Change
	Full-time Equivalent Positions								
	2018	2019	Dept. 1170	Dept. 1171	Dept. 1176	Dept. 1194	Dept. 2703	2020 Total	
Information Technology									
Director, Information Technology	1.00	1.00	1.00	-	-	-	-	1.00	-
Systems and Support Manager	2.00	2.00	1.00	-	-	-	1.00	2.00	-
Application Dev & Support Manager	1.00	1.00	1.00	-	-	-	-	1.00	-
System Administrator	4.00	5.00 ^b	3.00	-	-	-	2.00	5.00 ^b	-
Project Manager	1.00	1.00	1.00	-	-	-	-	1.00	-
System Support Analyst I/II	4.00	3.00 ^b	1.00	-	-	-	2.00	3.00 ^b	-
Senior Prog.Analyst/ Programmer Analyst	7.00 ^a	7.00 ^a	6.00	-	1.00	-	-	7.00 ^a	-
Web Developer -Sr. Prog. Analyst/ Programmer Analyst	1.00	1.00	1.00	-	-	-	-	1.00	-
Helpdesk Technician I/II	3.00	3.00	2.00	-	-	-	1.00	3.00	-
Office Administrator	1.00	1.00	1.00					1.00	-
Service Coordinator II	-	1.00	1.00	-	-	-	-	1.00	-
Service Coordinator I	1.00	-	-	-	-	-	-	-	-
Administrative Coordinator	1.00	1.00	1.00	-	-	-	-	1.00	-
IT Intern	0.63	0.63	0.63	-	-	-	-	0.63	-
Security Technician	1.00	1.00	-	1.00	-	-	-	1.00	-
GIS Program Manager	1.00	1.00	-	-	1.00	-	-	1.00	-
GIS Analyst I/II	1.00	1.00	-	-	1.00	-	-	1.00	-
GIS Intern	-	-	-	-	-	-	-	-	-
Subtotal	30.63	30.63	20.63	1.00	3.00	-	6.00	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	32.63	32.63	20.63	1.00	3.00	2.00	6.00	32.63	-
Overtime	\$ 23,200	\$ 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 System Support Analyst II position (Dept 2703) changed to System Administrator for last quarter of 2019. System Administrator position moved to Dept 1170 from Dept 2703 in 2020.

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

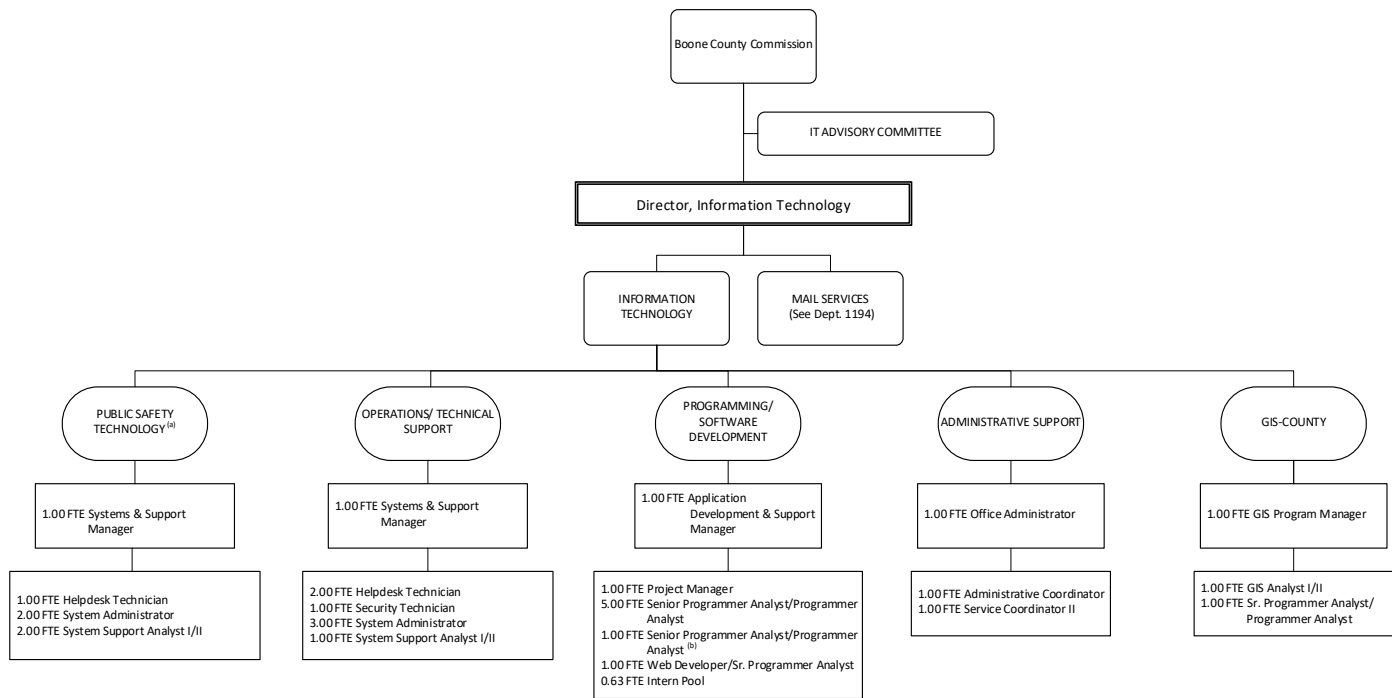
The FY 2020 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	27,857	19,110	19,263	19,424	0	19,424	1
	SUBTOTAL *****	27,857	19,110	19,263	19,424	0	19,424	2
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	39,278	109,355	104,400	174,389	0	174,389	59
	SUBTOTAL *****	39,278	109,355	104,400	174,389	0	174,389	59
	TOTAL REVENUES *****	67,135	128,465	123,663	193,813	0	193,813	51
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,100,704	1,212,732	1,083,580	1,279,036	0	1,347,442	11
10110	OVERTIME	5,073	3,500	3,500	3,500	0	3,500	0
10115	SHIFT DIFFERENTIAL	67	125	125	0	0	125	0
10120	HOLIDAY WORKED	6	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	3	0	0	0	0	0	0
10200	FICA	82,013	93,244	80,898	98,114	0	103,347	10
10300	HEALTH INSURANCE	87,159	87,996	80,750	96,192	0	99,741	13
10310	COUNTY HSA CONTRIBUTION	12,850	13,200	11,150	9,600	0	9,600	27-
10325	DISABILITY INSURANCE	4,660	4,302	3,964	4,316	0	4,562	6
10330	CNTY PD DEPENDENT PREM-HEALTH	9,096	15,943	15,446	16,595	0	16,595	4
10331	CNTY PD DEPENDENT PREM-DENTAL	1,426	1,435	1,421	1,324	0	1,324	7-
10350	LIFE INSURANCE	836	1,368	1,292	1,368	0	1,410	3
10375	DENTAL INSURANCE	7,424	7,980	7,103	7,980	0	8,225	3
10400	WORKERS COMP	2,130	2,554	2,291	3,462	0	3,647	42
10500	401(A) MATCH PLAN	6,575	9,880	7,500	9,880	0	10,255	3
10510	CERF-EMPLOYER PD CONTRIBUTION	2,306	23,188	20,806	23,392	0	24,760	6
	SUBTOTAL *****	1,322,328	1,477,447	1,319,826	1,554,759	0	1,634,533	11
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	600	100	600	0	600	0
23000	OFFICE SUPPLIES	575	1,500	800	1,500	0	1,500	0
23001	PRINTING	182	320	100	320	0	320	0
23014	HDWR INSTALLATION SUPPLIES	0	0	4,000	0	0	0	0
23016	MAGNETIC MEDIA	5,200	5,200	200	6,200	0	6,200	19
23017	COMPUTER PAPER	2,374	3,200	3,000	3,200	0	3,200	0
23018	PRINTER SUPPLIES	732	5,000	1,200	3,000	0	3,000	40-
23050	OTHER SUPPLIES	2,638	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	13,255	13,255	4,000	42,675	31,615	138
23850	MINOR EQUIP & TOOLS (<\$1000)	3,347	5,300	4,500	7,300	0	7,300	37
23855	FURNITURE/FIXTURE <\$1000	803	625	752	0	0	0	100-
	SUBTOTAL *****	15,851	35,000	27,907	26,120	42,675	53,735	54
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	895	1,145	1,145	1,235	0	1,235	7
37200	SEMINARS/CONFERENCE/MEETINGS	10,104	21,010	21,010	24,785	0	24,785	17
37210	TRAINING/SCHOOLS	29,922	47,305	47,305	56,795	21,600	56,795	20
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	7,342	17,112	17,112	12,953	3,500	12,953	24-
37230	MEALS & LODGING-TRAINING	13,671	30,135	30,135	23,131	0	23,131	23-
	SUBTOTAL *****	61,934	116,707	116,707	118,899	25,100	118,899	2
UTILITIES								
48000	TELEPHONES	9,381	9,540	7,000	9,540	0	9,540	0
48002	DATA COMMUNICATIONS	28,114	28,144	28,145	34,165	0	34,165	21
48050	CELLULAR/MOBILE DEVICE SERVICE	2,465	3,120	3,120	8,280	0	8,400	169
48060	CELL PHONE/DATA-EMPLOYEE REIMB	3,164	3,780	3,780	3,780	0	4,320	14
	SUBTOTAL *****	43,124	44,584	42,045	55,765	0	56,425	27
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	121	500	250	500	0	500	0
	SUBTOTAL *****	121	500	250	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	123,637	195,684	205,199	133,710	0	133,655	31-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	123,637	197,684	206,199	135,710	0	135,655	31-

Information Technology

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	211,815	152,535	152,535	237,514	11,942	238,034	56
70100	SOFTWARE SUBSCRIPTIONS	0	107,891	103,860	125,760	9,400	152,205	41
71100	OUTSIDE SERVICES	8,531	12,980	9,100	13,700	0	13,700	5
71101	PROFESSIONAL SERVICES	0	19,500	7,500	19,500	0	29,500	51
SUBTOTAL *****		220,346	292,906	272,995	396,474	21,342	433,439	48
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	38,959	45,338	45,338	47,018	0	47,018	3
SUBTOTAL *****		38,959	45,338	45,338	47,018	0	47,018	4
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	4,088	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	780	0	0	0	0	0	0
91301	COMPUTER HARDWARE	64,295	57,445	39,445	18,000	67,850	85,850	49
91302	COMPUTER SOFTWARE	7,642	16,415	16,415	0	12,000	12,000	26-
92300	REPLCMENT MACH & EQUIP	0	0	0	0	12,900	12,900	0
92301	REPLC COMPUTER HDWR	257,880	528,392	492,058	36,334	228,214	264,548	49-
92302	REPLC COMPUTER SOFTWARE	15,275	1,503,585	1,503,585	0	44,650	0	100-
SUBTOTAL *****		349,960	2,105,837	2,051,503	54,334	365,614	375,298	82-
TOTAL EXPENDITURES *****		2,176,260	4,316,003	4,082,770	2,389,579	454,731	2,855,502	34-

1171 FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	48,055	48,818	49,021	49,671	0	49,671	1
10110	OVERTIME	973	1,500	1,500	1,500	0	1,500	0
10120	HOLIDAY WORKED	0	0	12	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	6	0	0	0	0
10200	FICA	3,714	3,849	3,828	3,914	0	3,914	1
10300	HEALTH INSURANCE	6,180	5,712	5,712	5,712	0	5,712	0
10325	DISABILITY INSURANCE	210	175	172	178	0	178	1
10350	LIFE INSURANCE	48	72	72	72	0	72	0
10375	DENTAL INSURANCE	420	420	420	420	0	420	0
10400	WORKERS COMP	1,472	1,388	1,720	2,051	0	2,051	47
10500	401(A) MATCH PLAN	275	650	650	520	0	520	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	958	994	993	0	993	3
SUBTOTAL *****		61,347	63,542	64,107	65,031	0	65,031	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	125	340	340	340	0	340	0
23014	HDWR INSTALLATION SUPPLIES	0	0	0	0	16,910	1,000	0
23018	PRINTER SUPPLIES	95	1,000	500	1,000	0	1,000	0
23035	MAINTENANCE SUPPLIES	227	2,000	1,205	2,000	0	2,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	7,600	7,600	2,500	38,370	8,415	10
23850	MINOR EQUIP & TOOLS (<\$1000)	2,991	1,375	800	1,375	0	1,375	0
SUBTOTAL *****		3,438	12,315	10,445	7,215	55,280	14,130	15
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	1,500	500	1,515	0	1,515	1
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	500	1	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	1,150	1	1,150	0	1,150	0
SUBTOTAL *****		0	3,150	502	3,165	0	3,165	0
UTILITIES								
48000	TELEPHONES	111	360	150	180	0	180	50-
48050	CELLULAR/MOBILE DEVICE SERVICE	445	600	500	600	0	600	0
SUBTOTAL *****		556	960	650	780	0	780	19-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	78	1,500	500	1,000	0	1,000	33-
59010	FUEL SURCHARGE - REIMB TO R&B	4	100	100	100	0	100	0
59025	VEHICLE TITLE/LICENSE/PLATES	19	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,800	1,800	1,500	0	1,500	16-
59110	MECHANICS CHARGE - REIMB R&B	0	300	200	300	0	300	0
59200	LOCAL MILEAGE	10	250	100	100	0	100	60-
SUBTOTAL *****		111	3,950	2,700	3,000	0	3,000	24-

Information Technology

EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,250	4,800	4,800	9,156	0	8,436 75
60200	EQUIP REPAIRS/MAINTENANCE	396	2,500	1,500	2,000	0	2,000 20-
SUBTOTAL *****		4,646	7,300	6,300	11,156	0	10,436 43
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	5,158	0	5,158 0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	215	0	272 0
71100	OUTSIDE SERVICES	469	4,300	2,500	1,600	0	1,600 62-
SUBTOTAL *****		469	4,300	2,500	6,973	0	7,030 63
OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	1,685	0	1,685 0
SUBTOTAL *****		0	0	0	1,685	0	1,685 0
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	7,378	0	0	0	0	0 0
91300	MACHINERY & EQUIPMENT	49,965	0	0	0	0	0 0
91301	COMPUTER HARDWARE	14,652	7,200	7,200	0	0	11,300 56
91302	COMPUTER SOFTWARE	0	3,250	3,231	0	0	0 100-
91400	AUTO/TRUCKS	3,420	0	0	0	0	0 0
92300	REPLCMENT MACH & EQUIP	3,924	750	750	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	4,100	4,322	0	13,800	8,600 109
SUBTOTAL *****		79,339	15,300	15,503	0	13,800	19,900 30
TOTAL EXPENDITURES *****		149,906	110,817	102,707	99,005	69,080	125,157 13

1175 GIS - CONSORTIUM

100 GENERAL FUND

100

GENERAL FUND

		2018	2019		2020	2020	2020	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	1,364	0	0	0	0	0	0
	SUBTOTAL *****	1,364	0	0	0	0	0	0
	TOTAL REVENUES *****	1,364	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	709	1,000	0	496	0	496	50-
23050	OTHER SUPPLIES	290	0	0	0	0	0	0
	SUBTOTAL *****	999	1,000	0	496	0	496	50-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	365	370	370	145	0	145	60-
	SUBTOTAL *****	365	370	370	145	0	145	61-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	305	0	305	0	305	0
	SUBTOTAL *****	0	305	0	305	0	305	0
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	1,275	0	0	0	0	100-
	SUBTOTAL *****	0	1,275	0	0	0	0	100-
	TOTAL EXPENDITURES *****	1,364	2,950	370	946	0	946	68-

Information Technology

1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	52,975	54,250	54,249	44,950	0	44,950	17-
3830	SALES	150	2,000	0	1,000	0	1,000	50-
	SUBTOTAL *****	53,125	56,250	54,249	45,950	0	45,950	18-
	TOTAL REVENUES *****	53,125	56,250	54,249	45,950	0	45,950	18-
PERSONAL SERVICES								
10100	SALARIES & WAGES	115,162	180,014	127,971	182,259	0	182,259	1
10110	OVERTIME	0	200	0	200	0	200	0
10200	FICA	8,093	13,786	9,681	13,958	0	13,958	1
10300	HEALTH INSURANCE	11,131	17,136	11,424	17,136	0	17,136	0
10325	DISABILITY INSURANCE	495	648	500	656	0	656	1
10330	CNTY PD DEPENDENT PREM-HEALTH	6,746	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	397	257	258	257	0	257	0
10350	LIFE INSURANCE	84	216	144	216	0	216	0
10375	DENTAL INSURANCE	756	1,260	840	1,260	0	1,260	0
10400	WORKERS COMP	258	378	207	492	0	492	30
10500	401(A) MATCH PLAN	500	1,560	1,225	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,483	2,563	3,645	0	3,645	4
	SUBTOTAL *****	143,622	218,938	154,813	221,639	0	221,639	1
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	9	200	200	100	0	100	50-
23001	PRINTING	24	50	50	50	0	50	0
23016	MAGNETIC MEDIA	74	125	125	75	0	75	40-
23017	COMPUTER PAPER	0	600	400	400	0	400	33-
23018	PRINTER SUPPLIES	198	950	400	400	0	400	57-
23050	OTHER SUPPLIES	0	750	750	500	0	500	33-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	46	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	368	300	300	400	0	400	33
	SUBTOTAL *****	673	2,975	2,271	1,925	0	1,925	35-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	325	325	325	0	325	0
37200	SEMINARS/CONFERENCE/MEETINGS	2,470	4,000	4,000	5,445	0	5,445	36
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,023	3,500	3,500	3,150	0	3,150	10-
37230	MEALS & LODGING-TRAINING	2,518	9,600	9,600	5,200	0	5,200	45-
	SUBTOTAL *****	6,011	17,425	17,425	14,120	0	14,120	19-
UTILITIES								
48000	TELEPHONES	717	1,260	500	1,260	0	1,260	0
48050	CELLULAR/MOBILE DEVICE SERVICE	273	60	60	60	0	60	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	162	540	540	540	0	540	0
	SUBTOTAL *****	1,152	1,860	1,100	1,860	0	1,860	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	25	75	75	275	0	275	266
	SUBTOTAL *****	25	75	75	275	0	275	267
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,398	1,475	1,475	1,060	0	1,060	28-
	SUBTOTAL *****	1,398	1,475	1,475	1,060	0	1,060	28-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	24,962	29,418	29,418	29,256	0	29,256	0
70100	SOFTWARE SUBSCRIPTIONS	0	2,785	2,785	2,870	0	3,041	9
71100	OUTSIDE SERVICES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	24,962	33,203	33,203	33,126	0	33,297	0
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	10	10	10	0	10	0
83815	FACILITIES INTERNAL SERVC CHR	5,823	6,776	6,776	7,028	0	7,028	3
84010	RECEPTION/MEETINGS	0	100	100	100	0	100	0
	SUBTOTAL *****	5,823	6,886	6,886	7,138	0	7,138	4

Information Technology

FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	1,740	1,740	0	900	48-
	SUBTOTAL *****	0	1,740	1,740	0	900	48-
	TOTAL EXPENDITURES *****	183,666	284,577	218,988	281,143	900	1-

2703 INFORMATION TECHNOLOGY-BCJC/EM

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	346,705	390,973	344,542	350,729	0	350,729	10-
10110	OVERTIME	16,308	15,000	15,000	15,000	0	15,000	0
10120	HOLIDAY WORKED	111	0	57	100	0	100	0
10125	FAMILY HOLIDAY WORKED PREMIUM	24	0	10	0	0	0	0
10200	FICA	26,963	31,056	27,029	27,985	0	27,985	9-
10300	HEALTH INSURANCE	33,244	35,844	30,132	30,132	0	30,132	15-
10310	COUNTY HSA CONTRIBUTION	6,400	6,000	6,000	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,495	1,407	1,332	1,262	0	1,262	10-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,505	2,197	2,198	4,395	0	4,395	100
10331	CNTY PD DEPENDENT PREM-DENTAL	331	294	294	441	0	441	50
10350	LIFE INSURANCE	292	504	432	432	0	432	14-
10375	DENTAL INSURANCE	2,585	2,940	2,520	2,520	0	2,520	14-
10400	WORKERS COMP	629	848	859	987	0	987	16
10500	401(A) MATCH PLAN	3,350	3,640	3,250	3,120	0	3,120	14-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	7,531	7,147	7,014	0	7,014	6-
	SUBTOTAL *****	440,942	498,234	440,802	450,117	0	450,117	10-
MATERIALS & SUPPLIES								
22000	POSTAGE	44	200	200	200	0	200	0
23000	OFFICE SUPPLIES	477	1,000	500	500	0	500	50-
23001	PRINTING	64	300	100	200	0	200	33-
23014	HDWR INSTALLATION SUPPLIES	0	0	67	0	0	0	0
23018	PRINTER SUPPLIES	1,443	3,400	2,000	3,400	0	3,400	0
23035	MAINTENANCE SUPPLIES	512	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,035	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	3,848	21,545	9,200	4,000	3,400	7,710	64-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,336	5,300	2,500	4,800	0	4,800	9-
	SUBTOTAL *****	9,759	31,745	14,567	13,100	3,400	16,810	47-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	1,549	8,035	8,035	3,545	0	3,545	55-
37210	TRAINING/SCHOOLS	8,000	10,095	10,095	10,975	0	10,975	8
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	4,784	5,250	5,250	3,020	0	3,020	42-
37230	MEALS & LODGING-TRAINING	8,333	10,710	10,342	5,055	0	5,055	52-
	SUBTOTAL *****	22,666	34,090	33,722	22,595	0	22,595	34-
UTILITIES								
48000	TELEPHONES	256	360	360	360	0	360	0
48002	DATA COMMUNICATIONS	26,418	35,884	35,884	41,905	0	41,905	16
48050	CELLULAR/MOBILE DEVICE SERVICE	1,570	1,980	1,980	2,640	0	2,640	33
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,550	1,620	1,620	1,620	0	1,620	0
	SUBTOTAL *****	29,794	39,844	39,844	46,525	0	46,525	17
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	164	500	200	500	0	500	0
	SUBTOTAL *****	164	500	200	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	50,798	133,710	262,760	255,955	0	256,675	91
60200	EQUIP REPAIRS/MAINTENANCE	0	1,300	700	1,300	0	1,300	0
	SUBTOTAL *****	50,798	135,010	263,460	257,255	0	257,975	91
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	388,839	342,907	302,367	308,378	9,550	320,348	6-
70100	SOFTWARE SUBSCRIPTIONS	0	28,635	60,285	61,300	6,900	74,988	161
71100	OUTSIDE SERVICES	315	480	480	920	0	920	91
71101	PROFESSIONAL SERVICES	0	10,000	5,000	10,000	0	10,000	0
71501	PARKING	940	960	960	960	0	960	0
	SUBTOTAL *****	390,094	382,982	369,092	381,558	16,450	407,216	6

Information Technology

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	27,889	2,565	2,481	0	42,650	44,100 ,619
91302	COMPUTER SOFTWARE	1,256	7,500	7,500	0	12,000	12,000 60
92301	REPLC COMPUTER HDWR	0	145,435	126,115	0	560,000	560,000 285
92302	REPLC COMPUTER SOFTWARE	6,462	0	0	0	0	0 0
SUBTOTAL *****		35,607	155,500	136,096	0	614,650	616,100 296
TOTAL EXPENDITURES *****		979,824	1,277,905	1,297,783	1,171,650	634,500	1,817,838 42

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23014	HDWR INSTALLATION SUPPLIES	0	5,326	0	0	0	0	100-
SUBTOTAL *****		0	5,326	0	0	0	0	100-
UTILITIES								
48002	DATA COMMUNICATIONS	11,541	11,544	11,541	11,545	0	11,545	0
SUBTOTAL *****		11,541	11,544	11,541	11,545	0	11,545	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	21,879	29,362	29,362	29,050	0	29,050	1-
71101	PROFESSIONAL SERVICES	0	1,077	0	0	0	0	100-
SUBTOTAL *****		21,879	30,439	29,362	29,050	0	29,050	5-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	570	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	56,609	46,880	0	0	0	100-
91302	COMPUTER SOFTWARE	1,850	0	0	0	0	0	0
SUBTOTAL *****		2,420	56,609	46,880	0	0	0	100-
TOTAL EXPENDITURES *****		35,840	103,918	87,783	40,595	0	40,595	61-

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Mail Services

Department Number 1194

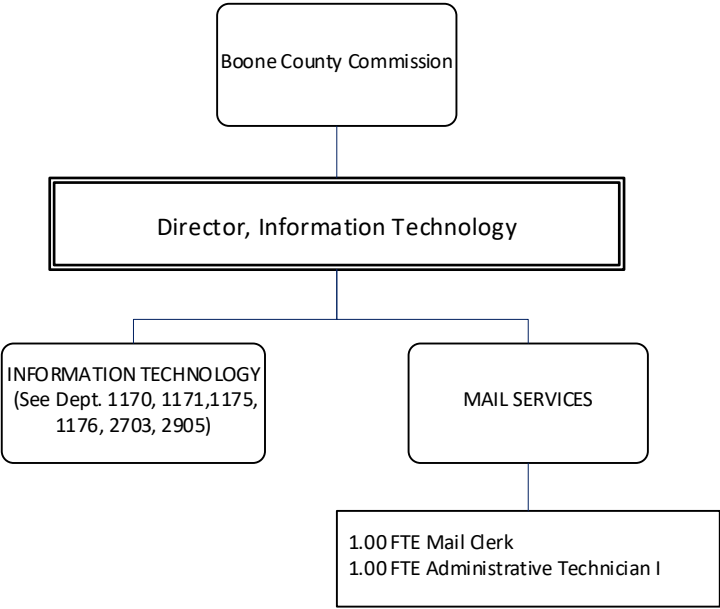
Mission

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

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	27,174	31,500	30,215	36,750	0	36,750	16
	SUBTOTAL *****	27,174	31,500	30,215	36,750	0	36,750	17
	TOTAL REVENUES *****	27,174	31,500	30,215	36,750	0	36,750	17
PERSONAL SERVICES								
10100	SALARIES & WAGES	65,159	67,191	45,463	59,894	0	59,894	10-
10110	OVERTIME	2,411	3,000	3,000	3,000	0	3,000	0
10115	SHIFT DIFFERENTIAL	10	125	7	0	0	100	20-
10200	FICA	4,856	5,369	3,539	4,811	0	4,811	10-
10300	HEALTH INSURANCE	11,460	11,424	8,709	11,424	0	11,424	0
10310	COUNTY HSA CONTRIBUTION	1,150	0	0	0	0	0	0
10325	DISABILITY INSURANCE	295	241	138	215	0	215	10-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,771	1,927	1,325	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	177	0	0	0	100-
10350	LIFE INSURANCE	96	144	81	144	0	144	0
10375	DENTAL INSURANCE	840	840	614	840	0	840	0
10400	WORKERS COMP	1,562	1,675	1,747	1,720	0	1,720	2
10500	401(A) MATCH PLAN	890	1,300	475	1,040	0	1,040	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,330	783	1,197	0	1,197	10-
10600	UNEMPLOYMENT BENEFITS	0	0	960	0	0	0	0
	SUBTOTAL *****	90,758	94,823	67,018	84,285	0	84,385	11-
MATERIALS & SUPPLIES								
22000	POSTAGE	261,372	302,075	302,075	308,000	0	308,000	1
22005	BULK MAIL FEES/PERMITS	2,270	3,300	3,300	3,300	0	3,300	0
22010	SHIPPING CHARGES	333	2,000	1,500	1,500	0	1,500	25-
23000	OFFICE SUPPLIES	1,869	4,000	4,000	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	804	350	350	350	0	350	0
	SUBTOTAL *****	266,648	311,725	311,225	317,150	0	317,150	2
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	200	200	200	0	200	0
	SUBTOTAL *****	0	200	200	200	0	200	0
UTILITIES								
48000	TELEPHONES	377	490	200	200	0	200	59-
48050	CELLULAR/MOBILE DEVICE SERVICE	35	50	50	50	0	50	0
	SUBTOTAL *****	412	540	250	250	0	250	54-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,070	1,400	1,400	1,400	0	1,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	50	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	304	1,600	1,000	1,600	0	1,600	0
59105	TIRES	0	850	425	50	0	50	94-
59110	MECHANICS CHARGE - REIMB R&B	218	600	300	600	0	600	0
	SUBTOTAL *****	1,642	4,550	3,225	3,750	0	3,750	18-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,286	2,290	2,290	13,950	0	13,950	509
60200	EQUIP REPAIRS/MAINTENANCE	296	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	2,582	3,290	2,790	14,950	0	14,950	354
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	6,000	6,100	6,100	6,000	0	6,000	1-
70100	SOFTWARE SUBSCRIPTIONS	0	3,500	3,500	3,500	0	3,500	0
71100	OUTSIDE SERVICES	522	500	1,878	500	0	500	0
71600	EQUIP LEASES & METER CHRG	924	1,200	1,200	600	0	600	50-
	SUBTOTAL *****	7,446	11,300	12,678	10,600	0	10,600	6-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	18,963	22,069	22,069	21,199	0	21,199	3-
	SUBTOTAL *****	18,963	22,069	22,069	21,199	0	21,199	4-

Mail Services

FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	24,852	6,000	0	6,000	0	6,000	0
	SUBTOTAL *****	24,852	6,000	0	6,000	0	6,000	0
	TOTAL EXPENDITURES *****	413,303	454,497	419,455	458,384	0	458,484	1

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Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

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

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

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

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

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

Budget Highlights

There are no significant changes to these budgets.

Insurance/Safety and Insurance Claim Activity

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	852	3,646	3,646	739	0	739	79-
	SUBTOTAL *****	852	3,646	3,646	739	0	739	80-
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	39,726	41,807	53,297	68,020	0	68,020	62
71002	AUTO LIABILITY INS	37,150	41,305	38,613	48,430	0	48,430	17
71004	PROPERTY INSURANCE	239,954	265,496	244,296	269,299	0	269,299	1
71006	ERRORS & OMISSIONS INS	4,975	5,562	5,950	7,667	0	7,667	37
71007	LAW ENFORCEMENT INS	154,374	169,812	155,734	180,800	0	180,800	6
71008	GENERAL LIABILITY INS	58,489	64,753	61,329	74,866	0	74,866	15
71010	CRIME INSURANCE	0	0	8,173	0	0	0	0
71011	PUBLIC OFFICIALS BOND	10,556	20,000	16,500	6,500	0	6,500	67-
	SUBTOTAL *****	545,224	608,735	583,892	655,582	0	655,582	8
	TOTAL EXPENDITURES *****	546,076	612,381	587,538	656,321	0	656,321	7

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	2,725	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	104	0	0	0	0
	SUBTOTAL *****	2,725	0	104	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	25,964	0	15,000	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	0	0	7,800	0	0	0	0
	SUBTOTAL *****	25,964	0	22,800	0	0	0	0
	TOTAL REVENUES *****	28,689	0	22,904	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	11,902	0	18,000	0	0	0	0
	SUBTOTAL *****	11,902	0	18,000	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	4,855	0	0	0	0	0	0
	SUBTOTAL *****	4,855	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	16,482	15,000	10,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	10,186	30,000	3,500	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	500	0	500	0	500	0
71021	AUTO LIABILITY DEDUCTIBLE	0	5,000	2,000	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	500	0	500	0	500	0
	SUBTOTAL *****	26,668	51,500	15,500	51,500	0	51,500	0
	TOTAL EXPENDITURES *****	43,425	51,500	33,500	51,500	0	51,500	0

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. The FY 2020 budget includes a 2-cent increase resulting in a proposed tax rate of \$0.14 per \$100 assessed valuation.

Sales Tax Revenue—The growing prevalence of untaxed e-commerce continues to negatively impact local sales tax revenue. The FY 2020 budget assumes that sales tax revenue will shrink by 1.75% in 2019 and an additional 1.75% in 2020.

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—In prior years, the budget included a \$60,000 transfer for debt service on the Sheriff's Annex/Election Warehouse Facility. An additional \$40,000 was transferred from the Sheriff's Civil Charges Fund for this debt service. The debt will be fully retired in 2020, using the accumulated resources available in the debt service fund; therefore, no transfers are needed in 2020. The 2019 budget also included a transfer of \$245,000 to the ECC Support Services Building capital project fund. The transfer covered the project costs allocated to non-911/Emergency Management purposes (i.e., Prosecuting Attorney evidence storage).

Non-Departmental

Receptions & Meetings-- This 2020 budget includes \$50,000 for Bicentennial activities and \$10,000 for education activities and materials pertaining to untaxed remote e-commerce.

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,696,493	2,772,300	2,846,400	3,403,800	0	3,403,800	22
3002	PERSONAL PROPERTY CY	575,802	590,200	606,500	725,300	0	725,300	22
3003	RAILROAD AND UTILITY CY	47,530	48,000	46,800	46,800	0	46,800	2-
3004	REPLACEMENT SURTAX/GEN CY	241,968	249,000	247,000	247,000	0	247,000	0
3011	REAL ESTATE PY	36,644	40,000	40,000	40,000	0	40,000	0
3012	PERSONAL PROPERTY PY	68,842	60,000	65,000	65,000	0	65,000	8
3013	RAILROAD & UTILITY PY	187	0	0	0	0	0	0
3055	OTHER PROP TAX PASS THRU	6,391	6,400	6,400	6,400	0	6,400	0
	SUBTOTAL *****	3,673,857	3,765,900	3,858,100	4,534,300	0	4,534,300	20
SALES TAXES								
3110	SALES TAXES	14,233,384	14,408,000	13,984,000	13,740,000	0	13,740,000	4-
	SUBTOTAL *****	14,233,384	14,408,000	13,984,000	13,740,000	0	13,740,000	5-
FRANCHISE TAXES								
3210	MEDIACOM	80,825	76,800	81,000	81,000	0	81,000	5
3220	CHARTER COMMUNICATIONS	85,424	83,200	82,000	82,000	0	82,000	1-
	SUBTOTAL *****	166,249	160,000	163,000	163,000	0	163,000	2
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	5,103	7,000	6,300	6,300	0	6,300	10-
3446	COUNTY STOCK INSURANCE	3,933	15,000	26,550	15,000	0	15,000	0
3483	STATE DISASTER REIMB (SEMA)	1,185	0	0	0	0	0	0
3490	FISH & WILDLIFE PILT	1,266	1,500	1,451	1,500	0	1,500	0
	SUBTOTAL *****	11,487	23,500	34,301	22,800	0	22,800	3-
CHARGES FOR SERVICES								
3550	COMMISSIONS	8	10	67	10	0	10	0
	SUBTOTAL *****	8	10	67	10	0	10	0
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	11,471	10,000	9,000	10,000	0	10,000	0
	SUBTOTAL *****	11,471	10,000	9,000	10,000	0	10,000	0
INTEREST								
3710	INTEREST	181	21	21	21	0	21	0
3718	INT-SALES TAX	0	7,500	27,228	12,000	0	12,000	60
3719	INT-FINANCIAL INST TAX	86	10	10	10	0	10	0
	SUBTOTAL *****	267	7,531	27,259	12,031	0	12,031	60
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	1,195,400	1,239,820	1,239,820	1,292,300	0	1,292,300	4
3820	LAND & BLDG RENT/LEASE	141,674	142,862	143,000	144,890	0	144,890	1
3821	BLDG RENT	21,474	21,474	21,474	21,474	0	21,474	0
3822	OTHER LEASE REVENUE	41,994	41,993	41,993	41,252	0	41,252	1-
3823	HOSPITAL LEASE	1,915,590	1,925,500	1,952,180	1,981,500	0	1,981,500	2
3830	SALES	750	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	1,443	1,500	1,500	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	4,682	1,000	1,000	1,000	0	1,000	0
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	943	1,000	0	1,000	0
3890	MISCELLANEOUS	466	0	20,026	0	0	0	0
3891	DIVIDENDS/REBATES	2,681	3,830	2,700	2,900	0	2,900	24-
	SUBTOTAL *****	3,326,154	3,377,979	3,424,636	3,487,816	0	3,487,816	3

Non-Departmental

OTHER FINANCING SOURCES							
3912	OTI: FROM DEBT SERVICE FUND	223,000	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	55,115	126,861	126,861	0	0	100-
SUBTOTAL *****		278,115	126,861	126,861	0	0	100-
TOTAL REVENUES *****		21,700,992	21,879,781	21,627,224	21,969,957	0	21,969,957 0
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	250	0	250	0	250 0
SUBTOTAL *****		0	250	0	250	0	250 0
DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	4,900	4,717	4,900	0	4,900 0
37235	MEALS & LODGING - OTHER	0	5,940	1,839	5,940	0	5,940 0
SUBTOTAL *****		0	10,840	6,556	10,840	0	10,840 0
UTILITIES							
48000	TELEPHONES	1,168	1,320	1,200	1,260	0	1,260 4-
48100	NATURAL GAS	1,811	2,400	2,300	2,400	0	2,400 0
48200	ELECTRICITY	6,191	7,164	4,500	4,644	0	4,644 35-
48300	WATER	222	228	290	300	0	300 31
48500	STORM WATER UTILITY	3,655	3,444	4,315	4,320	0	4,320 25
48600	SEWER USE	385	384	410	420	0	420 9
SUBTOTAL *****		13,432	14,940	13,015	13,344	0	13,344 11-
EQUIP & BLDG MAINTENANCE							
60400	GROUNDS MAINTENANCE	0	55,000	52,118	0	0	0 100-
SUBTOTAL *****		0	55,000	52,118	0	0	0 100-
CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	660	1,040	880	880	0	15,880 ,426
71101	PROFESSIONAL SERVICES	105,000	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	38,326	36,584	37,622	21,803	0	21,803 40-
SUBTOTAL *****		165,460	194,398	164,276	179,457	0	194,457 0
OTHER							
83160	RECYCLING & DUMP FEES	2,344	4,200	60	4,200	0	4,200 0
83200	FEES & COMMISSIONS	426	600	50	600	0	600 0
83815	FACILITIES INTERNAL SERVC CHRG	193,849	239,489	239,489	200,926	0	200,926 16-
83919	OTO: TO CAPITAL PROJECT FUND	0	245,000	164,000	0	0	0 100-
83920	OTO: TO DEBT SERVICE FUND	60,000	60,000	60,000	0	0	0 100-
84010	RECEPTION/MEETINGS	0	25,000	17,242	0	60,000	60,000 140
84050	DEBT RETIREMENT-PRINCIPAL	435,000	0	0	0	0	0 0
84100	INTEREST EXPENSE	3,263	0	0	0	0	0 0
86882	TIF SALES TAX PAYMENTS	4,325	9,000	8,000	9,000	0	9,000 0
86897	FICA/FED W/H OVER AND SHORT	-2	50	-6	50	0	50 0
86898	SHORTAGES & OVERAGES- NET	-3	50	-4	50	0	50 0
86900	MISCELLANEOUS	1,028	5,000	3,000	5,000	0	5,000 0
86910	PY ENCUMBRANCES NOT USED	-2,195	0	-3,612	0	0	0 0
SUBTOTAL *****		698,035	588,389	488,219	219,826	60,000	279,826 52-
FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	14,000	14,000	0	0	0 100-
92200	REPLACEMENT BLDGS & IMPRV	4,179	0	0	0	0	0 0
SUBTOTAL *****		4,179	14,000	14,000	0	0	0 100-
TOTAL EXPENDITURES *****		881,106	877,817	738,184	423,717	60,000	498,717 43-

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

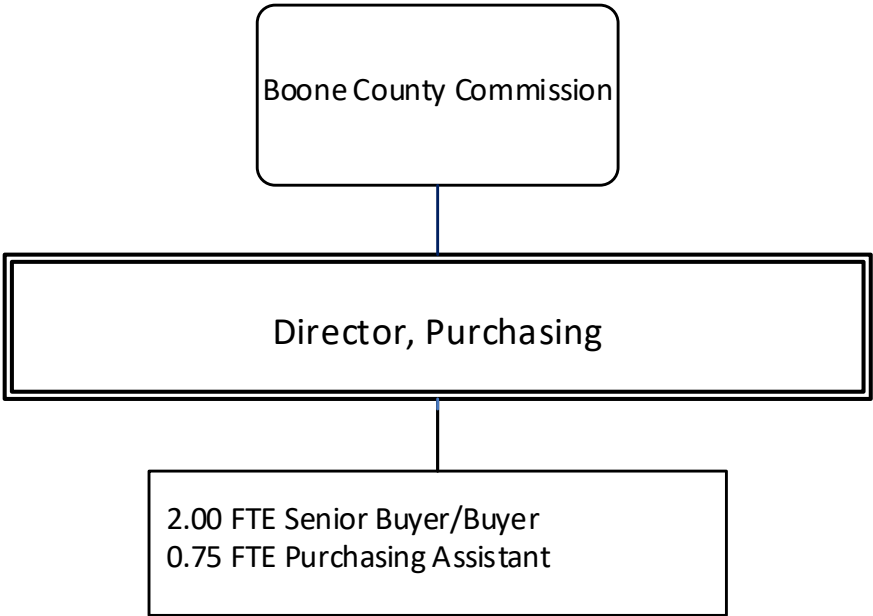
There are no significant changes to this budget.

Purchasing

Personnel Detail

Position Title	2018 Full-time Equivalent	2019 Full-time Equivalent	2020 Full-time Equivalent	2019-2020 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	\$ -	\$ -	\$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	828	0	25	0	0	0	0
	SUBTOTAL *****	828	0	25	0	0	0	0
	TOTAL REVENUES *****	828	0	25	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	200,458	203,684	205,883	208,666	0	208,666	2
10200	FICA	13,560	15,581	14,604	15,962	0	15,962	2
10300	HEALTH INSURANCE	23,820	22,020	22,020	22,020	0	22,020	0
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	878	733	733	751	0	751	2
10330	CNTY PD DEPENDENT PREM-HEALTH	12,082	11,836	11,837	11,836	0	11,836	0
10331	CNTY PD DEPENDENT PREM-DENTAL	699	699	700	699	0	699	0
10350	LIFE INSURANCE	192	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	364	427	427	563	0	563	31
10500	401(A) MATCH PLAN	1,950	2,080	1,950	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,305	2,325	2,414	0	2,414	4
	SUBTOTAL *****	256,883	262,533	263,647	268,159	0	268,159	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	520	0	0	0	5,000	5,000	0
23000	OFFICE SUPPLIES	513	1,000	500	1,000	0	1,000	0
23001	PRINTING	0	400	200	400	0	400	0
23050	OTHER SUPPLIES	829	840	800	840	0	840	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	100	100	0	100	0
	SUBTOTAL *****	1,862	2,340	1,600	2,340	5,000	7,340	214
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,019	930	810	819	0	819	11-
37200	SEMINARS/CONFERENCE/MEETINGS	1,283	1,820	1,820	1,820	0	1,820	0
37210	TRAINING/SCHOOLS	690	2,100	1,500	2,290	0	2,290	9
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	696	1,401	1,401	1,428	0	1,428	1
37230	MEALS & LODGING-TRAINING	1,633	3,698	2,600	3,698	0	3,698	0
	SUBTOTAL *****	5,321	9,949	8,131	10,055	0	10,055	1
UTILITIES								
48000	TELEPHONES	1,830	1,956	1,800	1,956	0	1,956	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	511	540	540	540	0	540	0
	SUBTOTAL *****	2,341	2,496	2,340	2,496	0	2,496	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	181	400	300	400	0	400	0
	SUBTOTAL *****	181	400	300	400	0	400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	542	800	800	800	0	800	0
	SUBTOTAL *****	542	800	800	800	0	800	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	495	495	495	0	495	0
	SUBTOTAL *****	0	495	495	495	0	495	0
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	0	0	300	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHRG	25,671	32,811	32,811	30,583	0	30,583	6-
84010	RECEPTION/MEETINGS	0	400	400	400	0	400	0
84300	ADVERTISING	1,144	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	26,815	35,211	35,511	33,283	0	33,283	5-
	TOTAL EXPENDITURES *****	293,945	314,224	312,824	318,028	5,000	323,028	3

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 539,734	\$ 504,972	\$ 423,057	\$ 83,298	\$ -	\$ 506,355
280	2800	Storage & Preservation	418,565	349,675	-	320,965	1,200	322,165
Total			<u>\$ 958,299</u>	<u>\$ 854,647</u>	<u>\$ 423,057</u>	<u>\$ 404,263</u>	<u>\$ 1,200</u>	<u>\$ 828,520</u>

Personnel Summary

Position Title	2018	2019	2020	2019-2020
	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	5.00	5.00	-
Total FTEs	<u>8.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>

Recorder of Deeds

Department Numbers 1160, 2800

Mission

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

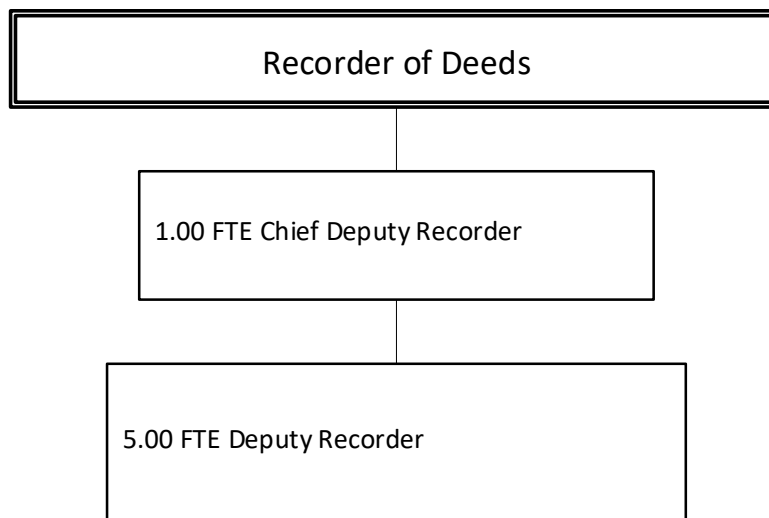
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax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

Budget Highlights

General Fund (Dept. No. 1160): Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Real estate recording revenues for 2019 are expected to exceed original budget projections; the 2020 budget assumes a reduction in fees.

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	20,295	18,500	20,000	18,000	0	18,000	2-
	SUBTOTAL *****	20,295	18,500	20,000	18,000	0	18,000	3-
CHARGES FOR SERVICES								
3510	COPIES	69,717	60,000	70,000	60,000	0	60,000	0
3562	REAL ESTATE FEES	497,560	450,000	500,000	420,000	0	420,000	6-
	SUBTOTAL *****	567,277	510,000	570,000	480,000	0	480,000	6-
MISCELLANEOUS								
3850	UNCLAIMED FEES	0	0	114	0	0	0	0
3892	DEPOSIT OVERAGE	71	0	1	0	0	0	0
	SUBTOTAL *****	71	0	115	0	0	0	0
	TOTAL REVENUES *****	587,643	528,500	590,115	498,000	0	498,000	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	363,271	337,109	324,130	336,488	0	336,488	0
10110	OVERTIME	841	0	0	0	0	0	0
10200	FICA	25,846	25,788	23,534	25,741	0	25,741	0
10300	HEALTH INSURANCE	39,531	32,616	28,525	30,132	0	30,132	7-
10310	COUNTY HSA CONTRIBUTION	3,050	2,400	4,800	6,000	0	6,000	150
10325	DISABILITY INSURANCE	1,592	1,213	1,138	1,211	0	1,211	0
10330	CNTY PD DEPENDENT PREM-HEALTH	13,129	14,118	13,560	11,361	0	11,361	19-
10331	CNTY PD DEPENDENT PREM-DENTAL	873	735	736	735	0	735	0
10350	LIFE INSURANCE	364	504	482	504	0	504	0
10375	DENTAL INSURANCE	3,262	2,940	2,792	2,940	0	2,940	0
10400	WORKERS COMP	668	707	763	908	0	908	28
10500	401(A) MATCH PLAN	3,860	4,680	3,180	3,640	0	3,640	22-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,627	3,121	3,397	0	3,397	29
	SUBTOTAL *****	456,287	425,437	406,761	423,057	0	423,057	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	320	345	348	370	0	370	7
23000	OFFICE SUPPLIES	4,585	3,900	2,700	4,400	0	4,400	12
23001	PRINTING	1,147	1,750	1,853	2,050	0	2,050	17
23850	MINOR EQUIP & TOOLS (<\$1000)	102	100	0	450	0	450	350
23855	FURNITURE/FIXTURE <\$1000	0	550	0	1,200	0	1,200	118
	SUBTOTAL *****	6,154	6,645	4,901	8,470	0	8,470	27
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	5	400	200	400	0	400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	375	600	599	700	0	700	16
37230	MEALS & LODGING-TRAINING	1,132	1,650	1,354	1,500	0	1,500	9-
37240	REGISTRATION/TUITION	1,820	750	810	850	0	850	13
	SUBTOTAL *****	3,332	3,400	2,963	3,450	0	3,450	1
UTILITIES								
48000	TELEPHONES	4,949	5,500	5,210	5,300	0	5,300	3-
	SUBTOTAL *****	4,949	5,500	5,210	5,300	0	5,300	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,061	2,330	2,310	2,500	0	2,500	7
60200	EQUIP REPAIRS/MAINTENANCE	0	350	150	0	0	0	100-
	SUBTOTAL *****	2,061	2,680	2,460	2,500	0	2,500	7-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	52	0	0	0	0	0	0
	SUBTOTAL *****	52	0	0	0	0	0	0

Recorder of Deeds

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	52,597	61,210	61,210	63,478	0	63,478	3
86896	DEPOSIT SHORTAGE	9	100	20	100	0	100	0
SUBTOTAL *****		52,606	61,310	61,230	63,578	0	63,578	4
TOTAL EXPENDITURES *****		525,441	504,972	483,525	506,355	0	506,355	0

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	85,131	87,500	80,000	80,000	0	80,000	8-
SUBTOTAL *****		85,131	87,500	80,000	80,000	0	80,000	9-
INTEREST								
3711	INT-OVERNIGHT	623	500	1,500	1,000	0	1,000	100
3712	INT-LONG TERM INVEST	10,115	8,000	11,000	10,000	0	10,000	25
3798	INC/DEC IN FV OF INVESTMENTS	35	0	0	0	0	0	0
SUBTOTAL *****		10,773	8,500	12,500	11,000	0	11,000	29
TOTAL REVENUES *****		95,904	96,000	92,500	91,000	0	91,000	5-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	8,250	9,208	0	0	0	100-
23020	MICROFILM/FILM	4,148	5,000	4,063	4,700	0	4,700	6-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	409	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,090	0	0	0	0	0	0
SUBTOTAL *****		5,238	13,659	13,271	4,700	0	4,700	66-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	230	355	355	355	0	355	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,000	200	204	300	0	300	50
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,857	1,900	1,458	990	0	990	47-
37230	MEALS & LODGING-TRAINING	3,517	4,000	1,694	2,600	0	2,600	35-
37240	REGISTRATION/TUITION	2,880	2,100	790	1,150	0	1,150	45-
SUBTOTAL *****		10,484	8,555	4,501	5,395	0	5,395	37-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,870	20,870	20,870	20,870	0	20,870	0
71100	OUTSIDE SERVICES	45,230	38,000	27,070	38,000	0	38,000	0
71105	LEGAL SERVICES	0	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		66,100	60,870	47,940	60,870	0	60,870	0
OTHER								
86850	CONTINGENCY	0	249,591	0	250,000	0	250,000	0
86900	MISCELLANEOUS	83	0	0	0	0	0	0
SUBTOTAL *****		83	249,591	0	250,000	0	250,000	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	17,000	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	5,876	0	0	0	1,200	1,200	0
SUBTOTAL *****		5,876	17,000	0	0	1,200	1,200	93-
TOTAL EXPENDITURES *****		87,781	349,675	65,712	320,965	1,200	322,165	8-

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.

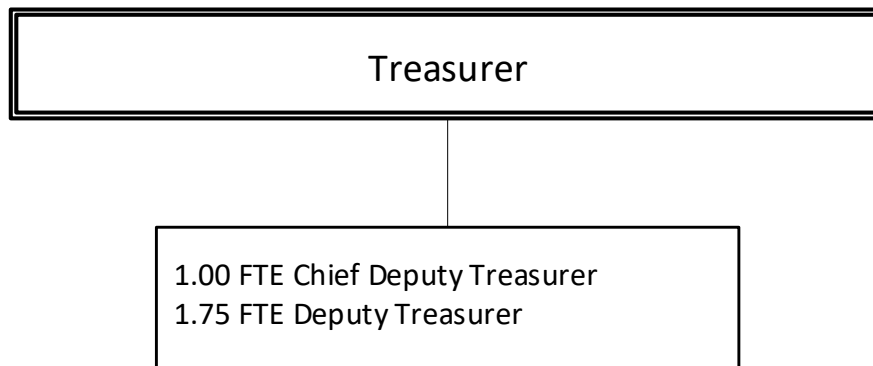
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2018	2019	2020	2019-2020
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Deputy 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	\$ -	\$ -	\$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	305	250	200	250	0	250	0
	SUBTOTAL *****	305	250	200	250	0	250	0
INTEREST								
3711	INT-OVERNIGHT	13,978	12,000	40,000	40,000	0	40,000	233
3712	INT-LONG TERM INVEST	215,531	220,000	300,000	300,000	0	300,000	36
3798	INC/DEC IN FV OF INVESTMENTS	-15,489	0	0	0	0	0	0
	SUBTOTAL *****	214,020	232,000	340,000	340,000	0	340,000	47
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	5,529	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	5,529	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	219,854	235,250	343,200	343,250	0	343,250	46
PERSONAL SERVICES								
10100	SALARIES & WAGES	182,442	203,366	202,201	206,926	0	206,926	1
10110	OVERTIME	148	0	0	0	0	0	0
10200	FICA	12,885	15,557	14,626	15,829	0	15,829	1
10300	HEALTH INSURANCE	18,737	19,536	19,536	19,536	0	19,536	0
10310	COUNTY HSA CONTRIBUTION	4,200	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	783	732	720	744	0	744	1
10330	CNTY PD DEPENDENT PREM-HEALTH	4,916	3,846	3,846	3,846	0	3,846	0
10331	CNTY PD DEPENDENT PREM-DENTAL	280	257	257	257	0	257	0
10350	LIFE INSURANCE	164	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,490	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	387	427	339	558	0	558	30
10500	401(A) MATCH PLAN	2,250	2,600	2,600	2,080	0	2,080	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	4,277	3,937	4,138	0	4,138	3-
	SUBTOTAL *****	228,682	257,366	254,830	260,682	0	260,682	1
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	769	700	1,000	1,200	0	1,200	71
23001	PRINTING	1,155	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	156	220	220	220	0	220	0
	SUBTOTAL *****	2,080	2,420	2,720	2,920	0	2,920	21
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	446	470	420	470	0	470	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,275	1,900	1,900	1,900	0	1,900	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	603	840	840	840	0	840	0
37230	MEALS & LODGING-TRAINING	367	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,691	4,210	4,160	4,210	0	4,210	0
UTILITIES								
48000	TELEPHONES	1,544	1,550	1,660	1,668	0	1,668	7
	SUBTOTAL *****	1,544	1,550	1,660	1,668	0	1,668	8
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	214	230	214	230	0	230	0
	SUBTOTAL *****	214	230	214	230	0	230	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	9,348	9,450	9,722	10,000	0	10,000	5
71000	INSURANCE AND BONDS	50	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	1,038	0	540	1,000	0	1,000	0
71107	BANK/CREDIT CARD SERVICE FEES	10,401	10,500	9,700	10,500	0	10,500	0
71108	CHECK PRINTING CHARGES	1,052	1,400	1,400	1,400	0	1,400	0
	SUBTOTAL *****	21,889	21,350	21,362	22,900	0	22,900	7

County Treasurer

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	15,048	17,514	17,514	18,161	0	18,161	3
86885	FINES, FORFEITURES & PENALTIES	159	0	50	0	0	0	0
86898	SHORTAGES & OVERAGES- NET	4,141	30	505	500	0	500	,566
86900	MISCELLANEOUS	1,540	0	1	0	0	0	0
SUBTOTAL *****		20,888	17,544	18,070	18,661	0	18,661	6
TOTAL EXPENDITURES *****		277,988	304,670	303,016	311,271	0	311,271	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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1221	Circuit Court Clerk	\$ 542,676	\$ 572,243	\$ 212,452	\$ 350,982	\$ 17,150	\$ 580,584
286	2860	Circuit Clerk Garnishment Fee	37,747	26,000	-	43,000	4,000	47,000
Total			<u>\$ 580,423</u>	<u>\$ 598,243</u>	<u>\$ 212,452</u>	<u>\$ 393,982</u>	<u>\$ 21,150</u>	<u>\$ 627,584</u>

Circuit Court Clerk Summary

Personnel Summary

Position Title	2018	2019	2020	2019-2020
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Records Clerk II	1.00	1.00	1.00	-
Total FTEs	5.00	5.00	5.00	-

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.

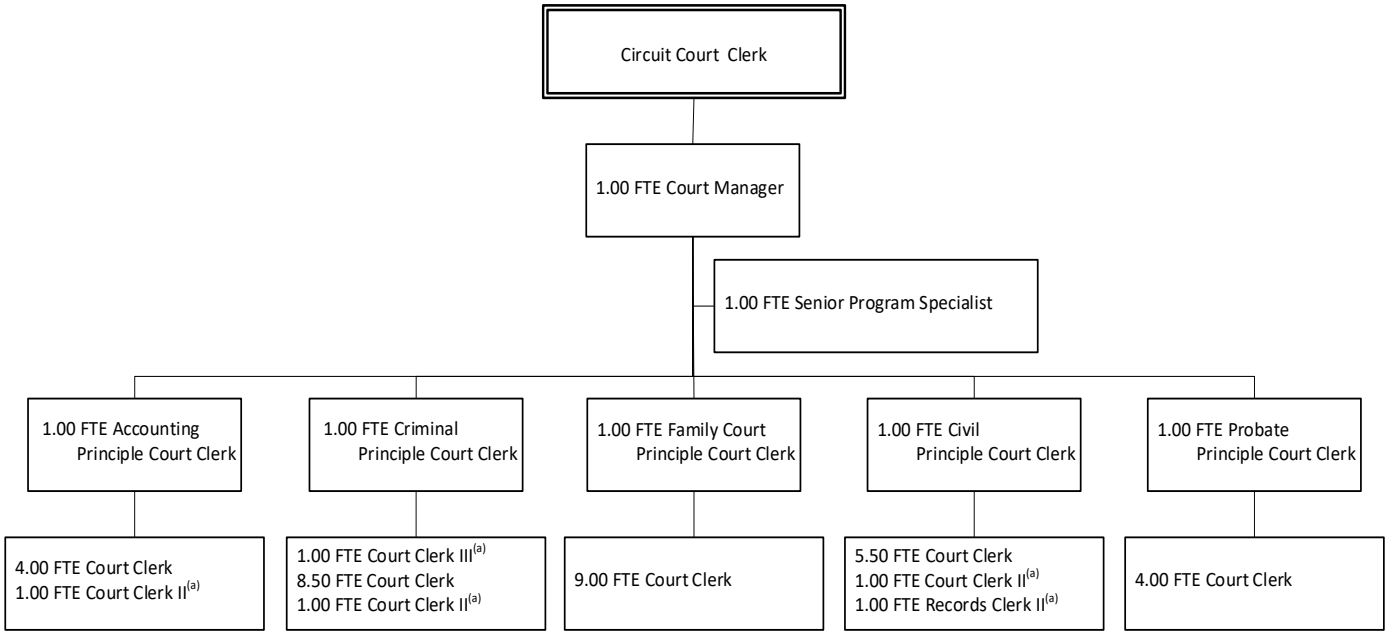
Budget Highlights

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	4,505	6,600	4,500	4,795	0	4,795	27-
3469	STATE REIMB-CRIMINAL COSTS	1,998	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	6,503	9,600	7,500	7,795	0	7,795	19-
CHARGES FOR SERVICES								
3510	COPIES	18,813	14,500	14,500	15,000	0	15,000	3
3569	OTHER FEES	1,060	400	800	600	0	600	50
3570	CIRCUIT CLERK FEES	56,085	54,000	50,000	52,000	0	52,000	3-
	SUBTOTAL *****	75,958	68,900	65,300	67,600	0	67,600	2-
INTEREST								
3710	INTEREST	20,462	27,000	30,000	25,000	0	25,000	7-
	SUBTOTAL *****	20,462	27,000	30,000	25,000	0	25,000	7-
	TOTAL REVENUES *****	102,923	105,500	102,800	100,395	0	100,395	5-
PERSONAL SERVICES								
10100	SALARIES & WAGES	144,895	158,227	155,166	156,430	0	156,430	1-
10200	FICA	10,241	12,104	11,371	11,966	0	11,966	1-
10300	HEALTH INSURANCE	28,960	27,732	26,904	26,076	0	26,076	5-
10310	COUNTY HSA CONTRIBUTION	1,700	1,200	2,300	3,600	0	3,600	200
10325	DISABILITY INSURANCE	647	569	550	563	0	563	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,444	3,846	3,847	5,494	0	5,494	42
10331	CNTY PD DEPENDENT PREM-DENTAL	319	257	362	368	0	368	43
10350	LIFE INSURANCE	232	360	357	360	0	360	0
10375	DENTAL INSURANCE	2,055	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	262	332	304	422	0	422	27
10500	401(A) MATCH PLAN	1,825	2,600	1,300	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,678	2,005	2,473	0	2,473	47
	SUBTOTAL *****	196,580	211,005	206,566	212,452	0	212,452	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	19	75	64	75	0	75	0
23000	OFFICE SUPPLIES	10,285	12,000	11,500	11,500	0	11,500	4-
23001	PRINTING	6,598	5,500	5,250	5,250	0	5,250	4-
23018	PRINTER SUPPLIES	4,311	5,000	4,550	4,550	0	4,550	9-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	5,850	5,850	6,200	0	6,200	5
23850	MINOR EQUIP & TOOLS (<\$1000)	2,468	0	919	1,500	0	1,500	0
23855	FURNITURE/FIXTURE <\$1000	2,591	2,800	2,978	3,000	0	3,000	7
	SUBTOTAL *****	26,272	31,225	31,111	32,075	0	32,075	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	420	1,500	800	1,500	0	1,500	0
37200	SEMINARS/CONFERENCE/MEETINGS	2,880	2,500	2,500	2,500	0	2,500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,417	2,300	2,300	2,300	0	2,300	0
37230	MEALS & LODGING-TRAINING	2,932	3,300	3,300	3,300	0	3,300	0
37235	MEALS & LODGING - OTHER	0	100	0	100	0	100	0
	SUBTOTAL *****	7,649	9,700	8,900	9,700	0	9,700	0
UTILITIES								
48000	TELEPHONES	18,689	18,500	19,500	19,500	0	19,500	5
48002	DATA COMMUNICATIONS	364	500	200	0	0	0	100-
	SUBTOTAL *****	19,053	19,000	19,700	19,500	0	19,500	3
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	49	200	200	200	0	200	0
	SUBTOTAL *****	49	200	200	200	0	200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	11,399	14,000	14,000	13,500	0	13,500	3-
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	500	800	0	800	20-
	SUBTOTAL *****	11,399	15,000	14,500	14,300	0	14,300	5-

Circuit Court Clerk

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	2,728	3,250	4,775	3,200	0	3,200	1-
71101	PROFESSIONAL SERVICES	367	0	0	0	0	0	0
71108	CHECK PRINTING CHARGES	0	0	0	1,400	0	1,400	0
71525	STORAGE CHARGES	6,057	7,500	7,000	6,500	0	6,500	13-
SUBTOTAL *****		9,152	10,750	11,775	11,100	0	11,100	3
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	256,890	273,369	273,369	264,107	0	264,107	3-
84300	ADVERTISING	0	100	100	0	0	0	100-
SUBTOTAL *****		256,890	273,469	273,469	264,107	0	264,107	3-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	8,000	5,316	6,000	0	6,000	25-
92000	REPLCMENT OFFICE EQUIP	11,182	800	706	9,350	0	9,350	,068
92301	REPLC COMPUTER HDWR	4,452	0	0	1,800	0	1,800	0
SUBTOTAL *****		15,634	8,800	6,022	17,150	0	17,150	95
TOTAL EXPENDITURES *****		542,678	579,149	572,243	580,584	0	580,584	0

2860 CIRCUIT CLERK GARNISHMENT FEE

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	22,441	20,000	20,000	20,000	0	20,000	0
SUBTOTAL *****		22,441	20,000	20,000	20,000	0	20,000	0
INTEREST								
3711	INT-OVERNIGHT	59	50	130	100	0	100	100
3712	INT-LONG TERM INVEST	923	800	1,000	1,000	0	1,000	25
3798	INC/DEC IN FV OF INVESTMENTS	-74	0	0	0	0	0	0
SUBTOTAL *****		908	850	1,130	1,100	0	1,100	29
TOTAL REVENUES *****		23,349	20,850	21,130	21,100	0	21,100	1
MATERIALS & SUPPLIES								
23855	FURNITURE/FIXTURE <\$1000	815	0	0	0	0	0	0
SUBTOTAL *****		815	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	41	0	0	0	0	0	0
SUBTOTAL *****		41	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	24,568	24,000	24,000	30,000	0	30,000	25
SUBTOTAL *****		24,568	24,000	24,000	30,000	0	30,000	25
OTHER								
84010	RECEPTION/MEETINGS	0	1,000	1,000	1,000	0	1,000	0
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
86898	SHORTAGES & OVERAGES- NET	487	2,000	1,000	2,000	0	2,000	0
SUBTOTAL *****		487	13,000	2,000	13,000	0	13,000	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	645	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	9,036	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	4,000	0	4,000	0
92301	REPLC COMPUTER HDWR	2,156	0	0	0	0	0	0
SUBTOTAL *****		11,837	0	0	4,000	0	4,000	0
TOTAL EXPENDITURES *****		37,748	37,000	26,000	47,000	0	47,000	27

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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,735,254	\$ 1,728,339	\$ 1,214,821	\$ 525,865	\$ 775	\$ 1,741,461
100	1230	Jury Services and Court Costs	222,942	231,743	-	221,350	26,695	248,045
100	1241	Juvenile Office	446,297	453,625	146,521	314,258	775	461,554
100	1242	Juvenile Justice Center	310,534	355,589	138,980	240,584	22,394	401,958
100	1243	Judicial Grants and Contracts	372,396	400,293	49,842	209,000	-	258,842
282	2820	Family Services and Justice	55,763	77,850	-	103,400	-	103,400
283	2830	Circuit Drug Court	96,545	118,751	-	234,316	-	234,316
283	2831	Veterans Court	29,056	49,217	12,972	51,660	-	64,632
285	2850	Administration of Justice	10,637	19,175	-	28,750	31,870	60,620
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	444,112	470,895	313,607	131,932	6,500	452,039
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	2,100	-	2,100
Total			\$ 3,725,636	\$ 3,907,577	\$ 1,876,743	\$ 2,063,215	\$ 89,009	\$ 4,028,967

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source									Change
	Full-time Equivalent Positions								2020 Total	
	2018	2019	1210	1241	1242	1243	2831	2904		
13th Judicial Court Services										
Deputy Court Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal II	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal	8.00	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	-	-	-	-	-	-	-	-	-
Computer Information Technologist	1.00	2.00	2.00	-	-	-	-	-	2.00	-
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	0.36	0.36	0.36	-	-	-	-	-	0.36	-
Court Security Aide Pool	0.36	0.36	0.36	-	-	-	-	-	0.36	-
Program Assistant Pool	4.86	3.94	-	1.92	2.21	-	-	-	4.13	0.19
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	-	-	-	-	-	-	-	-	-	-
Art Instructor	0.24	0.24	-	-	0.24	-	-	-	0.24	-
Grounds Maintenance Worker I	0.03	0.03	-	-	0.03	-	-	-	0.03	-
Deputy Juvenile Officer	2.00	2.00	-	-	-	1.00	-	-	1.00	(1.00) a
Domestic Assault Court Coordinator	0.80	0.80	-	-	-	-	-	-	-	(0.80) b
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	40.68	39.76	22.72	3.92	4.21	1.00	0.30	6.00	38.15	(1.61)
Overtime	\$ 11,000	\$ 11,000	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 9,500	\$ (1,500)
Holiday	\$ 5,000	\$ 5,000	\$ 300	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,300	\$ (700)

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

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

Circuit Court Services

Department Number 1210

Mission

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

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

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

Budget Highlights

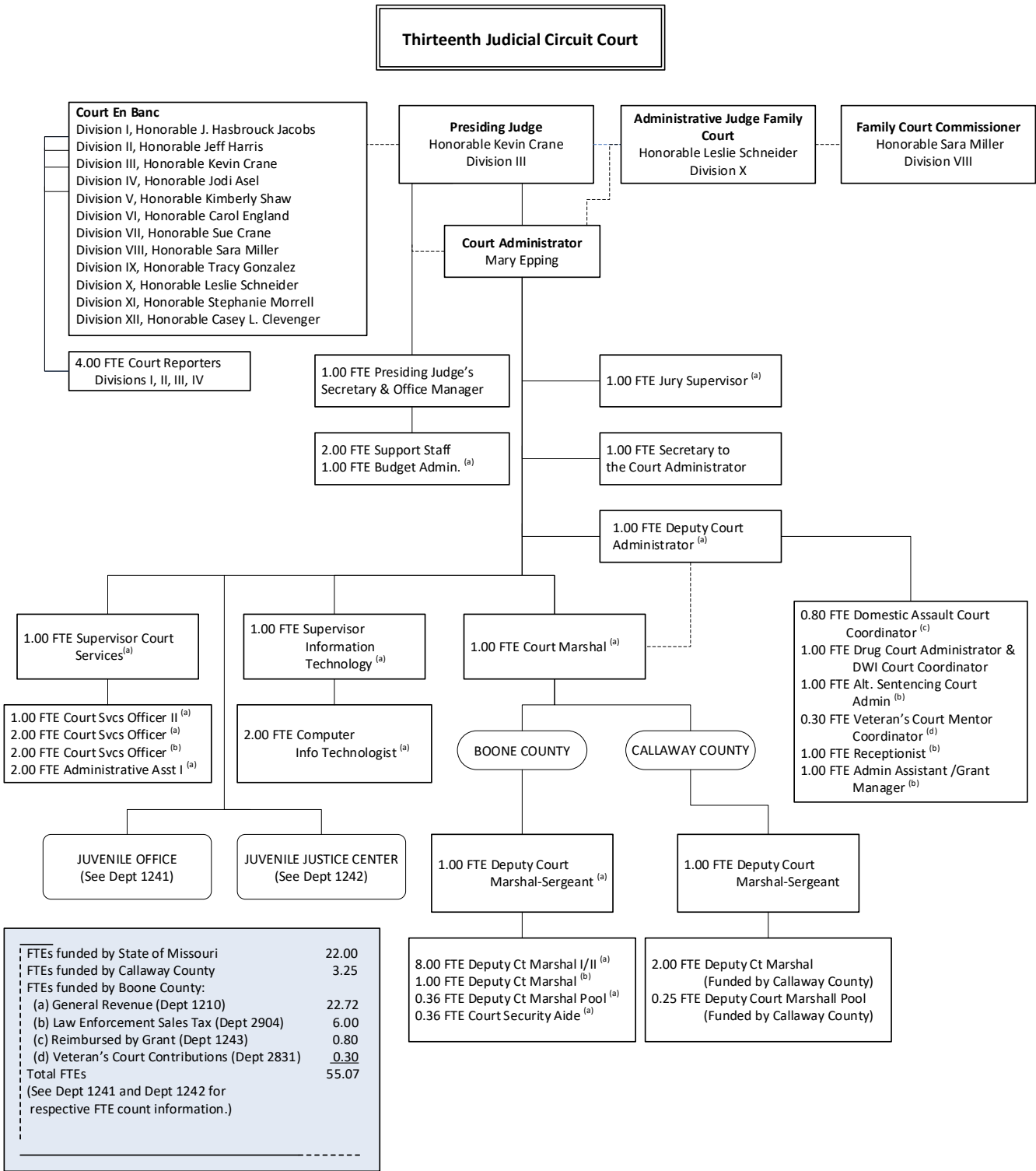
There are no significant changes to this budget.

Performance Measures

	2018	2019	2020
	Actual	Estimated	Projected
Court Marshal			
Juries Reporting	29	22	28
Jury Trial Days	76	46	70
Hours Marshals Spent in Court	4,413	4,544	4,679
Court Marshal Arrests	223	273	270
Court Marshal Commits	75	122	113
Number of Persons Through Security Screening	165,097	179,427	179,847
Court Services			
Investigations Initiated	2,900	2,997	2,985
Bond Investigations Initiated	2,163	2,456	2,246
Bond Supervision Cases Assigned	508	471	503
Community Service Hours Worked	881	341	500
Court Costs Collected by ACS	85,445	70,104	79,849
% of Costs Ordered Collected by ACS	76%	80%	75%
Fines Collected by ACS	135,500	114,520	135,759
% of Fines Collected by ACS	76%	80%	76%
Home Detention Days	15,238	10,899	9,000
VIP Program Participants	373	421	384
Probation Cases Assigned	107	71	111

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	2,081	3,595	2,000	2,110	0	2,110	41-
3471	REIMBURSEMENT CALLAWAY	63,412	60,885	60,885	63,923	0	63,923	4
3473	CHG. OF VENUE REIMB.-I.G.	2,363	500	500	500	0	500	0
	SUBTOTAL *****	67,856	64,980	63,385	66,533	0	66,533	2
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	139,315	155,000	99,321	99,321	0	99,321	35-
3569	OTHER FEES	1,865	1,800	1,800	1,800	0	1,800	0
3581	DRUG COURT FEES	124	250	200	200	0	200	20-
	SUBTOTAL *****	141,304	157,050	101,321	101,321	0	101,321	35-
MISCELLANEOUS								
3890	MISCELLANEOUS	30	75	75	75	0	75	0
	SUBTOTAL *****	30	75	75	75	0	75	0
	TOTAL REVENUES *****	209,190	222,105	164,781	167,929	0	167,929	24-
PERSONAL SERVICES								
10100	SALARIES & WAGES	923,490	948,709	930,262	988,987	0	938,987	1-
10110	OVERTIME	6,894	9,000	6,676	7,500	0	7,500	16-
10120	HOLIDAY WORKED	0	600	0	300	0	300	50-
10200	FICA	67,569	72,370	69,467	76,254	0	72,254	0
10300	HEALTH INSURANCE	105,574	99,304	100,724	102,648	0	96,648	2-
10310	COUNTY HSA CONTRIBUTION	11,600	14,400	10,250	16,800	0	16,800	16
10325	DISABILITY INSURANCE	3,947	3,470	3,237	3,471	0	3,471	0
10330	CNTY PD DEPENDENT PREM-HEALTH	19,284	19,435	15,345	17,508	0	17,508	9-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,150	1,251	1,126	1,104	0	1,104	11-
10350	LIFE INSURANCE	996	1,584	1,523	1,584	0	1,584	0
10375	DENTAL INSURANCE	7,670	8,400	8,604	8,820	0	8,820	5
10400	WORKERS COMP	14,435	17,511	15,797	22,364	0	22,364	27
10500	401(A) MATCH PLAN	8,090	11,440	10,610	11,440	0	11,440	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	15,523	14,963	16,041	0	16,041	3
	SUBTOTAL *****	1,170,699	1,222,997	1,188,584	1,274,821	0	1,214,821	1-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	843	980	980	980	0	980	0
23000	OFFICE SUPPLIES	4,119	5,395	4,500	5,000	0	5,000	7-
23001	PRINTING	0	200	100	200	0	200	0
23007	COURT REPORTER SUPPLIES	1,033	925	1,050	925	0	925	0
23015	COMPUTER SUPPLIES	172	400	400	400	0	400	0
23016	MAGNETIC MEDIA	65	100	100	100	0	100	0
23018	PRINTER SUPPLIES	1,405	2,200	1,800	2,200	0	2,200	0
23050	OTHER SUPPLIES	774	750	750	750	0	750	0
23200	AMMUNITION	1,659	1,600	1,542	1,600	0	1,600	0
23300	UNIFORMS	6,042	5,330	5,330	6,620	0	6,620	24
23810	UNTAGGED HARDWARE AND SOFTWARE	0	3,350	3,350	5,820	0	5,820	73
23850	MINOR EQUIP & TOOLS (<\$1000)	7,369	14,550	14,550	1,090	0	1,090	92-
23855	FURNITURE/FIXTURE <\$1000	539	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	24,020	36,780	35,452	26,685	0	26,685	27-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	660	885	586	860	0	860	2-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,355	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	4,644	3,500	3,500	3,500	0	3,500	0
37235	MEALS & LODGING - OTHER	10	150	100	100	0	100	33-
37240	REGISTRATION/TUITION	5,133	6,900	6,500	6,500	0	6,500	5-
	SUBTOTAL *****	12,802	13,435	12,686	12,960	0	12,960	4-
UTILITIES								
48000	TELEPHONES	21,523	20,600	22,610	22,230	0	22,230	7
48050	CELLULAR/MOBILE DEVICE SERVICE	1,542	1,440	1,400	1,400	0	1,400	2-
	SUBTOTAL *****	23,065	22,040	24,010	23,630	0	23,630	7

Circuit Court Services

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	200	100	100	0	100	50-
59010	FUEL SURCHARGE - REIMB TO R&B	0	5	5	5	0	5	0
59100	VEHICLE REPAIRS/MAINTENANCE	124	150	150	150	0	150	0
59110	MECHANICS CHARGE - REIMB R&B	17	50	0	50	0	50	0
59200	LOCAL MILEAGE	4,409	6,000	5,000	5,000	0	5,000	16-
SUBTOTAL *****		4,550	6,405	5,255	5,305	0	5,305	17-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,820	3,300	4,000	4,775	0	4,775	44
60200	EQUIP REPAIRS/MAINTENANCE	1,983	1,300	1,300	1,300	0	1,300	0
SUBTOTAL *****		4,803	4,600	5,300	6,075	0	6,075	32
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,516	3,120	3,110	3,120	0	3,120	0
70100	SOFTWARE SUBSCRIPTIONS	0	500	500	500	0	500	0
71000	INSURANCE AND BONDS	0	30	30	0	0	0	100-
71100	OUTSIDE SERVICES	1,320	1,150	1,150	1,150	0	1,150	0
71101	PROFESSIONAL SERVICES	128,568	130,000	135,700	137,000	0	137,000	5
71600	EQUIP LEASES & METER CHRG	120,914	128,679	80,000	87,400	0	87,400	32-
SUBTOTAL *****		253,318	263,479	220,490	229,170	0	229,170	13-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	215,571	229,401	229,401	221,630	0	221,630	3-
86300	TESTING	304	500	410	410	0	410	18-
SUBTOTAL *****		215,875	229,901	229,811	222,040	0	222,040	3-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	5,406	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,215	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	14,576	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	4,924	7,000	6,751	775	0	775	88-
SUBTOTAL *****		26,121	7,000	6,751	775	0	775	89-
TOTAL EXPENDITURES *****		1,735,253	1,806,637	1,728,339	1,801,461	0	1,741,461	4-

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	6,826	7,000	7,000	7,000	0	7,000	0
3473	CHG. OF VENUE REIMB.-I.G.	650	5,000	3,000	3,000	0	3,000	40-
	SUBTOTAL *****	7,476	12,000	10,000	10,000	0	10,000	17-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,923	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	3,923	2,000	2,000	2,000	0	2,000	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	850	0	250	0	0	0	0
	SUBTOTAL *****	850	0	250	0	0	0	0
	TOTAL REVENUES *****	12,249	14,000	12,250	12,000	0	12,000	14-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,642	1,800	1,800	2,500	0	2,500	38
23001	PRINTING	6,624	6,570	6,570	2,700	0	2,700	58-
23015	COMPUTER SUPPLIES	25	300	300	300	0	300	0
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23018	PRINTER SUPPLIES	563	775	845	845	0	845	9
23050	OTHER SUPPLIES	356	300	401	300	0	300	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	28,800	6,000	4,000	0	4,000	86-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,228	300	347	300	0	300	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	250	0	250	0
	SUBTOTAL *****	10,438	38,895	16,313	11,245	0	11,245	71-
UTILITIES								
48000	TELEPHONES	11,696	11,581	12,165	14,350	0	14,350	23
	SUBTOTAL *****	11,696	11,581	12,165	14,350	0	14,350	24
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,008	6,300	6,300	4,475	0	4,475	28-
60200	EQUIP REPAIRS/MAINTENANCE	0	9,800	3,215	4,800	0	4,800	51-
	SUBTOTAL *****	5,008	16,100	9,515	9,275	0	9,275	42-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	1,780	0	1,780	0
71100	OUTSIDE SERVICES	49,014	60,000	60,000	60,000	0	60,000	0
	SUBTOTAL *****	49,014	60,000	60,000	61,780	0	61,780	3
OTHER								
84000	FOOD/LODGING JURIES	3,815	5,000	5,000	5,000	0	5,000	0
84005	JURORS PARKING	4,665	8,000	6,000	6,000	0	6,000	25-
84300	ADVERTISING	2,652	4,000	4,000	4,000	0	4,000	0
84600	COURT COSTS	112,888	106,500	105,000	109,250	0	109,250	2
84700	WITNESS EXPENSES	209	200	4,600	200	0	200	0
84801	TRANSCRIPTS-CIVIL	1,172	250	250	250	0	250	0
	SUBTOTAL *****	125,401	123,950	124,850	124,700	0	124,700	1
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	4,955	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	14,488	8,900	8,900	23,650	0	23,650	165
92301	REPLC COMPUTER HDWR	1,943	0	0	3,045	0	3,045	0
	SUBTOTAL *****	21,386	8,900	8,900	26,695	0	26,695	200
	TOTAL EXPENDITURES *****	222,943	259,426	231,743	248,045	0	248,045	4-

Decimal values have been truncated.

Juvenile Office

Department Number 1241

Mission

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

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

Budget Highlights

There are no significant changes to this budget.

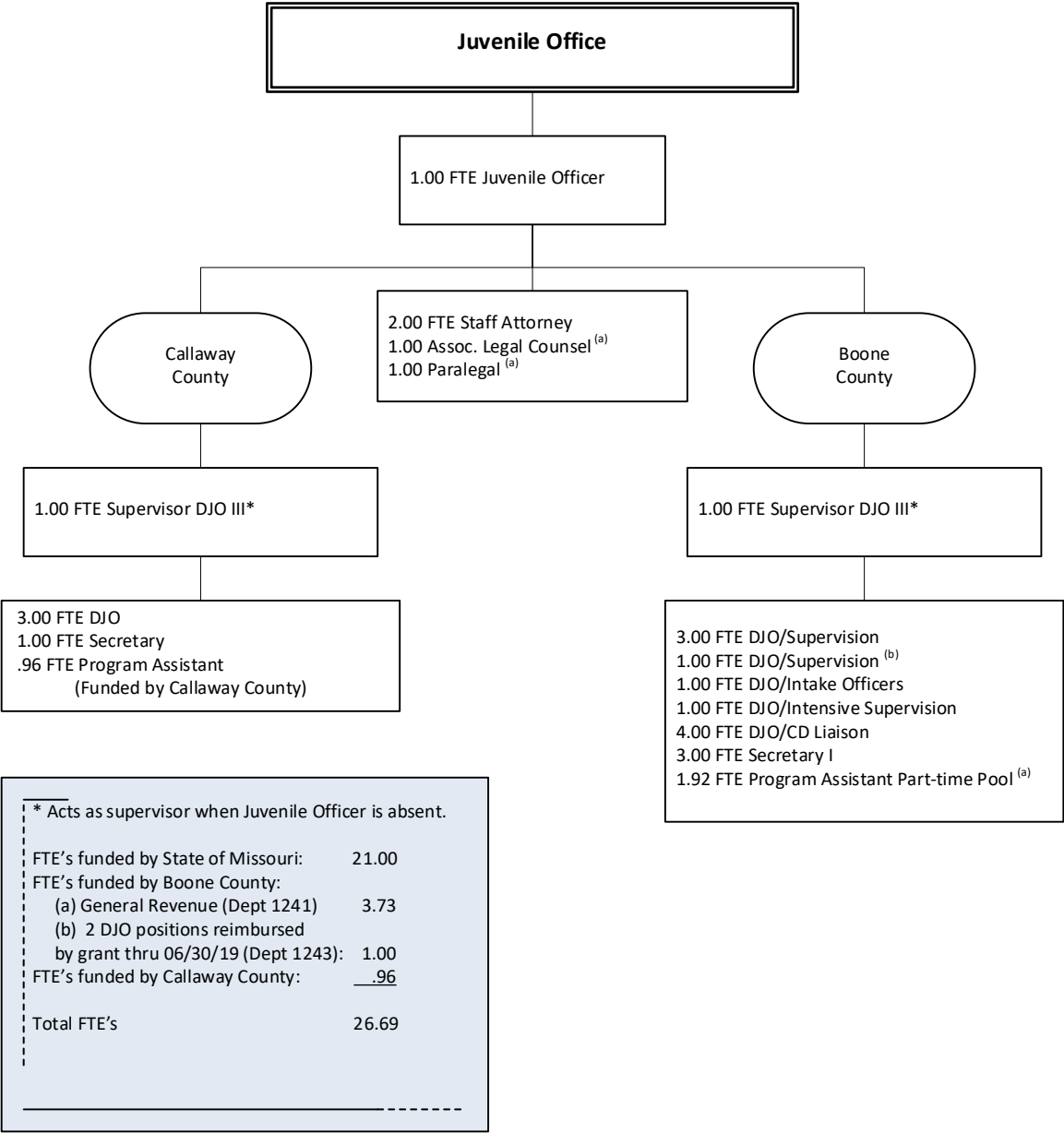
Performance Measures

	2018	2019	2020
	Actual	Estimated	Projected
Number of Total Referrals	1176	1200	1200
Number of New and Supplemental Filings	842	850	850
Number of Cases Disposed	676	700	700
Average Supervision Caseload Per Officer (a)	25	25	25

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

Juvenile Office

Organizational Chart



Juvenile Office

Annual Budget

1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	3,228	3,100	3,600	2,900	0	2,900	6-
	SUBTOTAL *****	3,228	3,100	3,600	2,900	0	2,900	6-
CHARGES FOR SERVICES								
3569	OTHER FEES	0	0	0	2,430	0	2,430	0
	SUBTOTAL *****	0	0	0	2,430	0	2,430	0
	TOTAL REVENUES *****	3,228	3,100	3,600	5,330	0	5,330	72
PERSONAL SERVICES								
10100	SALARIES & WAGES	112,775	122,869	123,897	128,683	0	128,683	4
10200	FICA	8,618	9,399	9,454	9,844	0	9,844	4
10300	HEALTH INSURANCE	5,280	4,884	4,884	4,884	0	4,884	0
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	361	301	344	306	0	306	1
10350	LIFE INSURANCE	96	144	144	144	0	144	0
10375	DENTAL INSURANCE	420	420	420	420	0	420	0
10500	401(A) MATCH PLAN	400	1,040	650	1,040	0	1,040	0
	SUBTOTAL *****	129,150	140,257	140,993	146,521	0	146,521	4
MATERIALS & SUPPLIES								
22000	POSTAGE	281	500	400	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	150	200	180	200	0	200	0
23000	OFFICE SUPPLIES	2,509	3,000	2,500	3,000	0	3,000	0
23001	PRINTING	355	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	65	275	275	275	0	275	0
23016	MAGNETIC MEDIA	32	100	54	100	0	100	0
23018	PRINTER SUPPLIES	690	1,000	700	1,000	0	1,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	200	200	200	200	0	200	0
23050	OTHER SUPPLIES	641	600	600	600	0	600	0
23400	FOOD	62	300	300	500	0	500	66
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,500	375	2,175	0	2,175	45
23850	MINOR EQUIP & TOOLS (<\$1000)	896	650	650	500	0	500	23-
23855	FURNITURE/FIXTURE <\$1000	0	600	600	600	0	600	0
	SUBTOTAL *****	5,881	9,925	7,834	10,650	0	10,650	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,780	1,805	1,805	1,625	0	1,625	9-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	204	1,300	500	1,000	0	1,000	23-
37230	MEALS & LODGING-TRAINING	2,435	2,000	1,000	2,300	0	2,300	15
37240	REGISTRATION/TUITION	2,270	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	6,689	6,605	4,805	6,425	0	6,425	3-
UTILITIES								
48000	TELEPHONES	12,093	13,200	12,750	13,200	0	13,200	0
48050	CELLULAR/MOBILE DEVICE SERVICE	2,036	2,000	1,872	2,000	0	2,000	0
	SUBTOTAL *****	14,129	15,200	14,622	15,200	0	15,200	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,895	2,200	1,965	2,200	0	2,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	87	100	100	100	0	100	0
59025	VEHICLE TITLE/LICENSE/PLATES	12	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	259	600	600	600	0	600	0
59105	TIRES	72	550	444	550	0	550	0
59110	MECHANICS CHARGE - REIMB R&B	119	500	200	500	0	500	0
59200	LOCAL MILEAGE	1,404	2,000	1,500	2,600	0	2,600	30
	SUBTOTAL *****	3,848	5,950	4,809	6,550	0	6,550	10
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,556	4,100	2,876	3,000	0	3,000	26-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	2,556	4,350	2,876	3,250	0	3,250	25-

Juvenile Office

CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	30	0	0	0	0	0
71100	OUTSIDE SERVICES	7,057	10,000	8,000	10,000	0	10,000
71101	PROFESSIONAL SERVICES	3,500	3,500	6,410	3,500	0	3,500
71600	EQUIP LEASES & METER CHRG	1,185	500	578	800	0	800
SUBTOTAL *****		11,772	14,000	14,988	14,300	0	14,300
OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	129,676	137,998	137,998	133,321	0	133,321
84010	RECEPTION/MEETINGS	0	250	0	0	0	0
84300	ADVERTISING	690	300	0	300	0	300
84600	COURT COSTS	115,304	118,855	117,500	121,232	0	121,232
85620	OTHER MEDICAL	506	0	0	0	0	0
86300	TESTING	0	600	500	3,030	0	3,030
SUBTOTAL *****		246,176	258,003	255,998	257,883	0	257,883
FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	5,330	6,700	6,700	775	0	775
92400	REPLCMENT AUTO/TRUCKS	20,767	0	0	0	0	0
SUBTOTAL *****		26,097	6,700	6,700	775	0	775
TOTAL EXPENDITURES *****		446,298	460,990	453,625	461,554	0	461,554

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

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

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

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

Budget Highlights

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

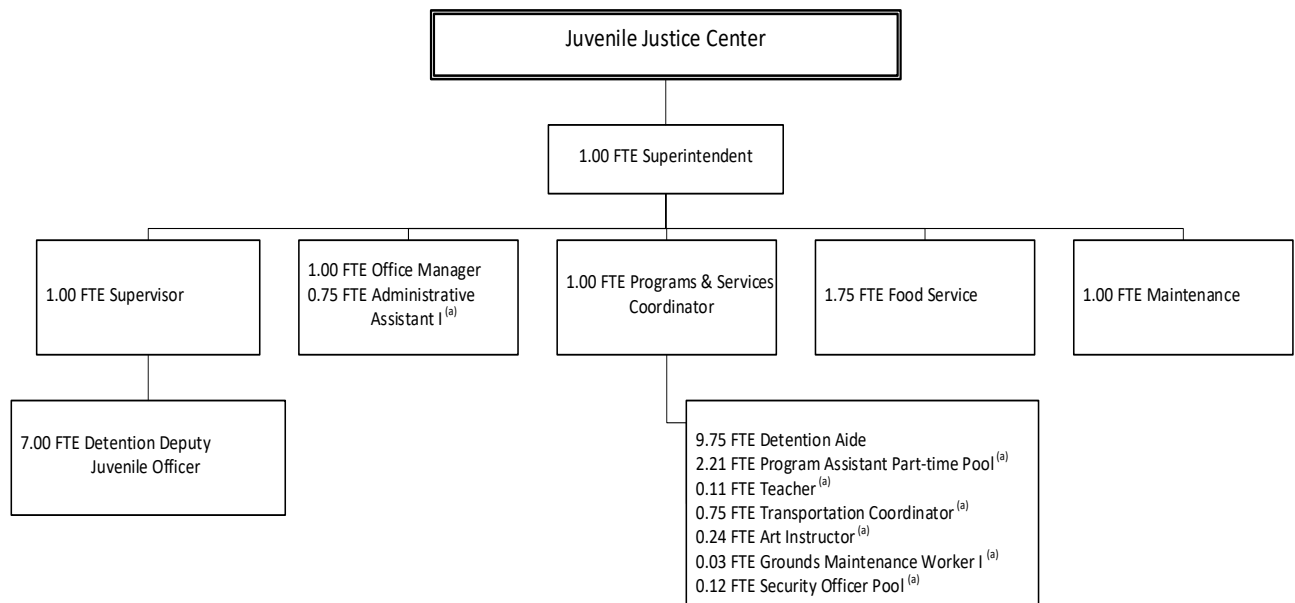
There are no significant changes to the budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2018 Actual	2019 Estimated	2020 Projected
Detention			
Number of Admissions	205	220	208
Number of Resident Days	2,671	2,030	2,098
Average Length of Stay	13.0	9.2	10.1
Evaluation			
Number of Evaluations Completed	87	73	73
Number of Resident Days	2,395	1,799	1,799
Average Length of Stay	27.5	24.6	24.6
Short Term/Placement			
Number of Placements	11	15	13
Number of Resident Days	245	104	165
Average Length of Stay	4.2	9.5	12.7
Average Length of Stay for all Placements Combined	22.3	13.8	13.8
Average Daily Population	7.9	9.0	8.5

Organizational Chart



FTE's funded by State of Missouri:	23.50
FTE's funded by Boone County:	
(a) General Revenue (Dept 1242)	<u>4.21</u>
Total FTE's	27.71

Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	29,094	22,000	17,028	22,000	0	22,000	0
3411	FEDERAL GRANT REIMBURSE	55,898	56,000	40,000	56,000	0	56,000	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	57,060	35,000	65,000	61,000	0	61,000	74
3451	STATE REIMB-GRANT/PROGRAM/OTHR	171	165	193	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	33,818	38,500	31,800	38,500	0	38,500	0
3475	DYS CONTRACTS	21,540	18,000	18,000	25,000	0	25,000	38
3477	STATE REIMB-DEL CHIL HOME	77,042	62,000	57,000	62,000	0	62,000	0
SUBTOTAL *****		274,623	231,665	229,021	264,665	0	264,665	14
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	10,068	4,500	15,000	4,500	0	4,500	0
3555	MEAL REIMBURSEMENT	2,563	2,000	2,000	2,000	0	2,000	0
SUBTOTAL *****		12,631	6,500	17,000	6,500	0	6,500	0
MISCELLANEOUS								
3880	CONTRIBUTIONS	1	0	53	0	0	0	0
3891	DIVIDENDS/REBATES	2,679	1,600	1,600	1,600	0	1,600	0
SUBTOTAL *****		2,680	1,600	1,653	1,600	0	1,600	0
TOTAL REVENUES *****		289,934	239,765	247,674	272,765	0	272,765	14
PERSONAL SERVICES								
10100	SALARIES & WAGES	88,345	110,130	88,926	110,130	0	110,130	0
10120	HOLIDAY WORKED	3,084	4,400	3,820	4,000	0	4,000	9-
10125	FAMILY HOLIDAY WORKED PREMIUM	691	4,000	687	2,000	0	2,000	50-
10200	FICA	7,000	9,067	7,082	8,883	0	8,883	2-
10300	HEALTH INSURANCE	8,834	11,424	6,500	10,596	0	10,596	7-
10310	COUNTY HSA CONTRIBUTION	550	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	130	147	83	147	0	147	0
10350	LIFE INSURANCE	68	144	86	144	0	144	0
10375	DENTAL INSURANCE	631	840	549	840	0	840	0
10400	WORKERS COMP	4	0	0	0	0	0	0
10500	401 (A) MATCH PLAN	1,000	1,300	650	1,040	0	1,040	20-
10600	UNEMPLOYMENT BENEFITS	66	0	0	0	0	0	0
SUBTOTAL *****		110,403	141,452	108,383	138,980	0	138,980	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	1,845	1,770	1,770	1,800	0	1,800	1
23001	PRINTING	0	300	240	250	0	250	16-
23015	COMPUTER SUPPLIES	114	100	0	100	0	100	0
23018	PRINTER SUPPLIES	240	215	252	215	0	215	0
23025	RESIDENT SUPPLIES	2,392	2,500	2,200	2,500	0	2,500	0
23030	KITCHEN SUPPLIES	612	650	650	1,000	0	1,000	53
23031	CUSTODIAL SUPPLIES	3,559	4,000	3,550	4,000	0	4,000	0
23035	MAINTENANCE SUPPLIES	1,502	1,340	1,340	1,340	0	1,340	0
23050	OTHER SUPPLIES	1,068	1,420	1,300	1,300	0	1,300	8-
23400	FOOD	31,772	31,000	31,000	32,000	0	32,000	3
23502	NON-PRES. MED. SUPPLIES	203	250	250	250	0	250	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	4,325	1,000	2,915	0	2,915	32-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,501	2,140	2,468	2,250	0	2,250	5
23855	FURNITURE/FIXTURE <\$1000	393	754	700	860	0	860	14
SUBTOTAL *****		47,201	50,864	46,820	50,880	0	50,880	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	100	150	150	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	11	300	275	300	0	300	0
37230	MEALS & LODGING-TRAINING	116	1,000	750	1,000	0	1,000	0
37235	MEALS & LODGING - OTHER	20	100	40	100	0	100	0
37240	REGISTRATION/TUITION	2,339	3,000	2,500	1,000	0	1,000	66-
SUBTOTAL *****		2,586	4,550	3,715	2,550	0	2,550	44-

Juvenile Justice Center

UTILITIES								
48000	TELEPHONES	3,984	3,700	3,800	3,900	0	3,900	5
48100	NATURAL GAS	11,673	14,200	13,000	13,000	0	13,000	8-
48200	ELECTRICITY	26,947	30,000	30,000	30,000	0	30,000	0
48300	WATER	2,539	2,000	2,500	2,500	0	2,500	25
48400	SOLID WASTE	1,918	1,600	1,956	1,975	0	1,975	23
48500	STORM WATER UTILITY	318	468	400	420	0	420	10-
48600	SEWER USE	2,729	2,500	2,500	2,600	0	2,600	4
48700	LP GAS/BLDG GENERATOR FUEL	0	500	100	400	0	400	20-
SUBTOTAL *****		50,108	54,968	54,256	54,795	0	54,795	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,253	1,500	1,500	1,500	0	1,500	0
59010	FUEL SURCHARGE - REIMB TO R&B	58	70	50	70	0	70	0
59100	VEHICLE REPAIRS/MAINTENANCE	303	350	558	500	0	500	42
59105	TIRES	78	500	500	800	0	800	60
59110	MECHANICS CHARGE - REIMB R&B	51	100	241	100	0	100	0
59200	LOCAL MILEAGE	80	100	50	100	0	100	0
SUBTOTAL *****		1,823	2,620	2,899	3,070	0	3,070	17
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,655	3,655	2,913	3,515	0	3,515	3-
60100	BLDG REPAIRS/MAINTENANCE	8,467	11,475	10,000	15,450	0	15,450	34
60150	PEST CONTROL	744	750	744	750	0	750	0
60200	EQUIP REPAIRS/MAINTENANCE	936	1,800	1,500	2,960	0	2,960	64
60400	GROUNDS MAINTENANCE	653	700	700	700	0	700	0
SUBTOTAL *****		13,455	18,380	15,857	23,375	0	23,375	27
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	482	475	538	500	0	500	5
71100	OUTSIDE SERVICES	567	750	799	1,000	0	1,000	33
71101	PROFESSIONAL SERVICES	10,000	10,500	10,500	10,500	0	10,500	0
SUBTOTAL *****		11,049	11,725	11,837	12,000	0	12,000	2
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	270	275	270	275	0	275	0
83815	FACILITIES INTERNAL SERVC CHRG	66,403	102,587	102,587	92,599	0	92,599	9-
84300	ADVERTISING	26	50	30	30	0	30	40-
85620	OTHER MEDICAL	1,215	200	200	200	0	200	0
86300	TESTING	0	810	810	810	0	810	0
SUBTOTAL *****		67,914	103,922	103,897	93,914	0	93,914	10-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	4,554	7,200	7,200	14,000	0	14,000	94
92301	REPLC COMPUTER HDWR	1,445	1,600	725	8,394	0	8,394	424
SUBTOTAL *****		5,999	8,800	7,925	22,394	0	22,394	154
TOTAL EXPENDITURES *****		310,538	397,281	355,589	401,958	0	401,958	1

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.

There are no significant changes to the budget.

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, 2019 to June 30, 2020 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, 2019 to June 30, 2020 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, 2020 to December 31, 2021 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, 2019 to September 30, 2020 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, 2019 to June 30, 2020 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, 2020 to December 31, 2020 Origination: 2018	No match required

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	69,240	105,152	80,000	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	106,003	131,446	100,000	49,434	0	49,434	62-
	SUBTOTAL *****	175,243	236,598	180,000	49,434	0	49,434	79-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	197,718	209,000	209,000	209,000	0	209,000	0
	SUBTOTAL *****	197,718	209,000	209,000	209,000	0	209,000	0
	TOTAL REVENUES *****	372,961	445,598	389,000	258,434	0	258,434	42-
PERSONAL SERVICES								
10100	SALARIES & WAGES	98,823	110,577	108,849	109,487	0	39,551	64-
10110	OVERTIME	878	0	780	0	0	0	0
10200	FICA	7,421	8,459	8,209	8,375	0	3,052	63-
10300	HEALTH INSURANCE	15,892	16,308	15,480	15,480	0	4,884	70-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	2,400	0	1,200	0
10325	DISABILITY INSURANCE	426	398	390	394	0	143	64-
10350	LIFE INSURANCE	128	216	216	216	0	72	66-
10375	DENTAL INSURANCE	1,145	1,260	1,260	1,260	0	420	66-
10400	WORKERS COMP	860	862	854	1,036	0	0	100-
10500	401(A) MATCH PLAN	650	1,560	650	1,560	0	520	66-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,546	648	607	0	0	100-
	SUBTOTAL *****	127,423	142,386	138,536	140,815	0	49,842	65-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	152	0	0	0	0	0	0
23400	FOOD	79	0	0	0	0	0	0
	SUBTOTAL *****	231	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	1,856	1,757	1,757	0	0	0	100-
	SUBTOTAL *****	1,856	1,757	1,757	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	33,960	70,738	35,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	204,131	230,848	220,000	209,000	0	209,000	9-
71600	EQUIP LEASES & METER CHRG	4,794	7,067	5,000	0	0	0	100-
	SUBTOTAL *****	242,885	308,653	260,000	209,000	0	209,000	32-
	TOTAL EXPENDITURES *****	372,395	452,796	400,293	349,815	0	258,842	43-

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 attendance at the National Council of Juvenile and Family Court Judges annual conference. The FY 2019 budget reflected increased appropriations 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). The FY 2020 budget reflects continuation of this funding. There are no other significant changes to this budget.

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	23,318	33,500	25,818	31,000	0	31,000	7-
3575	FAMILY COURT FEES	32,058	33,000	29,000	33,000	0	33,000	0
3579	FAMILY COURT FEES-JUVENILE OFF	6,360	9,000	7,500	9,000	0	9,000	0
SUBTOTAL *****		61,736	75,500	62,318	73,000	0	73,000	3-
INTEREST								
3711	INT-OVERNIGHT	184	120	450	200	0	200	66
3712	INT-LONG TERM INVEST	2,967	2,300	3,000	2,000	0	2,000	13-
3798	INC/DEC IN FV OF INVESTMENTS	-30	0	0	0	0	0	0
SUBTOTAL *****		3,121	2,420	3,450	2,200	0	2,200	9-
MISCELLANEOUS								
3890	MISCELLANEOUS	920	400	900	950	0	950	137
SUBTOTAL *****		920	400	900	950	0	950	138
TOTAL REVENUES *****		65,777	78,320	66,668	76,150	0	76,150	3-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	15	50	50	50	0	50	0
SUBTOTAL *****		15	50	50	50	0	50	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	1,250	0	1,250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	3,800	0	3,800	0
37230	MEALS & LODGING-TRAINING	533	150	150	6,550	0	6,550	,266
37240	REGISTRATION/TUITION	0	0	150	4,250	0	4,250	0
SUBTOTAL *****		533	150	300	15,850	0	15,850	**

Family Services and Justice

CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	21,053	30,150	27,500	27,500	0	27,500 8-
71101	PROFESSIONAL SERVICES	34,140	60,000	50,000	60,000	0	60,000 0
SUBTOTAL *****		55,193	90,150	77,500	87,500	0	87,500 3-
OTHER							
86900	MISCELLANEOUS	23	0	0	0	0	0 0
SUBTOTAL *****		23	0	0	0	0	0 0
TOTAL EXPENDITURES *****		55,764	90,350	77,850	103,400	0	103,400 14

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

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

Budget Highlights

There are no significant changes to this budget.

Performance Measures

	2018 Actual	2019 Estimated	2020 Projected
Admissions by year			
Diversion Program	24	26	30
Probation Program	68	60	65
Re-Entry Program	5	11	15
DWI Court	25	22	22
Total Participants	122	119	132
Drug Court and DWI Fees Collected			
Drug Court	57,638	44,900	49,900
DWI Court	37,891	36,242	40,300

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	2,000	500	0	500	0
3471	REIMBURSEMENT CALLAWAY	2,208	723	1,000	300	0	300	58-
SUBTOTAL *****		2,208	723	3,000	800	0	800	11
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	57,638	50,000	47,000	50,000	0	50,000	0
3584	DRUG COURT FEES - DWI	37,891	30,000	36,000	36,000	0	36,000	20
SUBTOTAL *****		95,529	80,000	83,000	86,000	0	86,000	8

13th Judicial Circuit Drug Court

INTEREST							
3711 INT-OVERNIGHT	343	300	800	600	0	600	100
3712 INT-LONG TERM INVEST	5,522	3,500	5,900	5,000	0	5,000	42
3798 INC/DEC IN FV OF INVESTMENTS	-77	0	3,000	2,000	0	2,000	0
SUBTOTAL *****	5,788	3,800	9,700	7,600	0	7,600	100
MISCELLANEOUS							
3890 MISCELLANEOUS	285	300	300	300	0	300	0
SUBTOTAL *****	285	300	300	300	0	300	0
TOTAL REVENUES *****	103,810	84,823	96,000	94,700	0	94,700	12
MATERIALS & SUPPLIES							
23000 OFFICE SUPPLIES	2,606	3,000	2,000	2,000	0	2,000	33-
23001 PRINTING	0	100	0	50	0	50	50-
23015 COMPUTER SUPPLIES	6	100	100	100	0	100	0
23016 MAGNETIC MEDIA	0	25	25	25	0	25	0
23018 PRINTER SUPPLIES	57	200	280	200	0	200	0
23027 INMATE WORK/INCENTIVE SUPPLY	2,330	5,000	3,000	5,000	0	5,000	0
23050 OTHER SUPPLIES	651	2,000	2,626	2,000	0	2,000	0
23810 UNTAGGED HARDWARE AND SOFTWARE	0	175	175	226	0	226	29
23850 MINOR EQUIP & TOOLS (<\$1000)	169	0	0	100	0	100	0
SUBTOTAL *****	5,819	10,600	8,206	9,701	0	9,701	8-
DUES TRAVEL & TRAINING							
37000 DUES & PROF CERTIFCTN/LICENSE	380	440	580	840	0	840	90
37220 TRAVEL (AIRFARE, MILEAGE, ETC)	2,600	3,500	3,000	1,850	0	1,850	47-
37230 MEALS & LODGING-TRAINING	3,275	7,500	4,500	3,950	0	3,950	47-
37235 MEALS & LODGING - OTHER	355	600	1,000	1,000	0	1,000	66
37240 REGISTRATION/TUITION	2,715	3,000	2,715	6,575	0	6,575	119
SUBTOTAL *****	9,325	15,040	11,795	14,215	0	14,215	5-
VEHICLE EXPENSE							
59200 LOCAL MILEAGE	5	200	100	200	0	200	0
SUBTOTAL *****	5	200	100	200	0	200	0
CONTRACTUAL SERVICES							
71100 OUTSIDE SERVICES	24,732	110,907	25,000	90,000	0	90,000	18-
71101 PROFESSIONAL SERVICES	0	500	0	25,500	0	25,500	,000
SUBTOTAL *****	24,732	111,407	25,000	115,500	0	115,500	4
OTHER							
83100 AWARDS	2,705	4,000	3,000	4,000	0	4,000	0
84010 RECEPTION/MEETINGS	678	400	650	700	0	700	75
86300 TESTING	51,948	120,360	70,000	90,000	0	90,000	25-
86900 MISCELLANEOUS	46	0	0	0	0	0	0
SUBTOTAL *****	55,377	124,760	73,650	94,700	0	94,700	24-
FIXED ASSET ADDITIONS							
92301 REPLC COMPUTER HDWR	1,286	0	0	0	0	0	0
SUBTOTAL *****	1,286	0	0	0	0	0	0
TOTAL EXPENDITURES *****	96,544	262,007	118,751	234,316	0	234,316	11-

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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

	2018 Actual	2019 Estimated	2020 Projected
Admissions by year			
Veterans Court	18	15	17
Contributions and Fees Collected			
Contributions	\$0	\$0	\$0
Fees	\$10,668	\$10,800	\$12,600

Veterans Court

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	10,668	9,000	10,810	12,600	0	12,600	40
	SUBTOTAL *****	10,668	9,000	10,810	12,600	0	12,600	40
	TOTAL REVENUES *****	10,668	9,000	10,810	12,600	0	12,600	40
PERSONAL SERVICES								
10100	SALARIES & WAGES	7,047	11,681	9,613	11,681	0	11,681	0
10200	FICA	539	893	736	893	0	893	0
10400	WORKERS COMP	156	313	175	398	0	398	27
	SUBTOTAL *****	7,742	12,887	10,524	12,972	0	12,972	1
MATERIALS & SUPPLIES								
23027	INMATE WORK/INCENTIVE SUPPLY	833	1,000	1,000	1,000	0	1,000	0
23050	OTHER SUPPLIES	99	100	100	100	0	100	0
	SUBTOTAL *****	932	1,100	1,100	1,100	0	1,100	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	50	240	300	0	300	500
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,000	2,078	1,950	0	1,950	35-
37230	MEALS & LODGING-TRAINING	0	3,850	4,410	3,750	0	3,750	2-
37240	REGISTRATION/TUITION	0	4,795	4,865	1,810	0	1,810	62-
	SUBTOTAL *****	0	11,695	11,593	7,810	0	7,810	33-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	100	50	100	0	100	0
	SUBTOTAL *****	0	100	50	100	0	100	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	5,017	32,342	10,000	24,000	0	24,000	25-
	SUBTOTAL *****	5,017	32,342	10,000	24,000	0	24,000	26-
OTHER								
83100	AWARDS	123	750	750	350	0	350	53-
84010	RECEPTION/MEETINGS	308	160	200	300	0	300	87
86300	TESTING	14,933	21,240	15,000	18,000	0	18,000	15-
	SUBTOTAL *****	15,364	22,150	15,950	18,650	0	18,650	16-
	TOTAL EXPENDITURES *****	29,055	80,274	49,217	64,632	0	64,632	19-

Decimal values have been truncated.

Administration of Justice

Department Number 2850

Mission

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

Budget Highlights

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

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	12,707	14,000	10,000	14,000	0	14,000	0
	SUBTOTAL *****	12,707	14,000	10,000	14,000	0	14,000	0
INTEREST								
3711	INT-OVERNIGHT	119	60	240	60	0	60	0
3712	INT-LONG TERM INVEST	1,813	800	1,800	800	0	800	0
3798	INC/DEC IN FV OF INVESTMENTS	-311	0	0	0	0	0	0
	SUBTOTAL *****	1,621	860	2,040	860	0	860	0
	TOTAL REVENUES *****	14,328	14,860	12,040	14,860	0	14,860	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	200	200	0	200	0
23014	HDWR INSTALLATION SUPPLIES	0	0	0	50	0	50	0
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	300	300	525	0	525	75
23850	MINOR EQUIP & TOOLS (<\$1000)	0	475	300	300	0	300	36-
23855	FURNITURE/FIXTURE <\$1000	0	0	975	0	0	0	0
	SUBTOTAL *****	0	1,025	1,825	1,125	0	1,125	10
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	150	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	525	2,500	1,500	3,000	0	3,000	20
37230	MEALS & LODGING-TRAINING	2,328	3,000	3,000	5,900	0	5,900	96
37240	REGISTRATION/TUITION	1,200	3,500	2,325	5,900	0	5,900	68
	SUBTOTAL *****	4,053	9,000	6,975	14,950	0	14,950	66
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	4,800	0	4,800	0
71101	PROFESSIONAL SERVICES	527	5,000	1,000	5,750	0	5,750	15
	SUBTOTAL *****	527	5,000	1,000	10,550	0	10,550	111
OTHER								
83100	AWARDS	950	1,750	1,000	1,750	0	1,750	0
84010	RECEPTION/MEETINGS	131	375	375	375	0	375	0
86900	MISCELLANEOUS	21	0	0	0	0	0	0
	SUBTOTAL *****	1,102	2,125	1,375	2,125	0	2,125	0

Administration of Justice

Department Number 2850

FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	6,000	6,000	12,500	0	12,500	108
91302	COMPUTER SOFTWARE	0	4,000	1,000	4,000	0	4,000	0
92100	REPLCMENT FURN & FIXTURES	4,955	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	9,800	0	9,800	0
92301	REPLC COMPUTER HDWR	0	4,500	1,000	5,570	0	5,570	23
SUBTOTAL *****		4,955	14,500	8,000	31,870	0	31,870	120
TOTAL EXPENDITURES *****		10,637	31,650	19,175	60,620	0	60,620	92

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Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

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

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

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

Budget Highlights

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

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

	2018	2019	2020
	Actual	Estimated	Projected
Mental Health Court Admissions			
Diversion Program	1	6	4
Probation Program	33	28	15
Re-Entry Program	2	4	1
Total Admissions	36	38	20

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	379	500	500	500	0	500	0
	SUBTOTAL *****	379	500	500	500	0	500	0
	TOTAL REVENUES *****	379	500	500	500	0	500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	226,263	233,784	225,672	236,542	0	236,542	1
10110	OVERTIME	1,844	2,000	1,200	2,000	0	2,000	0
10200	FICA	16,401	18,037	16,773	18,248	0	18,248	1
10300	HEALTH INSURANCE	33,628	31,788	30,156	31,788	0	31,788	0
10310	COUNTY HSA CONTRIBUTION	3,550	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,001	841	780	851	0	851	1
10330	CNTY PD DEPENDENT PREM-HEALTH	7,987	6,416	5,683	3,846	0	3,846	40-
10331	CNTY PD DEPENDENT PREM-DENTAL	484	404	363	257	0	257	36-
10350	LIFE INSURANCE	282	432	405	432	0	432	0
10375	DENTAL INSURANCE	2,309	2,100	1,980	2,100	0	2,100	0
10400	WORKERS COMP	3,978	4,728	4,582	6,093	0	6,093	28
10500	401(A) MATCH PLAN	2,505	3,900	2,450	3,120	0	3,120	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	5,208	4,527	4,730	0	4,730	9-
	SUBTOTAL *****	300,232	313,238	298,171	313,607	0	313,607	0
MATERIALS & SUPPLIES								
22000	POSTAGE	19	60	60	60	0	60	0
23000	OFFICE SUPPLIES	594	400	400	200	0	200	50-
23001	PRINTING	0	50	0	0	0	0	100-
23015	COMPUTER SUPPLIES	2	100	50	50	0	50	50-
23016	MAGNETIC MEDIA	0	0	0	50	0	50	0
23018	PRINTER SUPPLIES	26	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	1,285	2,000	1,500	2,000	0	2,000	0
23050	OTHER SUPPLIES	219	50	64	400	0	400	700
23810	UNTAGGED HARDWARE AND SOFTWARE	0	175	0	678	0	678	287
23850	MINOR EQUIP & TOOLS (<\$1000)	526	100	100	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	200	500	500	500	0	500	0
	SUBTOTAL *****	2,871	3,535	2,774	4,138	0	4,138	17
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	220	100	60	0	60	72-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	55	700	700	1,600	0	1,600	128
37230	MEALS & LODGING-TRAINING	428	800	1,000	1,600	0	1,600	100
37235	MEALS & LODGING - OTHER	0	200	243	200	0	200	0
37240	REGISTRATION/TUITION	200	1,350	1,350	1,425	0	1,425	5
	SUBTOTAL *****	733	3,270	3,393	4,885	0	4,885	49
UTILITIES								
48000	TELEPHONES	2,810	3,320	3,320	2,950	0	2,950	11-
48100	NATURAL GAS	1,710	2,200	1,967	2,200	0	2,200	0
48200	ELECTRICITY	5,384	5,200	5,400	5,500	0	5,500	5
48300	WATER	294	325	315	325	0	325	0
48500	STORM WATER UTILITY	162	150	187	195	0	195	30
48600	SEWER USE	277	300	304	300	0	300	0
	SUBTOTAL *****	10,637	11,495	11,493	11,470	0	11,470	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	15	50	50	50	0	50	0
	SUBTOTAL *****	15	50	50	50	0	50	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	192	250	250	250	0	250	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
	SUBTOTAL *****	192	350	350	350	0	350	0

Alternative Sentencing Program

Law Enforcement Sales Tax

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	77,118	66,252	80,000	60,252	0	60,252	9-
	SUBTOTAL *****	77,118	66,252	80,000	60,252	0	60,252	9-
OTHER								
83100	AWARDS	276	200	287	300	0	300	50
83815	FACILITIES INTERNAL SERVC CHRG	22,283	23,668	23,668	20,857	0	20,857	11-
84010	RECEPTION/MEETINGS	186	350	350	350	0	350	0
86300	TESTING	27,652	50,640	49,648	29,280	0	29,280	42-
	SUBTOTAL *****	50,397	74,858	73,953	50,787	0	50,787	32-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	6,500	0	6,500	0
92301	REPLC COMPUTER HDWR	1,916	600	711	0	0	0	100-
	SUBTOTAL *****	1,916	600	711	6,500	0	6,500	983
	TOTAL EXPENDITURES *****	444,111	473,648	470,895	452,039	0	452,039	5-

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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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
SUBTOTAL *****		2,100	2,100	2,100	2,100	0	2,100	0
TOTAL EXPENDITURES *****		2,100	2,100	2,100	2,100	0	2,100	0

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Sheriff & Corrections Summary

Description of Funding Sources

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

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

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

The funding sources for Corrections include the following:

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

The 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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 4,926,864	\$ 5,372,594	\$ 4,825,471	\$ 801,394	\$ 326,740	\$ 5,953,605
100	1253	Internet Crimes Task Force	222,579	197,670	138,177	7,555	-	145,732
250	2501	Sheriff Forfeiture-Dept of Justice	-	-	-	-	-	-
250	2502	Sheriff Forfeiture-Dept of Treasury	-	-	-	-	-	-
251	2510	Sheriff Training	18,390	17,885	-	26,745	-	26,745
252	252x	Law Enf. Citizen Contributions	583	-	-	8,382	-	8,382
253	253x	Justice Assistance Grants (JAG)	14,470	75,796	-	37,122	4,312	41,434
254	2540	Sheriff Civil Charges	41,693	40,583	-	28,100	-	28,100
255	2550	Sheriff Revolving Fund Activity	17,479	79,844	-	98,431	7,680	106,111
257	2570	Sheriff K9 Operations Fund	3,170	12,315	-	10,837	10,500	21,337
290	2901	Sheriff-Law Enf Sales Tax	1,845,400	1,878,300	1,350,500	287,700	566,593	2,204,793
		Subtotal	<u>\$ 7,090,628</u>	<u>\$ 7,674,987</u>	<u>\$ 6,314,148</u>	<u>\$ 1,306,266</u>	<u>\$ 915,825</u>	<u>\$ 8,536,239</u>
Corrections:								
100	1255	Corrections	4,411,994	4,375,835	2,657,238	2,031,138	72,336	4,760,712
256	2560	Inmate Security Fund	11,160	-	-	33,475	-	33,475
290	2902	Corrections-Law Enf Sales Tax	685,327	794,280	824,975	9,299	-	834,274
290	2906	Contract Inmate Housing	50,845	182,236	-	195,000	-	195,000
		Subtotal	<u>5,159,326</u>	<u>5,352,351</u>	<u>3,482,213</u>	<u>2,268,912</u>	<u>72,336</u>	<u>5,823,461</u>
		Total	<u>\$ 12,249,954</u>	<u>\$ 13,027,338</u>	<u>\$ 9,796,361</u>	<u>\$ 3,575,178</u>	<u>\$ 988,161</u>	<u>\$ 14,359,700</u>

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

Sheriff & Corrections

Personnel Summary

Position Title	Departmental Funding Source								Change
	2018	2019	Full-time Equivalent Positions					2020	
			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	3.00	3.00	3.00	-	-	-	-	3.00	-
Sergeant	8.00	8.00	7.00	1.00	-	-	-	8.00	-
Deputy Sheriff/Sr. Deputy Sheriff	38.00	38.00	28.75	10.00	-	-	-	38.75	c
Deputy Sheriff-Civil Process/Prof Dev	2.00	4.00	4.00	-	-	-	-	4.00	-
Investigator	11.00	11.00	8.00	1.00	0.83	b	-	9.83	(1.17)
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	1.00	-
Budget Administrator	0.50	0.50	0.50	-	-	-	-	0.50	a
Background Investigator	-	2.00	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	8.00	-	-	-	-	8.00	0.50
Records Specialist	4.00	4.00	3.00	1.00	-	-	-	4.00	-
Office Specialist	1.63	2.26	1.26	1.00	-	-	-	2.26	-
Evidence Custodian	2.00	2.00	2.00	-	-	-	-	2.00	-
Warrant Specialist Pool	0.17	-	-	-	-	-	-	-	-
Records Specialist Pool	0.10	-	-	-	-	-	-	-	-
Technical/Fleet Analyst	1.00	1.00	1.00	-	-	-	-	1.00	-
Subtotal	84.90	89.26	74.51	14.00	0.83	-	-	89.34	0.08
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	38.00	34.00	-	-	-	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	-	-	-	-	-	-	-	-	-
Subtotal	57.73	53.73	-	-	-	47.73	6.00	53.73	-
Total FTEs	142.63	142.99	74.51	14.00	0.83	47.73	6.00	143.07	0.08
Overtime	\$628,706	\$625,815	\$363,552	\$104,448	\$ -	\$361,169	\$ 72,831	\$902,000	\$ 276,185
Holiday	\$133,828	\$132,024	\$ 54,177	\$ 19,323	\$ -	\$ 51,332	\$ 14,668	\$139,500	\$ 7,476

^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 5/30/20 by the State Cyber Crimes Grant. Positions will be extended if additional funding is approved.

^c Amount includes 3 Deputy positions funded by grants that are funded through 09/30/2020. 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 2020. The budget will be amended at such time that the grant is renewed or extended. The 2020 budget includes funding to replace the in-car video camera system with a solution that also implements body cameras. The original in-car video system was purchased from the Law Enforcement Sales Tax Fund (Prop L) but this replacement is funded from the General Fund due to limited resources in the Law Enforcement Sales Tax Fund resulting from the problem of untaxed remote retail sales. Future replacements will be funded from the Law Enforcement Sales Tax Fund in accordance with available resources. The budgetary impact includes new and replacement equipment, installation charges, project management fees, and an annual service contract.

The 2020 budget includes funding to increase two (2) part-time positions (.75 FTE each) to full time. The budget also includes funding for an additional traffic officer. This position is partially funded by a grant.

There are no other significant changes to the budget.

Sheriff Civil Charges Fund: the annual transfer of \$40,000 for debt retirement associated with the Sheriff/Election Annex Building has been removed from the budget because no further transfers are needed. A \$24,000 annual transfer to the General Fund was implemented in 2020 as partial reimbursement for legal services provided through the County Counselor.

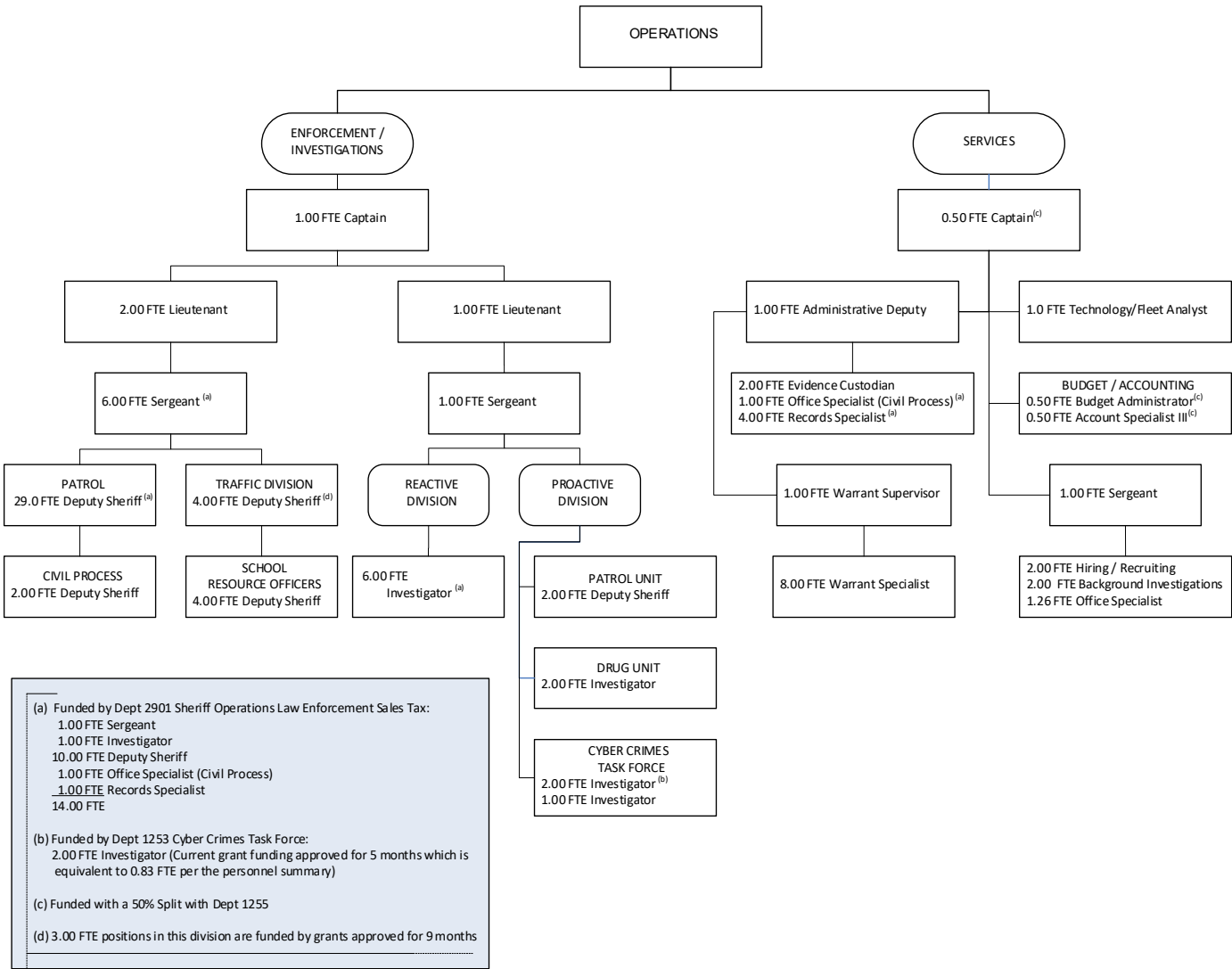
Sheriff Revolving Fund: The 2016 budget was amended mid-year to provide funding for a replacement Records Management System (RMS) and additional amounts were budgeted for the RMS project in 2017, 2018, and 2019. The 2019 budget included funding for interior modifications to the Sheriff's Annex/ Election Warehouse Facility needed to improve functionality for investigative and evidence custodial activities. The 2020 budget includes an additional \$30,000 and \$55,000 for possible needs associated with the RMS project and the facility remodel project, respectively.

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

Sheriff Operations

There are no other significant changes to the budget.

Organizational Chart



Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

GENERAL FUND		%CHG						
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	45	120	120	120	0	120	0
	SUBTOTAL *****	45	120	120	120	0	120	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	97,532	78,798	58,400	72,692	102,789	175,481	122
3465	FEDERAL REIMBURSE EXPENSES	28,428	10,000	25,536	10,000	0	10,000	0
3469	STATE REIMB-CRIMINAL COSTS	16,650	30,775	24,000	24,000	0	24,000	22
	SUBTOTAL *****	142,610	119,573	107,936	106,692	102,789	209,481	75
CHARGES FOR SERVICES								
3510	COPIES	1,012	1,400	1,400	1,400	0	1,400	0
3525	REIMB. SPECIAL PROJECTS	55,006	56,106	56,308	56,308	0	56,308	0
3528	REIMB PERSONNEL/PROJECTS	34,413	0	35,000	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	6,925	9,870	5,100	5,600	0	5,600	43-
3563	CIVIL PROCESS FEES	18,715	13,038	17,000	17,000	0	17,000	30
3569	OTHER FEES	3,112	3,200	3,200	3,200	0	3,200	0
3572	SHERIFF'S FEES	76,767	93,641	80,000	80,000	0	80,000	14-
3590	INSPECTION FEES	30	60	150	150	0	150	150
	SUBTOTAL *****	195,980	177,315	198,158	163,658	0	163,658	8-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	4,300	0	0	0	0	0	0
3831	SALE OF EVID/UNCLAIM PROP	615	0	2,100	2,100	0	2,100	0
3882	RESTITUTION REIMB/SETTLEMENTS	30	0	0	0	0	0	0
3890	MISCELLANEOUS	9	150	10	10	0	10	93-
3891	DIVIDENDS/REBATES	1,167	1,075	1,200	1,200	0	1,200	11
	SUBTOTAL *****	6,121	1,225	3,310	3,310	0	3,310	170
TOTAL REVENUES *****		344,756	298,233	309,524	273,780	102,789	376,569	26
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,946,660	3,050,858	3,143,883	3,621,735	62,535	3,335,545	9
10110	OVERTIME	446,563	272,662	434,706	384,000	0	363,552	33
10115	SHIFT DIFFERENTIAL	38,089	36,270	41,328	37,000	1,352	38,014	4
10120	HOLIDAY WORKED	62,688	50,813	96,556	60,000	0	54,177	6
10125	FAMILY HOLIDAY WORKED PREMIUM	12,622	10,382	19,982	10,500	0	10,500	1
10200	FICA	253,421	260,269	277,208	314,662	4,758	290,760	11
10300	HEALTH INSURANCE	346,025	331,882	346,693	355,422	6,084	358,557	8
10310	COUNTY HSA CONTRIBUTION	29,475	30,600	34,800	35,400	0	35,100	14
10325	DISABILITY INSURANCE	12,217	10,804	10,462	12,901	224	11,417	5
10330	CNTY PD DEPENDENT PREM-HEALTH	86,479	72,648	79,196	92,838	0	91,223	25
10331	CNTY PD DEPENDENT PREM-DENTAL	6,459	6,368	7,251	7,951	4,757	12,643	98
10350	LIFE INSURANCE	3,056	4,920	4,849	5,076	72	5,112	3
10375	DENTAL INSURANCE	26,142	27,828	27,794	28,770	420	28,980	4
10400	WORKERS COMP	58,495	73,694	80,604	116,280	1,266	104,699	42
10500	401(A) MATCH PLAN	30,828	35,457	37,210	36,660	650	36,984	4
10510	CERF-EMPLOYER PD CONTRIBUTION	2,511	45,393	52,336	47,408	1,244	48,208	6
	SUBTOTAL *****	4,361,730	4,320,848	4,694,858	5,166,603	83,362	4,825,471	12
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,846	4,130	3,317	3,755	0	3,755	9-
23000	OFFICE SUPPLIES	7,659	9,000	9,000	9,270	0	9,270	3
23001	PRINTING	2,826	4,000	4,000	4,000	0	4,000	0
23016	MAGNETIC MEDIA	785	1,900	1,000	1,500	0	1,500	21-
23050	OTHER SUPPLIES	13,885	16,950	16,924	17,797	95	17,892	5
23200	AMMUNITION	0	4,050	0	4,050	0	4,050	0
23201	AMMUNITION (LESS-LETHAL)	224	1,550	1,550	1,550	0	1,550	0
23300	UNIFORMS	27,392	30,003	39,678	41,183	1,000	42,183	40
23305	UNIFORM MAINTENANCE	2,302	4,300	2,900	4,300	0	4,300	0
23350	RESERVE/EXPLORER PRGM SUPPLIES	2,159	2,285	2,285	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	8,737	11,306	15,000	6,855	600	7,455	34-
23855	FURNITURE/FIXTURE <\$1000	2,555	780	2,600	2,000	0	2,000	156
23860	VEHICLE EQUIPMENT <\$1000	3,105	1,600	1,600	2,500	6,034	8,534	433
	SUBTOTAL *****	74,475	91,854	99,854	101,045	7,729	108,774	18

Sheriff Operations

DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	3,709	4,115	4,115	4,460	0	4,460 8
37200	SEMINARS/CONFERENCE/MEETINGS	5,043	1,225	2,838	3,770	0	3,770 207
37210	TRAINING/SCHOOLS	6,424	26,060	20,000	19,100	0	19,100 26-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	719	3,100	2,000	3,000	0	3,000 3-
37230	MEALS & LODGING-TRAINING	4,453	8,026	6,500	11,909	0	11,909 48
SUBTOTAL *****		20,348	42,526	35,453	42,239	0	42,239 1-
UTILITIES							
48000	TELEPHONES	30,575	30,732	31,044	31,371	0	31,371 2
48050	CELLULAR/MOBILE DEVICE SERVICE	24,733	34,680	32,316	34,680	540	35,220 1
48100	NATURAL GAS	6,948	6,108	6,584	6,588	0	6,588 7
48200	ELECTRICITY	36,157	38,520	34,608	38,520	0	38,520 0
48300	WATER	5,344	5,316	6,163	6,192	0	6,192 16
48400	SOLID WASTE	1,455	1,452	1,485	1,488	0	1,488 2
48500	STORM WATER UTILITY	458	432	540	540	0	540 25
48600	SEWER USE	4,934	4,908	5,352	5,352	0	5,352 9
SUBTOTAL *****		110,604	122,148	118,092	124,731	540	125,271 3
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	183,728	198,549	176,864	191,483	0	191,483 3-
59010	FUEL SURCHARGE - REIMB TO R&B	8,473	8,231	8,398	8,417	0	8,417 2
59025	VEHICLE TITLE/LICENSE/PLATES	1,129	1,107	930	1,285	12	1,297 17
59100	VEHICLE REPAIRS/MAINTENANCE	35,209	40,902	49,054	41,420	0	41,420 1
59105	TIRES	19,773	19,025	15,832	19,238	0	19,238 1
59110	MECHANICS CHARGE - REIMB R&B	8,163	10,404	11,118	11,253	0	11,253 8
SUBTOTAL *****		256,475	278,218	262,196	273,096	12	273,108 2-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,800	7,393	6,800	7,466	0	7,466 0
60100	BLDG REPAIRS/MAINTENANCE	0	500	450	500	0	500 0
60200	EQUIP REPAIRS/MAINTENANCE	5,286	6,800	5,000	7,000	0	7,000 2
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	34,255	34,255 0
SUBTOTAL *****		8,086	14,693	12,250	14,966	34,255	49,221 235
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	2,499	0	2,499	44,233	46,732 ,770
70100	SOFTWARE SUBSCRIPTIONS	0	5,879	5,900	6,896	205	7,101 20
71000	INSURANCE AND BONDS	300	100	100	100	0	100 0
71100	OUTSIDE SERVICES	4,292	3,208	4,500	2,410	11,036	13,446 319
71101	PROFESSIONAL SERVICES	0	0	0	0	11,745	0 0
71526	DISPOSAL SERVICES	335	600	1,200	588	0	588 2-
71600	EQUIP LEASES & METER CHRG	790	200	1,200	200	0	200 0
SUBTOTAL *****		7,301	12,486	12,900	12,693	67,219	68,167 446
OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	67,324	97,384	97,384	89,877	0	89,877 7-
83922	OTO: TO SPECIAL REVENUE FUND	0	0	0	0	0	11,745 0
84010	RECEPTION/MEETINGS	60	200	160	1,500	0	1,500 650
85400	CRIMINAL INVESTIGATION	10,429	20,000	12,000	20,000	0	20,000 0
86300	TESTING	10,035	11,492	3,200	11,492	0	11,492 0
SUBTOTAL *****		87,848	129,076	112,744	122,869	0	134,614 4
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	54,722	54,722 0
91301	COMPUTER HARDWARE	0	1,600	1,730	0	4,640	4,640 190
91302	COMPUTER SOFTWARE	0	9,085	9,206	0	0	0 100-
91400	AUTO/TRUCKS	0	0	0	0	35,704	35,704 0
92300	REPLCMENT MACH & EQUIP	0	13,311	13,311	0	234,374	231,674 ,640
SUBTOTAL *****		0	23,996	24,247	0	329,440	326,740 **
TOTAL EXPENDITURES *****		4,926,867	5,035,845	5,372,594	5,858,242	522,557	5,953,605 18

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	10,000	10,000	0	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	217,633	186,218	197,309	65,133	0	65,133	65-
SUBTOTAL *****		227,633	196,218	197,309	65,133	0	65,133	67-

Sheriff Operations

CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,010	0	0	0	0	0
	SUBTOTAL *****	1,010	0	0	0	0	0
	TOTAL REVENUES *****	228,643	196,218	197,309	65,133	0	65,133 67-
PERSONAL SERVICES							
10100	SALARIES & WAGES	105,121	107,626	106,350	107,767	0	107,767 0
10110	OVERTIME	12,996	4,962	6,811	0	0	0 100-
10115	SHIFT DIFFERENTIAL	274	0	39	0	0	0 0
10120	HOLIDAY WORKED	602	0	459	0	0	0 0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	140	0	0	0 0
10200	FICA	8,598	8,096	8,340	8,244	0	8,244 1
10300	HEALTH INSURANCE	10,560	11,168	9,052	9,768	0	9,768 12-
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	2,400	2,400	0	2,400 0
10325	DISABILITY INSURANCE	467	385	467	387	0	387 0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,611	3,846	3,952	1,648	0	1,648 57-
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	110	0	110 57-
10350	LIFE INSURANCE	96	144	144	144	0	144 0
10375	DENTAL INSURANCE	840	840	840	840	0	840 0
10400	WORKERS COMP	2,578	3,058	3,499	3,674	0	3,674 20
10500	401(A) MATCH PLAN	1,300	1,300	1,250	1,040	0	1,040 20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,100	2,204	2,155	0	2,155 2
	SUBTOTAL *****	150,701	146,182	146,205	138,177	0	138,177 5-
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	41	0	0	0	0	0 0
23016	MAGNETIC MEDIA	140	0	0	0	0	0 0
23050	OTHER SUPPLIES	1,686	505	208	0	0	0 100-
23810	UNTAGGED HARDWARE AND SOFTWARE	3,275	0	0	0	0	0 0
23850	MINOR EQUIP & TOOLS (<\$1000)	3,212	1,505	0	0	0	0 100-
	SUBTOTAL *****	8,354	2,010	208	0	0	0 100-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	75	75	0	0	0 100-
37200	SEMINARS/CONFERENCE/MEETINGS	2,895	2,389	1,980	678	0	678 71-
37210	TRAINING/SCHOOLS	7,236	2,000	2,000	1,495	0	1,495 25-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	4,605	2,000	1,881	884	0	884 55-
37230	MEALS & LODGING-TRAINING	8,081	3,000	102	940	0	940 68-
	SUBTOTAL *****	22,817	9,464	6,038	3,997	0	3,997 58-
UTILITIES							
48050	CELLULAR/MOBILE DEVICE SERVICE	483	509	596	210	0	210 58-
	SUBTOTAL *****	483	509	596	210	0	210 59-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	25,332	40,784	37,659	5,522	0	2,948 92-
71100	OUTSIDE SERVICES	1,268	960	1,135	400	0	400 58-
	SUBTOTAL *****	26,600	41,744	38,794	5,922	0	3,348 92-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	3,050	7,979	5,829	0	0	0 100-
92300	REPLCMNT MACH & EQUIP	4,576	0	0	0	0	0 0
92302	REPLC COMPUTER SOFTWARE	6,000	0	0	0	0	0 0
	SUBTOTAL *****	13,626	7,979	5,829	0	0	0 100-
	TOTAL EXPENDITURES *****	222,581	207,888	197,670	148,306	0	145,732 30-

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	98,748	0	10,912	0	0	0	0
	SUBTOTAL *****	98,748	0	10,912	0	0	0	0

Sheriff Operations

INTEREST								
3711	INT-OVERNIGHT	48	32	346	346	0	346	981
3712	INT-LONG TERM INVEST	823	412	2,553	2,553	0	2,553	519
3798	INC/DEC IN FV OF INVESTMENTS	509	0	0	0	0	0	0
SUBTOTAL *****		1,380	444	2,899	2,899	0	2,899	553
TOTAL REVENUES *****		100,128	444	13,811	2,899	0	2,899	553

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	0	0	2,849	0	0	0	0
SUBTOTAL *****		0	0	2,849	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	26	24	74	74	0	74	208
3712	INT-LONG TERM INVEST	424	314	538	538	0	538	71
3798	INC/DEC IN FV OF INVESTMENTS	13	0	0	0	0	0	0
SUBTOTAL *****		463	338	612	612	0	612	81
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	3,550	0	0	0	0	0	0
SUBTOTAL *****		3,550	0	0	0	0	0	0
TOTAL REVENUES *****		4,013	338	3,461	612	0	612	81

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	5,210	5,682	5,466	4,700	0	4,700	17-
SUBTOTAL *****		5,210	5,682	5,466	4,700	0	4,700	17-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	11,595	12,967	9,700	9,700	0	9,700	25-
SUBTOTAL *****		11,595	12,967	9,700	9,700	0	9,700	25-
INTEREST								
3711	INT-OVERNIGHT	9	10	19	19	0	19	90
3712	INT-LONG TERM INVEST	149	146	134	134	0	134	8-
3798	INC/DEC IN FV OF INVESTMENTS	-11	0	0	0	0	0	0
SUBTOTAL *****		147	156	153	153	0	153	2-
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	0	0	0	0	0	11,745	0
SUBTOTAL *****		0	0	0	0	0	11,745	0
TOTAL REVENUES *****		16,952	18,805	15,319	14,553	0	26,298	40
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	3,404	4,500	3,500	4,500	0	4,500	0
37210	TRAINING/SCHOOLS	10,561	13,187	12,285	6,000	0	17,745	34
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,000	300	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	4,423	3,500	1,800	3,500	0	3,500	0
SUBTOTAL *****		18,388	22,187	17,885	15,000	0	26,745	21
OTHER								
86900	MISCELLANEOUS	2	0	0	0	0	0	0
SUBTOTAL *****		2	0	0	0	0	0	0
TOTAL EXPENDITURES *****		18,390	22,187	17,885	15,000	0	26,745	21

Sheriff Operations

2520 NEIGHBORHOOD WATCH

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86900	MISCELLANEOUS	3	0	0	0	0	0	0
	SUBTOTAL *****	3	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	3	0	0	0	0	0	0

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	25	24	64	64	0	64	166
3712	INT-LONG TERM INVEST	407	314	465	465	0	465	48
3798	INC/DEC IN FV OF INVESTMENTS	-4	0	0	0	0	0	0
	SUBTOTAL *****	428	338	529	529	0	529	57
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	8	0	0	0	0
	SUBTOTAL *****	0	0	8	0	0	0	0
	TOTAL REVENUES *****	428	338	537	529	0	529	57
	PERSONAL SERVICES							
10400	WORKERS COMP	-10	0	0	0	0	0	0
	SUBTOTAL *****	-10	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	300	0	300	0	300	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	800	0	800	0	800	0
	SUBTOTAL *****	0	1,100	0	1,100	0	1,100	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	200	0	200	0	200	0
37230	MEALS & LODGING-TRAINING	0	500	0	500	0	500	0
	SUBTOTAL *****	0	700	0	700	0	700	0
	OTHER							
85400	CRIMINAL INVESTIGATION	0	1,000	0	1,000	0	1,000	0
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	0	6,000	0	6,000	0	6,000	0
	TOTAL EXPENDITURES *****	-10	7,800	0	7,800	0	7,800	0

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	1	0	0	0	0	100-
3712	INT-LONG TERM INVEST	7	6	-2	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-1	0	0	0	0	0	0
	SUBTOTAL *****	6	7	-2	0	0	0	100-
	TOTAL REVENUES *****	6	7	-2	0	0	0	100-

Sheriff Operations

MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	590	500	0	0	0	100-
	SUBTOTAL *****	590	500	0	0	0	100-
OTHER							
86850	CONTINGENCY	0	500	0	0	0	100-
	SUBTOTAL *****	0	500	0	0	0	100-
	TOTAL EXPENDITURES *****	590	1,000	0	0	0	100-

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	2	2	0	2	100
3712	INT-LONG TERM INVEST	9	8	11	19	0	19	137
3798	INC/DEC IN FV OF INVESTMENTS	0	0	0	0	0	0	0
	SUBTOTAL *****	10	9	13	21	0	21	133
	TOTAL REVENUES *****	10	9	13	21	0	21	133
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	215	0	215	0	215	0
	SUBTOTAL *****	0	215	0	215	0	215	0
OTHER								
86850	CONTINGENCY	0	500	0	367	0	367	26-
	SUBTOTAL *****	0	500	0	367	0	367	27-
	TOTAL EXPENDITURES *****	0	715	0	582	0	582	19-

2536 JUSTICE ASSISTANCE GRANT FYX6

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	14,470	0	0	0	0	0	0
	SUBTOTAL *****	14,470	0	0	0	0	0	0
	TOTAL REVENUES *****	14,470	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	14,470	0	0	0	0	0	0
	SUBTOTAL *****	14,470	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	14,470	0	0	0	0	0	0

2537 JUSTICE ASSISTANCE GRANT FYX7

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	37,463	37,463	0	0	0	100-
	SUBTOTAL *****	0	37,463	37,463	0	0	0	100-
	TOTAL REVENUES *****	0	37,463	37,463	0	0	0	100-

Sheriff Operations

MATERIALS & SUPPLIES							
23300	UNIFORMS	0	4,007	4,007	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	9,181	9,181	0	0	100-
SUBTOTAL *****		0	13,188	13,188	0	0	100-
CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	22,478	22,478	0	0	100-
SUBTOTAL *****		0	22,478	22,478	0	0	100-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,797	1,797	0	0	100-
SUBTOTAL *****		0	1,797	1,797	0	0	100-
TOTAL EXPENDITURES *****		0	37,463	37,463	0	0	100-

2538 JUSTICE ASSISTANCE GRANT FYX8

253 LAW ENF-DEPT OF JUSTICE GRANTS

253	LAW ENF-DEPT OF JUSTICE GRANTS							%CHG FROM PY
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	38,833	38,833	0	0	0	100-
SUBTOTAL *****		0	38,833	38,833	0	0	0	100-
TOTAL REVENUES *****		0	38,833	38,833	0	0	0	100-
MATERIALS & SUPPLIES								
23001	PRINTING	0	500	0	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	8,996	8,996	0	0	0	100-
SUBTOTAL *****		0	9,496	8,996	500	0	500	95-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	23,300	23,300	0	0	0	100-
SUBTOTAL *****		0	23,300	23,300	0	0	0	100-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	6,037	6,037	0	0	0	100-
SUBTOTAL *****		0	6,037	6,037	0	0	0	100-
TOTAL EXPENDITURES *****		0	38,833	38,333	500	0	500	99-

2539 JUSTICE ASSISTANCE GRANT FYX9

253 LAW ENF-DEPT OF JUSTICE GRANTS

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	0	0	40,934	0	40,934	0
SUBTOTAL *****		0	0	0	40,934	0	40,934	0
TOTAL REVENUES *****		0	0	0	40,934	0	40,934	0
MATERIALS & SUPPLIES								
23001	PRINTING	0	0	0	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	11,561	0	11,561	0
SUBTOTAL *****		0	0	0	12,061	0	12,061	0
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	0	0	24,561	0	24,561	0
SUBTOTAL *****		0	0	0	24,561	0	24,561	0

Sheriff Operations

FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	4,312	0	4,312	0
	SUBTOTAL *****	0	0	0	4,312	0	4,312	0
	TOTAL EXPENDITURES *****	0	0	0	40,934	0	40,934	0

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	14,468	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	35,532	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	49	17	29	29	0	29	70
3712	INT-LONG TERM INVEST	809	291	322	322	0	322	10
3798	INC/DEC IN FV OF INVESTMENTS	44	0	0	0	0	0	0
	SUBTOTAL *****	902	308	351	351	0	351	14
	TOTAL REVENUES *****	50,902	50,308	50,351	50,351	0	50,351	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	975	0	0	0	0	0	0
26201	ROCK-VENDOR HAULED	0	0	0	1,500	0	1,500	0
	SUBTOTAL *****	975	0	0	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	553	552	583	600	0	600	8
	SUBTOTAL *****	553	552	583	600	0	600	9
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	161	0	0	0	0	0	0
	SUBTOTAL *****	161	0	0	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	0	0	0	0	0	24,000	0
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	0	0	0	100-
86850	CONTINGENCY	0	2,000	0	2,000	0	2,000	0
86900	MISCELLANEOUS	4	0	0	0	0	0	0
	SUBTOTAL *****	40,004	42,000	40,000	2,000	0	26,000	38-
	TOTAL EXPENDITURES *****	41,693	42,552	40,583	4,100	0	28,100	34-

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	32,140	22,842	59,973	59,122	0	59,122	158
	SUBTOTAL *****	32,140	22,842	59,973	59,122	0	59,122	159
CHARGES FOR SERVICES								
3569	OTHER FEES	8,352	8,476	7,160	7,176	0	7,176	15-
	SUBTOTAL *****	8,352	8,476	7,160	7,176	0	7,176	15-
INTEREST								
3711	INT-OVERNIGHT	256	174	497	497	0	497	185
3712	INT-LONG TERM INVEST	4,039	3,884	3,641	3,641	0	3,641	6-
3798	INC/DEC IN FV OF INVESTMENTS	-416	0	0	0	0	0	0
	SUBTOTAL *****	3,879	4,058	4,138	4,138	0	4,138	2

Sheriff Operations

MISCELLANEOUS							
3835	SALE OF CAPITAL FIXED ASSET	74	0	0	0	0	0
	SUBTOTAL *****	74	0	0	0	0	0
	TOTAL REVENUES *****	44,445	35,376	71,271	70,436	0	70,436 99
MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	575	890	402	640	0	640 28-
	SUBTOTAL *****	575	890	402	640	0	640 28-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,345	2,548	1,319	1,115	0	1,115 56-
	SUBTOTAL *****	1,345	2,548	1,319	1,115	0	1,115 56-
CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	9,540	8,476	6,223	7,176	0	7,176 15-
71101	PROFESSIONAL SERVICES	3,978	59,687	15,500	34,500	0	34,500 42-
	SUBTOTAL *****	13,518	68,163	21,723	41,676	0	41,676 39-
OTHER							
86850	CONTINGENCY	0	36,174	0	55,000	0	55,000 52
86900	MISCELLANEOUS	43	0	0	0	0	0 0
	SUBTOTAL *****	43	36,174	0	55,000	0	55,000 52
FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	56,576	56,400	0	0	0 100-
91302	COMPUTER SOFTWARE	2,000	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	0	0	0	0	7,680	7,680 0
	SUBTOTAL *****	2,000	56,576	56,400	0	7,680	7,680 86-
	TOTAL EXPENDITURES *****	17,481	164,351	79,844	98,431	7,680	106,111 35-

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	28,900	13,600	34,140	29,800	0	29,800	119
	SUBTOTAL *****	28,900	13,600	34,140	29,800	0	29,800	119
INTEREST								
3711	INT-OVERNIGHT	48	48	192	192	0	192	300
3712	INT-LONG TERM INVEST	810	704	1,399	1,399	0	1,399	98
3798	INC/DEC IN FV OF INVESTMENTS	90	0	0	0	0	0	0
	SUBTOTAL *****	948	752	1,591	1,591	0	1,591	112
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	8,500	0	0	0	0	0	0
3880	CONTRIBUTIONS	50	0	0	0	0	0	0
	SUBTOTAL *****	8,550	0	0	0	0	0	0
	TOTAL REVENUES *****	38,398	14,352	35,731	31,391	0	31,391	119
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	389	1,787	840	1,787	0	1,787	0
23300	UNIFORMS	0	400	400	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	400	592	400	0	400	0
	SUBTOTAL *****	389	2,587	1,832	2,587	0	2,587	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	840	450	420	450	0	450	0
37230	MEALS & LODGING-TRAINING	1,477	1,500	846	3,000	0	3,000	100
37235	MEALS & LODGING - OTHER	184	600	217	600	0	600	0
	SUBTOTAL *****	2,501	2,550	1,483	4,050	0	4,050	59

Sheriff Operations

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	277	1,500	0	2,000	0	2,000	33
71101	PROFESSIONAL SERVICES	0	1,200	0	1,200	0	1,200	0
	SUBTOTAL *****	277	2,700	0	3,200	0	3,200	19
OTHER								
86850	CONTINGENCY	0	1,000	0	1,000	0	1,000	0
86900	MISCELLANEOUS	3	0	0	0	0	0	0
	SUBTOTAL *****	3	1,000	0	1,000	0	1,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	9,000	9,000	0
92300	REPLCMENT MACH & EQUIP	0	9,000	9,000	0	1,500	1,500	83-
	SUBTOTAL *****	0	9,000	9,000	0	10,500	10,500	17
TOTAL EXPENDITURES *****		3,170	17,837	12,315	10,837	10,500	21,337	20

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	15,926	36,322	34,822	0	44,750	44,750	23
	SUBTOTAL *****	15,926	36,322	34,822	0	44,750	44,750	23
OTHER FINANCING SOURCES								
3946	INS PROCEEDS-CAP ASSET RETIRED	57,868	0	11,464	0	0	0	0
	SUBTOTAL *****	57,868	0	11,464	0	0	0	0
TOTAL REVENUES *****		73,794	36,322	46,286	0	44,750	44,750	23
PERSONAL SERVICES								
10100	SALARIES & WAGES	844,622	957,679	851,877	660,707	367,248	984,748	2
10110	OVERTIME	109,680	90,486	109,088	84,000	0	104,448	15
10115	SHIFT DIFFERENTIAL	8,439	8,145	9,675	9,000	10,816	9,000	10
10120	HOLIDAY WORKED	18,778	19,664	29,449	13,500	0	19,323	1-
10125	FAMILY HOLIDAY WORKED PREMIUM	2,243	1,854	3,708	2,300	0	2,300	24
10200	FICA	73,999	82,375	75,972	58,867	28,096	85,665	3
10300	HEALTH INSURANCE	68,575	76,656	64,309	70,116	48,672	70,116	8-
10310	COUNTY HSA CONTRIBUTION	4,700	4,800	5,925	6,000	0	6,000	25
10325	DISABILITY INSURANCE	3,903	3,926	3,901	2,378	1,320	3,990	1
10330	CNTY PD DEPENDENT PREM-HEALTH	8,938	8,353	8,938	3,855	0	3,855	53-
10331	CNTY PD DEPENDENT PREM-DENTAL	479	478	338	367	38,056	367	23-
10350	LIFE INSURANCE	560	1,008	837	1,008	576	1,008	0
10375	DENTAL INSURANCE	4,900	5,880	5,067	5,460	3,360	5,460	7-
10400	WORKERS COMP	24,220	30,113	28,204	23,943	9,848	36,057	19
10500	401(A) MATCH PLAN	5,350	7,280	5,625	7,280	5,200	7,280	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	10,432	10,050	10,883	7,344	10,883	4
	SUBTOTAL *****	1,179,386	1,309,129	1,212,963	959,664	520,536	1,350,500	3
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	5,566	8,000	7,394	12,340	760	12,340	54
23200	AMMUNITION	0	950	950	950	0	950	0
23201	AMMUNITION (LESS-LETHAL)	7,250	9,055	9,055	9,055	0	9,055	0
23300	UNIFORMS	4,296	6,682	6,500	8,977	8,000	8,977	34
23305	UNIFORM MAINTENANCE	799	1,384	1,260	1,384	0	1,384	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	5,000	5,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	7,498	10,486	10,447	11,335	4,800	11,335	8
23860	VEHICLE EQUIPMENT <\$1000	52,573	66,842	66,500	31,252	111,826	94,806	41
	SUBTOTAL *****	77,982	103,399	102,106	75,293	130,386	143,847	39
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	3,691	2,999	1,000	3,166	0	3,166	5
37210	TRAINING/SCHOOLS	2,278	3,590	5,500	5,030	0	5,030	40
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,735	1,000	1,880	1,120	0	1,120	12
37230	MEALS & LODGING-TRAINING	4,984	12,410	7,000	15,548	0	15,548	25
	SUBTOTAL *****	12,688	19,999	15,380	24,864	0	24,864	24
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	28,313	33,308	32,589	33,176	4,320	33,176	0
	SUBTOTAL *****	28,313	33,308	32,589	33,176	4,320	33,176	0

Sheriff Operations

VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	96	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	421	0	0	0	0	0	0
SUBTOTAL *****		421	0	0	0	96	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,881	16,428	16,000	18,858	0	18,858	14
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	0	500	0	500	50-
60250	EQUIPMENT INSTALLATION CHARGES	19,909	27,804	28,304	4,000	57,750	37,750	35
SUBTOTAL *****		34,790	45,232	44,304	23,358	57,750	57,108	26
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,417	24,420	21,500	22,515	0	22,515	7-
70100	SOFTWARE SUBSCRIPTIONS	0	5,200	5,061	5,500	1,640	5,500	5
71100	OUTSIDE SERVICES	1,922	2,900	0	0	0	0	100-
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
SUBTOTAL *****		19,879	33,060	27,101	28,555	1,640	28,555	14-
OTHER								
83200	FEES & COMMISSIONS	0	500	116	150	0	150	70-
86910	PY ENCUMBRANCES NOT USED	-290	0	0	0	0	0	0
SUBTOTAL *****		-290	500	116	150	0	150	70-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	79,846	4,662	0
91301	COMPUTER HARDWARE	0	0	0	0	53,680	0	0
92300	REPLCMENT MACH & EQUIP	163,662	162,915	115,000	0	133,505	133,505	18-
92301	REPLC COMPUTER HDWR	0	51,040	37,400	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	328,571	279,860	291,341	0	714,058	428,426	53
SUBTOTAL *****		492,233	493,815	443,741	0	981,089	566,593	15
TOTAL EXPENDITURES *****		1,845,402	2,038,442	1,878,300	1,145,060	1,695,817	2,204,793	8

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 2020 budget includes funding to replace the in-car video system for Sheriff Operations and Correction Operations and to implement body-camera technology. The budget includes approximately \$47,000 for equipment, installation, and software support services.

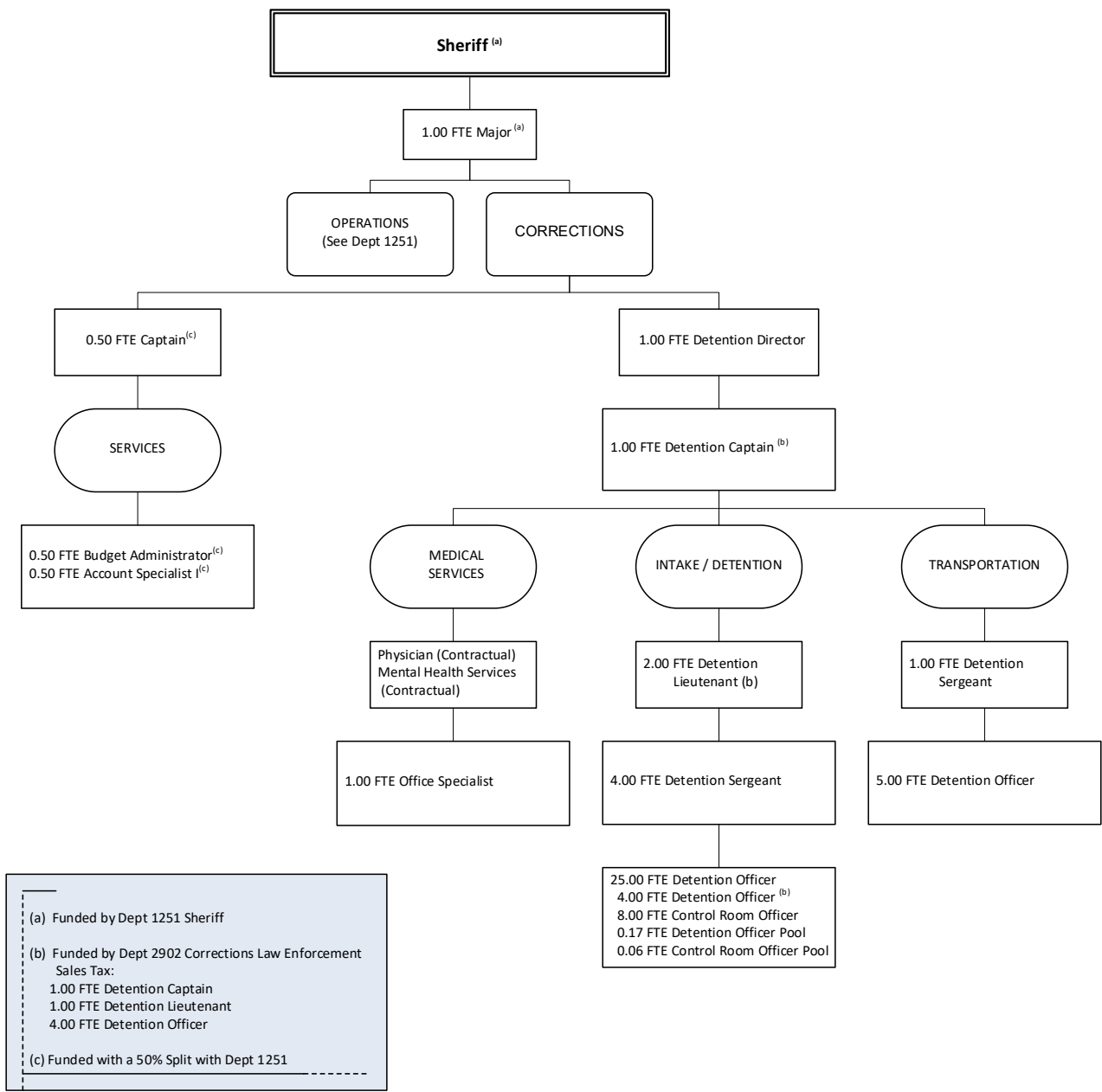
The budget also includes funding for routine corrections equipment. There are no other significant changes to the budget.

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)— Beginning in fiscal year 2019, the county applied a budget adjustment factor to reflect anticipated savings associated with vacancies and turnover. The amount of adjustment applied to the 2020 budget has been reduced, based on current trends, which results in an overall increase in the salary and wage appropriation. There are no other significant changes to the budget.

Corrections

Organizational Chart



Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	8,000	7,600	4,400	8,000	0	8,000	5
3467	STATE REIMB-EXTRADITION	14,012	27,277	33,218	24,500	0	24,500	10-
3468	STATE REIMB-TRANSPORTING	9,035	26,625	19,728	26,625	0	26,625	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	0	150	0	0	0	0	100-
3476	STATE REIMB-PRISONER BD.	647,279	876,973	700,000	818,400	0	818,400	6-
3494	PRISONER HOUSING-US MARSHALS	1,274	1,290	963	1,290	0	1,290	0
3495	PRISONER HOUSING-COLUMBIA	49	1,323	294	500	0	500	62-
3496	PRISONER HOUSING-FEDERAL BOP	0	1,000	0	0	0	0	100-
SUBTOTAL *****		679,649	942,238	758,603	879,315	0	879,315	7-
CHARGES FOR SERVICES								
3510	COPIES	209	60	404	382	0	382	536
3518	INMATE MED FEES (RECOUPMENT)	12,197	16,164	17,670	17,700	0	17,700	9
3519	TRAINING COST REIMBRSMNT	7,066	0	0	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	853	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	75,000	75,000	75,000	75,000	0	75,000	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	5,584	13,630	10,029	10,029	0	10,029	26-
3550	COMMISSIONS	34,206	16,352	52,144	52,144	0	52,144	218
3553	COMMISSIONS-PHONES	81,067	63,180	90,868	90,864	0	90,864	43
3556	INMATE FEES (NON-MEDICAL)	1,993	5,208	5,074	5,208	0	5,208	0
SUBTOTAL *****		218,175	189,594	251,189	251,327	0	251,327	33
MISCELLANEOUS								
3830	SALES	43,416	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	6,250	3,775	3,750	0	0	0	100-
3890	MISCELLANEOUS	825	700	92	700	0	700	0
3891	DIVIDENDS/REBATES	4,975	4,589	4,500	4,500	0	4,500	1-
SUBTOTAL *****		55,466	9,064	8,342	5,200	0	5,200	43-
TOTAL REVENUES *****		953,290	1,140,896	1,018,134	1,135,842	0	1,135,842	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,409,808	1,728,255	1,365,909	2,141,275	0	1,614,378	6-
10110	OVERTIME	411,740	194,488	388,982	393,000	0	361,169	85
10115	SHIFT DIFFERENTIAL	31,395	33,414	31,111	32,000	0	32,000	4-
10120	HOLIDAY WORKED	52,484	45,835	61,620	59,000	0	51,332	11
10125	FAMILY HOLIDAY WORKED PREMIUM	11,877	11,022	12,229	11,000	0	11,000	0
10200	FICA	141,203	151,714	138,156	201,675	0	148,252	2-
10300	HEALTH INSURANCE	215,421	222,346	168,896	237,954	0	209,954	5-
10310	COUNTY HSA CONTRIBUTION	21,475	24,600	23,250	31,800	0	31,800	29
10325	DISABILITY INSURANCE	5,953	6,406	4,125	7,679	0	6,090	4-
10330	CNTY PD DEPENDENT PREM-HEALTH	42,356	40,147	34,235	30,871	0	30,871	23-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,735	2,834	2,605	2,208	0	2,208	22-
10350	LIFE INSURANCE	1,904	3,708	2,889	3,564	0	3,564	3-
10375	DENTAL INSURANCE	16,320	20,790	14,637	19,950	0	19,950	4-
10400	WORKERS COMP	33,604	52,131	44,074	84,404	0	72,084	38
10500	401 (A) MATCH PLAN	11,908	26,780	13,603	25,740	0	25,740	3-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	34,885	33,867	36,846	0	36,846	5
SUBTOTAL *****		2,410,183	2,599,355	2,340,188	3,318,966	0	2,657,238	2

Corrections

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,125	2,340	2,150	2,340	0	2,340	0
23000	OFFICE SUPPLIES	4,259	5,500	5,390	5,500	0	5,500	0
23001	PRINTING	1,044	1,300	1,200	1,300	0	1,300	0
23016	MAGNETIC MEDIA	96	250	100	250	0	250	0
23025	RESIDENT SUPPLIES	21,917	35,500	34,743	35,500	0	35,500	0
23026	INTAKE/INDIGENT SUPPLIES	8,340	10,744	10,064	10,720	0	10,720	0
23027	INMATE WORK/INCENTIVE SUPPLY	6,186	7,698	6,284	7,698	0	7,698	0
23028	COMMISSARY SUPPLIES	43,416	0	0	0	0	0	0
23030	KITCHEN SUPPLIES	3,411	5,008	3,954	4,300	0	4,300	14-
23035	MAINTENANCE SUPPLIES	13,212	15,656	13,885	15,656	0	15,656	0
23050	OTHER SUPPLIES	6,015	7,236	7,365	7,236	0	7,236	0
23200	AMMUNITION	0	250	0	250	0	250	0
23201	AMMUNITION (LESS-LETHAL)	9,235	10,600	10,600	10,600	0	10,600	0
23300	UNIFORMS	24,945	28,128	23,500	29,658	0	29,658	5
23305	UNIFORM MAINTENANCE	1,472	1,300	1,000	1,300	0	1,300	0
23501	PRESCRIPTION DRUGS	0	18,000	81	18,000	0	18,000	0
23502	NON-PRES. MED. SUPPLIES	119	2,000	500	2,000	0	2,000	0
23800	MEDICAL EQUIPMENT	59	1,000	300	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	11,128	12,830	9,150	11,430	0	11,430	10-
23855	FURNITURE/FIXTURE <\$1000	380	200	600	2,000	800	2,800	,300
23860	VEHICLE EQUIPMENT <\$1000	0	290	1,712	0	0	0	100-
SUBTOTAL *****		157,359	165,830	132,578	166,738	800	167,538	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	344	3,509	3,500	3,509	0	3,509	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,235	3,699	3,699	3,819	0	3,819	3
37210	TRAINING/SCHOOLS	3,621	1,950	1,950	3,750	0	3,750	92
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,120	1,139	1,215	1,139	0	1,139	0
37230	MEALS & LODGING-TRAINING	2,636	8,248	5,200	8,248	0	8,248	0
37235	MEALS & LODGING - OTHER	275	0	0	0	0	0	0
SUBTOTAL *****		9,231	18,545	15,564	20,465	0	20,465	10
UTILITIES								
48000	TELEPHONES	7,644	7,596	7,794	8,529	0	8,529	12
48050	CELLULAR/MOBILE DEVICE SERVICE	5,112	5,760	5,334	5,700	0	5,700	1-
48100	NATURAL GAS	24,637	23,970	25,949	25,950	0	25,950	8
48200	ELECTRICITY	104,694	96,309	100,403	100,403	0	100,403	4
48300	WATER	19,784	20,250	23,040	23,500	0	23,500	16
48400	SOLID WASTE	6,204	6,144	6,336	6,336	0	6,336	3
48500	STORM WATER UTILITY	1,954	1,800	2,268	2,268	0	2,268	26
48600	SEWER USE	17,601	18,500	19,234	19,235	0	19,235	3
SUBTOTAL *****		187,630	180,329	190,358	191,921	0	191,921	6
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	17,844	18,108	18,173	18,173	0	18,173	0
59010	FUEL SURCHARGE - REIMB TO R&B	751	692	775	741	0	741	7
59025	VEHICLE TITLE/LICENSE/PLATES	138	76	70	138	0	138	81
59100	VEHICLE REPAIRS/MAINTENANCE	2,752	5,265	3,250	4,906	0	4,906	6-
59105	TIRES	2,427	1,407	600	1,541	0	1,541	9
59110	MECHANICS CHARGE - REIMB R&B	932	1,612	944	1,964	0	1,964	21
SUBTOTAL *****		24,844	27,160	23,812	27,463	0	27,463	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	743	4,801	4,720	4,881	0	4,881	1
60100	BLDG REPAIRS/MAINTENANCE	2,434	4,850	576	2,000	20,000	22,000	353
60200	EQUIP REPAIRS/MAINTENANCE	5,784	6,000	2,428	6,000	0	6,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	0	1,200	0	3,990	3,990	0
SUBTOTAL *****		8,961	15,651	8,924	12,881	23,990	36,871	136
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	5,467	5,467	0
71000	INSURANCE AND BONDS	100	100	200	100	0	100	0
71100	OUTSIDE SERVICES	420,954	475,580	389,535	337,660	1,364	339,024	28-
71101	PROFESSIONAL SERVICES	0	500	0	3,250	0	3,250	550
71526	DISPOSAL SERVICES	335	550	490	588	0	588	6
72000	OUT OF FACILITY INMATE HOUSING	120,000	120,000	120,000	120,000	0	120,000	0
SUBTOTAL *****		541,389	596,730	510,225	461,598	6,831	468,429	22-

Corrections

OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	300	300	450	0	450	50
83815	FACILITIES INTERNAL SERVC CHRG	238,543	349,934	349,934	291,774	0	291,774	16-
85600	EXTRADITION EXPENSE	19,394	23,000	41,000	41,000	0	41,000	78
85605	PRISONER TRANSPORT-INSTAT	438	668	480	668	0	668	0
85610	HOSPITAL COSTS	115,028	60,000	67,688	60,000	0	60,000	0
85620	OTHER MEDICAL	630,897	662,483	647,362	710,240	0	710,240	7
86300	TESTING	10,609	14,319	6,000	14,319	0	14,319	0
SUBTOTAL *****		1,014,909	1,110,704	1,112,764	1,118,451	0	1,118,451	1
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	10,861	10,861	0
92300	REPLCMENT MACH & EQUIP	57,491	7,690	7,690	0	64,175	61,475	699
92400	REPLCMENT AUTO/TRUCKS	0	35,385	33,732	0	0	0	100-
SUBTOTAL *****		57,491	43,075	41,422	0	75,036	72,336	68
TOTAL EXPENDITURES *****		4,411,997	4,757,379	4,375,835	5,318,483	106,657	4,760,712	0

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

256 INMATE PRSNR DETAINEE SEC FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3569	OTHER FEES	24,961	29,000	25,266	25,266	0	25,266	12-
	SUBTOTAL *****	24,961	29,000	25,266	25,266	0	25,266	13-
INTEREST								
3711	INT-OVERNIGHT	100	116	183	116	0	116	0
3712	INT-LONG TERM INVEST	1,616	1,614	1,323	1,614	0	1,614	0
3798	INC/DEC IN FV OF INVESTMENTS	-137	0	0	0	0	0	0
	SUBTOTAL *****	1,579	1,730	1,506	1,730	0	1,730	0
TOTAL REVENUES *****		26,540	30,730	26,772	26,996	0	26,996	12-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,144	11,078	0	13,475	0	13,475	21
71101	PROFESSIONAL SERVICES	0	20,000	0	20,000	0	20,000	0
	SUBTOTAL *****	11,144	31,078	0	33,475	0	33,475	8
OTHER								
86900	MISCELLANEOUS	16	0	0	0	0	0	0
	SUBTOTAL *****	16	0	0	0	0	0	0
TOTAL EXPENDITURES *****		11,160	31,078	0	33,475	0	33,475	8

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2019	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	4,025	0	0	0	0
	SUBTOTAL *****	0	0	4,025	0	0	0	0
	TOTAL REVENUES *****	0	0	4,025	0	0	0	0

Corrections

PERSONAL SERVICES							
10100	SALARIES & WAGES	478,902	560,760	525,566	301,760	0	607,657 8
10110	OVERTIME	63,183	63,217	88,659	41,000	0	72,831 15
10115	SHIFT DIFFERENTIAL	1,928	3,822	3,596	3,000	0	3,000 21-
10120	HOLIDAY WORKED	13,116	15,712	17,602	7,000	0	14,668 6-
10125	FAMILY HOLIDAY WORKED PREMIUM	702	1,362	837	1,000	0	1,000 26-
10200	FICA	42,152	48,979	47,772	27,062	0	53,485 9
10300	HEALTH INSURANCE	11,937	26,076	27,578	26,076	0	26,076 0
10310	COUNTY HSA CONTRIBUTION	1,850	3,600	3,225	3,600	0	3,600 0
10325	DISABILITY INSURANCE	2,299	2,621	2,874	1,086	0	2,675 2
10330	CNTY PD DEPENDENT PREM-HEALTH	3,523	2,197	4,755	6,043	0	6,043 175
10331	CNTY PD DEPENDENT PREM-DENTAL	510	404	405	404	0	404 0
10350	LIFE INSURANCE	148	432	369	432	0	432 0
10375	DENTAL INSURANCE	1,340	2,520	2,160	2,520	0	2,520 0
10400	WORKERS COMP	17,987	21,184	15,770	12,029	0	24,349 14
10500	401(A) MATCH PLAN	1,500	3,120	1,300	3,120	0	3,120 0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	3,151	3,115	0	3,115 0
SUBTOTAL *****		641,077	756,006	745,619	439,247	0	824,975 9
MATERIALS & SUPPLIES							
23300	UNIFORMS	3,357	2,521	2,131	2,521	0	2,521 0
23860	VEHICLE EQUIPMENT <\$1000	1,089	0	0	0	0	0 0
SUBTOTAL *****		4,446	2,521	2,131	2,521	0	2,521 0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	6,580	6,580	6,778	0	6,778 3
SUBTOTAL *****		0	6,580	6,580	6,778	0	6,778 3
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	10,008	10,010	10,010	0	0	0 100-
71100	OUTSIDE SERVICES	0	2,520	2,520	0	0	0 100-
71101	PROFESSIONAL SERVICES	0	8,220	8,220	0	0	0 100-
SUBTOTAL *****		10,008	20,750	20,750	0	0	0 100-
FIXED ASSET ADDITIONS							
92300	REPLCMNT MACH & EQUIP	0	19,200	19,200	0	0	0 100-
92400	REPLCMNT AUTO/TRUCKS	29,798	0	0	0	0	0 0
SUBTOTAL *****		29,798	19,200	19,200	0	0	0 100-
TOTAL EXPENDITURES *****		685,329	805,057	794,280	448,546	0	834,274 4

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71550	WORK RELEASE CONTRACT COSTS	3,305	15,000	7,236	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	47,540	180,000	175,000	180,000	0	180,000	0
SUBTOTAL *****		50,845	195,000	182,236	195,000	0	195,000	0
TOTAL EXPENDITURES *****		50,845	195,000	182,236	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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	Prosecuting Attorney	\$ 2,125,017	\$ 2,133,746	\$ 1,859,636	\$ 270,872	\$ -	\$ 2,130,508
100	1262	Victim Witness	350,537	344,834	327,259	44,789	-	372,048
100	1264	PA Retirement	11,628	11,628	-	11,628	-	11,628
260	2600	PA Training	1,971	4,134	-	4,283	-	4,283
261	2610	PA Tax Collection	17,249	17,317	16,786	2,525	-	19,311
262	2620	PA Contingency	17,835	13,100	-	20,000	-	20,000
264	2640	PA Forfeiture Money	-	1,654	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	9,673	12,968	-	13,143	-	13,143
265	2651	Bad Check Collections	6,615	6,021	-	2,800	-	2,800
290	2903	PA-Law Enf Sales Tax	331,098	332,231	339,315	9,126	-	348,441
		Subtotal	2,871,623	2,877,633	2,542,996	382,241	-	2,925,237
Child Support Enforcement								
100	1263	IV-D Child Support	234,657	237,163	212,547	28,588	-	241,135
		Subtotal	234,657	237,163	212,547	28,588	-	241,135
		Total	\$ 3,106,280	\$ 3,114,796	\$ 2,755,543	\$ 410,829	\$ -	\$ 3,166,372

Prosecuting Attorney Summary

Personnel Summary

Position Title			Departmental Funding Source					2020	Change
	2018	2019	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/III	12.00	12.00	10.00	-	-	-	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	-	-	-	-	-	-	-	-	-
Administrative Tech III	1.00	1.00	-	1.00	-	-	-	1.00	-
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	1.00	-
Case Specialist	0.48	0.48	-	0.48	-	-	-	0.48	-
Bad Check /Tax Administrator	-	-	-	-	-	-	-	-	-
Account Specialist I/II	2.00	2.00	1.60	-	-	0.40	-	2.00	-
Temporary File Clerk Pool	1.00	-	-	-	-	-	-	-	-
Subtotal	37.48	36.48	25.60	5.48	-	0.40	5.00	36.48	-
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	40.48	39.48	25.60	5.48	3.00	0.40	5.00	39.48	-
Overtime	\$ 15,800	\$ 8,400	\$ 3,000	\$ 3,900	\$ -	\$ -	\$ 3,000	\$ 9,900	\$ 1,500

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.

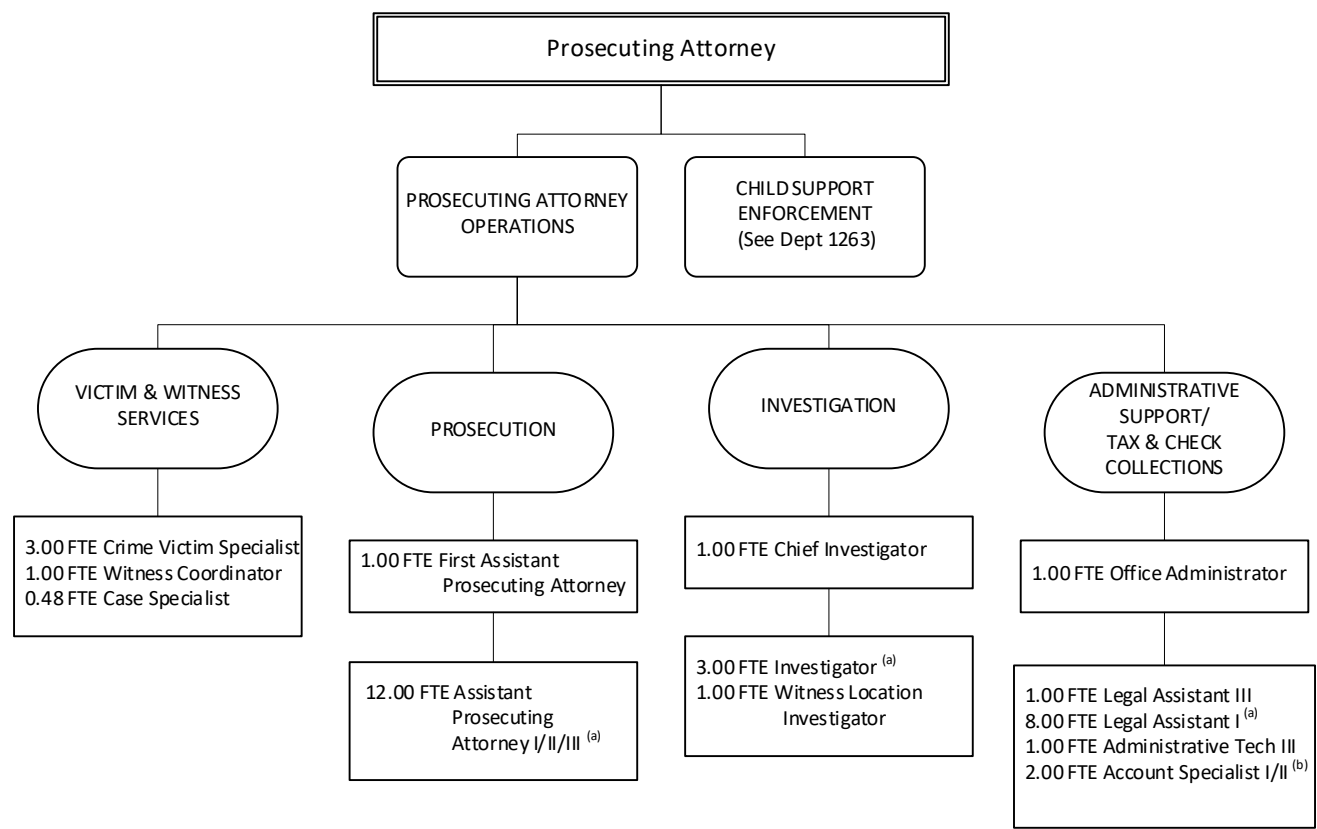
The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services are fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

There are no 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

	2018	2019	2020
	Actual	Estimated	Projected
Number of Felonies Filed	1,836	2,000	2,000
Number of Misdemeanors Filed	5,761	5,900	6,000
Total Number of Cases Filed	7,597	7,900	8,000

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	73,767	77,209	77,209	79,525	0	79,525	3
	SUBTOTAL *****	73,767	77,209	77,209	79,525	0	79,525	3
CHARGES FOR SERVICES								
3510	COPIES	134	0	0	0	0	0	0
3560	COLLECTION FEES	34,899	38,500	38,500	38,500	0	38,500	0
3574	P.A. FEES	83,066	78,000	58,187	58,000	0	58,000	25-
	SUBTOTAL *****	118,099	116,500	96,687	96,500	0	96,500	17-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	8,890	4,400	5,966	2,745	0	2,745	37-
	SUBTOTAL *****	8,890	4,400	5,966	2,745	0	2,745	38-
	TOTAL REVENUES *****	200,756	198,109	179,862	178,770	0	178,770	10-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,549,588	1,520,755	1,516,376	1,526,797	0	1,526,797	0
10110	OVERTIME	2,997	3,000	3,000	3,000	0	3,000	0
10120	HOLIDAY WORKED	42	0	0	0	0	0	0
10200	FICA	114,209	116,567	112,354	117,029	0	117,029	0
10300	HEALTH INSURANCE	134,923	122,467	130,843	130,663	0	130,663	6
10310	COUNTY HSA CONTRIBUTION	10,350	9,600	9,000	6,000	0	6,000	37-
10325	DISABILITY INSURANCE	6,396	5,464	5,219	5,496	0	5,496	0
10330	CNTY PD DEPENDENT PREM-HEALTH	19,209	18,625	24,550	19,277	0	19,277	3
10331	CNTY PD DEPENDENT PREM-DENTAL	1,497	1,583	2,076	1,362	0	1,362	13-
10350	LIFE INSURANCE	1,221	1,843	1,788	1,843	0	1,843	0
10375	DENTAL INSURANCE	10,707	10,752	10,765	10,332	0	10,332	3-
10400	WORKERS COMP	2,398	2,742	2,980	3,365	0	3,365	22
10500	401(A) MATCH PLAN	10,950	13,312	11,411	13,312	0	13,312	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	19,117	20,310	21,160	0	21,160	10
10600	UNEMPLOYMENT BENEFITS	0	0	1,280	0	0	0	0
	SUBTOTAL *****	1,864,487	1,845,827	1,851,952	1,859,636	0	1,859,636	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	21,362	2,295	2,340	3,345	0	3,345	45
23000	OFFICE SUPPLIES	15,174	18,500	17,500	14,860	0	14,860	19-
23001	PRINTING	691	825	1,057	825	0	825	0
23050	OTHER SUPPLIES	476	600	450	500	0	500	16-
23200	AMMUNITION	281	275	200	200	0	200	27-
23300	UNIFORMS	0	100	0	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	207	845	500	500	0	500	40-
23855	FURNITURE/FIXTURE <\$1000	3,067	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	41,258	24,940	23,047	21,730	0	21,730	13-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	7,146	8,647	7,816	8,235	0	8,235	4-
37200	SEMINARS/CONFERENCE/MEETINGS	4,175	5,000	4,875	5,000	0	5,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	951	1,183	1,402	1,261	0	1,261	6
37230	MEALS & LODGING-TRAINING	4,631	5,738	5,200	5,833	0	5,833	1
	SUBTOTAL *****	16,903	20,568	19,293	20,329	0	20,329	1-

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	11,181	11,500	11,500	11,500	0	11,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	981	1,020	1,064	1,068	0	1,068	4
48100	NATURAL GAS	200	204	204	204	0	204	0
48200	ELECTRICITY	640	768	600	600	0	2,330	203
48300	WATER	57	60	60	60	0	60	0
48400	SOLID WASTE	148	156	132	132	0	132	15-
48600	SEWER USE	85	84	72	72	0	72	14-
SUBTOTAL *****		13,292	13,792	13,632	13,636	0	15,366	11
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,230	3,900	3,600	3,600	0	3,600	7-
59010	FUEL SURCHARGE - REIMB TO R&B	149	180	145	144	0	144	20-
59025	VEHICLE TITLE/LICENSE/PLATES	0	204	162	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	474	1,000	500	1,000	0	1,000	0
59105	TIRES	103	500	450	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	425	800	650	950	0	950	18
59200	LOCAL MILEAGE	1,006	500	500	500	0	500	0
SUBTOTAL *****		5,387	7,084	6,007	6,694	0	6,694	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,951	3,996	3,878	3,978	0	3,978	0
60200	EQUIP REPAIRS/MAINTENANCE	0	225	0	0	0	0	100-
SUBTOTAL *****		4,951	4,221	3,878	3,978	0	3,978	6-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	22,482	22,820	21,678	0	21,678	3-
71000	INSURANCE AND BONDS	0	200	50	0	0	0	100-
71100	OUTSIDE SERVICES	1,463	2,000	2,000	2,000	0	2,000	0
71600	EQUIP LEASES & METER CHR	73	72	72	72	0	72	0
SUBTOTAL *****		1,536	24,754	24,942	23,750	0	23,750	4-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	173,045	184,478	184,478	179,025	0	179,025	2-
SUBTOTAL *****		173,045	184,478	184,478	179,025	0	179,025	3-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	4,156	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	6,517	6,517	0	0	0	100-
SUBTOTAL *****		4,156	6,517	6,517	0	0	0	100-
TOTAL EXPENDITURES *****		2,125,015	2,132,181	2,133,746	2,128,778	0	2,130,508	0

1262 VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	141,730	140,225	133,216	159,127	0	159,127	13
SUBTOTAL *****		141,730	140,225	133,216	159,127	0	159,127	13
CHARGES FOR SERVICES								
3510	COPIES	226	250	25	100	0	100	60-
SUBTOTAL *****		226	250	25	100	0	100	60-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	11,935	11,773	11,748	0	11,748	1-
SUBTOTAL *****		0	11,935	11,773	11,748	0	11,748	2-
TOTAL REVENUES *****		141,956	152,410	145,014	170,975	0	170,975	12

Prosecuting Attorney Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	247,113	250,972	247,171	255,416	0	255,416	1
10110	OVERTIME	3,066	2,400	3,273	3,900	0	3,900	62
10120	HOLIDAY WORKED	0	0	118	0	0	0	0
10200	FICA	17,485	19,383	18,422	19,837	0	19,837	2
10300	HEALTH INSURANCE	27,560	25,248	25,422	26,076	0	26,076	3
10310	COUNTY HSA CONTRIBUTION	4,600	4,800	4,000	3,600	0	3,600	25-
10325	DISABILITY INSURANCE	974	799	769	813	0	813	1
10330	CNTY PD DEPENDENT PREM-HEALTH	8,848	9,713	6,508	7,794	0	7,794	19-
10331	CNTY PD DEPENDENT PREM-DENTAL	663	773	669	625	0	625	19-
10350	LIFE INSURANCE	236	360	354	360	0	360	0
10375	DENTAL INSURANCE	2,121	2,100	2,062	2,100	0	2,100	0
10400	WORKERS COMP	453	456	455	570	0	570	25
10500	401(A) MATCH PLAN	2,250	2,600	3,050	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,439	3,252	3,568	0	3,568	3
SUBTOTAL *****		315,369	323,043	315,525	327,259	0	327,259	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	171	162	160	162	0	162	0
23000	OFFICE SUPPLIES	2,392	2,550	2,550	2,200	0	2,200	13-
23001	PRINTING	73	396	396	396	0	396	0
23050	OTHER SUPPLIES	12	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	750	750	750	0	750	0
SUBTOTAL *****		2,648	4,108	4,106	3,758	0	3,758	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	378	509	325	325	0	325	36-
37200	SEMINARS/CONFERENCE/MEETINGS	2,430	2,288	900	4,770	0	4,770	108
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,691	1,556	721	4,290	0	4,290	175
37230	MEALS & LODGING-TRAINING	4,634	4,095	2,122	11,316	0	11,316	176
SUBTOTAL *****		9,133	8,448	4,068	20,701	0	20,701	145
UTILITIES								
48000	TELEPHONES	1,619	1,740	1,680	1,680	0	1,680	3-
SUBTOTAL *****		1,619	1,740	1,680	1,680	0	1,680	3-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	440	235	0	0	0	0	100-
SUBTOTAL *****		440	235	0	0	0	0	100-
OTHER								
84010	RECEPTION/MEETINGS	4,432	150	0	150	0	150	0
84600	COURT COSTS	460	3,500	1,500	2,500	0	2,500	28-
84700	WITNESS EXPENSES	6,600	9,500	8,500	8,500	0	8,500	10-
84800	TRANSCRIPTS-CRIMINAL	9,458	5,500	9,450	7,500	0	7,500	36
85400	CRIMINAL INVESTIGATION	0	0	5	0	0	0	0
SUBTOTAL *****		20,950	18,650	19,455	18,650	0	18,650	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	380	0	0	0	0	0	0
SUBTOTAL *****		380	0	0	0	0	0	0
TOTAL EXPENDITURES *****		350,539	356,224	344,834	372,048	0	372,048	4

1264 PA RETIREMENT

100 GENERAL FUND								
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86790	MO PROSECUTOR'S RETIREMEN	11,628	11,628	11,628	11,628	0	11,628	0
SUBTOTAL *****		11,628	11,628	11,628	11,628	0	11,628	0
TOTAL EXPENDITURES *****		11,628	11,628	11,628	11,628	0	11,628	0

Prosecuting Attorney Operations

2600 PA TRAINING

260 PA TRAINING FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,918	3,000	3,500	2,500	0	2,500	16-
	SUBTOTAL *****	2,918	3,000	3,500	2,500	0	2,500	17-
INTEREST								
3711	INT-OVERNIGHT	5	4	12	12	0	12	200
3712	INT-LONG TERM INVEST	77	50	100	100	0	100	100
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
	SUBTOTAL *****	83	54	112	112	0	112	107
	TOTAL REVENUES *****	3,001	3,054	3,612	2,612	0	2,612	14-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	1,250	1,750	1,750	1,750	0	1,750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	360	384	384	0	384	6
37230	MEALS & LODGING-TRAINING	721	2,114	2,000	2,149	0	2,149	1
	SUBTOTAL *****	1,971	4,224	4,134	4,283	0	4,283	1
OTHER								
86900	MISCELLANEOUS	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,971	4,224	4,134	4,283	0	4,283	1

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	34,899	38,500	38,500	38,500	0	38,500	0
	SUBTOTAL *****	34,899	38,500	38,500	38,500	0	38,500	0
INTEREST								
3711	INT-OVERNIGHT	0	0	47	45	0	45	0
3712	INT-LONG TERM INVEST	5	0	358	350	0	350	0
3798	INC/DEC IN FV OF INVESTMENTS	10	0	0	0	0	0	0
	SUBTOTAL *****	15	0	405	395	0	395	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	6,586	0	0	0	0	0	0
	SUBTOTAL *****	6,586	0	0	0	0	0	0
	TOTAL REVENUES *****	41,500	38,500	38,905	38,895	0	38,895	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	12,115	12,612	12,591	12,791	0	12,791	1
10110	OVERTIME	7	0	5	0	0	0	0
10200	FICA	927	964	960	978	0	978	1
10300	HEALTH INSURANCE	2,553	2,284	2,285	2,284	0	2,284	0
10325	DISABILITY INSURANCE	54	45	41	46	0	46	2
10350	LIFE INSURANCE	19	28	26	28	0	28	0
10375	DENTAL INSURANCE	174	168	168	168	0	168	0
10400	WORKERS COMP	-5	22	1	28	0	28	27
10500	401(A) MATCH PLAN	36	260	104	208	0	208	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	248	252	255	0	255	2
	SUBTOTAL *****	15,880	16,631	16,433	16,786	0	16,786	1
MATERIALS & SUPPLIES								
22000	POSTAGE	1,329	1,800	800	1,500	0	1,500	16-
23000	OFFICE SUPPLIES	0	750	0	750	0	750	0
23001	PRINTING	0	75	0	75	0	75	0
23050	OTHER SUPPLIES	0	50	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	0	50	0	50	0
	SUBTOTAL *****	1,329	2,725	800	2,425	0	2,425	11-

Prosecuting Attorney Operations

CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	41	100	84	100	0	100 0
	SUBTOTAL *****	41	100	84	100	0	100 0
	TOTAL EXPENDITURES *****	17,250	19,456	17,317	19,311	0	19,311 1-

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3574	P.A. FEES	13,648	20,000	19,320	20,000	0	20,000	0
	SUBTOTAL *****	13,648	20,000	19,320	20,000	0	20,000	0
INTEREST								
3711	INT-OVERNIGHT	2	2	0	0	0	0	100-
3712	INT-LONG TERM INVEST	18	20	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-49	0	0	0	0	0	0
	SUBTOTAL *****	-29	22	0	0	0	0	100-
	TOTAL REVENUES *****	13,619	20,022	19,320	20,000	0	20,000	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	0	2,000	100	1,000	0	1,000	50-
84700	WITNESS EXPENSES	2,952	7,500	5,500	8,000	0	8,000	6
84750	SPECIAL PROSECUTOR COSTS &FEES	5,950	0	0	0	0	0	0
84800	TRANSCRIPTS-CRIMINAL	8,933	9,500	7,500	10,000	0	10,000	5
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	17,835	19,500	13,100	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	17,835	20,000	13,100	20,000	0	20,000	0

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	5	5	12	12	0	12	140
3712	INT-LONG TERM INVEST	88	50	99	99	0	99	98
3798	INC/DEC IN FV OF INVESTMENTS	-1	0	0	0	0	0	0
SUBTOTAL *****		92	55	111	111	0	111	102
TOTAL REVENUES *****		92	55	111	111	0	111	102
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	750	534	750	0	750	0
37230	MEALS & LODGING-TRAINING	0	750	1,120	750	0	750	0
SUBTOTAL *****		0	2,075	1,654	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	1	0	0	0	0	0	0
SUBTOTAL *****		1	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1	3,075	1,654	3,075	0	3,075	0

Prosecuting Attorney Operations

2650 PA ADMIN HANDLING COST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	12,108	13,000	13,000	13,000	0	13,000	0
	SUBTOTAL *****	12,108	13,000	13,000	13,000	0	13,000	0
INTEREST								
3711	INT-OVERNIGHT	22	25	59	59	0	59	136
3712	INT-LONG TERM INVEST	348	300	59	59	0	59	80-
3798	INC/DEC IN FV OF INVESTMENTS	-18	0	0	0	0	0	0
	SUBTOTAL *****	352	325	118	118	0	118	64-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	96	25	45	25	0	25	0
	SUBTOTAL *****	96	25	45	25	0	25	0
	TOTAL REVENUES *****	12,556	13,350	13,163	13,143	0	13,143	2-
MATERIALS & SUPPLIES								
22000	POSTAGE	592	650	600	600	0	600	7-
23000	OFFICE SUPPLIES	0	500	400	500	0	500	0
23001	PRINTING	190	190	190	190	0	190	0
23050	OTHER SUPPLIES	0	50	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	0	50	0	50	0
	SUBTOTAL *****	782	1,440	1,190	1,390	0	1,390	3-
OTHER								
83917	OTO: TO GENERAL FUND	8,890	11,935	11,773	11,748	0	11,748	1-
86896	DEPOSIT SHORTAGE	0	5	5	5	0	5	0
86900	MISCELLANEOUS	2	0	0	0	0	0	0
	SUBTOTAL *****	8,892	11,940	11,778	11,753	0	11,753	2-
	TOTAL EXPENDITURES *****	9,674	13,380	12,968	13,143	0	13,143	2-

2651 BAD CHECK COLLECTIONS

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	5,996	4,500	2,800	2,800	0	2,800	37-
	SUBTOTAL *****	5,996	4,500	2,800	2,800	0	2,800	38-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	0	10	5	10	0	10	0
	SUBTOTAL *****	0	10	5	10	0	10	0
	TOTAL REVENUES *****	5,996	4,510	2,805	2,810	0	2,810	38-
MATERIALS & SUPPLIES								
22000	POSTAGE	30	250	50	50	0	50	80-
	SUBTOTAL *****	30	250	50	50	0	50	80-
OTHER								
83917	OTO: TO GENERAL FUND	0	4,400	5,966	2,745	0	2,745	37-
83922	OTO: TO SPECIAL REVENUE FUND	6,586	0	0	0	0	0	0
86896	DEPOSIT SHORTAGE	0	5	5	5	0	5	0
	SUBTOTAL *****	6,586	4,405	5,971	2,750	0	2,750	38-
	TOTAL EXPENDITURES *****	6,616	4,655	6,021	2,800	0	2,800	40-

Prosecuting Attorney Operations

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	261,214	258,733	258,229	271,683	0	271,683	5
10110	OVERTIME	2,893	3,000	3,000	3,000	0	3,000	0
10200	FICA	19,626	20,022	19,602	21,013	0	21,013	4
10300	HEALTH INSURANCE	26,900	26,076	26,076	26,076	0	26,076	0
10310	COUNTY HSA CONTRIBUTION	4,050	3,600	3,900	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,133	931	924	978	0	978	5
10330	CNTY PD DEPENDENT PREM-HEALTH	2,098	1,648	1,648	1,648	0	1,648	0
10331	CNTY PD DEPENDENT PREM-DENTAL	480	220	221	220	0	220	0
10350	LIFE INSURANCE	224	360	360	360	0	360	0
10375	DENTAL INSURANCE	2,038	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	460	471	469	604	0	604	28
10500	401(A) MATCH PLAN	2,360	2,600	2,600	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	5,413	5,248	5,433	0	5,433	0
SUBTOTAL *****		323,476	325,174	324,377	339,315	0	339,315	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,629	0	0	0	0	0	0
23000	OFFICE SUPPLIES	624	1,360	1,360	1,360	0	1,360	0
SUBTOTAL *****		2,253	1,360	1,360	1,360	0	1,360	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,240	1,406	1,127	1,406	0	1,406	0
37200	SEMINARS/CONFERENCE/MEETINGS	1,000	1,000	500	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	127	360	182	384	0	384	6
37230	MEALS & LODGING-TRAINING	1,003	1,208	921	1,208	0	1,208	0
SUBTOTAL *****		3,370	3,974	2,730	3,998	0	3,998	1
UTILITIES								
48000	TELEPHONES	2,001	2,100	2,100	2,100	0	2,100	0
SUBTOTAL *****		2,001	2,100	2,100	2,100	0	2,100	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	1,644	1,664	1,668	0	1,668	1
SUBTOTAL *****		0	1,644	1,664	1,668	0	1,668	1
TOTAL EXPENDITURES *****		331,100	334,252	332,231	348,441	0	348,441	4

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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

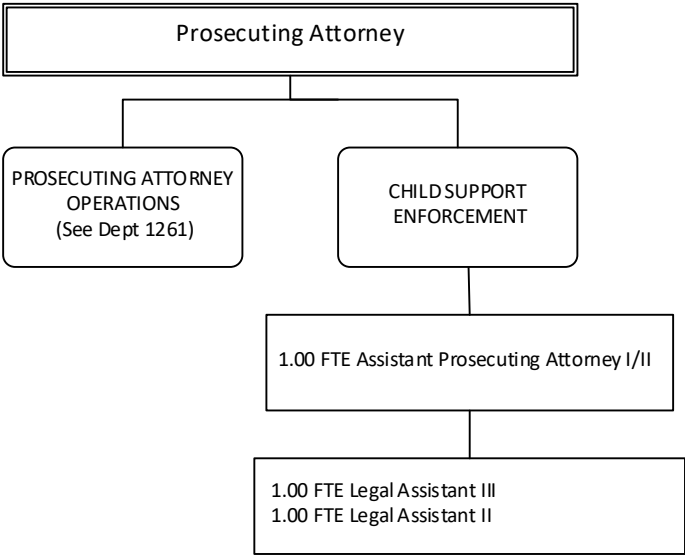
All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of all operating costs as well as cost recovery of allowable indirect costs.

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	237,677	226,000	226,000	226,000	0	226,000	0
	SUBTOTAL *****	237,677	226,000	226,000	226,000	0	226,000	0
	TOTAL REVENUES *****	237,677	226,000	226,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	156,185	160,286	162,263	162,349	0	168,573	5
10200	FICA	10,343	12,261	11,694	12,419	0	12,896	5
10300	HEALTH INSURANCE	18,540	17,136	16,873	16,308	0	17,260	0
10310	COUNTY HSA CONTRIBUTION	0	0	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	698	577	555	584	0	607	5
10330	CNTY PD DEPENDENT PREM-HEALTH	13,135	10,216	6,479	7,068	0	7,068	30-
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	405	404	0	404	0
10350	LIFE INSURANCE	148	216	216	216	0	228	5
10375	DENTAL INSURANCE	1,260	1,260	1,297	1,260	0	1,330	5
10400	WORKERS COMP	276	288	278	357	0	369	28
10500	401(A) MATCH PLAN	650	1,560	1,275	1,560	0	1,660	6
10510	CERF-EMPLOYER PD CONTRIBUTION	0	813	878	827	0	952	17
	SUBTOTAL *****	201,640	205,017	203,413	204,552	0	212,547	4
MATERIALS & SUPPLIES								
22000	POSTAGE	565	707	420	420	0	420	40-
22500	SUBSCRIPTIONS/PUBLICATIONS	1,219	0	0	0	0	0	0
23000	OFFICE SUPPLIES	728	1,310	740	740	0	740	43-
	SUBTOTAL *****	2,512	2,017	1,160	1,160	0	1,160	42-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	615	635	635	625	0	625	1-
37200	SEMINARS/CONFERENCE/MEETINGS	800	970	550	950	0	950	2-
37210	TRAINING/SCHOOLS	0	0	0	45	0	45	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	795	745	540	570	0	570	23-
37230	MEALS & LODGING-TRAINING	1,263	1,700	1,375	2,093	0	2,093	23
	SUBTOTAL *****	3,473	4,050	3,100	4,283	0	4,283	6
UTILITIES								
48000	TELEPHONES	2,290	2,334	2,336	2,336	0	2,336	0
48002	DATA COMMUNICATIONS	340	340	350	360	0	360	5
48100	NATURAL GAS	455	630	550	550	0	550	12-
48200	ELECTRICITY	1,458	1,500	1,600	1,600	0	1,600	6
48300	WATER	130	95	130	130	0	130	36
48400	SOLID WASTE	338	335	345	345	0	345	2
48500	STORM WATER UTILITY	0	20	0	0	0	0	100-
48600	SEWER USE	194	189	192	192	0	192	1
	SUBTOTAL *****	5,205	5,443	5,503	5,513	0	5,513	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	642	750	750	800	0	800	6
	SUBTOTAL *****	642	750	750	800	0	800	7
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,051	1,683	1,668	1,668	0	1,668	0
70100	SOFTWARE SUBSCRIPTIONS	0	2,515	2,537	2,304	168	2,643	5
71000	INSURANCE AND BONDS	0	0	65	0	0	0	0
71100	OUTSIDE SERVICES	737	1,299	1,250	1,250	0	1,250	3-
	SUBTOTAL *****	2,788	5,497	5,520	5,222	168	5,561	1
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	12,861	14,417	14,417	11,271	0	11,271	21-
	SUBTOTAL *****	12,861	14,417	14,417	11,271	0	11,271	22-

Child Support Enforcement

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	560	1,350	1,350	0	0	100-
92000	REPLCMENT OFFICE EQUIP	4,974	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	1,950	1,950	0	0	100-
SUBTOTAL *****		5,534	3,300	3,300	0	0	100-
TOTAL EXPENDITURES *****		234,655	240,491	237,163	232,801	168	241,135 0

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 and resulted in the transfer of operations from the City of Columbia to Boone County. The revenues are used to pay for all operating costs for the Boone County Joint Communications Office and the Boone County Emergency Management Office, as well as the annual principal and interest for the Emergency Communications Center (ECC), and all costs associated with acquiring and maintaining equipment and technology used in operations.

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 managed by the County's Information Technology (IT) Director. Accordingly, they are presented as part of the IT budget which is included in the General Government Operations section of this document.

Funding for Boone County Joint Communications (BCJC) is provided from the following sources:

- 911/Emergency Management Sales Tax Fund
 - Joint Communications Call Taking and Dispatch Operations (2701)
 - Radio Network Operations (2704)
 - Radio Network Improvements (2706)
- 911 Prepaid Wireless Fee Fund (2710)

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

Budget Summary

Fund	Dept	Department Name	2018	2019	2020	2020	2020	2020
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
270	2701	911/Joint Communications Operations	\$ 3,416,848	\$ 3,800,734	\$ 4,045,714	\$ 636,253	\$ 4,000	\$ 4,685,967
270	2704	Joint Communications Radio Network	621,112	696,572	146,449	565,806	358,500	1,070,755
270	2706	Radio Network Improvements	320,862	159,258	-	-	1,012,000	1,012,000
270	2710	911 Prepaid Wireless Fee	-	-	-	-	-	-
Total			\$ 4,358,822	\$ 4,656,564	\$ 4,192,163	\$ 1,202,059	\$ 1,374,500	\$ 6,768,722

911/Joint Communications– Combined Budget

Summary

Personnel Summary

Position Title	Departmental Funding Source					Change
	2018	2019	Full-time Equivalent Positions			
	Full-time Equivalent	Full-time Equivalent	Dept. 2701	Dept. 2704	2020 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	52.00	53.00	-	53.00	1.00
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	68.38	69.38	-	69.38	1.00
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	71.08	69.38	2.70	72.08	1.00
Overtime	\$ 226,080	\$ 253,107	\$ 271,219	\$ 1,525	\$ 272,744	\$ 19,637
Holiday	\$ 43,336	\$ 55,248	\$ 64,740	\$ 100	\$ 64,840	\$ 9,592

911/Joint Communications

Department Numbers 2701, 2704, 2706, 2710

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.

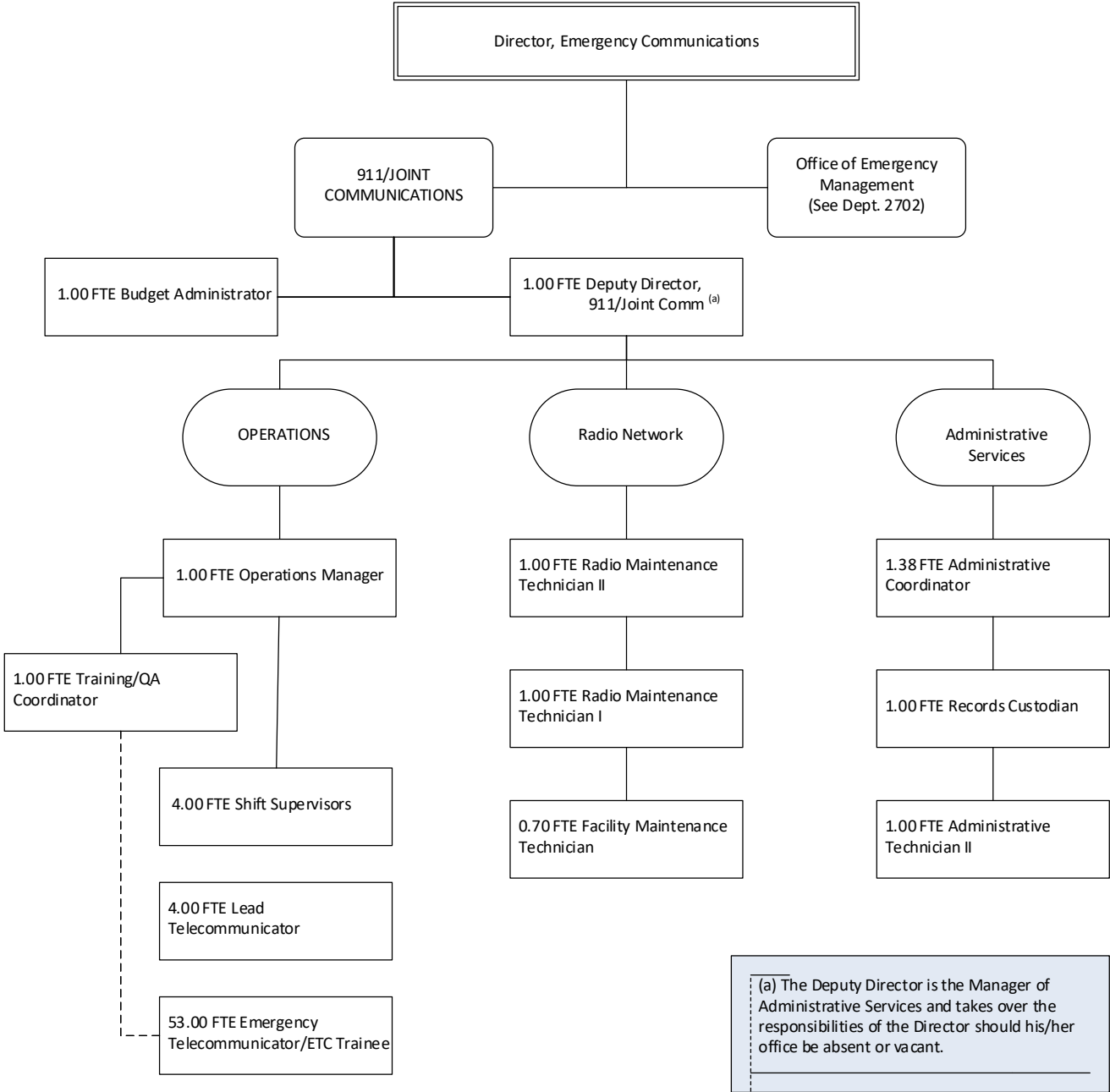
Effective with the 2018 budget, the day-to-day radio network operations are accounted for within cost center 2704 while the funding for improvements to the radio network are accounted for within a new cost center, 2706. The 2020 budget includes approximately \$1.0 million for radio network improvements.

In November 2019, duties of the vacant position, Director Emergency Management, were assigned to the Director of Boone County Joint Communications and the vacant Director position was eliminated. The two offices remain separate with separate and distinct administrative support staff, but under the direction of a single Director, the Director of Emergency Communications. An additional Emergency Telecommunication Technician (ETC) position was approved in the fiscal year 2020 budget: this position will assume duties currently handled by the Deputy Director, thereby allowing the Deputy Director to function more fully as a deputy director.

There are no other significant changes to the budget.

911/Joint Communications

Organizational Chart



911/Joint Communications

Annual Budget

2701 JOINT COMMUNICATION OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	511	1,969	200	510	0	510	74-
	SUBTOTAL *****	511	1,969	200	510	0	510	74-
CHARGES FOR SERVICES								
3510	COPIES	217	500	0	500	0	500	0
3528	REIMB PERSONNEL/PROJECTS	328	250	0	250	0	250	0
	SUBTOTAL *****	545	750	0	750	0	750	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	169	0	0	0	0	0	0
	SUBTOTAL *****	169	0	0	0	0	0	0
	TOTAL REVENUES *****	1,225	2,719	200	1,260	0	1,260	54-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,033,824	2,712,703	2,223,040	2,785,089	0	2,819,492	3
10110	OVERTIME	226,648	250,407	218,310	268,762	0	271,219	8
10115	SHIFT DIFFERENTIAL	33,341	38,915	35,224	42,432	0	43,082	10
10120	HOLIDAY WORKED	48,555	55,148	51,818	63,648	0	64,740	17
10125	FAMILY HOLIDAY WORKED PREMIUM	10,643	12,973	9,575	13,500	0	13,752	6
10200	FICA	171,992	231,666	186,784	242,767	0	245,740	6
10300	HEALTH INSURANCE	277,323	352,416	276,484	347,268	0	352,152	0
10310	COUNTY HSA CONTRIBUTION	27,400	44,700	28,770	34,800	0	36,000	19-
10325	DISABILITY INSURANCE	8,754	9,941	7,650	9,947	0	10,087	1
10330	CNTY PD DEPENDENT PREM-HEALTH	45,653	107,969	48,001	49,869	0	54,367	49-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,618	5,624	3,129	3,165	0	3,423	39-
10350	LIFE INSURANCE	2,440	4,632	3,793	4,896	0	4,968	7
10375	DENTAL INSURANCE	21,462	28,560	22,407	28,140	0	28,560	0
10400	WORKERS COMP	3,498	6,226	6,226	8,531	0	8,636	38
10500	401(A) MATCH PLAN	15,740	36,790	17,288	35,360	0	36,010	2-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	42,670	46,147	52,709	0	53,486	25
	SUBTOTAL *****	2,929,891	3,941,340	3,184,646	3,990,883	0	4,045,714	3
MATERIALS & SUPPLIES								
22000	POSTAGE	244	250	200	250	0	250	0
22500	SUBSCRIPTIONS/PUBLICATIONS	54	200	200	200	0	200	0
23000	OFFICE SUPPLIES	6,522	8,000	6,050	7,250	0	7,250	9-
23001	PRINTING	321	550	550	550	0	550	0
23035	MAINTENANCE SUPPLIES	11	0	0	0	0	0	0
23050	OTHER SUPPLIES	30	2,900	2,200	2,700	0	2,700	6-
23300	UNIFORMS	8,785	8,900	8,900	8,450	0	10,575	18
23305	UNIFORM MAINTENANCE	654	625	683	700	0	700	12
23850	MINOR EQUIP & TOOLS (<\$1000)	816	900	1,900	5,800	0	5,800	544
23855	FURNITURE/FIXTURE <\$1000	407	1,400	2,149	1,000	0	1,000	28-
23860	VEHICLE EQUIPMENT <\$1000	0	150	500	250	0	250	66
	SUBTOTAL *****	17,844	23,875	23,332	27,150	0	29,275	23
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	5,101	7,830	6,737	7,690	0	7,690	1-
37200	SEMINARS/CONFERENCE/MEETINGS	7,706	14,200	11,945	14,010	0	14,308	0
37210	TRAINING/SCHOOLS	66,761	93,660	74,116	79,220	0	80,705	13-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	6,269	11,950	11,383	13,790	0	13,790	15
37230	MEALS & LODGING-TRAINING	19,799	39,160	31,451	44,312	0	44,777	14
	SUBTOTAL *****	105,636	166,800	135,632	159,022	0	161,270	3-
UTILITIES								
48000	TELEPHONES	169,300	221,400	160,200	149,520	0	177,000	20-
48002	DATA COMMUNICATIONS	1,539	1,200	2,475	2,640	0	2,640	120
48050	CELLULAR/MOBILE DEVICE SERVICE	1,323	1,500	1,080	1,140	0	1,140	24-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,011	1,620	535	1,620	0	1,620	0
	SUBTOTAL *****	173,173	225,720	164,290	154,920	0	182,400	19-

911/Joint Communications

VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	3,118	4,128	3,138	4,563	0	4,563 10
59010	FUEL SURCHARGE - REIMB TO R&B	140	200	133	177	0	177 11-
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	90	0	0	0 0
59100	VEHICLE REPAIRS/MAINTENANCE	396	1,590	2,390	2,650	0	2,650 66
59105	TIRES	490	0	1,700	1,700	0	1,700 0
59110	MECHANICS CHARGE - REIMB R&B	146	390	522	620	0	620 58
59200	LOCAL MILEAGE	75	100	50	100	0	100 0
SUBTOTAL *****		4,365	6,408	8,023	9,810	0	9,810 53
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,998	2,500	2,350	2,450	0	2,450 2-
60200	EQUIP REPAIRS/MAINTENANCE	700	2,830	2,080	3,680	0	3,680 30
SUBTOTAL *****		2,698	5,330	4,430	6,130	0	6,130 15
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	14,608	15,700	0	0	0 100-
71000	INSURANCE AND BONDS	0	0	0	100	0	100 0
71100	OUTSIDE SERVICES	23,276	9,915	19,950	10,050	0	10,050 1
71101	PROFESSIONAL SERVICES	93,552	93,600	93,600	96,600	0	96,600 3
71501	PARKING	10	500	75	75	0	75 85-
71526	DISPOSAL SERVICES	164	600	250	250	0	250 58-
SUBTOTAL *****		117,002	119,223	129,575	107,075	0	107,075 10-
OTHER							
83100	AWARDS	827	4,495	4,385	4,565	0	4,565 1
83200	FEES & COMMISSIONS	12	50	50	50	0	50 0
84010	RECEPTION/MEETINGS	1,354	2,600	1,920	2,100	0	2,100 19-
84300	ADVERTISING	46,036	126,200	126,200	126,200	0	126,200 0
86300	TESTING	5,359	5,330	6,130	6,378	0	6,378 19
86900	MISCELLANEOUS	0	1,000	0	1,000	0	1,000 0
86910	PY ENCUMBRANCES NOT USED	-11,751	0	0	0	0	0 0
SUBTOTAL *****		41,837	139,675	138,685	140,293	0	140,293 0
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	6,500	5,999	0	0	4,000 38-
91300	MACHINERY & EQUIPMENT	24,403	0	0	0	0	0 0
91400	AUTO/TRUCKS	0	6,122	6,122	0	0	0 100-
SUBTOTAL *****		24,403	12,622	12,121	0	0	4,000 68-
TOTAL EXPENDITURES *****		3,416,849	4,640,993	3,800,734	4,595,283	0	4,685,967 1

2704 RADIO NETWORK OPERATIONS

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							%CHG FROM PY
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	BUD
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	760	0	56	0	0	0	0
	SUBTOTAL *****	760	0	56	0	0	0	0
TOTAL REVENUES *****		760	0	56	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	103,850	113,296	122,032	114,131	0	114,131	0
10110	OVERTIME	634	2,700	1,038	1,525	0	1,525	43-
10120	HOLIDAY WORKED	0	100	0	100	0	100	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	100	0	100	0	100	0
10200	FICA	7,944	8,889	9,364	8,863	0	8,863	0
10300	HEALTH INSURANCE	11,460	10,596	10,596	10,596	0	10,596	0
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,300	1,200	0	1,200	0
10325	DISABILITY INSURANCE	374	323	315	326	0	326	0
10350	LIFE INSURANCE	96	144	144	144	0	144	0
10375	DENTAL INSURANCE	840	840	840	840	0	840	0
10400	WORKERS COMP	6,495	4,446	4,462	5,772	0	5,772	29
10500	401(A) MATCH PLAN	0	1,040	0	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,189	2,088	1,812	0	1,812	17-
	SUBTOTAL *****	132,893	145,863	152,179	146,449	0	146,449	0

911/Joint Communications

MATERIALS & SUPPLIES								
23001	PRINTING	109	120	50	120	0	120	0
23035	MAINTENANCE SUPPLIES	5,330	13,500	13,500	13,700	0	13,700	1
23050	OTHER SUPPLIES	735	7,800	6,750	7,000	0	7,000	10-
23300	UNIFORMS	0	0	0	0	0	825	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,000	2,000	2,000	0	2,000	100
23850	MINOR EQUIP & TOOLS (<\$1000)	13,775	5,000	1,200	2,000	0	2,000	60-
23860	VEHICLE EQUIPMENT <\$1000	83	200	200	200	0	200	0
SUBTOTAL *****		20,032	27,620	23,700	25,020	0	25,845	6-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	1,099	1,300	1,099	1,600	0	1,600	23
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	684	1,800	303	1,550	0	1,550	13-
37230	MEALS & LODGING-TRAINING	2,250	2,810	1,090	2,443	0	2,443	13-
SUBTOTAL *****		4,033	5,910	2,492	5,593	0	5,593	5-
UTILITIES								
48002	DATA COMMUNICATIONS	19,163	31,020	26,350	32,160	0	41,340	33
48050	CELLULAR/MOBILE DEVICE SERVICE	1,034	1,260	1,080	1,140	0	1,140	9-
48200	ELECTRICITY	20,731	27,000	26,100	31,230	0	31,230	15
48700	LP GAS/BLDG GENERATOR FUEL	712	2,600	1,960	2,280	0	2,280	12-
SUBTOTAL *****		41,640	61,880	55,490	66,810	0	75,990	23
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,461	3,960	4,016	4,435	0	4,435	11
59010	FUEL SURCHARGE - REIMB TO R&B	160	200	173	174	0	174	13-
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	23	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,105	1,670	1,215	1,324	0	1,324	20-
59105	TIRES	712	0	100	1,200	0	1,200	0
59110	MECHANICS CHARGE - REIMB R&B	218	470	375	496	0	496	5
SUBTOTAL *****		5,656	6,300	5,902	7,629	0	7,629	21
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,421	22,318	22,336	22,336	0	22,336	0
60200	EQUIP REPAIRS/MAINTENANCE	158,319	186,070	73,735	89,035	0	89,035	52-
SUBTOTAL *****		172,740	208,388	96,071	111,371	0	111,371	47-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	58,463	88,028	87,205	88,028	0	88,028	0
71100	OUTSIDE SERVICES	5,852	8,920	5,000	10,000	0	10,000	12
71101	PROFESSIONAL SERVICES	87,640	128,000	118,000	123,000	0	123,000	3-
71500	BUILDING USE/RENT CHARGE	68,209	72,100	72,100	68,250	0	68,250	5-
71501	PARKING	0	200	100	100	0	100	50-
SUBTOTAL *****		220,164	297,248	282,405	289,378	0	289,378	3-
OTHER								
86850	CONTINGENCY	0	50,000	50,000	50,000	0	50,000	0
SUBTOTAL *****		0	50,000	50,000	50,000	0	50,000	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	20,000	20,000	0
91300	MACHINERY & EQUIPMENT	17,379	327,950	23,833	0	338,500	338,500	3
92300	REPLCMENT MACH & EQUIP	6,575	4,500	4,500	0	0	0	100-
SUBTOTAL *****		23,954	332,450	28,333	0	358,500	358,500	8
TOTAL EXPENDITURES *****		621,112	1,135,659	696,572	702,250	358,500	1,070,755	6-

2706 RADIO NETWORK IMPROVEMENTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	2,610	5,390	3,390	0	0	0	100-
SUBTOTAL *****		2,610	5,390	3,390	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	318,252	1,204,380	155,868	12,000	0	12,000	99-
91800	LAND	0	1,000,000	0	1,000,000	0	1,000,000	0
SUBTOTAL *****		318,252	2,204,380	155,868	1,012,000	0	1,012,000	54-
TOTAL EXPENDITURES *****		320,862	2,209,770	159,258	1,012,000	0	1,012,000	54-

911/Joint Communications

2710 911 PREPAID WIRELESS FEE

271 911 PREPAID WIRELESS FEE FUND								%CHG
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3503	PREPAID WIRELESS SERVICE FEE	0	0	19,000	0	0	0	0
SUBTOTAL *****		0	0	19,000	0	0	0	0
TOTAL REVENUES *****		0	0	19,000	0	0	0	0

Decimal values have been truncated.

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April, 2013, voters approved a permanent three-eighths cent sales tax to be used for 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013. The revenues will be used to pay annual principal and interest costs for a new Emergency Communications Center (ECC), expand the existing operations, and transfer administrative control for these functions from the City of Columbia to Boone County. Transition of Emergency Management operations to Boone County occurred in several phases: administrative control for Emergency Management was temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) in 2013; financial responsibility was transferred to the County effective January 1, 2014; and transfer of administrative control from the BCFPD occurred in 2017.

The Office of Emergency Management provides emergency management planning and response services for Boone County. Effective in FY 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through an intergovernmental agreement with the City of Columbia with funding for the County's portion of operating costs accounted 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 and 2707))
- 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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
210	2100	Local Emergency Planning Committee	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	25,305	14,515	-	-	-	-
270	2702	Emergency Management Operations	514,657	578,559	360,230	201,839	310,000	872,069
270	2707	Disaster Relief Activities	-	1,901	-	200,000	-	200,000
Total			\$ 539,966	\$ 594,975	\$ 360,230	\$ 401,839	\$ 310,000	\$ 1,072,069

Personnel Summary

Position Title	2018	2019	2020	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	6.00	(1.00)
Overtime	\$ 7,000	\$ 4,500	\$ 6,640	\$ 2,140

Office of Emergency Management

Department Numbers 2100, 2101, 2702, 2707

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).

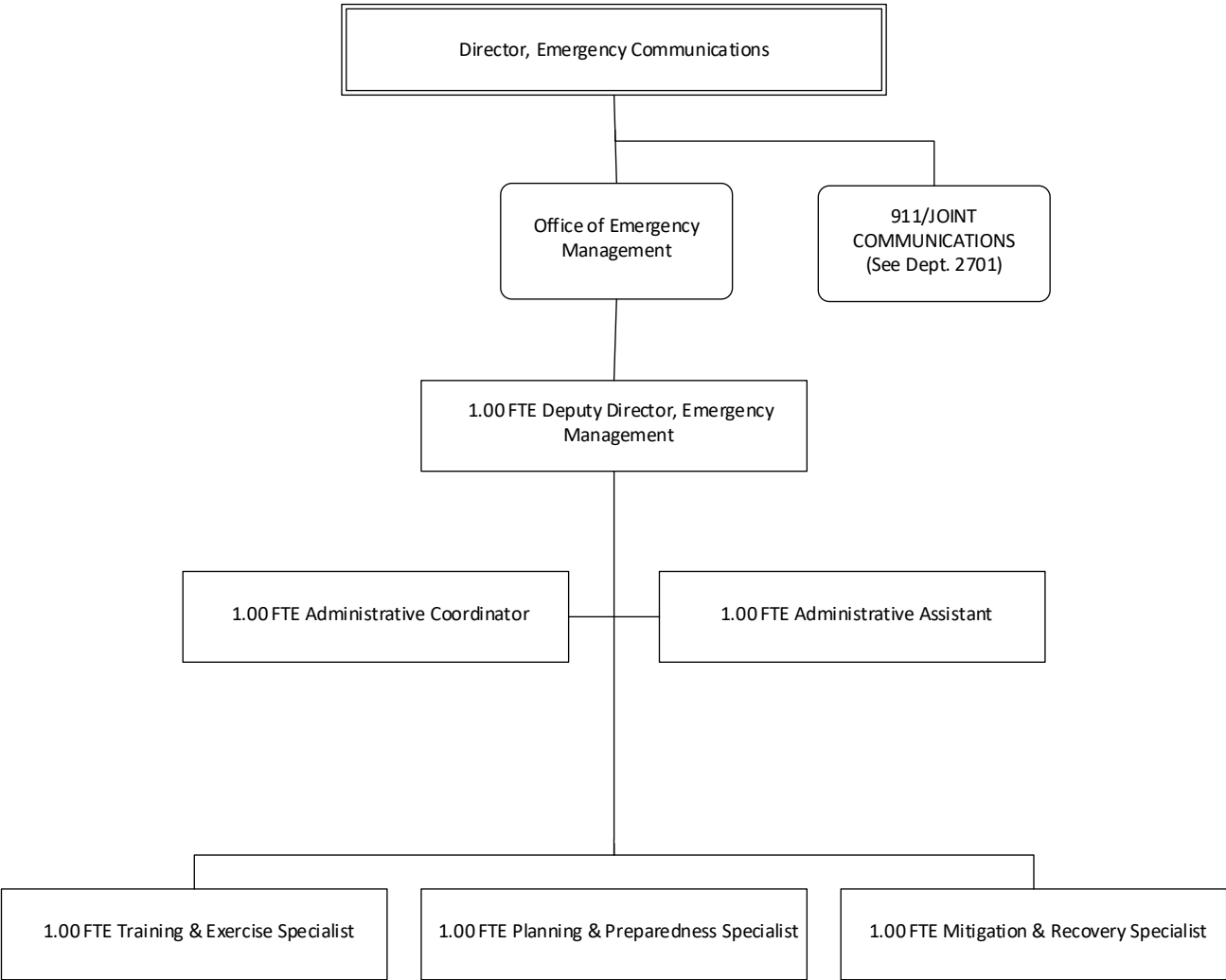
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The Office of Emergency Management moved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

An unexpected vacancy in the Director position during 2019 resulted in the County Commission assigning these director responsibilities to the Director of 911/Joint Communications, which was re-titled to Director of Emergency Communications. Thus, the fiscal year 2020 budget reflects removal of the director position. The budget includes funding for eight new emergency sirens and two replacement emergency sirens. 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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	27	30	43	0	0	0	100-
3712	INT-LONG TERM INVEST	397	300	315	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	-107	0	280	0	0	0	0
	SUBTOTAL *****	317	330	638	0	0	0	100-
	TOTAL REVENUES *****	317	330	638	0	0	0	100-
OTHER								
86900	MISCELLANEOUS	4	0	0	0	0	0	0
	SUBTOTAL *****	4	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	4	0	0	0	0	0	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	8,242	0	0	0	0	0	0
	SUBTOTAL *****	8,242	0	0	0	0	0	0
	TOTAL REVENUES *****	8,242	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	0	300	0	0	0	0	100-
23000	OFFICE SUPPLIES	0	50	0	0	0	0	100-
23050	OTHER SUPPLIES	6,396	8,500	8,210	0	0	0	100-
	SUBTOTAL *****	6,396	8,850	8,210	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETINGS	0	200	0	0	0	0	100-
37210	TRAINING/SCHOOLS	18,250	7,000	5,950	0	0	0	100-
37230	MEALS & LODGING-TRAINING	371	0	0	0	0	0	0
	SUBTOTAL *****	18,621	7,200	5,950	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	150	150	216	0	0	0	100-
71110	CONTRACT LABOR	0	600	0	0	0	0	100-
	SUBTOTAL *****	150	750	216	0	0	0	100-
OTHER								
84300	ADVERTISING	139	150	139	0	0	0	100-
	SUBTOTAL *****	139	150	139	0	0	0	100-
	TOTAL EXPENDITURES *****	25,306	16,950	14,515	0	0	0	100-

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	82,725	120,000	72,000	120,000	0	120,000	0
	SUBTOTAL *****	82,725	120,000	72,000	120,000	0	120,000	0
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	101	0	0	0	0	0	0
	SUBTOTAL *****	101	0	0	0	0	0	0
	TOTAL REVENUES *****	82,826	120,000	72,000	120,000	0	120,000	0

Office of Emergency Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	246,062	342,254	212,174	269,667	0	269,667	21-
10110	OVERTIME	3,808	4,500	4,043	6,640	0	6,640	47
10200	FICA	18,714	26,526	16,209	21,137	0	21,137	20-
10300	HEALTH INSURANCE	31,001	36,672	27,184	31,788	0	31,788	13-
10310	COUNTY HSA CONTRIBUTION	6,450	4,800	4,550	3,600	0	3,600	25-
10325	DISABILITY INSURANCE	1,125	1,232	878	970	0	970	21-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	2,142	1,927	0	1,927	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	346	515	0	515	0
10350	LIFE INSURANCE	276	504	404	432	0	432	14-
10375	DENTAL INSURANCE	2,433	2,940	2,212	2,520	0	2,520	14-
10400	WORKERS COMP	11,804	11,600	5,639	12,521	0	12,521	7
10500	401(A) MATCH PLAN	2,125	3,640	975	3,120	0	3,120	14-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	6,678	4,891	5,393	0	5,393	19-
SUBTOTAL *****		323,798	441,346	281,647	360,230	0	360,230	18-
MATERIALS & SUPPLIES								
22000	POSTAGE	56	200	50	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	87	1,016	645	712	0	712	29-
23000	OFFICE SUPPLIES	1,285	1,000	1,000	1,200	0	1,200	20
23001	PRINTING	434	500	320	500	0	500	0
23050	OTHER SUPPLIES	5,046	18,474	18,474	17,965	0	77,965	322
23300	UNIFORMS	434	600	600	2,500	0	2,500	316
23850	MINOR EQUIP & TOOLS (<\$1000)	645	2,500	2,500	1,500	0	1,500	40-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	0	0	4,925	0
23860	VEHICLE EQUIPMENT <\$1000	1,992	2,350	2,350	500	1,500	2,000	14-
SUBTOTAL *****		9,979	26,640	25,939	25,077	1,500	91,502	243
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	450	1,050	600	1,050	0	1,050	0
37200	SEMINARS/CONFERENCE/MEETINGS	700	3,000	2,500	3,700	0	3,700	23
37210	TRAINING/SCHOOLS	307	1,500	1,200	4,000	0	4,000	166
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	461	870	870	2,070	0	2,070	137
37230	MEALS & LODGING-TRAINING	461	3,438	3,438	5,512	0	5,512	60
37235	MEALS & LODGING - OTHER	874	1,250	1,250	1,500	0	1,500	20
SUBTOTAL *****		3,253	11,108	9,858	17,832	0	17,832	61
UTILITIES								
48000	TELEPHONES	1,312	1,500	1,500	1,500	0	1,500	0
48050	CELLULAR/MOBILE DEVICE SERVICE	872	1,200	840	840	0	1,647	37
48060	CELL PHONE/DATA-EMPLOYEE REIMB	450	1,080	400	1,080	0	1,080	0
48200	ELECTRICITY	4,347	6,000	5,000	6,000	0	6,000	0
SUBTOTAL *****		6,981	9,780	7,740	9,420	0	10,227	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	844	5,410	1,600	5,410	0	5,410	0
59010	FUEL SURCHARGE - REIMB TO R&B	41	230	75	230	0	230	0
59025	VEHICLE TITLE/LICENSE/PLATES	36	25	50	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	571	2,000	500	2,000	0	2,000	0
59105	TIRES	447	300	300	300	0	300	0
59110	MECHANICS CHARGE - REIMB R&B	150	750	600	860	0	860	14
SUBTOTAL *****		2,089	8,715	3,125	8,800	0	8,800	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	48,208	48,800	47,500	48,078	0	48,078	1-
60200	EQUIP REPAIRS/MAINTENANCE	44	4,000	4,000	4,000	0	4,000	0
60250	EQUIPMENT INSTALLATION CHARGES	2,448	18,000	18,000	0	3,000	18,000	0
SUBTOTAL *****		50,700	70,800	69,500	52,078	3,000	70,078	1-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	60	500	500	500	0	500	0
SUBTOTAL *****		60	500	500	500	0	500	0
OTHER								
84010	RECEPTION/MEETINGS	552	2,900	2,900	2,900	0	2,900	0
86910	PY ENCUMBRANCES NOT USED	-5,500	0	0	0	0	0	0
SUBTOTAL *****		-4,948	2,900	2,900	2,900	0	2,900	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	54,199	117,350	117,350	0	80,000	240,000	104
91400	AUTO/TRUCKS	19,162	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	49,386	74,115	60,000	0	70,000	70,000	5-
SUBTOTAL *****		122,747	191,465	177,350	0	150,000	310,000	62
TOTAL EXPENDITURES *****		514,659	763,254	578,559	476,837	154,500	872,069	14

Office of Emergency Management

2707 DISASTER RELIEF ACTIVITIES

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	0	1,372	0	0	0	0
	SUBTOTAL *****	0	0	1,372	0	0	0	0
	CONTRACTUAL SERVICES							
71700	EQUIPMENT RENTALS	0	0	529	0	0	0	0
	SUBTOTAL *****	0	0	529	0	0	0	0
	OTHER							
86850	CONTINGENCY	0	0	0	200,000	0	200,000	0
	SUBTOTAL *****	0	0	0	200,000	0	200,000	0
	TOTAL EXPENDITURES *****	0	0	1,901	200,000	0	200,000	0

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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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	10,656,229	10,788,000	10,470,000	10,287,000	0	10,287,000	4-
	SUBTOTAL *****	10,656,229	10,788,000	10,470,000	10,287,000	0	10,287,000	5-
INTEREST								
3711	INT-OVERNIGHT	15,445	15,000	44,250	40,000	0	40,000	166
3712	INT-LONG TERM INVEST	253,346	200,000	320,000	300,000	0	300,000	50
3718	INT-SALES TAX	0	2,900	20,392	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	11,826	0	0	0	0	0	0
	SUBTOTAL *****	280,617	217,900	384,642	340,000	0	340,000	56
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	2,398	0	0	0	0
	SUBTOTAL *****	0	0	2,398	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	1,233	0	954	0	0	0	0
	SUBTOTAL *****	1,233	0	954	0	0	0	0
	TOTAL REVENUES *****	10,938,079	11,005,900	10,857,994	10,627,000	0	10,627,000	3-

911/Joint Communications and Emergency Management

– Sales Tax Revenue

VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	31	0	954	0	0	0
	SUBTOTAL *****	31	0	954	0	0	0
CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	2,803	2,950	3,245	3,735	0	3,735
71002	AUTO LIABILITY INS	1,441	1,510	1,509	1,735	0	1,735
71004	PROPERTY INSURANCE	35,377	40,500	36,227	39,750	0	39,750
71006	ERRORS & OMISSIONS INS	849	900	1,491	1,925	0	1,925
71008	GENERAL LIABILITY INS	9,986	10,100	15,366	18,760	0	18,760
71016	AUTO CLAIMS DEDUCTIBLE	1,000	2,000	1,000	2,000	0	2,000
71018	OTHER CLAIMS DEDUCTIBLE	129	6,000	4,117	6,000	0	6,000
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500
	SUBTOTAL *****	51,585	64,460	62,955	74,405	0	74,405
OTHER							
83810	INTERFUND SERVICES USED	525,000	471,860	471,860	473,000	0	473,000
83920	OTO: TO DEBT SERVICE FUND	871,687	870,587	870,587	869,287	0	869,287
86800	EMERGENCY	0	100,000	0	100,000	0	100,000
86850	CONTINGENCY	0	25,000	0	25,000	0	25,000
86882	TIF SALES TAX PAYMENTS	3,063	6,800	6,800	6,800	0	6,800
86900	MISCELLANEOUS	1,328	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	0	0	-51,586	0	0	0
	SUBTOTAL *****	1,401,078	1,474,247	1,297,661	1,474,087	0	1,474,087
	TOTAL EXPENDITURES *****	1,452,694	1,538,707	1,361,570	1,548,492	0	1,548,492
							1

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

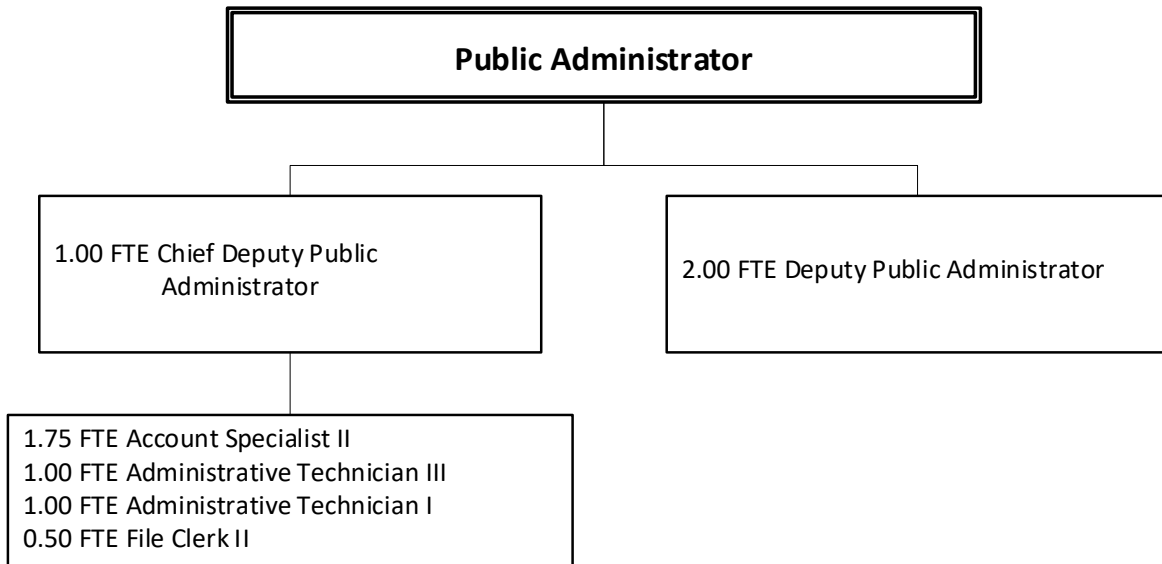
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2018 Full-time Equivalent	2019 Full-time Equivalent	2020 Full-time Equivalent	2019-2020 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	\$ 800	\$ 600	\$ 300	\$ (300)

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	193,553	110,000	100,000	100,000	0	100,000	9-
	SUBTOTAL *****	193,553	110,000	100,000	100,000	0	100,000	9-
	TOTAL REVENUES *****	193,553	110,000	100,000	100,000	0	100,000	9-
PERSONAL SERVICES								
10100	SALARIES & WAGES	323,442	365,629	343,347	370,917	0	370,917	1
10110	OVERTIME	0	600	100	300	0	300	50-
10200	FICA	23,504	28,016	25,472	28,398	0	28,398	1
10300	HEALTH INSURANCE	42,110	43,212	43,212	42,384	0	42,384	1-
10310	COUNTY HSA CONTRIBUTION	1,300	3,600	2,400	4,800	0	4,800	33
10325	DISABILITY INSURANCE	1,361	1,270	1,261	1,289	0	1,289	1
10330	CNTY PD DEPENDENT PREM-HEALTH	6,722	8,987	6,417	8,064	0	8,064	10-
10331	CNTY PD DEPENDENT PREM-DENTAL	371	404	405	404	0	404	0
10350	LIFE INSURANCE	336	576	576	576	0	576	0
10375	DENTAL INSURANCE	2,975	3,360	3,360	3,360	0	3,360	0
10400	WORKERS COMP	9,414	9,763	9,834	12,623	0	12,623	29
10500	401 (A) MATCH PLAN	2,025	4,160	3,150	4,160	0	4,160	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	5,131	4,881	5,155	0	5,155	0
	SUBTOTAL *****	413,560	474,708	444,415	482,430	0	482,430	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	3,437	2,600	2,400	2,500	0	2,500	3-
23001	PRINTING	409	2,000	1,500	1,500	0	1,500	25-
23018	PRINTER SUPPLIES	139	400	300	300	0	300	25-
23850	MINOR EQUIP & TOOLS (<\$1000)	332	700	749	0	0	0	100-
23855	FURNITURE/FIXTURE <\$1000	12	638	0	0	0	0	100-
	SUBTOTAL *****	4,329	6,338	4,949	4,300	0	4,300	32-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	0	150	0	150	0
37210	TRAINING/SCHOOLS	600	600	600	600	0	600	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	503	600	400	400	0	400	33-
37230	MEALS & LODGING-TRAINING	1,770	800	100	400	0	400	50-
37235	MEALS & LODGING - OTHER	374	600	400	600	0	600	0
	SUBTOTAL *****	3,247	2,750	1,500	2,150	0	2,150	22-
UTILITIES								
48000	TELEPHONES	2,566	3,600	3,200	3,300	0	3,300	8-
48050	CELLULAR/MOBILE DEVICE SERVICE	793	850	1,000	1,000	0	1,000	17
	SUBTOTAL *****	3,359	4,450	4,200	4,300	0	4,300	3-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	19,758	24,000	20,000	24,000	0	24,000	0
	SUBTOTAL *****	19,758	24,000	20,000	24,000	0	24,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	496	521	521	575	0	575	10
60200	EQUIP REPAIRS/MAINTENANCE	399	400	200	200	0	200	50-
	SUBTOTAL *****	895	921	721	775	0	775	16-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	150	100	100	0	100	33-
71101	PROFESSIONAL SERVICES	2,739	0	0	0	0	0	0
71105	LEGAL SERVICES	2,250	2,500	2,500	2,500	0	2,500	0
71525	STORAGE CHARGES	246	275	275	300	0	300	9
	SUBTOTAL *****	5,285	2,925	2,875	2,900	0	2,900	1-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	18,341	19,517	19,517	18,855	0	18,855	3-
	SUBTOTAL *****	18,341	19,517	19,517	18,855	0	18,855	3-

Public Administrator

FIXED ASSET ADDITIONS							
91100 FURNITURE AND FIXTURES	11,910	0	0	0	0	0	0
SUBTOTAL *****	11,910	0	0	0	0	0	0
TOTAL EXPENDITURES *****	480,684	535,609	498,177	539,710	0	539,710	1

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

Budget Highlights

As noted above, the County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, testing, and administrative support. This budget includes appropriations for these contractual services.

The budget reflects contract pricing increases. There are no other significant changes to the budget.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	338,216	348,362	348,362	358,813	0	358,813	3
	SUBTOTAL *****	338,216	348,362	348,362	358,813	0	358,813	3
	TOTAL EXPENDITURES *****	338,216	348,362	348,362	358,813	0	358,813	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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER							
83815 FACILITIES INTERNAL SERVC CHRG	34,157	44,350	44,620	43,663	0	43,663	1-
SUBTOTAL *****	34,157	44,350	44,620	43,663	0	43,663	2-
TOTAL EXPENDITURES *****	34,157	44,350	44,620	43,663	0	43,663	2-

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

This cost center 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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	3,553,618	3,598,000	3,491,000	3,430,000	0	3,430,000	4-
	SUBTOTAL *****	3,553,618	3,598,000	3,491,000	3,430,000	0	3,430,000	5-
INTEREST								
3711	INT-OVERNIGHT	2,381	2,400	6,100	6,100	0	6,100	154
3712	INT-LONG TERM INVEST	39,278	36,000	44,000	44,000	0	44,000	22
3718	INT-SALES TAX	0	1,000	6,800	3,000	0	3,000	200
3798	INC/DEC IN FV OF INVESTMENTS	1,852	0	0	0	0	0	0
	SUBTOTAL *****	43,511	39,400	56,900	53,100	0	53,100	35
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	141	0	0	0	0
	SUBTOTAL *****	0	0	141	0	0	0	0
	TOTAL REVENUES *****	3,597,129	3,637,400	3,548,041	3,483,100	0	3,483,100	4-
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	25,000	0	25,000	0	25,000	0
86882	TIF SALES TAX PAYMENTS	1,147	2,300	2,000	2,300	0	2,300	0
86900	MISCELLANEOUS	318	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	0	0	-63,188	0	0	0	0
	SUBTOTAL *****	1,465	27,300	-61,188	27,300	0	27,300	0
	TOTAL EXPENDITURES *****	1,465	29,800	-61,188	29,800	0	29,800	0

Decimal values have been truncated.



Resource Management— Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of what was then known as the 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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 256	\$ 120	\$ -	\$ 6,250	\$ -	\$ 6,250
100	1360	Solid Waste Recycling	122,543	126,478	20,905	110,648	-	131,553
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,728	4,729	4,713	-	-	4,713
100	1710	Planning & Zoning	411,353	419,569	403,097	67,283	4,075	474,455
100	1720	Building Codes	478,657	512,840	431,414	60,408	4,075	495,897
100	1725	Stormwater Administration	116,756	221,111	101,305	110,209	4,750	216,264
204	2045	Design & Construction	2,586,287	1,099,932	931,701	322,840	9,075	1,263,616
204	2046	Stormwater Administration	114,620	120,919	100,049	26,074	4,750	130,873
		DNR 319 Greater Bonne						
214	2142	Femme Grant	-	75,036	-	-	-	-
Total			\$ 3,835,200	\$ 2,580,734	\$ 1,993,184	\$ 703,712	\$ 26,725	\$ 2,723,621

Resource Management Summary

Personnel Summary

Position Title	Full-time Equivalent Positions									
	2018	2019	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	2020	Change
			1360	1710	1720	1725	2045	2046	Total	
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	-	-	-	-	-	-	-	-	-
Inspector-Construction	3.00	3.00	-	-	-	-	3.00	-	3.00	-
GIS Technician II	1.00	0.75	-	-	-	-	0.75	-	0.75	-
Engineering Intern Pool	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	26.50	0.25	5.18	6.44	1.50	11.63	1.50	26.50	-
Overtime	\$ 39,030	\$ 41,941	\$ -	\$ 8,269	\$ 16,813	\$ 665	\$ 15,635	\$ 665	\$ 42,047	\$ 106

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.

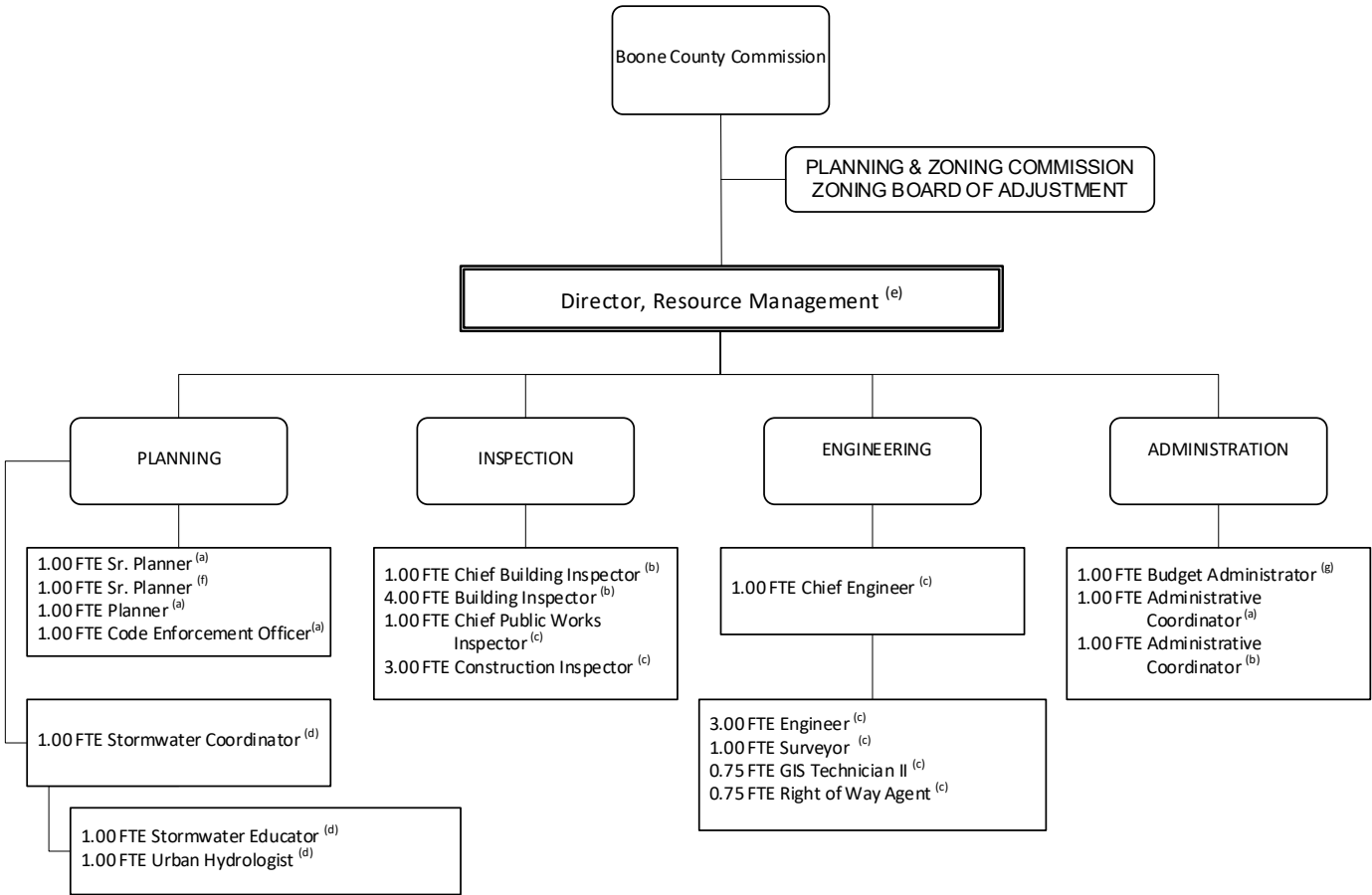
Budget Highlights

The budget includes funding to complete digitization of building permit records as well as funding for potential zoning violation abatement expenses.

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	216	1,000	120	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	750	0	750	0	750	0
71104	ADMINISTRATIVE SERVICES	0	4,500	0	0	0	0	100-
	SUBTOTAL *****	216	6,250	120	1,750	0	1,750	72-
OTHER								
83810	INTERFUND SERVICES USED	40	0	0	4,500	0	4,500	0
	SUBTOTAL *****	40	0	0	4,500	0	4,500	0
	TOTAL EXPENDITURES *****	256	6,250	120	6,250	0	6,250	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	16,700	16,967	17,033	17,264	0	17,264	1
10200	FICA	1,278	1,298	1,296	1,320	0	1,320	1
10300	HEALTH INSURANCE	1,320	1,221	1,221	1,221	0	1,221	0
10310	COUNTY HSA CONTRIBUTION	288	300	300	300	0	300	0
10325	DISABILITY INSURANCE	74	61	61	62	0	62	1
10330	CNTY PD DEPENDENT PREM-HEALTH	378	412	412	412	0	412	0
10331	CNTY PD DEPENDENT PREM-DENTAL	28	27	28	27	0	27	0
10350	LIFE INSURANCE	12	18	18	18	0	18	0
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	31	35	35	46	0	46	31
10500	401(A) MATCH PLAN	156	163	163	130	0	130	20-
	SUBTOTAL *****	20,370	20,607	20,672	20,905	0	20,905	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	70	0	0	0	0	100-
23000	OFFICE SUPPLIES	51	150	75	75	0	75	50-
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	250	0	250	50-
	SUBTOTAL *****	51	895	575	500	0	500	44-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	137	401	322	323	0	323	19-
	SUBTOTAL *****	137	401	322	323	0	323	19-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,400	500	1,600	0	1,600	33-
	SUBTOTAL *****	0	2,400	500	1,600	0	1,600	33-
OTHER								
83160	RECYCLING & DUMP FEES	101,987	109,254	104,409	108,150	0	108,150	1-
84300	ADVERTISING	0	100	0	75	0	75	25-
	SUBTOTAL *****	101,987	109,354	104,409	108,225	0	108,225	1-
	TOTAL EXPENDITURES *****	122,545	133,657	126,478	131,553	0	131,553	2-

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	4,990	4,990	4,990	5,009	0	5,009	0
	SUBTOTAL *****	4,990	4,990	4,990	5,009	0	5,009	0
	TOTAL REVENUES *****	4,990	4,990	4,990	5,009	0	5,009	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	4,385	4,368	4,385	4,368	0	4,368	0
10200	FICA	336	334	335	334	0	334	0
10400	WORKERS COMP	8	9	9	11	0	11	22
	SUBTOTAL *****	4,729	4,711	4,729	4,713	0	4,713	0
	TOTAL EXPENDITURES *****	4,729	4,711	4,729	4,713	0	4,713	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	420	480	330	330	0	330	31-
	SUBTOTAL *****	420	480	330	330	0	330	31-
CHARGES FOR SERVICES								
3510	COPIES	5	0	0	0	0	0	0
3569	OTHER FEES	21,689	15,700	18,923	16,500	0	16,500	5
	SUBTOTAL *****	21,694	15,700	18,923	16,500	0	16,500	5
	TOTAL REVENUES *****	22,114	16,180	19,253	16,830	0	16,830	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	309,988	315,022	316,335	320,657	0	320,657	1
10110	OVERTIME	7,207	8,269	5,872	8,269	0	8,269	0
10200	FICA	22,175	24,731	23,319	25,162	0	25,162	1
10300	HEALTH INSURANCE	30,050	27,783	28,056	28,056	0	28,056	0
10310	COUNTY HSA CONTRIBUTION	2,650	2,616	2,220	2,220	0	2,220	15-
10325	DISABILITY INSURANCE	1,374	1,134	1,139	1,154	0	1,154	1
10330	CNTY PD DEPENDENT PREM-HEALTH	7,516	7,010	7,010	7,010	0	7,010	0
10331	CNTY PD DEPENDENT PREM-DENTAL	451	450	451	450	0	450	0
10350	LIFE INSURANCE	249	372	375	372	0	372	0
10375	DENTAL INSURANCE	2,176	2,175	2,176	2,175	0	2,175	0
10400	WORKERS COMP	2,533	2,825	2,951	3,669	0	3,669	29
10500	401(A) MATCH PLAN	2,994	3,367	2,960	2,693	0	2,693	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,083	1,242	1,210	0	1,210	11
	SUBTOTAL *****	389,363	396,837	394,106	403,097	0	403,097	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	130	320	91	320	0	320	0
23000	OFFICE SUPPLIES	525	600	506	540	0	540	10-
23001	PRINTING	54	675	138	673	0	673	0
23050	OTHER SUPPLIES	74	250	97	150	0	150	40-
23850	MINOR EQUIP & TOOLS (<\$1000)	929	710	220	661	0	661	6-
23855	FURNITURE/FIXTURE <\$1000	253	275	275	0	0	0	100-
	SUBTOTAL *****	1,965	2,830	1,327	2,344	0	2,344	17-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,610	1,828	1,696	1,828	0	1,828	0
37200	SEMINARS/CONFERENCE/MEETINGS	0	750	200	750	0	750	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	0	700	0	700	0
37230	MEALS & LODGING-TRAINING	0	830	0	830	0	830	0
37240	REGISTRATION/TUITION	0	250	0	250	0	250	0
	SUBTOTAL *****	1,610	4,358	1,896	4,358	0	4,358	0

Resource Management

UTILITIES								
48000	TELEPHONES	2,293	2,520	2,288	2,520	0	2,520	0
48050	CELLULAR/MOBILE DEVICE SERVICE	201	996	274	432	0	432	56-
	SUBTOTAL *****	2,494	3,516	2,562	2,952	0	2,952	16-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	1,761	2,850	2,190	2,850	0	2,850	0
	SUBTOTAL *****	1,761	2,850	2,190	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	595	1,000	671	1,200	-300	900	10-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	595	1,050	671	1,250	-300	950	10-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	0	0	0	0	0	0
71100	OUTSIDE SERVICES	15	1,020	0	1,000	35,000	36,000	,429
71101	PROFESSIONAL SERVICES	0	1,200	45	1,100	0	1,100	8-
	SUBTOTAL *****	65	2,220	45	2,100	35,000	37,100	**
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	13,263	15,434	15,434	16,004	0	16,004	3
84010	RECEPTION/MEETINGS	75	125	75	75	0	75	40-
84400	PUBLIC NOTICES	164	650	364	650	0	650	0
	SUBTOTAL *****	13,502	16,209	15,873	16,729	0	16,729	3
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	1,800	899	0	4,075	4,075	126
	SUBTOTAL *****	0	1,800	899	0	4,075	4,075	126
TOTAL EXPENDITURES *****		411,355	431,670	419,569	435,680	38,775	474,455	10

1720 BUILDING CODES

100 GENERAL FUND

100 GENERAL FUND

		2018	2019		2020	2020	2020	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	357,929	326,400	354,529	366,396	0	366,396	12
	SUBTOTAL *****	357,929	326,400	354,529	366,396	0	366,396	12
CHARGES FOR SERVICES								
3510	COPIES	17	10	9	10	0	10	0
3569	OTHER FEES	22,884	12,000	15,100	12,000	0	12,000	0
	SUBTOTAL *****	22,901	12,010	15,109	12,010	0	12,010	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	4,850	0	0	0	0	0	0
3892	DEPOSIT OVERAGE	1	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	0	0	25	0	0	0	0
	SUBTOTAL *****	4,851	0	25	0	0	0	0
TOTAL REVENUES *****		385,681	338,410	369,663	378,406	0	378,406	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	310,408	317,294	318,581	321,271	0	321,271	1
10110	OVERTIME	14,287	16,707	12,285	16,813	0	16,813	0
10200	FICA	23,909	25,551	24,633	25,863	0	25,863	1
10300	HEALTH INSURANCE	35,697	33,108	33,390	33,390	0	33,390	0
10310	COUNTY HSA CONTRIBUTION	4,773	5,328	4,920	4,920	0	4,920	7-
10325	DISABILITY INSURANCE	1,377	1,142	1,133	1,156	0	1,156	1
10330	CNTY PD DEPENDENT PREM-HEALTH	5,397	4,498	4,498	4,498	0	4,498	0
10331	CNTY PD DEPENDENT PREM-DENTAL	313	257	258	257	0	257	0
10350	LIFE INSURANCE	301	463	465	463	0	463	0
10375	DENTAL INSURANCE	2,676	2,704	2,705	2,704	0	2,704	0
10400	WORKERS COMP	9,872	10,259	10,137	13,238	0	13,238	29
10500	401(A) MATCH PLAN	3,184	4,186	3,536	3,348	0	3,348	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,082	4,152	3,636	3,493	0	3,493	15-
	SUBTOTAL *****	413,276	425,649	420,177	431,414	0	431,414	1

Resource Management

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,674	5,060	2,485	188	0	188	96-
23000	OFFICE SUPPLIES	800	1,385	800	1,045	0	1,045	24-
23001	PRINTING	250	285	138	285	0	285	0
23050	OTHER SUPPLIES	615	580	175	540	0	540	6-
23850	MINOR EQUIP & TOOLS (<\$1000)	162	1,000	406	800	0	800	20-
SUBTOTAL *****		3,501	8,310	4,004	2,858	0	2,858	66-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	565	810	655	610	0	610	24-
37200	SEMINARS/CONFERENCE/MEETINGS	85	150	0	150	0	150	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	81	175	0	175	0	175	0
37230	MEALS & LODGING-TRAINING	632	1,300	648	1,340	0	1,340	3
37240	REGISTRATION/TUITION	550	1,100	450	1,100	0	1,100	0
SUBTOTAL *****		1,913	3,535	1,753	3,375	0	3,375	5-
UTILITIES								
48000	TELEPHONES	2,227	2,520	2,292	2,520	0	2,520	0
48050	CELLULAR/MOBILE DEVICE SERVICE	3,065	3,360	3,126	3,372	0	3,372	0
SUBTOTAL *****		5,292	5,880	5,418	5,892	0	5,892	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	9,713	10,620	8,912	10,248	0	10,248	3-
59010	FUEL SURCHARGE - REIMB TO R&B	450	460	426	470	0	470	2
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,730	2,740	1,926	2,140	0	2,140	21-
59105	TIRES	879	1,600	1,391	1,350	0	1,350	15-
59110	MECHANICS CHARGE - REIMB R&B	619	1,320	1,156	1,470	0	1,470	11
59200	LOCAL MILEAGE	0	50	0	30	0	30	40-
SUBTOTAL *****		13,402	16,790	13,811	15,708	0	15,708	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	210	280	255	580	-300	280	0
60200	EQUIP REPAIRS/MAINTENANCE	0	25	0	25	0	25	0
60250	EQUIPMENT INSTALLATION CHARGES	85	0	0	0	0	0	0
SUBTOTAL *****		295	305	255	605	-300	305	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,056	1,056	1,056	1,066	0	1,066	0
71100	OUTSIDE SERVICES	0	50,731	50,731	0	30,000	15,000	70-
SUBTOTAL *****		1,056	51,787	51,787	1,066	30,000	16,066	69-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	13,263	15,434	15,434	16,004	0	16,004	3
84400	PUBLIC NOTICES	0	200	200	200	0	200	0
86896	DEPOSIT SHORTAGE	2	0	1	0	0	0	0
SUBTOTAL *****		13,265	15,634	15,635	16,204	0	16,204	4
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	4,075	4,075	0
92400	REPLCMENT AUTO/TRUCKS	26,659	0	0	0	0	0	0
SUBTOTAL *****		26,659	0	0	0	4,075	4,075	0
TOTAL EXPENDITURES *****		478,659	527,890	512,840	477,122	33,775	495,897	6-

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2019	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	LICENSES AND PERMITS							
3320	PERMITS	450	300	350	300	0	300	0
3322	LAND DISTURBANCE PERMIT	2,200	1,875	1,600	1,875	0	1,875	0
	SUBTOTAL *****	2,650	2,175	1,950	2,175	0	2,175	0

Resource Management

CHARGES FOR SERVICES							
3510 COPIES	3	0	0	0	0	0	0
3519 TRAINING COST REIMBRSMNT	440	400	450	460	0	460	15
3525 REIMB. SPECIAL PROJECTS	0	66,000	21,558	43,118	0	94,480	43
SUBTOTAL *****	443	66,400	22,008	43,578	0	94,940	43
TOTAL REVENUES *****	3,093	68,575	23,958	45,753	0	97,115	4
PERSONAL SERVICES							
10100 SALARIES & WAGES	73,070	77,284	76,751	78,239	0	78,239	1
10110 OVERTIME	200	665	448	665	0	665	0
10120 HOLIDAY WORKED	0	0	54	0	0	0	0
10200 FICA	4,612	5,963	5,330	6,036	0	6,036	1
10300 HEALTH INSURANCE	7,552	7,326	7,326	7,326	0	7,326	0
10310 COUNTY HSA CONTRIBUTION	1,775	1,800	1,800	1,800	0	1,800	0
10325 DISABILITY INSURANCE	324	278	284	281	0	281	1
10330 CNTY PD DEPENDENT PREM-HEALTH	756	824	824	824	0	824	0
10331 CNTY PD DEPENDENT PREM-DENTAL	55	55	55	55	0	55	0
10350 LIFE INSURANCE	68	108	111	108	0	108	0
10375 DENTAL INSURANCE	601	630	630	630	0	630	0
10400 WORKERS COMP	2,172	2,310	2,368	2,997	0	2,997	29
10500 401(A) MATCH PLAN	975	975	1,013	780	0	780	20-
10510 CERF-EMPLOYER PD CONTRIBUTION	0	0	1,566	1,564	0	1,564	0
10600 UNEMPLOYMENT BENEFITS	2,560	0	640	0	0	0	0
SUBTOTAL *****	94,720	98,218	99,200	101,305	0	101,305	3
MATERIALS & SUPPLIES							
22000 POSTAGE	452	980	134	346	0	346	64-
22010 SHIPPING CHARGES	0	200	200	200	0	200	0
22500 SUBSCRIPTIONS/PUBLICATIONS	49	73	45	58	0	58	20-
23000 OFFICE SUPPLIES	197	484	260	748	0	748	54
23001 PRINTING	692	1,020	235	1,170	0	1,170	14
23014 HDWR INSTALLATION SUPPLIES	0	0	0	0	65	65	0
23050 OTHER SUPPLIES	1,232	2,400	2,693	3,125	0	3,125	30
23810 UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	200	200	0
23850 MINOR EQUIP & TOOLS (<\$1000)	371	500	601	400	0	400	20-
23855 FURNITURE/FIXTURE <\$1000	75	150	245	160	0	160	6
SUBTOTAL *****	3,068	5,807	4,413	6,207	265	6,472	11
DUES TRAVEL & TRAINING							
37000 DUES & PROF CERTIFCTN/LICENSE	273	360	300	308	0	308	14-
37210 TRAINING/SCHOOLS	668	1,280	650	1,153	0	1,153	9-
37220 TRAVEL (AIRFARE, MILEAGE, ETC)	206	650	468	530	0	530	18-
37230 MEALS & LODGING-TRAINING	805	1,275	1,363	1,350	0	1,350	5
37240 REGISTRATION/TUITION	330	450	544	575	0	575	27
SUBTOTAL *****	2,282	4,015	3,325	3,916	0	3,916	2-
UTILITIES							
48000 TELEPHONES	335	420	345	396	0	396	5-
48050 CELLULAR/MOBILE DEVICE SERVICE	365	450	367	390	187	577	28
48060 CELL PHONE/DATA-EMPLOYEE REIMB	51	0	0	0	0	0	0
SUBTOTAL *****	751	870	712	786	187	973	12
VEHICLE EXPENSE							
59000 MOTORFUEL/GASOLINE	237	444	261	276	0	276	37-
59010 FUEL SURCHARGE - REIMB TO R&B	12	14	13	13	0	13	7-
59100 VEHICLE REPAIRS/MAINTENANCE	80	296	171	296	0	296	0
59105 TIRES	0	75	10	333	0	333	344
59110 MECHANICS CHARGE - REIMB R&B	24	90	38	84	0	84	6-
59200 LOCAL MILEAGE	3	100	5	10	0	10	90-
SUBTOTAL *****	356	1,019	498	1,012	0	1,012	1-
EQUIP & BLDG MAINTENANCE							
60050 EQUIP SERVICE CONTRACT	1,369	458	239	564	-150	414	9-
60200 EQUIP REPAIRS/MAINTENANCE	143	625	196	475	0	475	24-
SUBTOTAL *****	1,512	1,083	435	1,039	-150	889	18-

Resource Management

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	840	435	518	431	0	431 0
70100	SOFTWARE SUBSCRIPTIONS	0	670	918	937	1,330	2,353 251
71100	OUTSIDE SERVICES	3,333	102,334	100,349	0	0	83,588 18-
71101	PROFESSIONAL SERVICES	0	500	25	300	0	300 40-
71501	PARKING	791	840	723	750	0	750 10-
71700	EQUIPMENT RENTALS	0	100	0	75	0	75 25-
SUBTOTAL *****		4,964	104,879	102,533	2,493	1,330	87,497 17-
OTHER							
83100	AWARDS	10	75	10	75	0	75 0
84010	RECEPTION/MEETINGS	1,743	2,320	1,941	2,320	0	2,320 0
84300	ADVERTISING	0	245	0	75	0	75 69-
84400	PUBLIC NOTICES	0	0	0	200	0	200 0
86300	TESTING	5,617	6,780	6,780	6,780	0	6,780 0
SUBTOTAL *****		7,370	9,420	8,731	9,450	0	9,450 0
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,318	0	0	0	2,212	2,212 0
91301	COMPUTER HARDWARE	0	0	0	0	500	500 0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	2,038	2,038 0
92301	REPLC COMPUTER HDWR	415	1,265	1,264	0	0	0 100-
SUBTOTAL *****		1,733	1,265	1,264	0	4,750	4,750 275
TOTAL EXPENDITURES *****		116,756	226,576	221,111	126,208	6,382	216,264 5-

2045 RM-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	7,593	6,600	8,370	7,200	0	7,200	9
	SUBTOTAL *****	7,593	6,600	8,370	7,200	0	7,200	9
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,516,385	95,000	0	0	75,000	75,000	21-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,500	1,500	1,500	0	0	0	100-
	SUBTOTAL *****	1,517,885	96,500	1,500	0	75,000	75,000	22-
CHARGES FOR SERVICES								
3510	COPIES	161	5	42	5	0	5	0
3569	OTHER FEES	42	0	0	0	0	0	0
	SUBTOTAL *****	203	5	42	5	0	5	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	3,790	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	11,620	0	5	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	8,026	0	0	0	0
3891	DIVIDENDS/REBATES	74	0	0	0	0	0	0
	SUBTOTAL *****	15,484	0	8,031	0	0	0	0
TOTAL REVENUES *****		1,541,165	103,105	17,943	7,205	75,000	82,205	20-
PERSONAL SERVICES								
10100	SALARIES & WAGES	695,979	724,705	715,594	721,826	0	721,826	0
10110	OVERTIME	8,926	15,635	13,921	15,635	0	15,635	0
10120	HOLIDAY WORKED	399	551	93	562	0	562	2
10200	FICA	51,232	56,678	54,043	56,458	0	56,458	0
10300	HEALTH INSURANCE	64,817	60,154	60,428	60,428	0	60,428	0
10310	COUNTY HSA CONTRIBUTION	4,940	4,956	4,560	4,560	0	4,560	7-
10325	DISABILITY INSURANCE	3,029	2,608	2,549	2,598	0	2,598	0
10330	CNTY PD DEPENDENT PREM-HEALTH	14,593	11,193	11,194	11,193	0	11,193	0
10331	CNTY PD DEPENDENT PREM-DENTAL	1,583	1,583	1,473	1,435	0	1,435	9-
10350	LIFE INSURANCE	578	873	873	873	0	873	0
10375	DENTAL INSURANCE	5,078	5,094	5,095	5,094	0	5,094	0
10400	WORKERS COMP	20,164	25,527	26,565	32,918	0	32,918	28
10500	401(A) MATCH PLAN	6,351	7,885	7,760	6,307	0	6,307	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	11,017	12,123	11,814	0	11,814	7
	SUBTOTAL *****	877,669	928,459	916,271	931,701	0	931,701	0

Resource Management

MATERIALS & SUPPLIES								
22000	POSTAGE	871	960	1,162	1,080	0	1,080	12
22010	SHIPPING CHARGES	0	15	16	15	0	15	0
22500	SUBSCRIPTIONS/PUBLICATIONS	42	75	128	75	0	75	0
23000	OFFICE SUPPLIES	328	795	748	795	0	795	0
23001	PRINTING	413	1,275	224	700	0	700	45-
23014	HDWR INSTALLATION SUPPLIES	0	0	767	0	500	500	0
23050	OTHER SUPPLIES	1,577	2,200	2,183	2,400	0	2,400	9
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	1,400	1,400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	5,979	3,005	1,990	1,800	0	1,800	40-
23855	FURNITURE/FIXTURE <\$1000	0	800	1,024	0	0	0	100-
SUBTOTAL *****		9,210	9,125	8,242	6,865	1,900	8,765	4-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,205	2,550	2,380	2,365	0	2,365	7-
37210	TRAINING/SCHOOLS	1,760	2,150	995	2,330	0	2,330	8
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,466	2,220	1,175	2,025	0	2,025	8-
37230	MEALS & LODGING-TRAINING	3,470	10,834	6,079	10,496	0	10,496	3-
37240	REGISTRATION/TUITON	2,630	3,405	3,015	3,560	0	3,560	4
SUBTOTAL *****		11,531	21,159	13,644	20,776	0	20,776	2-
UTILITIES								
48000	TELEPHONES	2,832	3,000	2,530	3,000	0	3,000	0
48050	CELLULAR/MOBILE DEVICE SERVICE	3,702	4,356	3,660	4,380	0	4,380	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	311	360	346	360	0	360	0
48200	ELECTRICITY	2,937	2,940	2,937	2,940	0	2,940	0
SUBTOTAL *****		9,782	10,656	9,473	10,680	0	10,680	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,559	9,240	7,863	8,724	0	8,724	5-
59025	VEHICLE TITLE/LICENSE/PLATES	23	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	3,079	3,680	2,584	3,350	0	3,350	8-
59105	TIRES	40	1,880	1,793	1,880	0	1,880	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		11,701	14,850	12,240	14,004	0	14,004	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,184	1,495	1,016	2,484	-300	2,184	46
60200	EQUIP REPAIRS/MAINTENANCE	0	1,618	563	250	0	250	84-
SUBTOTAL *****		1,184	3,113	1,579	2,734	-300	2,434	22-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	28,594	7,581	6,309	6,876	0	6,876	9-
70100	SOFTWARE SUBSCRIPTIONS	0	26,389	25,600	26,328	0	26,953	2
71100	OUTSIDE SERVICES	723	800	0	0	55,000	55,000	,775
71101	PROFESSIONAL SERVICES	0	35,000	0	0	0	0	100-
71102	ENGINEERING SERVICES	0	60,000	0	0	0	0	100-
71106	CONTRACTED SERVICES	50,000	0	0	0	0	0	0
71118	EASEMENT ACQUISITION COSTS	0	0	0	0	20,000	20,000	0
71201	CONSTRUCTION COSTS	47,120	0	0	0	0	0	0
71202	CONTRACTOR COSTS	1,431,765	0	0	0	0	0	0
71501	PARKING	7,910	7,790	6,867	7,100	0	7,100	8-
71700	EQUIPMENT RENTALS	0	110	0	0	0	0	100-
SUBTOTAL *****		1,566,112	137,670	38,776	40,304	75,000	115,929	16-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	40,635	50,126	50,126	49,802	0	49,802	0
84010	RECEPTION/MEETINGS	31	300	27	75	0	75	75-
84300	ADVERTISING	77	300	0	275	0	275	8-
84400	PUBLIC NOTICES	89	100	0	100	0	100	0
86800	EMERGENCY	0	79,230	0	100,000	0	100,000	26
SUBTOTAL *****		40,832	130,056	50,153	150,252	0	150,252	16
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	4,075	4,075	0
92301	REPLC COMPUTER HDWR	1,658	14,410	21,308	0	4,000	5,000	65-
92400	REPLCMENT AUTO/TRUCKS	56,607	28,246	28,246	0	0	0	100-
SUBTOTAL *****		58,265	42,656	49,554	0	8,075	9,075	79-
TOTAL EXPENDITURES *****		2,586,286	1,297,744	1,099,932	1,177,316	84,675	1,263,616	3-

Resource Management

2046 RM -STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	450	300	350	300	0	300	0
3322	LAND DISTURBANCE PERMIT	2,200	1,875	1,600	1,875	0	1,875	0
	SUBTOTAL *****	2,650	2,175	1,950	2,175	0	2,175	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRMNT	440	400	450	460	0	460	15
	SUBTOTAL *****	440	400	450	460	0	460	15
	TOTAL REVENUES *****	3,090	2,575	2,400	2,635	0	2,635	2
PERSONAL SERVICES								
10100	SALARIES & WAGES	73,064	77,284	76,752	77,149	0	77,149	0
10110	OVERTIME	200	665	448	665	0	665	0
10120	HOLIDAY WORKED	0	0	54	0	0	0	0
10200	FICA	5,605	5,963	5,879	5,952	0	5,952	0
10300	HEALTH INSURANCE	7,552	7,326	7,326	7,326	0	7,326	0
10310	COUNTY HSA CONTRIBUTION	1,625	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	324	278	265	277	0	277	0
10330	CNTY PD DEPENDENT PREM-HEALTH	756	824	824	824	0	824	0
10331	CNTY PD DEPENDENT PREM-DENTAL	55	55	55	55	0	55	0
10350	LIFE INSURANCE	68	108	105	108	0	108	0
10375	DENTAL INSURANCE	601	630	630	630	0	630	0
10400	WORKERS COMP	2,172	2,310	2,368	2,940	0	2,940	27
10500	401(A) MATCH PLAN	900	975	975	780	0	780	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,042	1,566	1,543	0	1,543	49-
10600	UNEMPLOYMENT BENEFITS	2,560	0	640	0	0	0	0
	SUBTOTAL *****	95,482	101,260	99,687	100,049	0	100,049	1-
MATERIALS & SUPPLIES								
22000	POSTAGE	316	680	134	346	0	346	49-
22010	SHIPPING CHARGES	0	200	200	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	49	73	45	58	0	58	20-
23000	OFFICE SUPPLIES	200	484	260	748	0	748	54
23001	PRINTING	287	570	235	720	0	720	26
23014	HDWR INSTALLATION SUPPLIES	0	0	0	0	65	65	0
23050	OTHER SUPPLIES	1,110	2,400	2,564	3,125	0	3,125	30
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	200	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	371	500	601	400	0	400	20-
23855	FURNITURE/FIXTURE <\$1000	75	150	245	160	0	160	6
	SUBTOTAL *****	2,408	5,057	4,284	5,757	265	6,022	19
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	273	360	300	308	0	308	14-
37210	TRAINING/SCHOOLS	668	1,280	650	1,153	0	1,153	9-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	206	650	468	530	0	530	18-
37230	MEALS & LODGING-TRAINING	805	1,275	1,363	1,350	0	1,350	5
37240	REGISTRATION/TUITION	330	450	544	575	0	575	27
	SUBTOTAL *****	2,282	4,015	3,325	3,916	0	3,916	2-
UTILITIES								
48000	TELEPHONES	335	420	345	396	0	396	5-
48050	CELLULAR/MOBILE DEVICE SERVICE	365	450	367	390	187	577	28
48060	CELL PHONE/DATA-EMPLOYEE REIMB	51	0	0	0	0	0	0
	SUBTOTAL *****	751	870	712	786	187	973	12
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	237	444	261	276	0	276	37-
59100	VEHICLE REPAIRS/MAINTENANCE	80	296	171	296	0	296	0
59105	TIRES	0	75	10	333	0	333	344
59200	LOCAL MILEAGE	3	100	5	10	0	10	90-
	SUBTOTAL *****	320	915	447	915	0	915	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,369	458	239	564	-150	414	9-
60200	EQUIP REPAIRS/MAINTENANCE	143	625	196	475	0	475	24-
	SUBTOTAL *****	1,512	1,083	435	1,039	-150	889	18-

Resource Management

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	840	435	518	431	0	431 0
70100	SOFTWARE SUBSCRIPTIONS	0	670	918	937	1,330	2,353 251
71101	PROFESSIONAL SERVICES	0	500	25	300	0	300 40-
71501	PARKING	791	840	723	750	0	750 10-
71700	EQUIPMENT RENTALS	0	100	0	75	0	75 25-
SUBTOTAL *****		1,631	2,545	2,184	2,493	1,330	3,909 54
OTHER							
83100	AWARDS	10	75	10	75	0	75 0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	1,907	1,000	600	1,000	0	1,000 0
84010	RECEPTION/MEETINGS	967	1,320	1,191	1,320	0	1,320 0
84300	ADVERTISING	0	245	0	75	0	75 69-
84400	PUBLIC NOTICES	0	0	0	200	0	200 0
86300	TESTING	5,617	6,780	6,780	6,780	0	6,780 0
SUBTOTAL *****		8,501	9,420	8,581	9,450	0	9,450 0
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,318	0	0	0	2,212	2,212 0
91301	COMPUTER HARDWARE	0	0	0	0	500	500 0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	2,038	2,038 0
92301	REPLC COMPUTER HDWR	415	1,265	1,264	0	0	0 100-
SUBTOTAL *****		1,733	1,265	1,264	0	4,750	4,750 275
TOTAL EXPENDITURES *****		114,620	126,430	120,919	124,405	6,382	130,873 4

2142 DNR 319 GREATER BONNE FEMME

214 STORMWATER GRANTS

214	STORMWATER GRANTS							%CHG
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2019	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	75,786	75,786	0	0	0	100-
	SUBTOTAL *****	0	75,786	75,786	0	0	0	100-
	TOTAL REVENUES *****	0	75,786	75,786	0	0	0	100-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	593	0	0	0	0
23001	PRINTING	0	0	759	0	0	0	0
23050	OTHER SUPPLIES	0	5,680	4,328	0	0	0	100-
	SUBTOTAL *****	0	5,680	5,680	0	0	0	100-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	35,284	35,284	0	0	0	100-
71202	CONTRACTOR COSTS	0	25,000	25,000	0	0	0	100-
	SUBTOTAL *****	0	60,284	60,284	0	0	0	100-
	OTHER							
84010	RECEPTION/MEETINGS	0	0	216	0	0	0	0
86300	TESTING	0	9,072	8,856	0	0	0	100-
	SUBTOTAL *****	0	9,072	9,072	0	0	0	100-
	TOTAL EXPENDITURES *****	0	75,036	75,036	0	0	0	100-

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	2018	2019	2020	2020	2020	2020
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 7,063,077	\$ 7,236,324	\$ 3,373,990	\$ 3,593,917	\$ 1,069,150	\$ 8,037,057
204	2041	Infrastructure Preservation & Rehabilitation	3,706,517	7,033,267	-	7,315,000	-	7,315,000
204	2048	Insurance Claim Activity	44,940	24,343	-	20,000	-	20,000
Total			<u>\$ 10,814,534</u>	<u>\$ 14,293,934</u>	<u>\$ 3,373,990</u>	<u>\$ 10,928,917</u>	<u>\$ 1,069,150</u>	<u>\$ 15,372,057</u>

Personnel Summary

Position Title	2018	2019	2020	2019-2020
	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	-	-	-
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	0.75	0.75	-
Subtotal	<u>58.48</u>	<u>57.23</u>	<u>57.23</u>	<u>-</u>
Total FTEs	<u>58.48</u>	<u>57.23</u>	<u>57.23</u>	<u>-</u>
Overtime	\$ 77,000	\$ 65,830	\$ 65,830	\$ -
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.

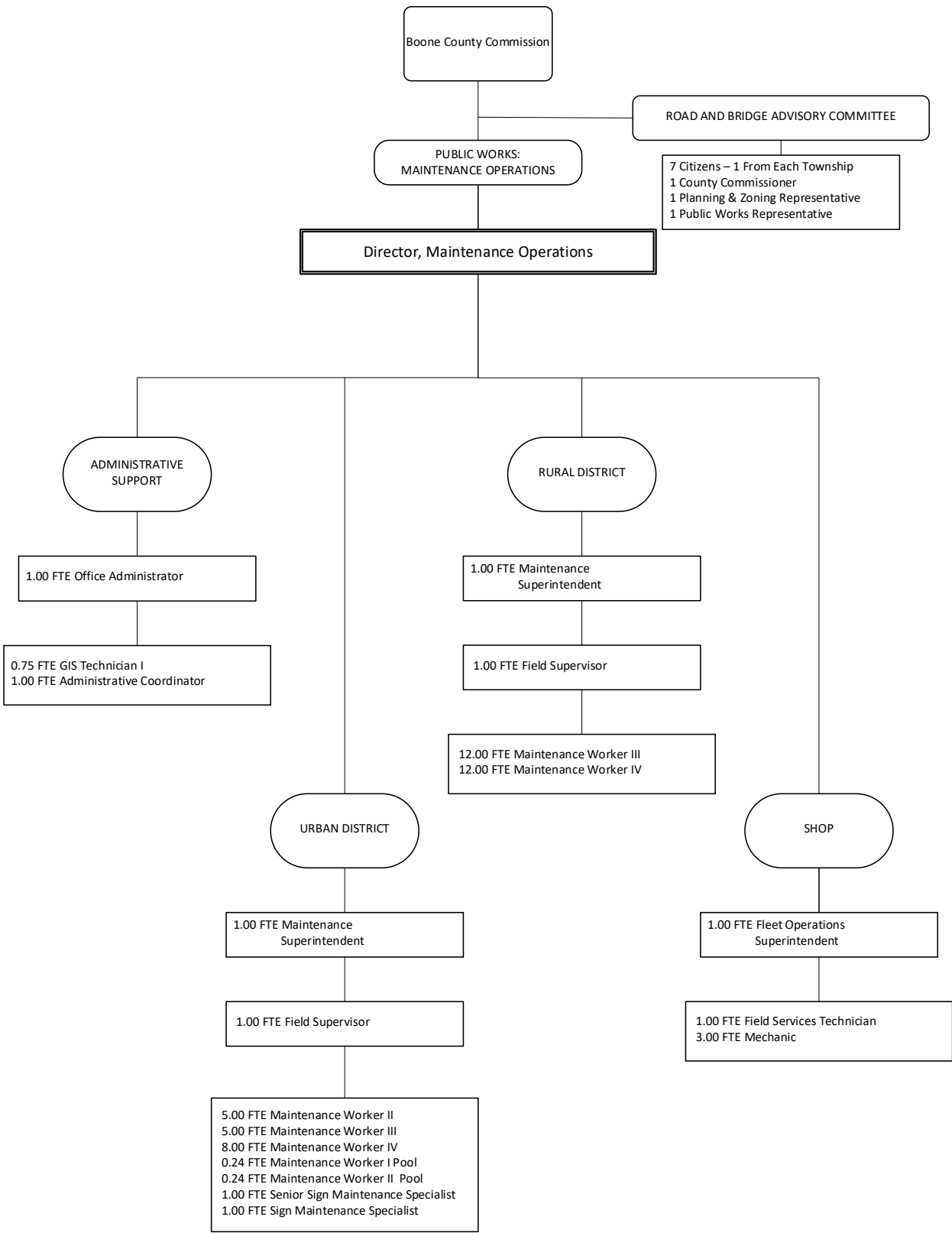
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2020 operations include \$8.04 M for Maintenance Operations (which includes \$1.07 M for new and replacement equipment) and \$7.3 M for Infrastructure Preservation and Rehabilitation. Included in the \$7.3 M is a \$2.0 contractual payment to the Missouri Department of Transportation for the I-70 bridge replacement project at Rocheport, Missouri.

There are no other significant changes in the budget.

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	150	150	0	0	0	0	100-
	SUBTOTAL *****	150	150	0	0	0	0	100-
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	26,370	23,630	26,370	0	26,370	0
3483	STATE DISASTER REIMB (SEMA)	11,004	0	0	0	0	0	0
	SUBTOTAL *****	11,004	26,370	23,630	26,370	0	26,370	0
CHARGES FOR SERVICES								
3573	MECHANIC CHARGES	13,696	17,000	16,334	17,000	0	17,000	0
3585	FUEL SURCHARGE	10,904	12,000	13,128	13,200	0	13,200	10
	SUBTOTAL *****	24,600	29,000	29,462	30,200	0	30,200	4
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	9,144	9,500	11,819	11,850	0	11,850	24
3830	SALES	7,833	8,000	8,000	8,000	0	8,000	0
3835	SALE OF CAPITAL FIXED ASSET	8,350	64,905	112,100	0	235,750	235,750	263
3836	SALE OF NON-CAPITAL ASSETS	10,514	2,000	1,165	2,000	0	5,775	188
3882	RESTITUTION REIMB/SETTLEMENTS	166	0	0	0	0	0	0
3890	MISCELLANEOUS	0	0	70	0	0	0	0
3891	DIVIDENDS/REBATES	1,320	6,300	1,320	1,300	0	1,300	79-
	SUBTOTAL *****	37,327	90,705	134,474	23,150	235,750	262,675	190
OTHER FINANCING SOURCES								
3946	INS PROCEEDS-CAP ASSET RETIRED	0	7,806	7,806	0	0	0	100-
	SUBTOTAL *****	0	7,806	7,806	0	0	0	100-
	TOTAL REVENUES *****	73,081	154,031	195,372	79,720	235,750	319,245	107
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,324,484	2,479,812	2,316,919	2,483,406	0	2,483,406	0
10110	OVERTIME	75,593	65,830	128,112	65,830	0	65,830	0
10200	FICA	174,897	199,946	182,761	200,052	0	200,052	0
10300	HEALTH INSURANCE	304,934	287,832	268,385	291,888	0	291,888	1
10310	COUNTY HSA CONTRIBUTION	22,450	21,600	21,850	24,000	0	24,000	11
10325	DISABILITY INSURANCE	10,150	8,820	8,322	8,832	0	8,832	0
10330	CNTY PD DEPENDENT PREM-HEALTH	64,158	65,888	53,989	57,813	0	57,813	12-
10331	CNTY PD DEPENDENT PREM-DENTAL	5,262	5,448	4,756	4,968	0	4,968	8-
10350	LIFE INSURANCE	2,600	4,104	3,736	4,104	0	4,104	0
10375	DENTAL INSURANCE	22,365	22,680	21,690	22,680	0	22,680	0
10400	WORKERS COMP	99,455	130,023	121,472	133,058	0	133,058	2
10500	401(A) MATCH PLAN	22,825	29,640	22,140	29,640	0	29,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,183	29,780	30,927	32,019	0	32,019	7
10800	UNIFORM ALLOWANCE	10,275	10,450	9,775	0	0	10,450	0
10900	MECHANIC TOOL ALLOWANCE	5,155	5,250	5,250	5,250	0	5,250	0
	SUBTOTAL *****	3,146,786	3,367,103	3,200,084	3,363,540	0	3,373,990	0

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

MATERIALS & SUPPLIES								
22000	POSTAGE	352	500	350	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	231	259	270	298	0	298	15
23000	OFFICE SUPPLIES	1,424	1,200	1,200	1,200	0	1,200	0
23001	PRINTING	594	500	400	500	0	500	0
23031	CUSTODIAL SUPPLIES	2,724	1,900	1,972	2,000	0	2,000	5
23036	SAFETY SUPPLIES & EQUIPMENT	10,899	10,590	10,590	11,090	0	11,090	4
23037	SHOP SUPPLIES	4,397	3,000	3,260	3,000	0	3,000	0
23050	OTHER SUPPLIES	2,402	3,400	3,400	3,700	0	3,700	8
23300	UNIFORMS	1,803	1,950	1,808	1,950	0	1,950	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	1,600	1,600	0
23850	MINOR EQUIP & TOOLS (<\$1000)	33,384	35,790	35,700	35,790	0	35,790	0
23855	FURNITURE/FIXTURE <\$1000	441	550	500	550	0	550	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	860	0	860	0
26000	PAVEMENT REPAIRS MATERIAL	284,194	268,010	265,000	277,471	0	277,471	3
26200	ROCK	965,362	1,364,065	1,400,000	1,045,334	0	1,045,334	23-
26201	ROCK-VENDOR HAULED	47,996	69,993	69,990	72,150	0	72,150	3
26300	MATERIAL & CHEMICAL SUPP.	58,829	86,509	75,000	94,169	0	94,169	8
26301	SRFACE STABILIZATION MTRL	44,120	60,000	50,000	60,000	0	60,000	0
26302	ROAD SALT	95,563	200,000	200,000	200,000	0	200,000	0
26400	ROAD OIL	146,158	170,717	170,000	172,160	0	172,160	0
26420	CULVERTS	172,175	132,252	132,000	136,219	0	136,219	3
26500	HIGHWAY SAFETY SIGNS	0	2,000	2,000	2,000	0	2,000	0
26600	STRT/TRAFFIC/CONST SIGNS	6,709	8,000	14,100	13,000	0	13,000	62
SUBTOTAL *****		1,879,757	2,421,185	2,437,540	2,133,941	1,600	2,135,541	12-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	820	1,255	1,255	1,255	0	1,255	0
37210	TRAINING/SCHOOLS	4,838	12,808	10,000	11,738	0	11,738	8-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,500	500	1,750	0	1,750	16
37230	MEALS & LODGING-TRAINING	2,537	5,990	4,000	7,240	0	7,240	20
SUBTOTAL *****		8,195	21,553	15,755	21,983	0	21,983	2
UTILITIES								
48000	TELEPHONES	1,486	3,020	1,020	2,044	0	2,044	32-
48002	DATA COMMUNICATIONS	39,678	42,648	42,648	43,201	0	43,201	1
48050	CELLULAR/MOBILE DEVICE SERVICE	7,376	5,760	9,910	11,520	0	11,520	100
48100	NATURAL GAS	5,022	5,500	5,500	5,500	0	5,500	0
48200	ELECTRICITY	22,043	27,408	25,500	27,408	0	27,408	0
48300	WATER	3,240	3,348	3,348	3,696	0	3,696	10
48400	SOLID WASTE	5,430	5,324	4,660	4,688	0	4,688	11-
48600	SEWER USE	487	540	540	552	0	552	2
48700	LP GAS/BLDG GENERATOR FUEL	4,892	4,000	4,700	5,000	0	5,000	25
SUBTOTAL *****		89,654	97,548	97,826	103,609	0	103,609	6
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	409,543	423,458	423,458	473,180	0	473,180	11
59025	VEHICLE TITLE/LICENSE/PLATES	329	258	250	258	0	258	0
59050	ENGINE FLUIDS	21,106	18,025	31,025	31,157	0	31,157	72
59100	VEHICLE REPAIRS/MAINTENANCE	7,113	6,000	2,500	2,600	0	2,600	56-
59105	TIRES	107,538	115,000	105,500	115,000	0	115,000	0
59200	LOCAL MILEAGE	0	20	0	20	0	20	0
59300	PARKING	30	120	120	120	0	120	0
SUBTOTAL *****		545,659	562,881	562,853	622,335	0	622,335	11
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	30,502	1,901	1,900	1,968	0	1,968	3
60100	BLDG REPAIRS/MAINTENANCE	15,528	16,000	10,000	12,000	0	12,000	25-
60125	CUSTODIAL/JANITORIAL SERV	14,986	15,811	14,515	16,360	0	16,360	3
60150	PEST CONTROL	516	714	680	701	0	701	1-
60200	EQUIP REPAIRS/MAINTENANCE	229,532	270,000	235,000	235,000	0	235,000	12-
60400	GROUNDS MAINTENANCE	16,743	250	0	250	0	250	0
SUBTOTAL *****		307,807	304,676	262,095	266,279	0	266,279	13-

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	44,151	41,697	27,000	30,391	0	30,391 27-
70100	SOFTWARE SUBSCRIPTIONS	0	5,370	17,080	19,760	0	20,556 282
71000	INSURANCE AND BONDS	500	510	500	510	0	510 0
71100	OUTSIDE SERVICES	28,869	185,363	80,000	220,363	0	220,363 18
71101	PROFESSIONAL SERVICES	9,500	0	0	0	0	0 0
71600	EQUIP LEASES & METER CHRG	0	200	100	200	0	200 0
71700	EQUIPMENT RENTALS	0	7,500	3,500	7,500	0	7,500 0
SUBTOTAL *****		83,020	240,640	128,180	278,724	0	279,520 16
OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	200	200	500	200	0	200 0
83200	FEES & COMMISSIONS	789	2,435	4,185	11,850	0	11,850 386
83919	OTO: TO CAPITAL PROJECT FUND	0	3,500,000	3,500,000	0	0	0 100-
84010	RECEPTION/MEETINGS	0	100	100	100	0	100 0
86300	TESTING	1,290	2,500	1,500	2,500	0	2,500 0
86800	EMERGENCY	0	150,000	0	150,000	0	150,000 0
86910	PY ENCUMBRANCES NOT USED	0	0	-9,323	0	0	0 0
SUBTOTAL *****		2,279	3,655,235	3,496,962	164,650	0	164,650 95-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	4,995	36,560	27,713	0	184,250	184,250 403
91301	COMPUTER HARDWARE	3,675	2,700	3,542	0	0	0 100-
91302	COMPUTER SOFTWARE	2,500	5,800	5,788	0	0	0 100-
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	7,900	7,900 0
92300	REPLCMENT MACH & EQUIP	537,938	466,610	461,555	0	716,200	728,300 56
92301	REPLC COMPUTER HDWR	7,370	5,340	4,140	0	0	0 100-
92400	REPLCMENT AUTO/TRUCKS	443,444	67,000	32,291	0	148,700	148,700 121
SUBTOTAL *****		999,922	584,010	535,029	0	1,057,050	1,069,150 83
TOTAL EXPENDITURES *****		7,063,079	11,254,831	10,736,324	6,955,061	1,058,650	8,037,057 29-

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,444,691	1,275,000	1,169,626	1,175,000	100,000	1,275,000	0
71101	PROFESSIONAL SERVICES	16,258	70,000	19,751	60,000	0	60,000	14-
71102	ENGINEERING SERVICES	34,803	136,000	154,366	95,000	65,000	160,000	17
71118	EASEMENT ACQUISITION COSTS	3,067	20,000	15,000	20,000	0	20,000	0
71202	CONTRACTOR COSTS	2,446,928	6,825,000	5,680,939	3,205,000	495,000	3,800,000	44-
SUBTOTAL *****		3,945,747	8,326,000	7,039,682	4,555,000	660,000	5,315,000	36-
OTHER								
84200	OTHER CONTRACTS	0	0	0	0	2,000,000	2,000,000	0
86910	PY ENCUMBRANCES NOT USED	-239,229	0	-6,415	0	0	0	0
SUBTOTAL *****		-239,229	0	-6,415	0	2,000,000	2,000,000	0
TOTAL EXPENDITURES *****		3,706,518	8,326,000	7,033,267	4,555,000	2,660,000	7,315,000	12-

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	25,223	0	22,690	0	0	0	0
SUBTOTAL *****		25,223	0	22,690	0	0	0	0
TOTAL REVENUES *****		25,223	0	22,690	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	14,531	0	12,040	0	0	0	0
SUBTOTAL *****		14,531	0	12,040	0	0	0	0

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	18,852	0	278	0	0	0
	SUBTOTAL *****	18,852	0	278	0	0	0
CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	3,258	5,000	3,725	5,000	0	5,000
71018	OTHER CLAIMS DEDUCTIBLE	5,000	10,000	5,000	10,000	0	10,000
71021	AUTO LIABILITY DEDUCTIBLE	3,300	5,000	3,300	5,000	0	5,000
	SUBTOTAL *****	11,558	20,000	12,025	20,000	0	20,000
	TOTAL EXPENDITURES *****	44,941	20,000	24,343	20,000	0	20,000

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,099,340	1,128,600	1,158,160	1,187,100	0	1,187,100	5
3002	PERSONAL PROPERTY CY	230,231	235,900	242,880	249,000	0	249,000	5
3003	RAILROAD AND UTILITY CY	19,596	20,000	20,000	20,000	0	20,000	0
3004	REPLACEMENT SURTAX/GEN CY	186,101	185,000	186,000	186,000	0	186,000	0
3011	REAL ESTATE PY	14,436	16,000	16,000	16,000	0	16,000	0
3012	PERSONAL PROPERTY PY	27,765	25,000	25,000	25,000	0	25,000	0
3013	RAILROAD & UTILITY PY	78	0	0	0	0	0	0
SUBTOTAL *****		1,577,547	1,610,500	1,648,040	1,683,100	0	1,683,100	5
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	526,497	510,000	520,000	515,000	0	515,000	0
SUBTOTAL *****		526,497	510,000	520,000	515,000	0	515,000	1
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	2,126	3,000	3,000	3,000	0	3,000	0
3450	COUNTY AID ROAD TAX	1,229,266	1,225,000	1,215,000	1,225,000	0	1,225,000	0
3490	FISH & WILDLIFE PILT	2,592	0	394	0	0	0	0
3491	NATL FOREST PILT	9,880	7,500	9,336	9,400	0	9,400	25
3492	BUREAU OF LAND MGMT PILT	10,882	9,000	10,792	10,800	0	10,800	20
SUBTOTAL *****		1,254,746	1,244,500	1,238,522	1,248,200	0	1,248,200	0
CHARGES FOR SERVICES								
3551	COMMISSIONS-CSRD	7,317	7,000	7,300	7,300	0	7,300	4
SUBTOTAL *****		7,317	7,000	7,300	7,300	0	7,300	4
INTEREST								
3710	INTEREST	997	600	1,000	1,000	0	1,000	66
3719	INT-FINANCIAL INST TAX	36	5	25	25	0	25	400
SUBTOTAL *****		1,033	605	1,025	1,025	0	1,025	69
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	1,321	0	0	0	0
SUBTOTAL *****		0	0	1,321	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	12,356,099	0	0	0	0	0	0
SUBTOTAL *****		12,356,099	0	0	0	0	0	0
TOTAL REVENUES *****		15,723,239	3,372,605	3,416,208	3,454,625	0	3,454,625	2
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	46,409	61,090	68,322	78,573	0	78,573	28
71002	AUTO LIABILITY INS	12,553	13,500	13,487	15,515	0	15,515	14
71004	PROPERTY INSURANCE	21,876	23,850	24,465	26,910	0	26,910	12
71006	ERRORS & OMISSIONS INS	3,539	4,625	4,591	5,920	0	5,920	28
71008	GENERAL LIABILITY INS	41,608	47,070	47,322	57,770	0	57,770	22
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
71305	CART/MV DISTRIBUTION TO RD DIS	88,168	86,750	86,750	87,000	0	87,000	0
71350	PROPTXDIST-STATUTORY (R&BFUND)	264,403	280,000	271,371	290,100	0	290,100	3
71405	SALESTXDIST-REPLC PROP TX RLCK	1,265,595	1,340,000	1,307,753	1,402,600	0	1,402,600	4
71451	SALESTXDIST - FORMULA	1,266,049	1,300,000	1,227,665	1,207,100	0	1,207,100	7-
71452	SALESTXDIST-APPLICATION	62,265	121,000	76,478	118,800	0	118,800	1-
71453	SALESTXDIST-ROAD DISTRICT	124,529	130,000	120,754	118,800	0	118,800	8-
SUBTOTAL *****		3,196,994	3,408,385	3,248,958	3,409,588	0	3,409,588	0
OTHER								
83810	INTERFUND SERVICES USED	538,000	630,000	630,000	675,000	0	675,000	7
83815	FACILITIES INTERNAL SERVC CHR	150,000	150,000	150,000	150,000	0	150,000	0
86882	TIF SALES TAX PAYMENTS	4,325	9,000	5,500	9,000	0	9,000	0
SUBTOTAL *****		692,325	789,000	785,500	834,000	0	834,000	6
TOTAL EXPENDITURES *****		3,889,319	4,197,385	4,034,458	4,243,588	0	4,243,588	1

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	14,215,362	14,394,000	13,967,000	13,722,000	0	13,722,000	4-
	SUBTOTAL *****	14,215,362	14,394,000	13,967,000	13,722,000	0	13,722,000	5-
INTEREST								
3711	INT-OVERNIGHT	14,789	17,000	36,950	36,000	0	36,000	111
3712	INT-LONG TERM INVEST	247,469	200,000	285,000	250,000	0	250,000	25
3718	INT-SALES TAX	0	0	27,199	12,000	0	12,000	0
3798	INC/DEC IN FV OF INVESTMENTS	1,021	0	0	0	0	0	0
	SUBTOTAL *****	263,279	217,000	349,149	298,000	0	298,000	37
	TOTAL REVENUES *****	14,478,641	14,611,000	14,316,149	14,020,000	0	14,020,000	4-
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	12,356,099	0	0	0	0	0	0
86900	MISCELLANEOUS	1,615	0	0	0	0	0	0
	SUBTOTAL *****	12,357,714	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	12,357,714	0	0	0	0	0	0

Decimal values have been truncated.

Community Services- Combined Budget Summary

Description of Funding Sources

The Office of Community Services was established by the County Commission in 2014 and is primarily funded with appropriations from the Community Children's Services Fund with additional resources provided from the General Fund, the Domestic Violence Fund, and the Community Health/Medical (Hospital Lease) Fund.

- General Fund (1420)
- Domestic Violence Fund (2030)
- Community Health/Medical (Hospital Lease) Fund (2130)
- Community Children's Services Fund (2160 and 2161)

The Commission-appointed Boone County Children's Services Board (BCCSB) is responsible for establishing and approving the budget for the Children's Services Fund. The County Commission establishes and approves the appropriations for all other funds.

Budget Summary

Fund	Dept	Department Name	2018	2019	2020	2020	2020	2020
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
100	1420	Community and Social Services	\$ 36,179	\$ 40,606	\$ 14,995	\$ 28,152	\$ -	\$ 43,147
203	2030	Domestic Violence	25,946	25,998	-	24,000	-	24,000
213	2130	Community Health/Medical	436,698	727,395	38,942	1,005,002	-	1,043,944
216	2160	Community Children's Services	408,740	483,610	292,253	280,537	-	572,790
216	2161	CCS Funding Opportunities	3,822,599	7,459,010	-	11,709,000	-	11,709,000
Total			<u>4,730,162</u>	<u>8,736,619</u>	<u>346,190</u>	<u>13,046,691</u>	<u>-</u>	<u>13,392,881</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2018	2019	Full-time Equivalent Positions			2020 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	-	1.00	-	0.15	0.85	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	5.00	0.25	0.60	4.15	5.00	-

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 one-quarter cent

Community Services

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.

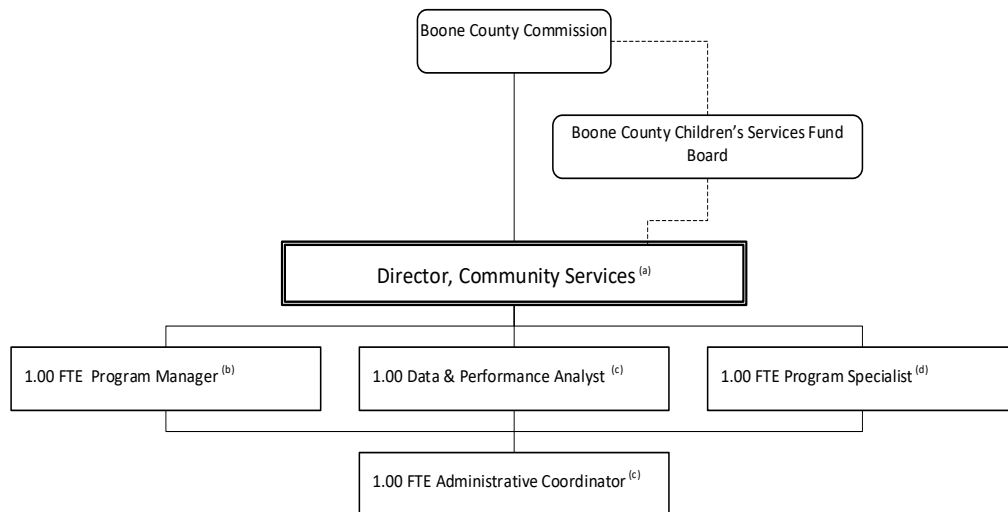
Budget Highlights

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 2020 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.

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

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	11,948	12,139	11,480	11,845	0	11,845	2-
10200	FICA	681	928	713	906	0	906	2-
10300	HEALTH INSURANCE	1,410	1,303	1,387	1,345	0	1,345	3
10310	COUNTY HSA CONTRIBUTION	183	180	60	120	0	120	33-
10325	DISABILITY INSURANCE	53	43	57	42	0	42	2-
10330	CNTY PD DEPENDENT PREM-HEALTH	164	247	276	192	0	192	22-
10331	CNTY PD DEPENDENT PREM-DENTAL	27	31	32	25	0	25	19-
10350	LIFE INSURANCE	12	18	34	18	0	18	0
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	16	25	26	31	0	31	24
10500	401(A) MATCH PLAN	31	130	33	130	0	130	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	716	224	236	0	236	67-
SUBTOTAL *****		14,630	15,865	14,427	14,995	0	14,995	5-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	97	0	0	0	0	100-
23000	OFFICE SUPPLIES	196	660	400	660	0	660	0
23001	PRINTING	331	500	500	500	0	500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	200	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	165	165	165	0	165	0
23855	FURNITURE/FIXTURE <\$1000	0	165	165	165	0	165	0
SUBTOTAL *****		527	1,587	1,230	1,490	200	1,690	6
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	170	330	135	330	0	330	0
37200	SEMINARS/CONFERENCE/MEETINGS	137	500	179	500	0	500	0
37210	TRAINING/SCHOOLS	223	500	594	525	0	525	5
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	67	1,000	44	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	500	79	500	0	500	0
SUBTOTAL *****		597	2,830	1,031	2,855	0	2,855	1
UTILITIES								
48000	TELEPHONES	274	450	350	450	0	450	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	163	180	180	180	0	180	0
48100	NATURAL GAS	156	250	202	250	0	250	0
48200	ELECTRICITY	498	650	506	650	0	650	0
48300	WATER	45	50	50	50	0	50	0
48400	SOLID WASTE	115	120	120	120	0	120	0
48500	STORM WATER UTILITY	0	10	0	10	0	10	0
48600	SEWER USE	66	70	70	70	0	70	0
SUBTOTAL *****		1,317	1,780	1,478	1,780	0	1,780	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	351	500	500	500	0	500	0
SUBTOTAL *****		351	500	500	500	0	500	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,490	52	52	51	0	51	1-
70100	SOFTWARE SUBSCRIPTIONS	0	1,468	1,468	1,635	0	1,729	17
71100	OUTSIDE SERVICES	13	5	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	12,304	15,000	14,404	15,000	0	15,000	0
SUBTOTAL *****		13,807	16,525	15,924	16,686	0	16,780	2
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	4,298	4,818	4,818	3,767	0	3,767	21-
84010	RECEPTION/MEETINGS	36	750	50	750	0	750	0
84300	ADVERTISING	26	30	0	30	0	30	0
SUBTOTAL *****		4,360	5,598	4,868	4,547	0	4,547	19-

Community Services

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	440	0	0	0	0	0
91302	COMPUTER SOFTWARE	149	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	1,726	1,148	0	0	100-
SUBTOTAL *****		589	1,726	1,148	0	0	100-
TOTAL EXPENDITURES *****		36,178	46,411	40,606	42,853	200	43,147 7-

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	11,120	11,000	10,500	11,000	0	11,000	0
3567	DOM VIOLENCE FEES-CIR CLK	14,158	13,600	10,500	10,500	0	10,500	22-
SUBTOTAL *****		25,278	24,600	21,000	21,500	0	21,500	13-
INTEREST								
3711	INT-OVERNIGHT	35	40	72	40	0	40	0
3712	INT-LONG TERM INVEST	562	500	534	500	0	500	0
3798	INC/DEC IN FV OF INVESTMENTS	-23	0	0	0	0	0	0
SUBTOTAL *****		574	540	606	540	0	540	0
TOTAL REVENUES *****		25,852	25,140	21,606	22,040	0	22,040	12-
OTHER								
86900	MISCELLANEOUS	25,946	27,000	25,998	24,000	0	24,000	11-
SUBTOTAL *****		25,946	27,000	25,998	24,000	0	24,000	11-
TOTAL EXPENDITURES *****		25,946	27,000	25,998	24,000	0	24,000	11-

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	5,000	0	0	0	0	100-
SUBTOTAL *****		0	5,000	0	0	0	0	100-
INTEREST								
3711	INT-OVERNIGHT	3,852	4,500	9,600	9,600	0	9,600	113
3712	INT-LONG TERM INVEST	62,243	58,300	70,000	70,000	0	70,000	20
3798	INC/DEC IN FV OF INVESTMENTS	-1,110	0	0	0	0	0	0
SUBTOTAL *****		64,985	62,800	79,600	79,600	0	79,600	27
MISCELLANEOUS								
3823	HOSPITAL LEASE	545,597	550,000	556,018	565,000	0	565,000	2
SUBTOTAL *****		545,597	550,000	556,018	565,000	0	565,000	3
TOTAL REVENUES *****		610,582	617,800	635,618	644,600	0	644,600	4

Community Services

PERSONAL SERVICES								
10100	SALARIES & WAGES	24,066	32,053	28,150	31,258	0	31,258	2-
10200	FICA	1,841	2,452	2,125	2,391	0	2,391	2-
10300	HEALTH INSURANCE	2,511	3,070	2,697	3,178	0	3,178	3
10310	COUNTY HSA CONTRIBUTION	360	360	285	360	0	360	0
10325	DISABILITY INSURANCE	107	110	122	112	0	112	1
10330	CNTY PD DEPENDENT PREM-HEALTH	265	494	537	289	0	289	41-
10331	CNTY PD DEPENDENT PREM-DENTAL	41	55	56	38	0	38	30-
10350	LIFE INSURANCE	22	39	53	43	0	43	10
10375	DENTAL INSURANCE	189	264	211	252	0	252	4-
10400	WORKERS COMP	26	68	51	84	0	84	23
10500	401 (A) MATCH PLAN	94	312	158	312	0	312	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,633	522	625	0	625	61-
SUBTOTAL *****		29,522	40,910	34,967	38,942	0	38,942	5-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	250,000	0	250,000	0	250,000	0
71101	PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0	5,000	0
71106	CONTRACTED SERVICES	473,373	1,000,000	710,000	734,752	0	734,752	26-
SUBTOTAL *****		473,373	1,255,000	715,000	989,752	0	989,752	21-
OTHER								
84010	RECEPTION/MEETINGS	24	250	0	250	0	250	0
86850	CONTINGENCY	0	15,000	0	15,000	0	15,000	0
86900	MISCELLANEOUS	518	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-66,738	0	-22,572	0	0	0	0
SUBTOTAL *****		-66,196	15,250	-22,572	15,250	0	15,250	0
TOTAL EXPENDITURES *****		436,699	1,311,160	727,395	1,043,944	0	1,043,944	20-

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDREN'S SERVICES FUND

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	6,689,788	6,810,000	6,573,000	6,458,000	0	6,458,000	5-
	SUBTOTAL *****	6,689,788	6,810,000	6,573,000	6,458,000	0	6,458,000	5-
INTEREST								
3711	INT-OVERNIGHT	16,278	18,000	37,000	37,000	0	37,000	105
3712	INT-LONG TERM INVEST	260,637	240,000	270,000	270,000	0	270,000	12
3718	INT-SALES TAX	0	1,800	12,799	6,000	0	6,000	233
3798	INC/DEC IN FV OF INVESTMENTS	-10,907	0	0	0	0	0	0
	SUBTOTAL *****	266,008	259,800	319,799	313,000	0	313,000	20
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	1,100	0	0	0	0
	SUBTOTAL *****	0	0	1,100	0	0	0	0
TOTAL REVENUES *****		6,955,796	7,069,800	6,893,899	6,771,000	0	6,771,000	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	190,367	232,445	199,169	237,685	0	237,685	2
10200	FICA	14,081	17,783	14,671	18,182	0	18,182	2
10300	HEALTH INSURANCE	18,999	21,406	22,187	22,380	0	22,380	4
10310	COUNTY HSA CONTRIBUTION	1,858	1,860	1,555	1,920	0	1,920	3
10325	DISABILITY INSURANCE	845	809	570	855	0	855	5
10330	CNTY PD DEPENDENT PREM-HEALTH	1,336	2,554	3,160	1,445	0	1,445	43-
10331	CNTY PD DEPENDENT PREM-DENTAL	208	281	322	193	0	193	31-
10350	LIFE INSURANCE	158	273	217	298	0	298	9
10375	DENTAL INSURANCE	1,386	1,771	1,712	1,743	0	1,743	1-
10400	WORKERS COMP	437	492	402	641	0	641	30
10500	401(A) MATCH PLAN	1,175	2,116	1,515	2,158	0	2,158	1
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,162	4,063	4,753	0	4,753	119
	SUBTOTAL *****	230,850	283,952	249,543	292,253	0	292,253	3

Community Services

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	153	10	150	0	150	1-
23000	OFFICE SUPPLIES	398	1,340	1,000	1,340	0	1,340	0
23001	PRINTING	673	1,500	1,500	1,500	0	1,500	0
23014	HDWR INSTALLATION SUPPLIES	0	0	17	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	97	42	0	200	200	106
23850	MINOR EQUIP & TOOLS (<\$1000)	0	905	500	250	0	250	72-
23855	FURNITURE/FIXTURE <\$1000	0	335	100	250	0	250	25-
SUBTOTAL *****		1,071	4,330	3,169	3,490	200	3,690	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	275	670	500	670	0	670	0
37200	SEMINARS/CONFERENCE/MEETINGS	0	1,500	1,500	2,000	0	2,000	33
37210	TRAINING/SCHOOLS	452	3,000	2,000	3,550	0	3,550	18
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	280	4,500	1,000	5,000	0	5,000	11
37230	MEALS & LODGING-TRAINING	0	3,000	1,000	3,500	0	3,500	16
SUBTOTAL *****		1,007	12,670	6,000	14,720	0	14,720	16
UTILITIES								
48000	TELEPHONES	556	1,200	1,000	1,200	0	1,200	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	717	792	792	792	0	792	0
48100	NATURAL GAS	300	600	600	600	0	600	0
48200	ELECTRICITY	960	1,050	1,050	1,050	0	1,050	0
48300	WATER	86	80	80	90	0	90	12
48400	SOLID WASTE	223	220	220	220	0	220	0
48500	STORM WATER UTILITY	0	20	20	20	0	20	0
48600	SEWER USE	128	130	153	130	0	130	0
SUBTOTAL *****		2,970	4,092	3,915	4,102	0	4,102	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	20	670	500	500	0	500	25-
SUBTOTAL *****		20	670	500	500	0	500	25-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	713	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		713	1,000	1,000	1,000	0	1,000	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,036	105	105	102	0	102	2-
70100	SOFTWARE SUBSCRIPTIONS	0	3,587	3,587	3,565	0	3,756	4
71006	ERRORS & OMISSIONS INS	30	220	220	220	0	220	0
71008	GENERAL LIABILITY INS	357	400	400	400	0	400	0
71100	OUTSIDE SERVICES	14	11	11	0	0	0	100-
71101	PROFESSIONAL SERVICES	20,350	50,000	50,000	75,000	0	75,000	50
71526	DISPOSAL SERVICES	0	100	50	100	0	100	0
SUBTOTAL *****		23,787	54,423	54,373	79,387	0	79,578	46
OTHER								
83810	INTERFUND SERVICES USED	132,400	137,960	137,960	144,300	0	144,300	4
83815	FACILITIES INTERNAL SERVC CHRG	8,724	9,781	9,781	7,647	0	7,647	21-
84010	RECEPTION/MEETINGS	75	10,000	5,000	10,000	0	10,000	0
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
86900	MISCELLANEOUS	2,202	0	0	0	0	0	0
SUBTOTAL *****		143,401	172,741	152,741	176,947	0	176,947	2
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	7,500	7,598	0	0	0	100-
91301	COMPUTER HARDWARE	892	1,270	1,270	0	0	0	100-
91302	COMPUTER SOFTWARE	303	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	3,725	3,501	3,501	0	0	0	100-
SUBTOTAL *****		4,920	12,271	12,369	0	0	0	100-
TOTAL EXPENDITURES *****		408,739	546,149	483,610	572,399	200	572,790	5

Community Services

2161 CCS FUNDING OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS							
3826 PRIOR YEAR COST REPAYMENT	0	0	6,447	0	0	0	0
SUBTOTAL *****	0	0	6,447	0	0	0	0
TOTAL REVENUES *****	0	0	6,447	0	0	0	0
CONTRACTUAL SERVICES							
71100 OUTSIDE SERVICES	38,732	750,000	150,000	750,000	0	750,000	0
71106 CONTRACTED SERVICES	5,120,437	9,332,880	7,100,000	10,500,000	0	10,500,000	12
SUBTOTAL *****	5,159,169	10,082,880	7,250,000	11,250,000	0	11,250,000	12
OTHER							
83810 INTERFUND SERVICES USED	197,718	209,000	209,000	209,000	0	209,000	0
86850 CONTINGENCY	0	250,000	10	250,000	0	250,000	0
86910 PY ENCUMBRANCES NOT USED	-1,534,288	0	0	0	0	0	0
SUBTOTAL *****	-1,336,570	459,000	209,010	459,000	0	459,000	0
TOTAL EXPENDITURES *****	3,822,599	10,541,880	7,459,010	11,709,000	0	11,709,000	11

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 the FY 2020 budget, the County Commission increased the target cost recovery from 50% to 85% and is to be achieved through fee adjustments implemented over a 5-year period.

There are no significant changes to this budget.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	100	200	100	100	0	100	50-
3323	FOOD INSPECTION FEES	51,069	47,000	47,000	55,000	0	55,000	17
	SUBTOTAL *****	51,169	47,200	47,100	55,100	0	55,100	17
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	2,090	3,500	3,500	3,500	0	3,500	0
	SUBTOTAL *****	2,090	3,500	3,500	3,500	0	3,500	0
	TOTAL REVENUES *****	53,259	50,700	50,600	58,600	0	58,600	16
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								
86645	MEDICATION ASSISTANCE	5,000	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	1,068,661	1,154,031	1,096,000	1,161,042	0	1,161,042	0
	SUBTOTAL *****	1,080,661	1,166,031	1,108,000	1,173,042	0	1,173,042	1
	TOTAL EXPENDITURES *****	1,098,299	1,183,669	1,125,638	1,190,680	0	1,190,680	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.

There are no other significant changes to this budget.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	525	250	825	500	0	500	100
	SUBTOTAL *****	525	250	825	500	0	500	100
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	54	50	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	18	50	50	50	0	50	0
3515	IMPOUNDMENT FEES	1,780	2,000	2,000	2,000	0	2,000	0
3516	BOARDING FEES	3,095	3,000	2,500	3,000	0	3,000	0
3528	REIMB PERSONNEL/PROJECTS	3,653	6,550	3,000	6,000	0	6,000	8-
	SUBTOTAL *****	8,600	11,650	7,600	11,100	0	11,100	5-
MISCELLANEOUS								
3880	CONTRIBUTIONS	5	0	7	0	0	0	0
	SUBTOTAL *****	5	0	7	0	0	0	0
	TOTAL REVENUES *****	9,130	11,900	8,432	11,600	0	11,600	3-
VEHICLE EXPENSE								
59025	VEHICLE TITLE/LICENSE/PLATES	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	707	1,500	500	1,500	0	1,500	0
59105	TIRES	0	0	341	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	518	700	300	700	0	700	0
	SUBTOTAL *****	1,236	2,200	1,141	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	216,498	229,984	218,500	236,640	0	236,640	2
	SUBTOTAL *****	216,498	229,984	218,500	236,640	0	236,640	3

Animal Control

Dept. No. 1730

FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	22,319	0	0	0	0	0	0
	SUBTOTAL *****	22,319	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	240,053	232,184	219,641	238,840	0	238,840	3

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 2020 budget, the Commission increased the target cost recovery from 50% to 85% and is 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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	59,125	65,000	65,000	79,200	0	79,200	21
	SUBTOTAL *****	59,125	65,000	65,000	79,200	0	79,200	22
	TOTAL REVENUES *****	59,125	65,000	65,000	79,200	0	79,200	22
OTHER								
86606	ON-SITE SEWAGE PROGRAM	104,889	105,847	105,847	108,495	0	108,495	2
	SUBTOTAL *****	104,889	105,847	105,847	108,495	0	108,495	3
	TOTAL EXPENDITURES *****	104,889	105,847	105,847	108,495	0	108,495	3

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 2020 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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM FY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	500	1,000	4,000	3,000	0	3,000	200
	SUBTOTAL *****	500	1,000	4,000	3,000	0	3,000	200
	TOTAL REVENUES *****	500	1,000	4,000	3,000	0	3,000	200
	OTHER							
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	500	2,500	4,000	3,000	0	3,000	20
86675	EXTENSION COUNCIL	80,000	75,000	75,000	75,000	0	75,000	0
86689	BOONE CO HISTORICAL SOCIETY	20,000	20,000	20,000	20,000	0	20,000	0
	SUBTOTAL *****	110,760	107,760	109,260	108,260	0	108,260	0
	TOTAL EXPENDITURES *****	110,760	107,760	109,260	108,260	0	108,260	0

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.

There are no significant changes to this budget.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

100 GENERAL FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	
	OTHER							
84200	OTHER CONTRACTS	2,500	2,500	0	0	0	0	100-
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
	SUBTOTAL *****	55,500	55,500	53,000	53,000	0	53,000	5-
	TOTAL EXPENDITURES *****	55,500	55,500	53,000	53,000	0	53,000	5-

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	103	110	250	110	0	110	0
3712	INT-LONG TERM INVEST	1,665	1,500	1,900	1,900	0	1,900	26
3798	INC/DEC IN FV OF INVESTMENTS	-35	0	0	0	0	0	0
	SUBTOTAL *****	1,733	1,610	2,150	2,010	0	2,010	25
	TOTAL REVENUES *****	1,733	1,610	2,150	2,010	0	2,010	25
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	61	0	0	0	0	0	0
	SUBTOTAL *****	61	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	29	0	0	0	0	0	0
	SUBTOTAL *****	29	0	0	0	0	0	0
OTHER								
83810	INTERFUND SERVICES USED	3,750	3,750	0	0	0	0	100-
86850	CONTINGENCY	0	100,000	0	100,000	0	100,000	0
86900	MISCELLANEOUS	15	0	0	0	0	0	0
	SUBTOTAL *****	3,765	103,750	0	100,000	0	100,000	4-
	TOTAL EXPENDITURES *****	3,855	103,750	0	100,000	0	100,000	4-

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	19,414	9,000	7,000	7,000	0	7,000	22-
	SUBTOTAL *****	19,414	9,000	7,000	7,000	0	7,000	22-
INTEREST								
3711	INT-OVERNIGHT	35	35	50	50	0	50	42
3712	INT-LONG TERM INVEST	592	400	900	900	0	900	125
3718	INT-SALES TAX	0	0	27	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	79	0	0	0	0	0	0
	SUBTOTAL *****	706	435	977	950	0	950	118
	TOTAL REVENUES *****	20,120	9,435	7,977	7,950	0	7,950	16-
OTHER								
86900	MISCELLANEOUS	3	0	0	0	0	0	0
	SUBTOTAL *****	3	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	3	0	0	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:

- 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

303 '93/'03/'12 DBT SVC RSV FUND							%CHG	
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	FROM PY BUD
OTHER								
83917	OTO: TO GENERAL FUND	223,000	0	0	0	0	0	0
SUBTOTAL *****		223,000	0	0	0	0	0	0
TOTAL EXPENDITURES *****		223,000	0	0	0	0	0	0

3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

		2018	2019		2020	2020	2020	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	4,566	2,763	2,763	924	0	924	66-
	SUBTOTAL *****	4,566	2,763	2,763	924	0	924	67-
	INTEREST							
3710	INTEREST	64	0	60	0	0	0	0
3711	INT-OVERNIGHT	108	40	230	200	0	200	400
3712	INT-LONG TERM INVEST	1,892	1,000	1,600	1,500	0	1,500	50
3798	INC/DEC IN FV OF INVESTMENTS	315	0	0	0	0	0	0
	SUBTOTAL *****	2,379	1,040	1,890	1,700	0	1,700	63
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	60,000	60,000	60,000	0	0	0	100-
3917	OTI: FROM SPECIAL REVENUE FUND	40,000	40,000	40,000	0	0	0	100-
	SUBTOTAL *****	100,000	100,000	100,000	0	0	0	100-
	TOTAL REVENUES *****	106,945	103,803	104,653	2,624	0	2,624	97-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	90,000	95,000	95,000	95,000	0	95,000	0
84100	INTEREST EXPENSE	10,796	6,547	6,546	2,182	0	2,182	66-
86900	MISCELLANEOUS	19	0	0	0	0	0	0
	SUBTOTAL *****	100,815	101,547	101,546	97,182	0	97,182	4-
	TOTAL EXPENDITURES *****	100,815	101,547	101,546	97,182	0	97,182	4-

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

306 2015 SERIES SPC OB BONDS-ECC								%CHG
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTEREST								
3711	INT-OVERNIGHT	100	100	450	450	0	450	350
3712	INT-LONG TERM INVEST	1,778	2,000	3,400	3,400	0	3,400	70
3798	INC/DEC IN FV OF INVESTMENTS	214	0	0	0	0	0	0
	SUBTOTAL *****	2,092	2,100	3,850	3,850	0	3,850	83
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	871,687	870,587	870,587	869,287	0	869,287	0
	SUBTOTAL *****	871,687	870,587	870,587	869,287	0	869,287	0
TOTAL REVENUES *****		873,779	872,687	874,437	873,137	0	873,137	0

Debt Service Funds

OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	550,000	560,000	560,000	570,000	0	570,000	1
84100	INTEREST EXPENSE	321,369	310,269	310,269	298,969	0	298,969	3-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
SUBTOTAL *****		871,687	870,587	870,587	869,287	0	869,287	0
TOTAL EXPENDITURES *****		871,687	870,587	870,587	869,287	0	869,287	0

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	69,410	40,906	49,493	39,370	0	39,370	3-
3059	NID PROP TAX PASS THRU-INTERST	10,132	6,843	7,531	5,792	0	5,792	15-
SUBTOTAL *****		79,542	47,749	57,024	45,162	0	45,162	5-
INTEREST								
3710	INTEREST	121	80	189	150	0	150	87
3711	INT-OVERNIGHT	229	130	580	500	0	500	284
3712	INT-LONG TERM INVEST	3,626	2,200	4,200	3,500	0	3,500	59
3798	INC/DEC IN FV OF INVESTMENTS	-124	0	0	0	0	0	0
SUBTOTAL *****		3,852	2,410	4,969	4,150	0	4,150	72
TOTAL REVENUES *****		83,394	50,159	61,993	49,312	0	49,312	2-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	54,600	55,600	55,600	56,600	0	56,600	1
84100	INTEREST EXPENSE	12,083	11,025	11,025	9,948	0	9,948	9-
86900	MISCELLANEOUS	3,315	3,010	3,010	2,732	0	2,732	9-
SUBTOTAL *****		69,998	69,635	69,635	69,280	0	69,280	1-
TOTAL EXPENDITURES *****		69,998	69,635	69,635	69,280	0	69,280	1-

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	9,699	1,968	13,727	1,344	0	1,344	31-
3059	NID PROP TAX PASS THRU-INTERST	10,828	6,929	11,094	6,151	0	6,151	11-
SUBTOTAL *****		20,527	8,897	24,821	7,495	0	7,495	16-
INTEREST								
3710	INTEREST	2	0	25	0	0	0	0
3711	INT-OVERNIGHT	81	50	230	200	0	200	300
3712	INT-LONG TERM INVEST	1,318	900	1,600	1,500	0	1,500	66
3798	INC/DEC IN FV OF INVESTMENTS	7	0	0	0	0	0	0
SUBTOTAL *****		1,408	950	1,855	1,700	0	1,700	79
TOTAL REVENUES *****		21,935	9,847	26,676	9,195	0	9,195	7-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	2,000	0	2,000	100
84100	INTEREST EXPENSE	9,790	9,750	9,750	9,690	0	9,690	0
86900	MISCELLANEOUS	11	0	0	0	0	0	0
SUBTOTAL *****		10,801	10,750	10,750	11,690	0	11,690	9
TOTAL EXPENDITURES *****		10,801	10,750	10,750	11,690	0	11,690	9

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	3,864	4,160	4,160	4,290	0	4,290	3
3059	NID PROP TAX PASS THRU-INTERST	1,822	1,781	1,781	1,651	0	1,651	7-
	SUBTOTAL *****	5,686	5,941	5,941	5,941	0	5,941	0
INTEREST								
3710	INTEREST	3	0	6	0	0	0	0
3711	INT-OVERNIGHT	41	50	90	80	0	80	60
3712	INT-LONG TERM INVEST	651	500	670	500	0	500	0
3798	INC/DEC IN FV OF INVESTMENTS	-41	0	0	0	0	0	0
	SUBTOTAL *****	654	550	766	580	0	580	5
	TOTAL REVENUES *****	6,340	6,491	6,707	6,521	0	6,521	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	7,600	7,700	7,700	7,800	0	7,800	1
84100	INTEREST EXPENSE	1,432	1,319	1,319	1,204	0	1,204	8-
86900	MISCELLANEOUS	1,600	1,562	1,562	1,524	0	1,524	2-
	SUBTOTAL *****	10,632	10,581	10,581	10,528	0	10,528	1-
	TOTAL EXPENDITURES *****	10,632	10,581	10,581	10,528	0	10,528	1-

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	38,093	33,974	38,633	32,869	0	32,869	3-
3059	NID PROP TAX PASS THRU-INTERST	3,407	1,995	2,490	644	0	644	67-
	SUBTOTAL *****	41,500	35,969	41,123	33,513	0	33,513	7-
INTEREST								
3710	INTEREST	59	70	70	70	0	70	0
3711	INT-OVERNIGHT	73	80	160	100	0	100	25
3712	INT-LONG TERM INVEST	1,164	1,000	1,100	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-34	0	0	0	0	0	0
	SUBTOTAL *****	1,262	1,150	1,330	1,170	0	1,170	2
	TOTAL REVENUES *****	42,762	37,119	42,453	34,683	0	34,683	7-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	45,000	50,000	50,000	50,000	0	50,000	0
84100	INTEREST EXPENSE	6,738	5,075	5,075	3,200	0	3,200	36-
	SUBTOTAL *****	51,738	55,075	55,075	53,200	0	53,200	3-
	TOTAL EXPENDITURES *****	51,738	55,075	55,075	53,200	0	53,200	3-

Debt Service Funds

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

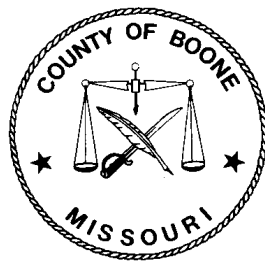
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	993	1,225	1,225	1,285	0	1,285	4
3059	NID PROP TAX PASS THRU-INTERST	830	912	912	852	0	852	6-
	SUBTOTAL *****	1,823	2,137	2,137	2,137	0	2,137	0
INTEREST								
3710	INTEREST	6	5	7	5	0	5	0
3711	INT-OVERNIGHT	58	50	130	100	0	100	100
3712	INT-LONG TERM INVEST	939	600	1,000	900	0	900	50
3798	INC/DEC IN FV OF INVESTMENTS	-19	0	0	0	0	0	0
	SUBTOTAL *****	984	655	1,137	1,005	0	1,005	53
	TOTAL REVENUES *****	2,807	2,792	3,274	3,142	0	3,142	13
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	2,000	3,000	3,000	3,000	0	3,000	0
84100	INTEREST EXPENSE	2,790	2,690	2,690	2,570	0	2,570	4-
	SUBTOTAL *****	4,790	5,690	5,690	5,570	0	5,570	2-
	TOTAL EXPENDITURES *****	4,790	5,690	5,690	5,570	0	5,570	2-

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	8,429	8,872	9,662	9,112	0	9,112	2
3059	NID PROP TAX PASS THRU-INTERST	5,288	5,167	5,679	4,924	0	4,924	4-
	SUBTOTAL *****	13,717	14,039	15,341	14,036	0	14,036	0
INTEREST								
3710	INTEREST	7	0	30	0	0	0	0
3711	INT-OVERNIGHT	23	25	60	50	0	50	100
3712	INT-LONG TERM INVEST	370	300	450	400	0	400	33
3798	INC/DEC IN FV OF INVESTMENTS	-70	0	0	0	0	0	0
	SUBTOTAL *****	330	325	540	450	0	450	38
	TOTAL REVENUES *****	14,047	14,364	15,881	14,486	0	14,486	1
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	8,776	9,017	9,017	9,265	0	9,265	2
84100	INTEREST EXPENSE	5,917	5,676	5,676	5,428	0	5,428	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).

There are no significant changes to this budget.

Annual Budget

6000 HEALTH-PREFERRED PROVIDER PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,352,588	1,262,352	1,240,480	1,353,420	0	1,353,420	7
3531	DEPENDENT INSURANCE PREMIUMS	367,890	327,522	314,950	325,439	0	325,439	0
3532	RETIREE/COBRA INSUR. PREMIUMS	27,554	0	15,880	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	306,494	267,954	256,430	266,296	0	266,296	0
3535	EMPLOYEE PAID PREMIUMS-SELF	65,513	63,648	62,460	65,700	0	65,700	3
SUBTOTAL *****		2,120,039	1,921,476	1,890,200	2,010,855	0	2,010,855	5
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	0	108,250	0	108,250	0
SUBTOTAL *****		0	0	0	108,250	0	108,250	0
TOTAL REVENUES *****		2,120,039	1,921,476	1,890,200	2,119,105	0	2,119,105	10

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,148,248	1,002,095	1,176,100	1,328,993	0	1,328,993	32
71052	IN-NETWORK DISCOUNT FEES	0	0	30,420	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	446,300	446,757	396,020	447,503	0	447,503	0
71060	EXCESS LOSS/COVERAGE POLICY	232,137	254,007	247,560	300,233	0	300,233	18
71104	ADMINISTRATIVE SERVICES	100,113	72,826	72,190	159,587	0	159,587	119
71117	PRESCRIPTION ADMIN FEES	0	0	1,340	1,340	0	1,340	0
SUBTOTAL *****		1,926,798	1,775,685	1,923,630	2,237,656	0	2,237,656	26
TOTAL EXPENDITURES *****		1,926,798	1,775,685	1,923,630	2,237,656	0	2,237,656	26

6001 HEALTH-HIGH DEDUCTIBLE PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,160,151	1,059,828	1,103,200	1,267,200	0	1,267,200	19
3531	DEPENDENT INSURANCE PREMIUMS	220,039	196,777	222,650	247,566	0	247,566	25
3532	RETIREE/COBRA INSUR. PREMIUMS	25,080	0	35,500	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	171,086	160,976	181,790	202,554	0	202,554	25
SUBTOTAL *****		1,576,356	1,417,581	1,543,140	1,717,320	0	1,717,320	21
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	0	0	0	108,250	0	108,250	0
SUBTOTAL *****		0	0	0	108,250	0	108,250	0
TOTAL REVENUES *****		1,576,356	1,417,581	1,543,140	1,825,570	0	1,825,570	29
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	503,230	614,356	605,620	684,351	0	684,351	11
71052	IN-NETWORK DISCOUNT FEES	0	0	20,820	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	295,169	367,694	514,330	581,193	0	581,193	58
71060	EXCESS LOSS/COVERAGE POLICY	209,240	239,844	247,560	310,247	0	310,247	29
71104	ADMINISTRATIVE SERVICES	90,243	64,989	70,780	164,909	0	164,909	153
71117	PRESCRIPTION ADMIN FEES	0	0	1,120	1,120	0	1,120	0
SUBTOTAL *****		1,097,882	1,286,883	1,460,230	1,741,820	0	1,741,820	35
TOTAL EXPENDITURES *****		1,097,882	1,286,883	1,460,230	1,741,820	0	1,741,820	35

6002 HEALTH-ADMINISTRATION/WEELLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	3,333	2,350	8,960	8,500	0	8,500	261
3712	INT-LONG TERM INVEST	54,692	17,650	70,190	66,500	0	66,500	276
3798	INC/DEC IN FV OF INVESTMENTS	2,181	0	0	0	0	0	0
SUBTOTAL *****		60,206	20,000	79,150	75,000	0	75,000	275
MISCELLANEOUS								
3880	CONTRIBUTIONS	50	0	0	0	0	0	0
SUBTOTAL *****		50	0	0	0	0	0	0
TOTAL REVENUES *****		60,256	20,000	79,150	75,000	0	75,000	275
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	0	200	0	200	0
SUBTOTAL *****		0	200	0	200	0	200	0

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	450	592	600	0	600 33
71051	OTHER POST-EMPLOYMENT BENEFITS	89,287	67,200	67,200	67,200	0	67,200 0
71100	OUTSIDE SERVICES	10,700	15,175	15,000	15,590	0	15,590 2
71101	PROFESSIONAL SERVICES	29,400	34,400	34,400	34,400	0	34,400 0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000 0
SUBTOTAL *****		129,387	120,225	117,192	120,790	0	120,790 0
OTHER							
83200	FEES & COMMISSIONS	1,817	2,500	1,868	0	0	0 100-
86900	MISCELLANEOUS	323	0	0	0	0	0 0
SUBTOTAL *****		2,140	2,500	1,868	0	0	0 100-
TOTAL EXPENDITURES *****		131,527	122,925	119,060	120,990	0	120,990 2-

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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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	174,816	195,300	192,930	211,260	0	211,260	8
3531	DEPENDENT INSURANCE PREMIUMS	66,562	65,761	68,980	72,452	0	72,452	10
3532	RETIREE/COBRA INSUR. PREMIUMS	2,463	0	2,450	0	0	0	0
3534	CNTY PD DEPENDENT PREM-DENTAL	35,830	35,354	37,150	38,953	0	38,953	10
	SUBTOTAL *****	279,671	296,415	301,510	322,665	0	322,665	9
INTEREST								
3711	INT-OVERNIGHT	256	280	640	790	0	790	182
3712	INT-LONG TERM INVEST	4,168	3,870	5,030	6,210	0	6,210	60
3798	INC/DEC IN FV OF INVESTMENTS	-69	0	0	0	0	0	0
	SUBTOTAL *****	4,355	4,150	5,670	7,000	0	7,000	69
	TOTAL REVENUES *****	284,026	300,565	307,180	329,665	0	329,665	10
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	249,602	278,238	276,100	303,713	0	303,713	9
71104	ADMINISTRATIVE SERVICES	20,030	22,376	18,560	21,549	0	21,549	3-
	SUBTOTAL *****	269,632	300,614	294,660	325,262	0	325,262	8
OTHER								
86900	MISCELLANEOUS	30	0	0	0	0	0	0
	SUBTOTAL *****	30	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	269,662	300,614	294,660	325,262	0	325,262	8

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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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1,009	1,000	2,400	2,400	0	2,400	140
3712	INT-LONG TERM INVEST	16,325	12,000	17,630	17,000	0	17,000	41
3798	INC/DEC IN FV OF INVESTMENTS	-180	0	0	0	0	0	0
SUBTOTAL *****		17,154	13,000	20,030	19,400	0	19,400	49
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	74,173	0	0	0	0	0	0
SUBTOTAL *****		74,173	0	0	0	0	0	0
TOTAL REVENUES *****		91,327	13,000	20,030	19,400	0	19,400	49
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	17,888	5,000	20,000	10,000	0	10,000	100
71055	PRESCRIPTION DRUG CLAIMS	26,863	635,600	13,000	20,000	0	20,000	96-
71056	CLAIMS EXPENSE - LEGAL	0	500	0	500	0	500	0
71057	CLAIMS EXPENSE - INDEMNITY	0	0	208,675	120,000	0	120,000	0
71058	CLAIMS EXPENSE - OTHER	7,622	5,000	1,785	5,000	0	5,000	0
71070	INCREASE/DECREASE IN RESERVES	629,906	0	-23,579	0	0	0	0
71104	ADMINISTRATIVE SERVICES	2,022	7,500	2,426	3,000	0	3,000	60-
SUBTOTAL *****		684,301	653,600	222,307	158,500	0	158,500	76-

Self-Insured Workers' Comp

OTHER								
86900 MISCELLANEOUS	108	0	0	0	0	0	0	0
SUBTOTAL *****	108	0	0	0	0	0	0	0
TOTAL EXPENDITURES *****	684,409	653,600	222,307	158,500	0	158,500	76-	

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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	2018 Actual	2019 Estimated	2020 Class 1 Personal Services	2020 Classes 2-8 Other Services and Charges	2020 Class 9 Capital Outlay	2020 Total
Facilities Maintenance, Housekeeping & Parking								
610	6100	Facilities Maintenance	\$ 818,793	\$ 971,887	\$ 523,167	\$ 455,348	\$ 5,275	\$ 983,790
610	6101	Housekeeping	403,110	404,367	341,780	66,293	-	408,073
610	6102	Parking	35,798	67,477	-	53,199	-	53,199
610	6104	Grounds Maintenance	153,755	275,393	133,111	93,541	3,500	230,152
		Subtotal	<u>1,411,456</u>	<u>1,719,124</u>	<u>998,058</u>	<u>668,381</u>	<u>8,775</u>	<u>1,675,214</u>
ECC - Facilities Maintenance, Housekeeping/Grounds								
270	2705	Facilities Maintenance, Housekeeping/Grounds	218,417	245,811	-	288,240	1,200	289,440
		Subtotal	<u>218,417</u>	<u>245,811</u>	<u>-</u>	<u>288,240</u>	<u>1,200</u>	<u>289,440</u>
		Total	<u>\$ 1,629,873</u>	<u>\$ 1,964,935</u>	<u>\$ 998,058</u>	<u>\$ 956,621</u>	<u>\$ 9,975</u>	<u>\$ 1,964,654</u>

Facility and Grounds Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2018	2019	Full-time Equivalent Positions				
			Dept. 6100	Dept. 6101	Dept. 6104	2020 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	-
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	21.00	21.00	9.00	9.00	3.00	21.00	-
ECC - Facilities Maintenance, Housekeeping/Grounds							
Total FTEs	21.00	21.00	9.00	9.00	3.00	21.00	-
Overtime	\$ 9,405	\$ 8,980	\$ 6,800	\$ 540	\$ 3,526	\$ 10,866	\$ 1,886

Facilities and Grounds Maintenance

Department Numbers 2705, 6100, 6101, 6102, 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

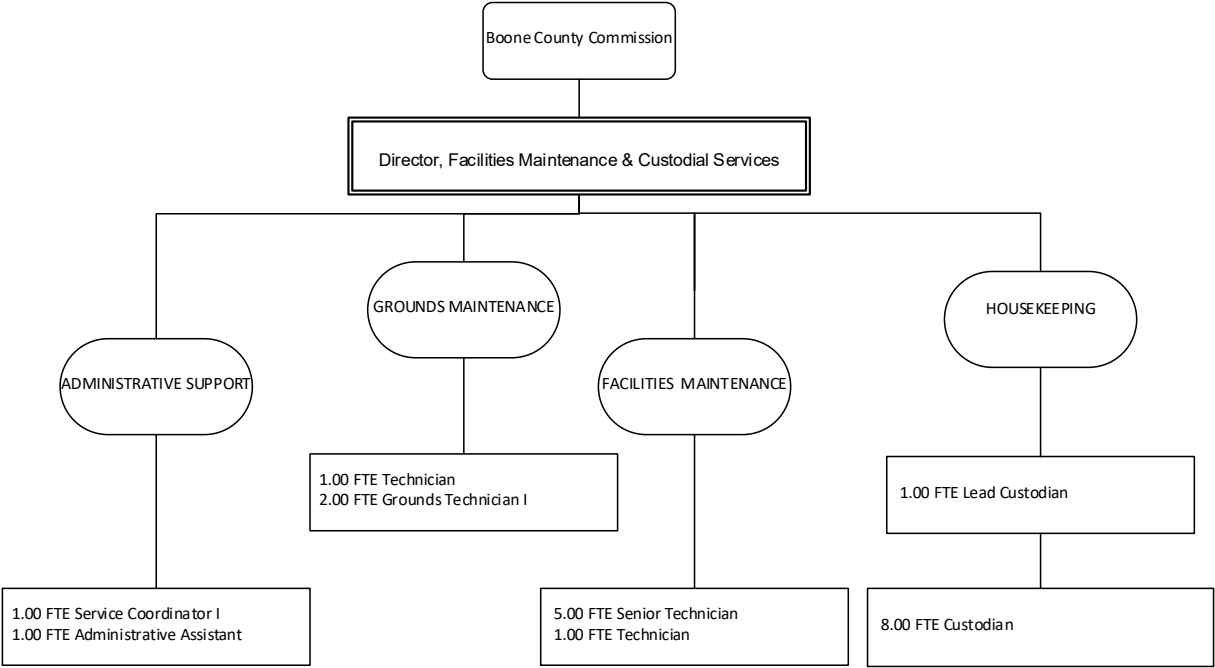
Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

Budget Highlights

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	4,773	5,000	5,100	5,200	0	5,200	4
23035	MAINTENANCE SUPPLIES	2,872	4,000	4,100	4,100	0	4,100	2
23038	GROUNDS MAINTENANCE SUPPLIES	646	1,200	1,600	1,650	0	1,650	37
23050	OTHER SUPPLIES	729	1,000	750	700	0	700	30-
23850	MINOR EQUIP & TOOLS (<\$1000)	532	1,000	300	600	0	600	40-
26300	MATERIAL & CHEMICAL SUPP.	173	500	1,800	1,900	0	1,900	280
26600	STRT/TRAFFIC/CONST SIGNS	0	700	0	300	0	300	57-
SUBTOTAL *****		9,725	13,400	13,650	14,450	0	14,450	8
UTILITIES								
48000	TELEPHONES	570	576	600	612	0	612	6
48100	NATURAL GAS	435	1,500	450	480	0	480	68-
48200	ELECTRICITY	77,347	75,600	78,000	76,320	0	82,725	9
48300	WATER	3,571	3,492	3,550	3,600	0	3,600	3
48400	SOLID WASTE	1,221	1,248	1,248	1,248	0	1,248	0
48600	SEWER USE	1,263	1,296	1,296	1,296	0	1,296	0
48700	LP GAS/BLDG GENERATOR FUEL	0	1,400	1,300	1,400	0	1,400	0
SUBTOTAL *****		84,407	85,112	86,444	84,956	0	91,361	7
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,620	14,660	16,275	17,160	0	17,160	17
60100	BLDG REPAIRS/MAINTENANCE	207	3,000	1,200	1,500	0	1,500	50-
60125	CUSTODIAL/JANITORIAL SERV	1,850	2,260	2,010	2,260	0	2,260	0
60150	PEST CONTROL	461	965	765	965	0	965	0
60200	EQUIP REPAIRS/MAINTENANCE	6,478	8,560	3,000	5,800	0	5,800	32-
60400	GROUNDS MAINTENANCE	0	300	120	300	10,800	11,100	,600
SUBTOTAL *****		10,616	29,745	23,370	27,985	10,800	38,785	30
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	3,118	9,930	4,500	7,930	0	7,930	20-
71700	EQUIPMENT RENTALS	259	300	0	300	0	300	0
SUBTOTAL *****		3,377	10,230	4,500	8,230	0	8,230	20-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	110,292	117,847	117,847	135,414	0	135,414	14
SUBTOTAL *****		110,292	117,847	117,847	135,414	0	135,414	15
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,200	1,200	0
SUBTOTAL *****		0	0	0	0	1,200	1,200	0
TOTAL EXPENDITURES *****		218,417	256,334	245,811	271,035	12,000	289,440	13

6100 FACILITIES MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	3,637	0	1,500	1,500	0	1,500	0
3530	INTERNAL SERVICE CHG	710,225	1,061,749	1,061,750	962,355	0	962,355	9-
SUBTOTAL *****		713,862	1,061,749	1,063,250	963,855	0	963,855	9-
INTEREST								
3711	INT-OVERNIGHT	637	750	1,890	750	0	750	0
3712	INT-LONG TERM INVEST	10,292	9,000	13,790	9,000	0	9,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-21	0	0	0	0	0	0
SUBTOTAL *****		10,908	9,750	15,680	9,750	0	9,750	0

Facilities and Grounds Maintenance

MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	18	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	0	3,000	7,700	300	0	90-
3836	SALE OF NON-CAPITAL ASSETS	0	0	566	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	150	0	0	0
SUBTOTAL *****		0	3,000	8,434	300	0	90-
OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	3,408	0	14,928	0	0	0
SUBTOTAL *****		3,408	0	14,928	0	0	0
TOTAL REVENUES *****		728,178	1,074,499	1,102,292	973,905	0	973,905
PERSONAL SERVICES							
10100	SALARIES & WAGES	411,005	398,301	379,393	402,687	0	402,687
10110	OVERTIME	4,872	6,900	7,200	6,800	0	6,800
10120	HOLIDAY WORKED	417	500	350	400	0	400
10125	FAMILY HOLIDAY WORKED PREMIUM	35	50	0	50	0	50
10200	FICA	31,330	31,039	29,235	31,360	0	31,360
10300	HEALTH INSURANCE	52,767	47,268	41,556	41,556	0	41,556
10310	COUNTY HSA CONTRIBUTION	6,150	6,000	6,400	6,000	0	6,000
10325	DISABILITY INSURANCE	1,767	1,433	1,320	1,449	0	1,449
10330	CNTY PD DEPENDENT PREM-HEALTH	188	0	1,499	2,570	0	2,570
10331	CNTY PD DEPENDENT PREM-DENTAL	552	404	490	551	0	551
10350	LIFE INSURANCE	448	648	588	648	0	648
10375	DENTAL INSURANCE	3,935	3,780	3,360	3,360	0	3,360
10400	WORKERS COMP	7,983	9,218	13,257	13,474	0	13,474
10500	401(A) MATCH PLAN	2,900	4,680	3,163	4,680	0	4,680
10510	CERF-EMPLOYER PD CONTRIBUTION	0	6,706	6,276	6,982	0	6,982
10800	UNIFORM ALLOWANCE	600	600	600	0	0	600
SUBTOTAL *****		524,949	517,527	494,687	522,567	0	523,167
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	503	550	550	550	0	550
23014	HDWR INSTALLATION SUPPLIES	0	0	220	0	0	0
23035	MAINTENANCE SUPPLIES	19,337	26,000	22,000	19,500	0	19,500
23050	OTHER SUPPLIES	8,726	8,500	7,500	7,500	0	7,500
23300	UNIFORMS	814	1,050	635	600	0	600
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	1,422	1,422
23850	MINOR EQUIP & TOOLS (<\$1000)	8,210	8,700	6,500	4,910	0	4,910
23860	VEHICLE EQUIPMENT <\$1000	96	300	0	300	0	300
26300	MATERIAL & CHEMICAL SUPP.	0	0	0	360	0	360
26600	STRT/TRAFFIC/CONST SIGNS	23	250	200	250	0	250
SUBTOTAL *****		37,709	45,350	37,605	33,970	1,422	35,392
DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	0	0	165	0	165
SUBTOTAL *****		0	0	0	165	0	165
UTILITIES							
48000	TELEPHONES	4,267	4,680	4,680	4,800	0	4,800
48050	CELLULAR/MOBILE DEVICE SERVICE	4,660	6,120	4,700	6,240	60	6,300
48100	NATURAL GAS	1,169	1,368	1,400	1,440	0	1,440
48200	ELECTRICITY	307	360	400	408	0	408
48300	WATER	85	180	100	180	0	180
SUBTOTAL *****		10,488	12,708	11,280	13,068	60	13,128
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	5,173	7,500	5,000	6,200	0	6,200
59010	FUEL SURCHARGE - REIMB TO R&B	224	300	220	240	0	240
59100	VEHICLE REPAIRS/MAINTENANCE	1,943	1,500	15,635	1,500	0	1,500
59105	TIRES	621	820	750	750	0	750
59110	MECHANICS CHARGE - REIMB R&B	711	1,100	1,000	1,100	0	1,100
59200	LOCAL MILEAGE	66	1,500	1,500	1,500	0	1,500
SUBTOTAL *****		8,738	12,720	24,105	11,290	0	11,290
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	7,017	11,135	11,135	15,482	0	15,482
60100	BLDG REPAIRS/MAINTENANCE	76,258	154,250	110,000	65,000	33,500	98,500
60110	MAJOR BLDG REPAIRS/REPL	0	12,000	12,000	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	83,584	155,771	155,000	131,300	42,955	174,255
SUBTOTAL *****		166,859	333,156	288,135	211,782	76,455	288,237

Facilities and Grounds Maintenance

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	6,477	8,506	6,506	8,396	0	8,396	1-
70100	SOFTWARE SUBSCRIPTIONS	0	2,255	2,352	2,580	0	3,387	50
71001	AUTO PHYSICAL DAMAGE INS	2,668	3,775	3,143	3,615	0	3,615	4-
71002	AUTO LIABILITY INS	1,806	2,320	2,160	2,485	0	2,485	7
71004	PROPERTY INSURANCE	2,094	2,305	2,130	2,340	0	2,340	1
71006	ERRORS & OMISSIONS INS	566	730	910	1,175	0	1,175	60
71008	GENERAL LIABILITY INS	6,657	7,535	9,383	11,455	0	11,455	52
71016	AUTO CLAIMS DEDUCTIBLE	0	2,000	1,000	2,000	0	2,000	0
71021	AUTO LIABILITY DEDUCTIBLE	1,000	0	1,000	0	0	0	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
71100	OUTSIDE SERVICES	14,614	26,620	15,000	19,360	0	19,360	27-
71101	PROFESSIONAL SERVICES	0	10,000	0	10,000	0	10,000	0
71526	DISPOSAL SERVICES	2,496	1,000	500	1,000	0	1,000	0
71600	EQUIP LEASES & METER CHR	247	264	264	264	0	264	0
71700	EQUIPMENT RENTALS	845	3,000	1,000	2,000	0	2,000	33-
SUBTOTAL *****		39,470	70,810	45,348	67,170	0	67,977	4-
OTHER								
83200	FEES & COMMISSIONS	0	0	42	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHR	30,495	38,724	38,724	31,159	0	31,159	19-
86800	EMERGENCY	0	10,000	0	8,000	0	8,000	20-
86900	MISCELLANEOUS	83	0	0	0	0	0	0
SUBTOTAL *****		30,578	48,724	38,766	39,159	0	39,159	20-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	1,682	1,681	0	0	3,775	124
91301	COMPUTER HARDWARE	0	0	0	0	1,500	1,500	0
92301	REPLC COMPUTER HDWR	0	3,480	3,280	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	0	27,000	27,000	0	0	0	100-
SUBTOTAL *****		0	32,162	31,961	0	1,500	5,275	84-
TOTAL EXPENDITURES *****		818,791	1,073,157	971,887	899,171	79,437	983,790	8-

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	397,409	423,023	423,023	420,415	0	420,415	0
	SUBTOTAL *****	397,409	423,023	423,023	420,415	0	420,415	1-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	27	0	0	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	300	0	0	0	0	0	0
	SUBTOTAL *****	327	0	0	0	0	0	0
	TOTAL REVENUES *****	397,736	423,023	423,023	420,415	0	420,415	1-
PERSONAL SERVICES								
10100	SALARIES & WAGES	245,759	251,500	243,938	246,811	0	246,811	1-
10110	OVERTIME	787	500	520	540	0	540	8
10115	SHIFT DIFFERENTIAL	10,305	10,500	9,245	10,400	0	10,400	0
10120	HOLIDAY WORKED	0	0	29	40	0	40	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	40	0	40	0
10200	FICA	18,569	20,081	18,698	19,724	0	19,724	1-
10300	HEALTH INSURANCE	47,792	44,040	39,880	30,132	0	30,132	31-
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	3,900	6,000	0	6,000	150
10325	DISABILITY INSURANCE	1,089	905	868	888	0	888	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,113	4,498	4,498	3,296	0	3,296	26-
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	405	368	0	368	8-
10350	LIFE INSURANCE	432	648	634	648	0	648	0
10375	DENTAL INSURANCE	3,775	3,780	3,535	2,940	0	2,940	22-
10400	WORKERS COMP	6,403	7,245	9,084	10,337	0	10,337	42
10500	401(A) MATCH PLAN	3,765	4,680	3,965	4,680	0	4,680	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,804	3,918	4,936	0	4,936	29
10600	UNEMPLOYMENT BENEFITS	0	0	223	0	0	0	0
	SUBTOTAL *****	345,594	354,985	343,340	341,780	0	341,780	4-
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	26,288	30,070	30,000	33,000	0	33,000	9
23300	UNIFORMS	590	720	713	765	0	765	6
23850	MINOR EQUIP & TOOLS (<\$1000)	1,819	1,200	1,000	1,000	0	1,000	16-
	SUBTOTAL *****	28,697	31,990	31,713	34,765	0	34,765	9

Facilities and Grounds Maintenance

DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	0	0	60	0	60	0
	SUBTOTAL *****	0	0	0	60	0	60	0
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	3,015	3,132	3,000	3,072	0	3,072	1-
	SUBTOTAL *****	3,015	3,132	3,000	3,072	0	3,072	2-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	120	200	75	320	0	320	60
	SUBTOTAL *****	120	200	75	320	0	320	60
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	16,955	19,836	19,900	19,240	0	19,240	3-
60150	PEST CONTROL	4,324	6,478	5,000	6,478	0	6,478	0
60200	EQUIP REPAIRS/MAINTENANCE	258	300	300	300	0	300	0
	SUBTOTAL *****	21,537	26,614	25,200	26,018	0	26,018	2-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	726	184	184	132	0	132	28-
70100	SOFTWARE SUBSCRIPTIONS	0	820	855	880	0	926	12
	SUBTOTAL *****	726	1,004	1,039	1,012	0	1,058	5
OTHER								
83200	FEES & COMMISSIONS	23	0	0	0	0	0	0
86800	EMERGENCY	0	2,000	0	1,000	0	1,000	50-
	SUBTOTAL *****	23	2,000	0	1,000	0	1,000	50-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,400	0	0	0	0	0	0
	SUBTOTAL *****	3,400	0	0	0	0	0	0
TOTAL EXPENDITURES *****		403,112	419,925	404,367	408,027	0	408,073	3-

6102 PARKING

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	49,796	65,865	33,910	53,199	0	53,199	19-
3569	OTHER FEES	50	0	35	0	0	0	0
SUBTOTAL *****		49,846	65,865	33,945	53,199	0	53,199	19-
TOTAL REVENUES *****		49,846	65,865	33,945	53,199	0	53,199	19-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	50	0	50	0	50	0
23035	MAINTENANCE SUPPLIES	236	250	250	250	0	250	0
23050	OTHER SUPPLIES	0	200	0	200	0	200	0
26600	STRT/TRAFFIC/CONST SIGNS	160	250	200	250	0	250	0
SUBTOTAL *****		396	750	450	750	0	750	0
UTILITIES								
48200	ELECTRICITY	1,629	1,716	1,716	1,716	0	1,716	0
SUBTOTAL *****		1,629	1,716	1,716	1,716	0	1,716	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
60400	GROUNDS MAINTENANCE	0	15,000	15,000	15,000	0	15,000	0
SUBTOTAL *****		0	15,050	15,000	15,050	0	15,050	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	24,362	25,291	25,291	25,883	0	25,883	2
71700	EQUIPMENT RENTALS	0	450	0	300	0	300	33-
SUBTOTAL *****		24,362	25,741	25,291	26,183	0	26,183	2

Facilities and Grounds Maintenance

OTHER							
86900	MISCELLANEOUS	9,412	9,500	9,500	9,500	0	9,500 0
	SUBTOTAL *****	9,412	9,500	9,500	9,500	0	9,500 0
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	15,520	15,520	0	0	0 100-
	SUBTOTAL *****	0	15,520	15,520	0	0	0 100-
	TOTAL EXPENDITURES *****	35,799	68,277	67,477	53,199	0	53,199 22-

6104 GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	298	0	0	0	0	0	0
3530	INTERNAL SERVICE CHG	216,952	283,674	283,674	230,525	0	230,525	18-
	SUBTOTAL *****	217,250	283,674	283,674	230,525	0	230,525	19-
	TOTAL REVENUES *****	217,250	283,674	283,674	230,525	0	230,525	19-
PERSONAL SERVICES								
10100	SALARIES & WAGES	86,766	93,440	93,208	94,798	0	94,798	1
10110	OVERTIME	1,176	1,580	5,500	3,526	0	3,526	123
10120	HOLIDAY WORKED	449	100	308	380	0	380	280
10125	FAMILY HOLIDAY WORKED PREMIUM	0	50	0	75	0	75	50
10200	FICA	6,735	7,280	7,428	7,556	0	7,556	3
10300	HEALTH INSURANCE	16,132	16,308	17,136	17,136	0	17,136	5
10310	COUNTY HSA CONTRIBUTION	1,650	1,200	0	0	0	0	100-
10325	DISABILITY INSURANCE	386	336	334	341	0	341	1
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	110	110	0	110	0
10350	LIFE INSURANCE	124	216	216	216	0	216	0
10375	DENTAL INSURANCE	1,199	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	2,814	2,625	3,219	3,958	0	3,958	50
10500	401(A) MATCH PLAN	1,550	1,560	1,300	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,833	1,968	1,895	0	1,895	3
10800	UNIFORM ALLOWANCE	300	300	300	0	0	300	0
	SUBTOTAL *****	119,391	128,198	132,287	132,811	0	133,111	4
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	4	50	50	50	0	50	0
23038	GROUNDS MAINTENANCE SUPPLIES	5,192	7,000	7,200	7,200	0	7,200	2
23050	OTHER SUPPLIES	42	0	0	0	0	0	0
23300	UNIFORMS	443	300	200	225	0	225	25-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,971	2,700	2,600	2,700	0	2,700	0
23855	FURNITURE/FIXTURE <\$1000	197	800	759	800	0	800	0
26300	MATERIAL & CHEMICAL SUPP.	3,473	5,950	6,000	7,000	0	7,000	17
26600	STRT/TRAFFIC/CONST SIGNS	0	50	0	25	0	25	50-
	SUBTOTAL *****	13,322	16,850	16,809	18,000	0	18,000	7
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	95	0	0	45	0	45	0
	SUBTOTAL *****	95	0	0	45	0	45	0
UTILITIES								
48050	CELLULAR/MOBILE DEVICE SERVICE	1,960	2,340	2,300	2,340	0	2,340	0
48200	ELECTRICITY	92	96	92	96	0	96	0
	SUBTOTAL *****	2,052	2,436	2,392	2,436	0	2,436	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,702	6,500	4,200	5,000	0	5,000	23-
59010	FUEL SURCHARGE - REIMB TO R&B	165	188	190	195	0	195	3
59025	VEHICLE TITLE/LICENSE/PLATES	0	25	25	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	3,458	2,900	1,000	1,500	0	1,500	48-
59105	TIRES	262	800	767	700	0	700	12-
59110	MECHANICS CHARGE - REIMB R&B	758	500	400	500	0	500	0
	SUBTOTAL *****	8,345	10,913	6,582	7,895	0	7,895	28-

Facilities and Grounds Maintenance

EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	285	650	1,373	650	0	650	0
60400	GROUNDS MAINTENANCE	1,277	58,250	62,000	60,000	0	60,000	3
SUBTOTAL *****		1,562	59,000	63,473	60,750	0	60,750	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	695	138	100	99	0	99	28-
70100	SOFTWARE SUBSCRIPTIONS	0	615	642	645	0	816	32
71100	OUTSIDE SERVICES	0	2,200	0	1,000	0	1,000	54-
71700	EQUIPMENT RENTALS	184	500	500	500	0	500	0
SUBTOTAL *****		879	3,453	1,242	2,244	0	2,415	30-
OTHER								
86800	EMERGENCY	0	2,500	0	2,000	0	2,000	20-
SUBTOTAL *****		0	2,500	0	2,000	0	2,000	20-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	8,110	0	0	0	3,500	3,500	0
92300	REPLCMENT MACH & EQUIP	0	6,660	5,826	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	51,982	46,782	0	0	0	100-
SUBTOTAL *****		8,110	58,642	52,608	0	3,500	3,500	94-
TOTAL EXPENDITURES *****		153,756	281,992	275,393	226,181	3,500	230,152	18-

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

Capital Repairs and Replacement

charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

- 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 repairs to the courthouse roof, courthouse door locking system; the Johnson building, and water valves at the Jail.

There are no other significant changes to the budget.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	258,072	258,072	258,072	258,072	0	258,072	0
	SUBTOTAL *****	258,072	258,072	258,072	258,072	0	258,072	0
INTEREST								
3711	INT-OVERNIGHT	1,192	1,415	3,256	1,415	0	1,415	0
3712	INT-LONG TERM INVEST	19,585	17,000	23,739	17,000	0	17,000	0
3798	INC/DEC IN FV OF INVESTMENTS	672	0	19,010	0	0	0	0
	SUBTOTAL *****	21,449	18,415	46,005	18,415	0	18,415	0
	TOTAL REVENUES *****	279,521	276,487	304,077	276,487	0	276,487	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	137,795	14,156	14,156	0	0	0	100-
60110	MAJOR BLDG REPAIRS/REPL	0	44,050	43,435	44,050	245,000	140,000	217
60200	EQUIP REPAIRS/MAINTENANCE	0	100,000	100,000	0	27,000	27,000	73-
	SUBTOTAL *****	137,795	158,206	157,591	44,050	272,000	167,000	6
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,175	0	0	0	0	0	0
	SUBTOTAL *****	1,175	0	0	0	0	0	0
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	4,080	0	0	0	0	0	0
86900	MISCELLANEOUS	171	0	0	0	0	0	0
	SUBTOTAL *****	4,251	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	143,221	158,206	157,591	44,050	272,000	167,000	6

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	75	80	203	80	0	80	0
3712	INT-LONG TERM INVEST	1,225	1,100	1,479	1,100	0	1,100	0
3798	INC/DEC IN FV OF INVESTMENTS	17	0	1,184	0	0	0	0
	SUBTOTAL *****	1,317	1,180	2,866	1,180	0	1,180	0
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 *****	8,348	8,211	9,897	8,211	0	8,211	0

Capital Repairs and Replacement

MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	700	200	700	0	700	0
	SUBTOTAL *****	0	700	200	700	0	700	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	409	6,881	500	6,881	0	6,881	0
	SUBTOTAL *****	409	6,981	500	6,981	0	6,981	0
OTHER								
86900	MISCELLANEOUS	10	0	0	0	0	0	0
	SUBTOTAL *****	10	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	419	7,681	700	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 FROM PY
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	31	35	80	35	0	35	0
3712	INT-LONG TERM INVEST	504	465	570	465	0	465	0
3798	INC/DEC IN FV OF INVESTMENTS	-6	0	460	0	0	0	0
	SUBTOTAL *****	529	500	1,110	500	0	500	0
	TOTAL REVENUES *****	529	500	1,110	500	0	500	0
	OTHER							
86900	MISCELLANEOUS	4	0	0	0	0	0	0
	SUBTOTAL *****	4	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	4	0	0	0	0	0	0

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

624	CAPITAL R & R - PUBLIC WORKS							%CHG FROM
		2018	2019		2020	2020	2020	
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	150,000	150,000	150,000	150,000	0	150,000	0
	SUBTOTAL *****	150,000	150,000	150,000	150,000	0	150,000	0
INTEREST								
3711	INT-OVERNIGHT	519	600	1,500	1,500	0	1,500	150
3712	INT-LONG TERM INVEST	8,417	7,800	11,400	11,400	0	11,400	46
3798	INC/DEC IN FV OF INVESTMENTS	-65	0	0	0	0	0	0
	SUBTOTAL *****	8,871	8,400	12,900	12,900	0	12,900	54
	TOTAL REVENUES *****	158,871	158,400	162,900	162,900	0	162,900	3
OTHER								
86900	MISCELLANEOUS	48	0	0	0	0	0	0
	SUBTOTAL *****	48	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	48	0	0	0	0	0	0

Capital Repairs and Replacement

6250 CAPITAL R & R - ECC

625 CAPITAL R & R - ECC

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	36,182	36,182	36,182	36,182	0	36,182	0
	SUBTOTAL *****	36,182	36,182	36,182	36,182	0	36,182	0
INTEREST								
3711	INT-OVERNIGHT	19	10	130	10	0	10	0
3712	INT-LONG TERM INVEST	358	130	950	130	0	130	0
3798	INC/DEC IN FV OF INVESTMENTS	201	0	755	0	0	0	0
	SUBTOTAL *****	578	140	1,835	140	0	140	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	4,080	0	0	0	0	0	0
	SUBTOTAL *****	4,080	0	0	0	0	0	0
	TOTAL REVENUES *****	40,840	36,322	38,017	36,322	0	36,322	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

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

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

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

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	130,215	124,940	124,940	133,350	0	133,350	6
	SUBTOTAL *****	130,215	124,940	124,940	133,350	0	133,350	7
INTEREST								
3711	INT-OVERNIGHT	139	140	470	450	0	450	221
3712	INT-LONG TERM INVEST	2,347	1,845	3,440	3,400	0	3,400	84
3798	INC/DEC IN FV OF INVESTMENTS	274	0	0	0	0	0	0
	SUBTOTAL *****	2,760	1,985	3,910	3,850	0	3,850	94
	TOTAL REVENUES *****	132,975	126,925	128,850	137,200	0	137,200	8
UTILITIES								
48000	TELEPHONES	0	0	300	900	0	900	0
48100	NATURAL GAS	20,697	22,800	24,535	25,765	0	25,765	13
48200	ELECTRICITY	95,557	93,110	96,050	98,930	0	98,930	6
48300	WATER	1,749	2,050	1,765	1,780	0	1,780	13-
48400	SOLID WASTE	4,399	4,355	4,530	4,530	0	4,530	4
48500	STORM WATER UTILITY	254	325	320	320	0	320	1-
48600	SEWER USE	2,059	2,300	2,025	2,025	0	2,025	11-
	SUBTOTAL *****	124,715	124,940	129,525	134,250	0	134,250	7
OTHER								
86900	MISCELLANEOUS	31	0	0	0	0	0	0
	SUBTOTAL *****	31	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	124,746	124,940	129,525	134,250	0	134,250	7

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	301,390	246,530	246,530	238,990	0	238,990	3-
	SUBTOTAL *****	301,390	246,530	246,530	238,990	0	238,990	3-
	TOTAL REVENUES *****	301,390	246,530	246,530	238,990	0	238,990	3-

Building Utilities

UTILITIES							
48000	TELEPHONES	0	0	300	900	0	900 0
48100	NATURAL GAS	43,672	52,800	35,100	36,810	0	36,810 30-
48200	ELECTRICITY	170,202	173,000	180,765	185,500	0	185,500 7
48300	WATER	6,733	7,500	5,435	5,600	0	5,600 25-
48400	SOLID WASTE	6,637	6,600	7,285	7,285	0	7,285 10
48500	STORM WATER UTILITY	665	830	835	830	0	830 0
48600	SEWER USE	4,221	5,800	2,960	2,960	0	2,960 48-
SUBTOTAL *****		232,130	246,530	232,680	239,885	0	239,885 3-
TOTAL EXPENDITURES *****		232,130	246,530	232,680	239,885	0	239,885 3-

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

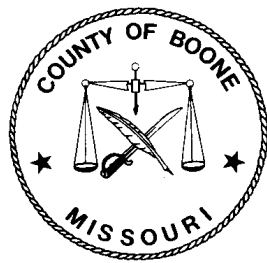
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	18,180	17,320	17,320	16,785	0	16,785	3-
SUBTOTAL *****		18,180	17,320	17,320	16,785	0	16,785	3-
TOTAL REVENUES *****		18,180	17,320	17,320	16,785	0	16,785	3-
UTILITIES								
48100	NATURAL GAS	2,996	4,650	2,965	3,115	0	3,115	33-
48200	ELECTRICITY	10,725	10,500	10,805	11,130	0	11,130	6
48300	WATER	342	525	375	375	0	375	28-
48400	SOLID WASTE	825	820	850	850	0	850	3
48500	STORM WATER UTILITY	373	360	690	980	0	980	172
48600	SEWER USE	315	465	335	335	0	335	27-
SUBTOTAL *****		15,576	17,320	16,020	16,785	0	16,785	3-
TOTAL EXPENDITURES *****		15,576	17,320	16,020	16,785	0	16,785	3-

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	13,435	13,170	13,170	14,435	0	14,435	9
SUBTOTAL *****		13,435	13,170	13,170	14,435	0	14,435	10
TOTAL REVENUES *****		13,435	13,170	13,170	14,435	0	14,435	10
UTILITIES								
48100	NATURAL GAS	958	1,300	815	855	0	855	34-
48200	ELECTRICITY	10,407	10,800	12,255	12,625	0	12,625	16
48300	WATER	320	330	300	305	0	305	7-
48450	SOLID WASTE - RECYCLING	110	300	270	270	0	270	10-
48500	STORM WATER UTILITY	118	150	230	150	0	150	0
48600	SEWER USE	272	290	245	230	0	230	20-
SUBTOTAL *****		12,185	13,170	14,115	14,435	0	14,435	10
TOTAL EXPENDITURES *****		12,185	13,170	14,115	14,435	0	14,435	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
		2018	2019		2020	2020	2020	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2019 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	33	50	80	80	0	80	60
3712	INT-LONG TERM INVEST	532	550	600	600	0	600	9
3798	INC/DEC IN FV OF INVESTMENTS	-8	0	0	0	0	0	0
	SUBTOTAL *****	557	600	680	680	0	680	13
	TOTAL REVENUES *****	557	600	680	680	0	680	13
	OTHER							
83150	SCHOLARSHIPS	334	615	615	400	0	400	34-
86900	MISCELLANEOUS	5	0	0	0	0	0	0
	SUBTOTAL *****	339	615	615	400	0	400	35-
	TOTAL EXPENDITURES *****	339	615	615	400	0	400	35-

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	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	6	10	0	10	0	10	0
3712	INT-LONG TERM INVEST	90	90	90	90	0	90	0
3798	INC/DEC IN FV OF INVESTMENTS	-1	0	0	0	0	0	0
SUBTOTAL *****		95	100	90	100	0	100	0
TOTAL REVENUES *****		95	100	90	100	0	100	0
OTHER								
86900	MISCELLANEOUS	1	0	0	0	0	0	0
SUBTOTAL *****		1	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1	0	0	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.

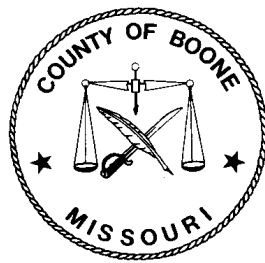
Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

723 ROCKY FORK CEMETERY TRUST FUND								%CHG FROM PY
ACCT	DESCRIPTION	2018 ACTUAL	2019 BUDGET + REVISIONS	2019 ESTIMATED	2020 CORE REQUEST	2020 SUPPLEMENTAL REQUEST	2020 ADOPTED BUDGET	BUD
INTEREST								
3711	INT-OVERNIGHT	63	80	150	150	0	150	87
3712	INT-LONG TERM INVEST	1,025	1,000	1,100	1,100	0	1,100	10
3798	INC/DEC IN FV OF INVESTMENTS	-25	0	0	0	0	0	0
SUBTOTAL *****		1,063	1,080	1,250	1,250	0	1,250	16
TOTAL REVENUES *****		1,063	1,080	1,250	1,250	0	1,250	16
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	2,594	0	0	0	0	0	0
SUBTOTAL *****		2,594	0	0	0	0	0	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	2,269	2,269	3,481	0	3,481	53
86900	MISCELLANEOUS	9	0	0	0	0	0	0
SUBTOTAL *****		9	2,269	2,269	3,481	0	3,481	53
TOTAL EXPENDITURES *****		2,603	2,269	2,269	3,481	0	3,481	53

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 are 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. The facility was completed in 2016; radio and technology was substantially completed in 2019.

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. The design work was approved in 2018 and funding for the project was included in the 2019 budget. The bid was awarded in 2019 and construction is expected to conclude mid-2020.

The 2018 budget included funding for a needs assessment for the Road & Bridge facility located on Tom Bass Road. Fiscal year 2019 budget included funding for architectural design and construction costs. The project is expected to be bid in early 2020 and construction to begin thereafter.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2020
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 substantially completed in 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. Construction is expected to end mid year 2020.
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2020
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 work began in 2019 and the project is expected to be bid in 2020.

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County was completed in 2017. The annual operating 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 design due to cost concerns; however, competitive bid pricing enabled the County to pursue it later as a separate project. Non-ECC costs (such as Prosecuting Attorney evidence storage) will be paid from a source other than the legally-restricted bond proceeds.

Project Funding Source(s)				Estimated Annual Operating Impact			
Bond Proceeds (Facility Design, Construction and Project Management)	Transfers from 911/EM Sales Tax Fund* or Other Funds	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, insurance, 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 and 2020
<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, insurance, 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 and insurance; facility maintenance and repair	911 Sales Tax Fund and General Fund	2020-2021
	(\$220,000 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 and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2021

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 outfitting, 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	\$ -
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
R&B Expansion and Improvement	This fund accounts for the design, construction and technology associated with the expansion and improvements at the Road and Bridge facility located on Tom Bass Road.	The project is expected to be bid in early 2020.	\$ -

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	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,310	1	8.76%	8,188	1	9.40%
University Hospital & Clinics	4,831	2	5.09%	4,046	2	4.64%
Columbia Public Schools	2,530	3	2.67%	2,413	3	2.77%
Veterans United Home Loans	1,817	4	1.91%	-	-	-
Harry S. Truman Veterans Hospital	1,602	5	1.69%	1,086	8	1.25%
City of Columbia	1,369	6	1.44%	1,242	5	1.43%
Boone Hospital Center	1,175	7	1.24%	1,657	4	1.90%
Shelter Insurance Companies	1,175	8	1.24%	1,050	9	1.21%
MBS Textbook Exchange	746	9	0.79%	1,086	7	1.25%
Columbia College	697	10	0.73%	-	-	-
State of Missouri (excludes MU)	-	-	-	763	10	0.88%
State Farm Insurance Companies	-	-	-	1,149	6	1.32%
Total employment for principal employers	<u>24,252</u>		<u>25.55%</u>	<u>22,680</u>		<u>26.04%</u>
Total county employment	<u>94,908</u>			<u>87,109</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)			
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	6,091,176	0.12%	176,594	0.93%	43,292	7,645,037	3.2%	4.6%	4.7%
2017	6,113,532	0.37%	178,271	0.95%	44,797	7,985,993	2.6%	3.8%	4.4%
2018	6,126,452	0.21%	180,005	0.97%	*	*	2.3%	3.2%	3.9%

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

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
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
2019	2,471,500,546	11,732,225,836	544,225,136	1,655,351,832

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2019	35,244,369	110,138,653	3,050,970,051	13,497,716,322

Statistical and Demographic Information cont'd

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Group Homes	0.1127	0.1130	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146
Total Boone County	<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>	<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	4.8492	4.8812	5.4019	5.4239	5.4868	5.4656	6.0430	6.0555	6.1425	6.0988
Southern Boone County R-I Schools	4.5460	4.9660	4.9860	4.9920	5.0263	5.0300	5.0988	5.0861	5.0885	5.7918
Hallsville R-IV Schools	4.2473	4.2411	4.2371	4.2922	4.2718	4.2991	4.3033	5.1033	5.1033	4.9637
Sturgeon R-V Schools	4.7324	4.9260	5.0664	5.0812	5.0932	5.1190	5.0570	5.0508	5.0484	5.0364
Centralia R-VI Schools	4.3595	4.3595	4.3595	4.3595	4.3595	4.3282	4.3382	4.3493	4.3595	4.3327
Harrisburg R-VIII Schools	4.5600	4.5533	4.4886	4.5137	4.5417	4.5611	5.2515	5.2515	5.2515	5.2515
New Franklin R-I Schools	3.9620	3.9620	3.9620	4.0206	4.0138	4.1111	4.0475	4.0475	4.1085	4.1286
Fayette R-III Schools	4.2241	4.2095	4.2299	4.2514	4.2528	4.2528	4.2528	4.2528	4.2762	4.9962
North Callaway R-I Schools	3.7523	3.7904	3.8123	3.8351	3.8336	3.7925	3.7971	3.9102	4.6602	4.6602
City of Ashland	0.3202	0.2612	0.2612	0.2635	0.2635	0.2641	0.2480	0.2480	0.2480	0.2480
City of Centralia	0.9590	0.9590	0.9590	0.9620	0.9662	0.9697	0.9661	0.9661	0.9661	0.9529
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4075
City of Hallsville	0.8689	0.8689	0.8691	0.8509	0.8636	0.8500	0.8490	0.8400	0.8400	0.5593
City of Sturgeon	0.5500	0.5414	0.5437	0.5493	0.5547	0.5547	0.5473	0.5473	0.5539	0.5363
Town of Harrisburg	0.3345	0.3424	0.3424	0.3479	0.3483	0.3562	0.3578	0.3640	0.3645	0.3645
Village of Hartsburg	0.5141	0.5141	0.5179	0.5765	0.5798	0.5798	0.5291	0.5409	0.5409	0.5409
Town of Huntsdale	-	-	-	-	-	-	-	-	-	-
City of Rocheport	0.2589	0.2586	0.2557	0.2674	0.2710	0.2744	0.2656	0.2656	0.2707	0.2707
Special Business District	0.4788	-	-	-	-	-	-	-	-	-
Boone County Fire Protection District	0.6299	0.6299	0.6229	0.6010	0.8793	0.8842	0.8842	0.8842	0.8842	0.8842
Southern Boone County Fire District	0.4291	0.3567	0.5068	0.4149	0.3904	0.3607	0.3803	0.3777	0.3728	0.4999
Boone County Library District	0.2986	0.3001	0.3036	0.3036	0.3091	0.3091	0.3091	0.3091	0.3091	0.3064
Centralia Library District	0.3782	0.3782	0.3782	0.3785	0.6285	0.6285	0.5969	0.5505	0.5508	0.5435
Columbia Regional Library District	0.5221	0.5221	0.5271	0.5382	0.5382	0.5224	0.5088	0.3091	0.3091	0.3064
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.9000	\$ 0.0900	\$ 0.0901	\$ 0.0881

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	2009	2010	2011
Accommodation and Food Services			
Administrative and Support and Waste Management and Remediation Services			
Agriculture, Forestry, Fishing and Hunting			
Apparel and accessories	60,256,938	64,266,113	70,867,115
Arts, Entertainment, and Recreation			
Automotive dealers and gasoline services	90,459,039	90,628,102	97,938,321
Building material; hardware, garden supply	104,943,336	103,631,054	108,986,156
Communication	95,461,110	95,061,411	82,199,389
Construction			
Eating and drinking establishments	259,611,462	268,448,113	280,233,484
Educational Services			
Electric, gas, and sanitary	95,986,937	96,927,892	98,332,103
Finance & Insurance			
Food stores	187,969,216	213,852,221	238,480,728
Furniture, home furnishings and equipment	92,408,834	95,754,923	103,023,193
General merchandise retail stores	451,426,016	439,263,570	438,648,110
Health Care and Social Assistance			
Information			
Management of Companies and Enterprises			
Manufacturing			
Mining			
Miscellaneous retail	164,707,520	169,324,578	172,913,219
Professional, Scientific, and Technical Services			
Public Administration			
Real Estate and Rental Leasing			
Retail Trade			
Transportation and Warehousing			
Utilities			
Wholesale Trade			
Wholesale trade- durable goods	60,870,568	56,086,290	69,268,607
Wholesale trade- nondurable goods	53,857,991	60,184,732	60,581,495
All other	434,656,997	444,768,714	476,989,264
Total taxable sales subject to sales and use tax	\$ 2,152,615,964	2,198,197,713	2,298,461,184
Less: Taxable sales subject to use tax included in amounts above	(44,306,204)	(42,868,855)	(44,069,311)
Total taxable sales subject to local sales tax only	\$ 2,108,309,760	2,155,328,858	2,254,391,874
Annual percentage change	-2.2%	2.2%	4.6%
County direct sales tax rate	1.325%	1.125%	1.125%

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

** Under Missouri state law, a use tax (equal to the local direct sales tax rate) must be approved by voters in order for the rate to be applied to remote sales, including internet commerce sales. Boone County voters have not approved a local use tax; therefore, the taxable sales subject to use tax are excluded.

Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

2012	2013	2014	2015	2016	2017*	2018*
					393,719,562	401,483,953
					22,744,391	26,569,541 35,006
75,594,864	75,318,848	77,907,757	80,053,769	77,249,842	19,410,413	22,399,884
97,632,235	89,585,837	143,737,565	99,281,436	103,209,453		
109,475,686	136,531,907	137,864,736	139,216,042	141,721,728		
62,626,492	62,046,135	70,701,662	70,256,834	65,067,394	15,626,682	18,434,388
296,066,467	306,913,524	317,134,888	341,901,707	353,666,671	37,335,367	43,990,946
94,196,671	101,872,872	107,778,004	95,738,723	93,191,353	10,741,995	15,797,970
255,039,275	268,169,951	284,686,881	291,020,070	295,117,707		
100,502,588	104,363,044	105,980,465	105,132,150	107,604,453		
445,646,258	443,183,231	438,462,272	437,547,138	426,237,311	6,591,510	11,285,872
					96,157,932	83,694,975
					59,540,196	59,774,880
					37,447,269	45,260,949 13,986,899
186,910,672	193,287,466	194,469,393	199,633,560	204,235,085	24,425,929	31,090,368
					949,054	1,091,786
					19,931,618	27,898,801
					1,327,014,480	1,333,021,196
					262,360	774,779
					213,198,791	243,165,887
					200,234,439	218,491,807
82,533,989	75,334,761	88,199,320	103,146,642	111,400,473		
66,839,533	60,716,366	63,491,663	71,055,722	76,729,222		
529,569,655	579,894,012	586,487,854	606,635,591	637,530,630	228,776,948	111,251,057
2,402,634,385	2,497,217,954	2,616,902,461	2,640,619,384	2,692,961,322	2,714,108,937	2,709,500,943
(44,321,012)	(53,523,437)	(57,458,620)	(78,789,736)	(86,198,364)	(116,066,544)	(112,548,063)
2,358,313,373	2,443,694,517	2,559,443,841	2,561,829,648	2,606,762,958	2,598,042,392	2,596,952,880
4.6%	3.6%	4.7%	0.1%	1.8%	-0.3%	0.0%
1.125%	1.750%	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, 2020

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%	

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

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
	City Public Safety	0.500%	Permanent
Combined Sales Tax Rates		8.475%	
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%	

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

*****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%

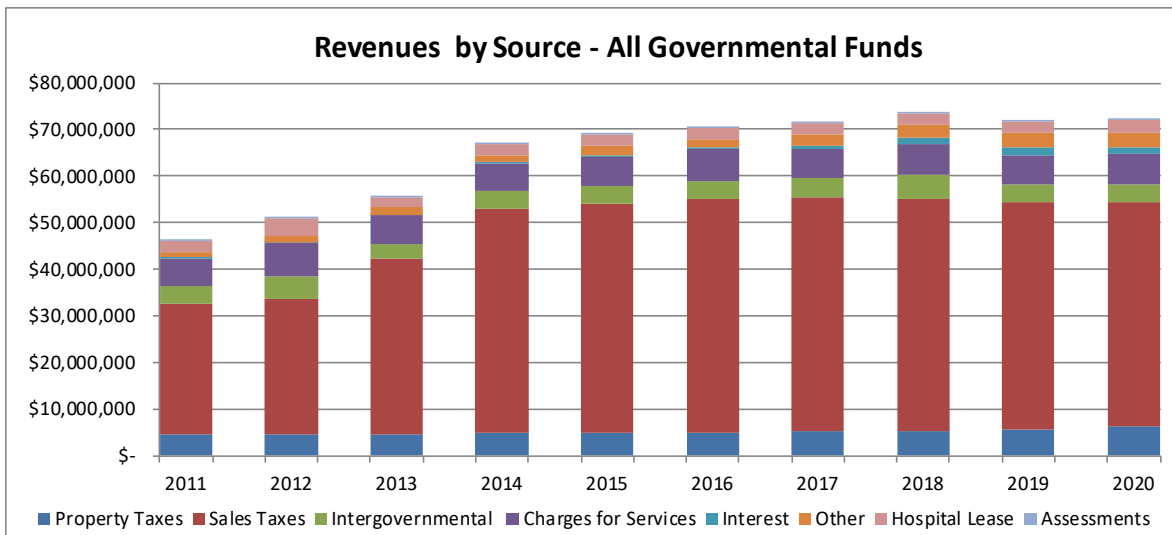
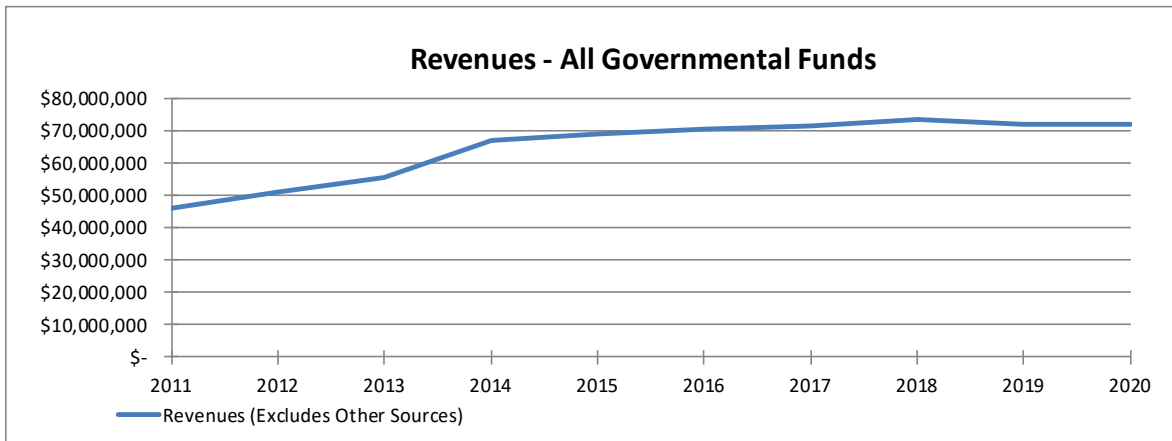
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 4,424,910	\$ 4,471,097	\$ 4,538,698	\$ 4,774,469	\$ 4,833,291
Assessments	169,336	308,739	232,494	303,673	240,172
Sales Taxes	27,977,495	29,054,019	37,541,613	48,137,970	49,173,652
Intergovernmental	4,067,123	4,945,333	3,458,898	3,762,947	3,914,051
Charges for Services	5,740,553	7,157,934	5,996,720	6,020,120	6,146,723
Interest	327,471	131,294	38,189	210,153	251,064
Hospital Lease	2,203,198	3,754,294	2,293,068	2,327,004	2,344,924
Other	1,264,287	1,271,332	1,634,893	1,620,343	2,171,381
Total	\$ 46,174,373	\$ 51,094,042	\$ 55,734,573	\$ 67,156,679	\$ 69,075,258

	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 5,019,805	\$ 5,146,705	\$ 5,251,403	\$ 5,506,140	\$ 6,217,400
Assessments	182,348	152,400	162,796	146,387	108,284
Sales Taxes	50,087,949	50,291,393	49,894,292	49,012,000	48,159,000
Intergovernmental	3,845,288	4,300,564	5,181,034	3,739,613	3,796,516
Charges for Services	6,850,421	6,012,220	6,441,010	6,234,247	6,467,670
Interest	400,345	669,113	1,287,998	1,756,697	1,610,840
Hospital Lease	2,361,806	2,410,696	2,461,187	2,508,198	2,546,500
Other	1,841,738	2,652,884	2,938,746	2,941,929	3,088,447
Total	\$ 70,589,700	\$ 71,635,975	\$ 73,618,466	\$ 71,845,211	\$ 71,994,657

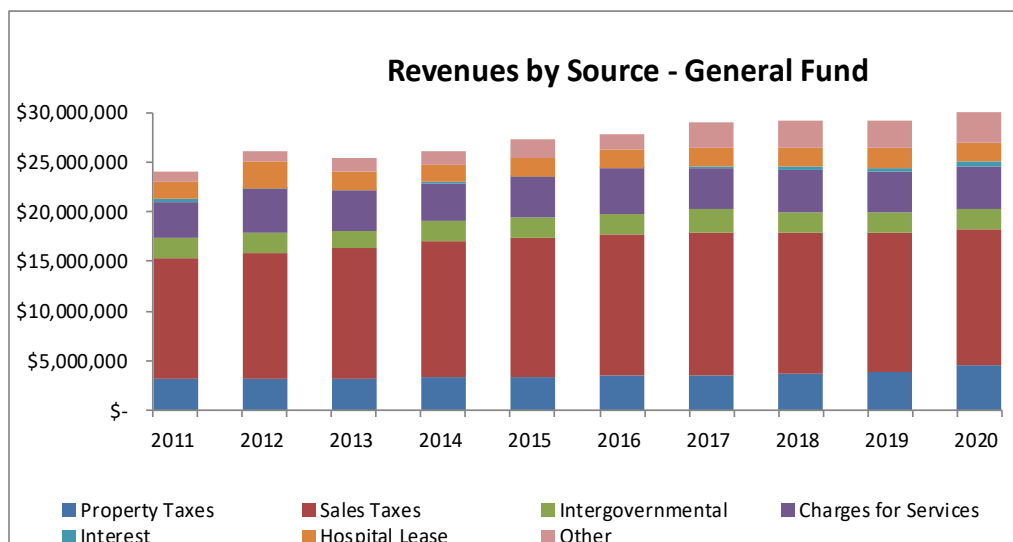
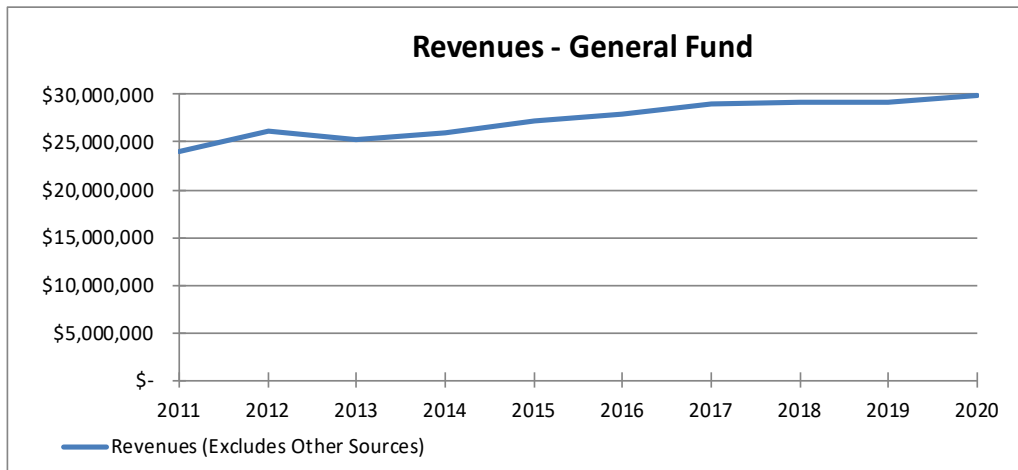


Revenues by Source cont'd

General Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Taxes	\$ 3,131,488	\$ 3,132,275	\$ 3,177,727	\$ 3,339,334	\$ 3,383,431
Sales Taxes	12,162,398	12,619,573	13,165,037	13,770,424	14,034,684
Intergovernmental	2,030,178	2,214,652	1,745,996	1,899,352	2,020,034
Charges for Services	3,685,306	4,280,400	4,059,082	3,877,499	4,016,566
Interest	213,118	53,324	21,037	52,185	59,982
Hospital Lease	1,703,198	2,754,294	1,784,468	1,810,877	1,824,822
Other	1,121,443	1,072,995	1,375,622	1,265,448	1,905,465
Total	\$ 24,047,129	\$ 26,127,513	\$ 25,328,969	\$ 26,015,119	\$ 27,244,984

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Taxes	\$ 3,512,970	\$ 3,604,401	\$ 3,673,856	\$ 3,858,100	\$ 4,534,300
Sales Taxes	14,281,327	14,335,906	14,233,384	13,984,000	13,740,000
Intergovernmental	2,048,902	2,385,520	2,049,896	2,028,500	2,043,128
Charges for Services	4,472,121	3,967,294	4,259,676	4,113,061	4,255,613
Interest	97,245	227,827	272,499	437,259	417,031
Hospital Lease	1,837,960	1,876,006	1,915,590	1,952,180	1,981,500
Other	1,624,839	2,546,565	2,731,927	2,807,795	2,985,940
Total	\$ 27,875,364	\$ 28,943,519	\$ 29,136,828	\$ 29,180,895	\$ 29,957,512

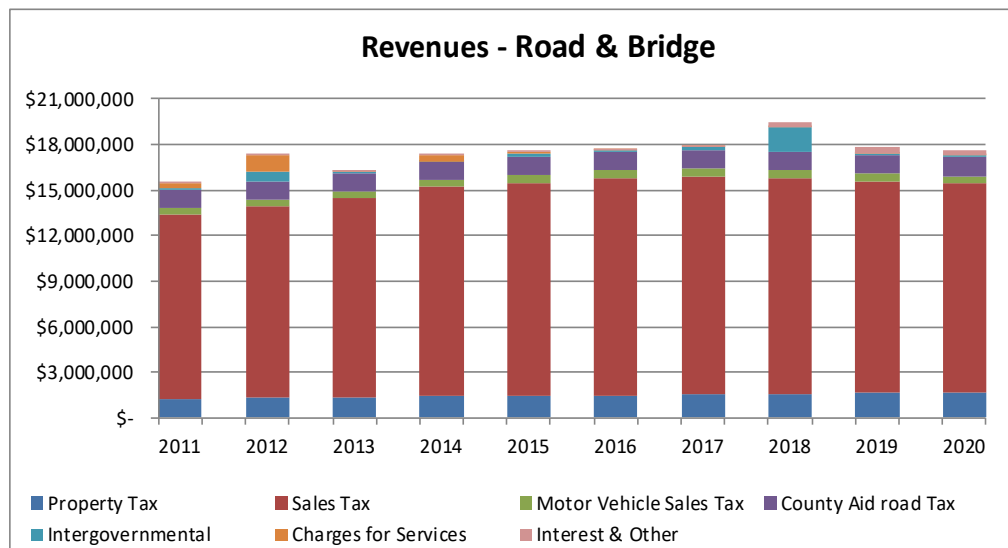
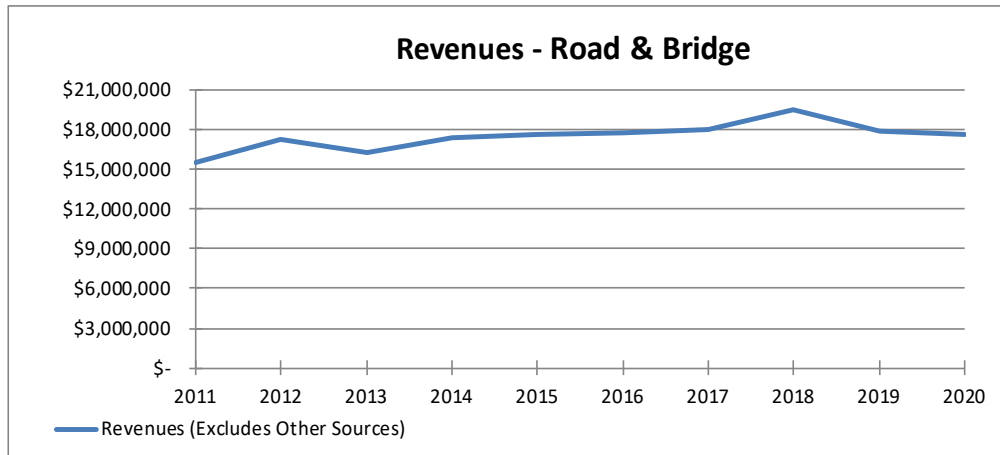


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Tax	\$ 1,293,422	\$ 1,338,822	\$ 1,360,971	\$ 1,435,135	\$ 1,449,860
Sales Tax	12,148,480	12,605,385	13,149,084	13,754,107	14,017,758
Motor Vehicle Sales Tax	375,538	413,881	428,153	478,831	508,312
County Aid road Tax	1,161,133	1,165,665	1,161,599	1,207,067	1,233,074
Intergovernmental	173,793	668,990	71,397	30,684	228,034
Charges for Services	284,230	1,054,408	78,538	341,568	129,040
Interest & Other	83,348	16,583	20,117	99,792	99,198
Total	\$ 15,519,944	\$ 17,263,734	\$ 16,269,859	\$ 17,347,184	\$ 17,665,276

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Tax	\$ 1,506,835	\$ 1,542,304	\$ 1,577,547	1,648,040	\$ 1,683,100
Sales Tax	14,270,107	14,322,240	14,215,362	13,967,000	13,722,000
Motor Vehicle Sales Tax	508,987	534,408	526,497	520,000	515,000
County Aid road Tax	1,246,749	1,255,175	1,229,266	1,215,000	1,225,000
Intergovernmental	38,716	132,025	1,554,369	48,652	124,570
Charges for Services	35,054	34,170	32,559	37,254	37,965
Interest & Other	115,961	174,186	307,549	392,215	335,325
Total	\$ 17,722,409	\$ 17,994,508	\$ 19,443,149	\$ 17,828,161	\$ 17,642,960

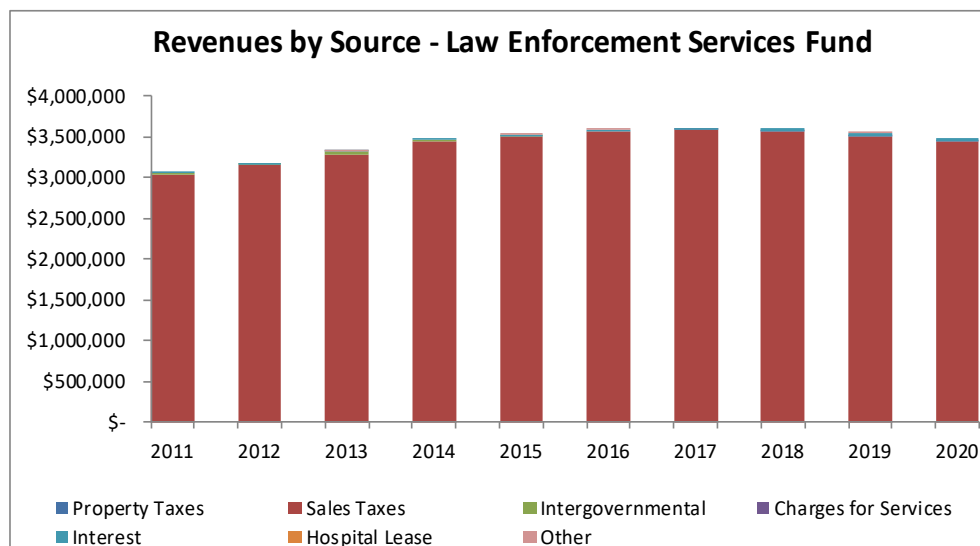
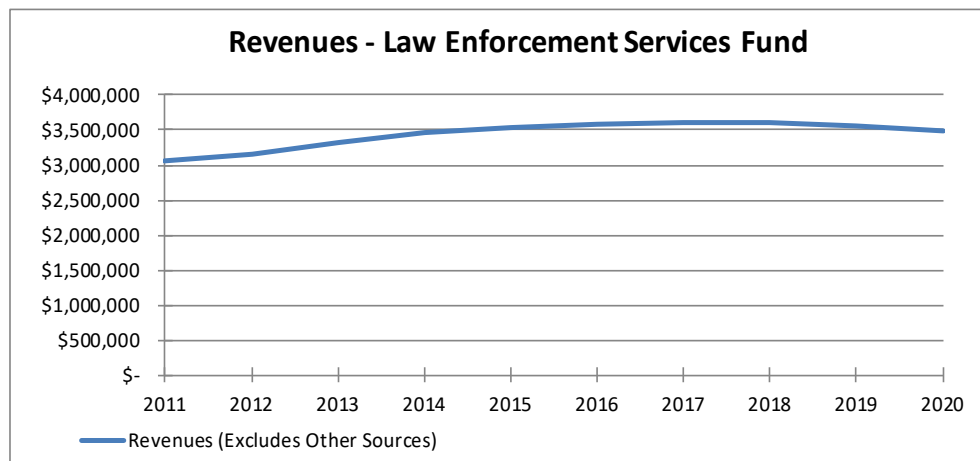


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,035,421	3,151,723	3,285,946	3,438,362	3,504,432
Intergovernmental	8,110	8,007	26,495	12,517	6,061
Charges for Services	-	-	-	-	-
Interest	8,033	6,310	805	10,522	9,807
Hospital Lease	-	-	-	-	-
Other	-	-	624	-	3,714
Total	\$ 3,051,564	\$ 3,166,040	\$ 3,313,870	\$ 3,461,401	\$ 3,524,014

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,567,736	3,580,551	3,553,618	3,491,000	3,430,000
Intergovernmental	-	-	0	-	-
Charges for Services	-	309	378	500	500
Interest	18,302	19,715	43,511	56,900	53,100
Hospital Lease	-	-	0	-	-
Other	750	-	0	141	-
Total	\$ 3,586,788	\$ 3,600,575	\$ 3,597,507	\$ 3,548,541	\$ 3,483,600

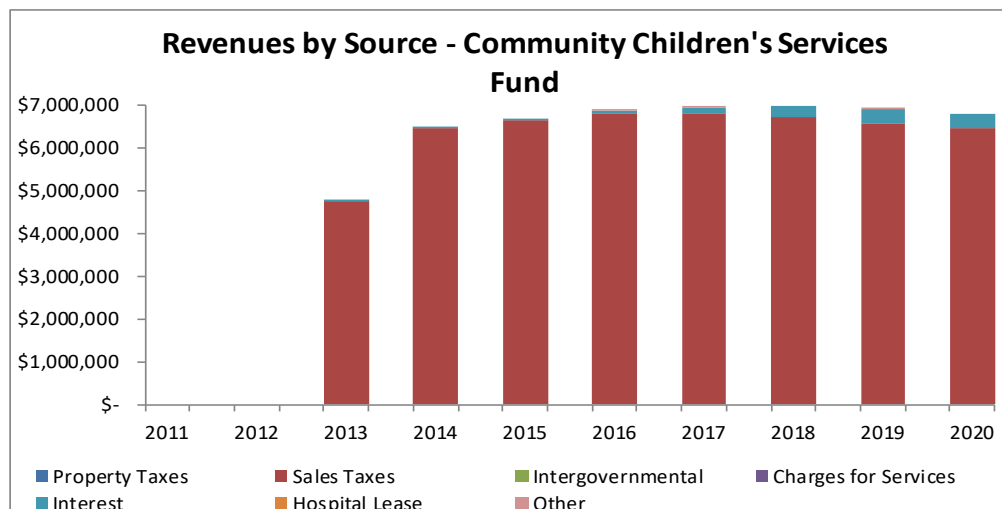
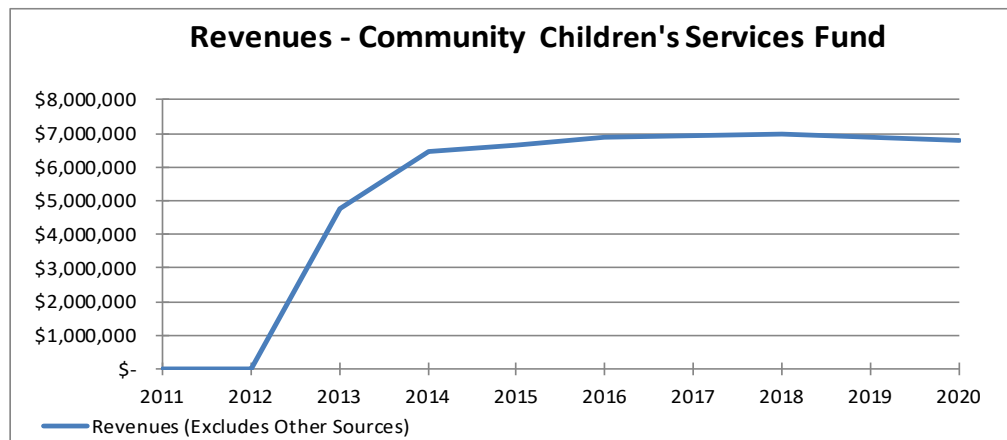


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	4,741,873	6,438,173	6,617,337
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	5,231	33,684	44,875
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ 4,747,104	\$ 6,471,857	\$ 6,662,212

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,766,351	6,775,920	6,689,788	6,573,000	6,458,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	107,095	143,487	266,008	319,799	313,000
Hospital Lease	-	-	-	-	-
Other	11,940	3,111	-	7,547	-
Total	\$ 6,885,386	\$ 6,922,518	\$ 6,955,796	\$ 6,900,346	\$ 6,771,000

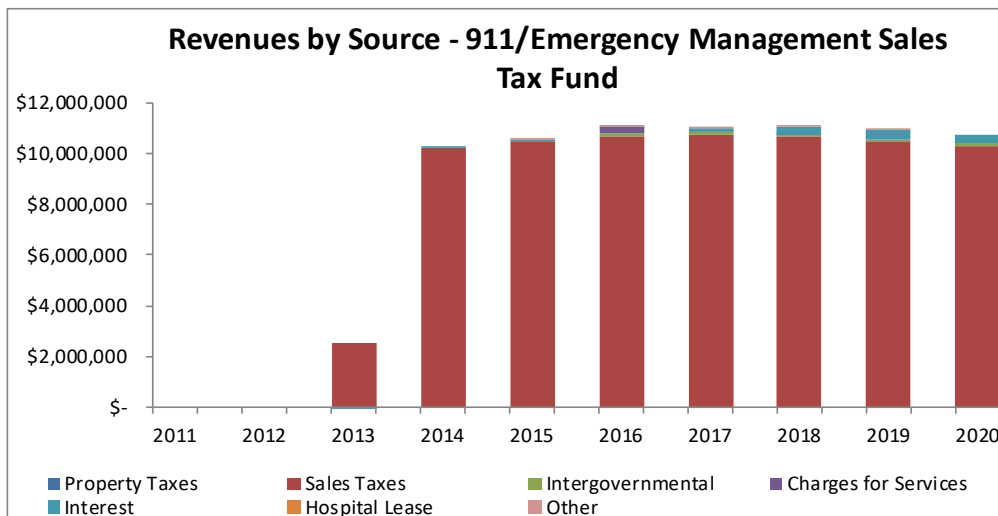
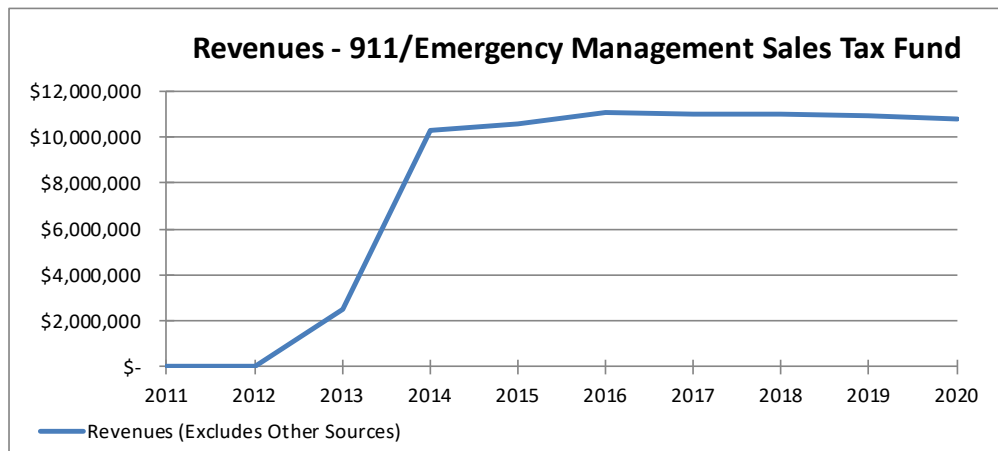


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	2,529,281	10,251,257	10,486,996
Intergovernmental	-	-	-	-	1,283
Charges for Services	-	-	-	-	-
Interest	-	-	(401)	22,079	47,858
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	10,007
Total	\$ -	\$ -	\$ 2,528,880	\$ 10,273,336	\$ 10,546,144

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,689,521	10,734,048	10,656,229	10,470,000	10,287,000
Intergovernmental	113,109	154,717	83,236	72,200	120,510
Charges for Services	227,685	101	545	-	750
Interest	37,777	86,919	280,617	384,642	340,000
Hospital Lease	-	-	-	-	-
Other	386	1,713	1,030	2,454	-
Total	\$ 11,068,478	\$ 10,977,498	\$ 11,021,657	\$ 10,929,296	\$ 10,748,260

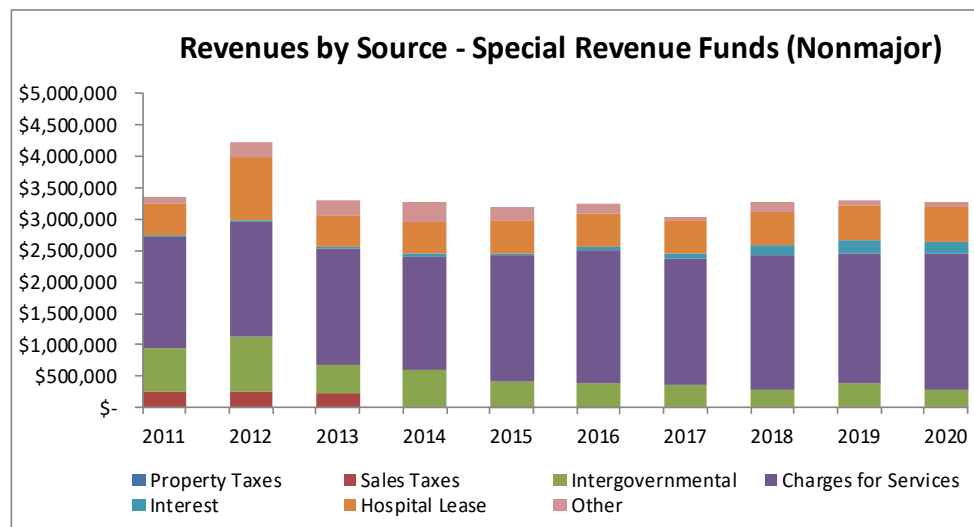
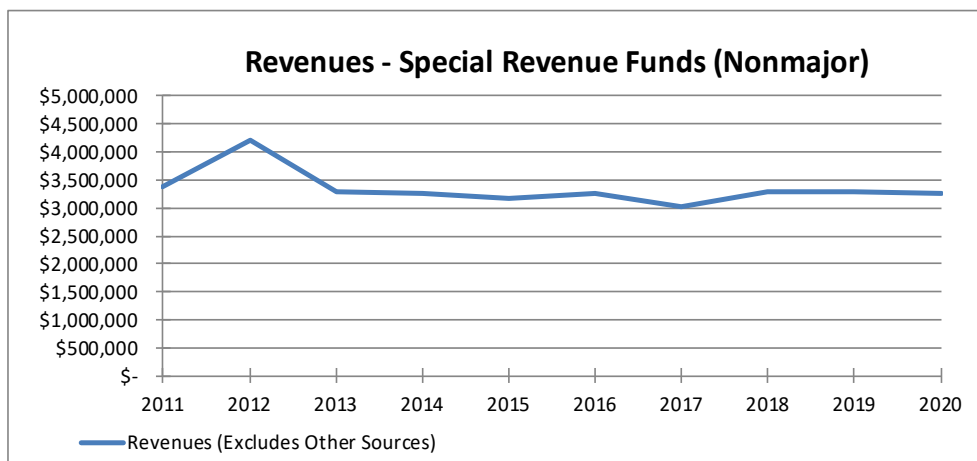


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	255,658	263,457	242,239	6,816	4,133
Intergovernmental	679,399	874,603	441,321	603,013	416,381
Charges for Services	1,771,017	1,823,126	1,859,100	1,801,053	2,001,117
Interest	31,554	27,255	4,352	39,758	38,624
Hospital Lease	500,000	1,000,000	508,600	516,127	520,102
Other	128,402	228,819	245,171	305,378	201,463
Total	\$ 3,366,030	\$ 4,217,260	\$ 3,300,783	\$ 3,272,145	\$ 3,181,820

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,920	8,320	19,414	7,000	7,000
Intergovernmental	389,960	366,920	259,701	372,498	282,384
Charges for Services	2,115,561	2,010,346	2,147,852	2,083,432	2,172,842
Interest	60,687	70,610	148,087	191,586	174,079
Hospital Lease	523,846	534,690	545,597	556,018	565,000
Other	164,171	43,794	162,553	81,951	66,207
Total	\$ 3,258,145	\$ 3,034,680	\$ 3,283,204	\$ 3,292,485	\$ 3,267,512

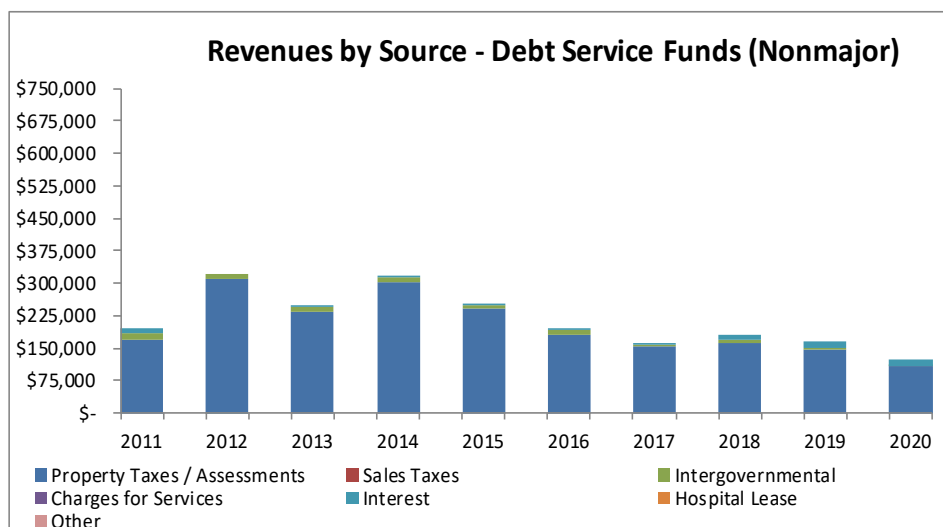
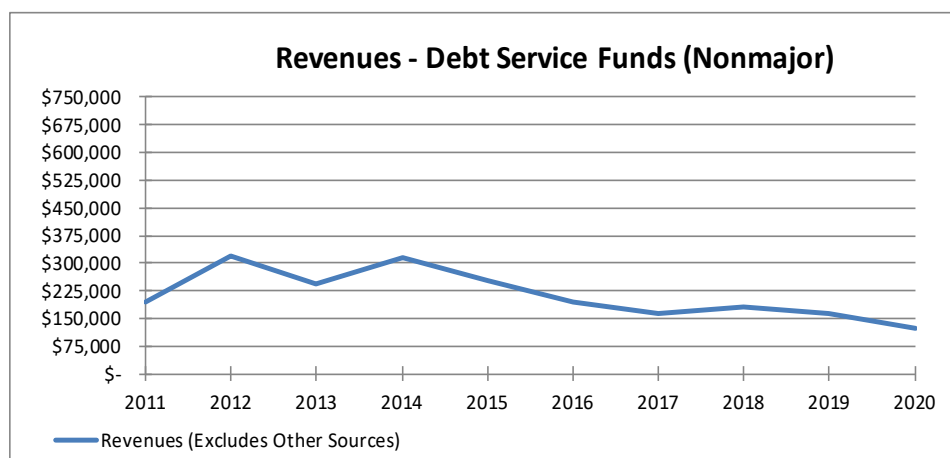


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Property Taxes / Assessments	\$ 169,336	\$ 308,739	\$ 232,494	\$ 303,673	\$ 240,172
Sales Taxes	-	-	-	-	-
Intergovernmental	14,510	13,416	12,090	10,314	9,184
Charges for Services	-	-	-	-	-
Interest	12,799	(2,660)	524	1,650	1,452
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 196,645	\$ 319,495	\$ 245,108	\$ 315,637	\$ 250,808

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Property Taxes / Assessments	\$ 182,348	\$ 152,400	\$ 162,796	\$ 146,387	\$ 108,284
Sales Taxes	-	-	-	-	-
Intergovernmental	7,852	6,207	4,566	2,763	924
Charges for Services	-	-	-	-	-
Interest	2,930	4,070	12,963	16,337	14,605
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 193,130	\$ 162,677	\$ 180,325	\$ 165,487	\$ 123,813

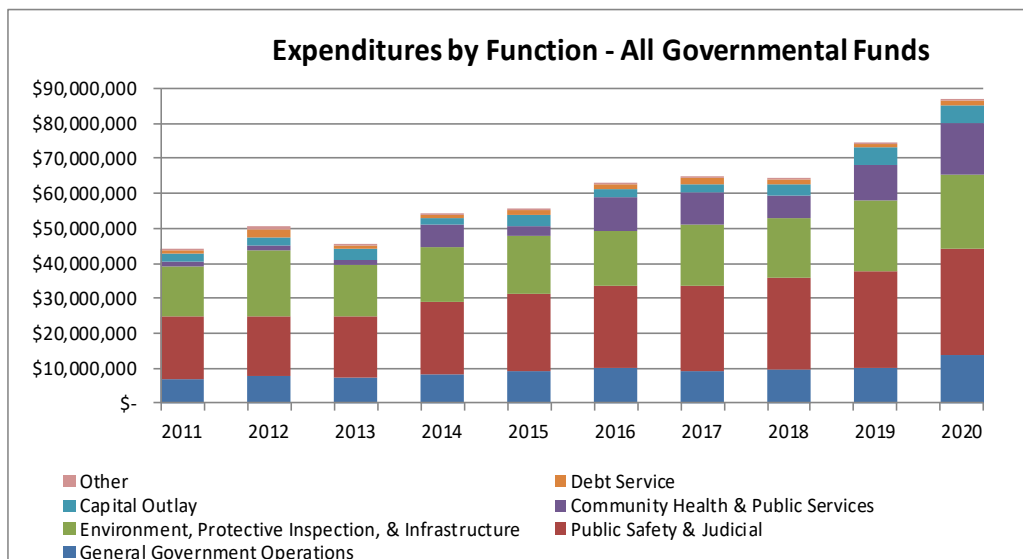
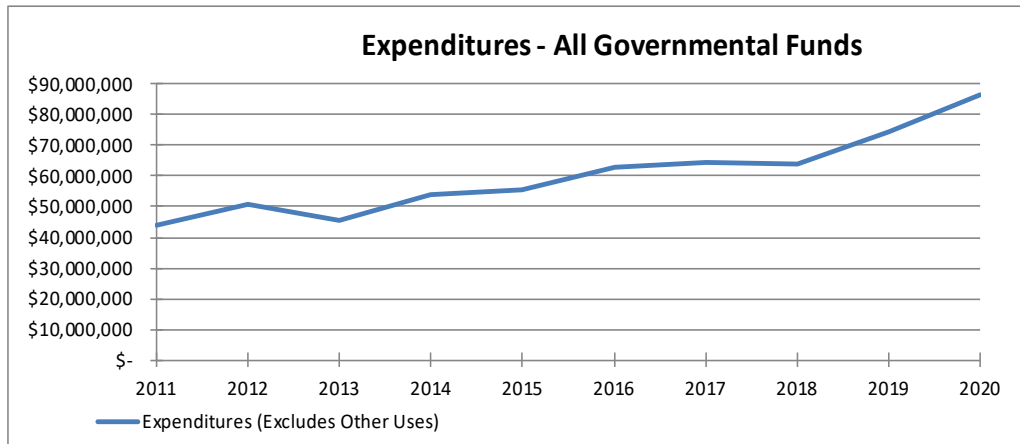


Expenditures by Function

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

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
General Government Operations	\$ 6,951,734	\$ 7,688,936	\$ 7,374,106	\$ 8,180,935	\$ 9,197,803
Public Safety & Judicial	17,696,783	17,233,333	17,414,437	20,617,433	21,950,396
Environment, Protective Inspection, & Infrastructure	14,561,537	18,723,259	14,742,116	15,798,896	16,560,963
Community Health & Public Services	1,375,818	1,447,056	1,402,096	6,365,857	3,081,699
Capital Outlay	2,243,279	2,179,936	3,362,106	2,071,604	3,096,129
Debt Service	996,486	2,544,502	656,041	650,076	1,515,325
Other	269,638	873,230	395,043	411,876	106,958
Total	\$ 44,095,275	\$ 50,690,252	\$ 45,345,945	\$ 54,096,677	\$ 55,509,273

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
General Government Operations	\$ 10,212,364	\$ 9,203,407	\$ 9,823,785	\$ 10,047,514	\$ 13,579,948
Public Safety & Judicial	23,400,684	24,555,983	25,875,720	27,574,938	30,372,120
Environment, Protective Inspection, & Infrastructure	15,533,026	17,307,902	17,452,364	20,321,116	21,243,391
Community Health & Public Services	9,638,906	9,309,938	6,281,644	10,283,488	15,039,156
Capital Outlay	2,430,612	2,435,994	2,988,964	4,873,850	5,016,793
Debt Service	1,524,188	1,515,310	1,568,151	1,133,667	1,126,856
Other	151,767	211,645	64,622	57,890	157,574
Total	\$ 62,891,547	\$ 64,540,179	\$ 64,055,250	\$ 74,292,463	\$ 86,535,838

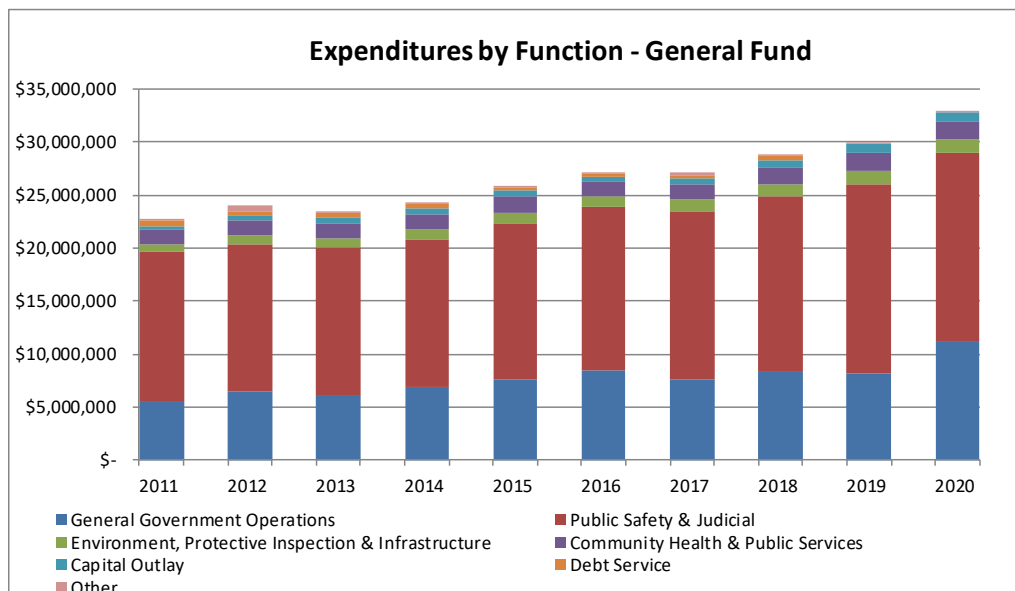
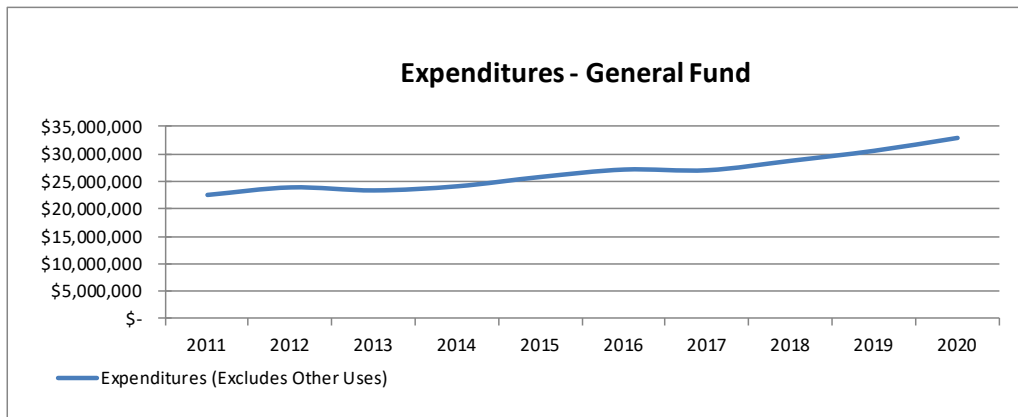


Expenditures by Function cont'd

Budget Basis–General Fund (Major Fund)

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 5,553,216	\$ 6,536,609	\$ 6,062,491	\$ 6,900,695	\$ 7,551,347
Public Safety & Judicial	14,083,478	13,878,989	14,065,068	13,935,300	14,722,906
Environment, Protective Inspection & Infrastructure	776,560	824,069	834,661	901,069	1,011,478
Community Health & Public Services	1,336,993	1,429,634	1,364,169	1,457,612	1,586,407
Capital Outlay	249,732	356,434	639,904	547,250	562,013
Debt Service	566,865	379,947	386,111	379,113	372,112
Other	102,576	612,955	127,838	102,597	91,857
Total	\$ 22,669,420	\$ 24,018,637	\$ 23,480,242	\$ 24,223,636	\$ 25,898,120

	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 8,404,208	\$ 7,665,472	\$ 8,347,382	\$ 8,245,004	\$ 11,182,905
Public Safety & Judicial	15,436,207	15,794,103	16,578,106	17,188,848	17,771,388
Environment, Protective Inspection & Infrastructure	1,067,531	1,116,263	1,105,904	1,282,684	1,316,232
Community Health & Public Services	1,418,857	1,502,914	1,567,273	1,599,844	1,689,422
Capital Outlay	367,284	442,864	697,962	2,215,670	881,863
Debt Service	384,913	383,869	438,263	-	-
Other	140,918	195,857	55,500	53,000	53,000
Total	\$ 27,219,918	\$ 27,101,342	\$ 28,790,390	\$ 30,585,050	\$ 32,894,810

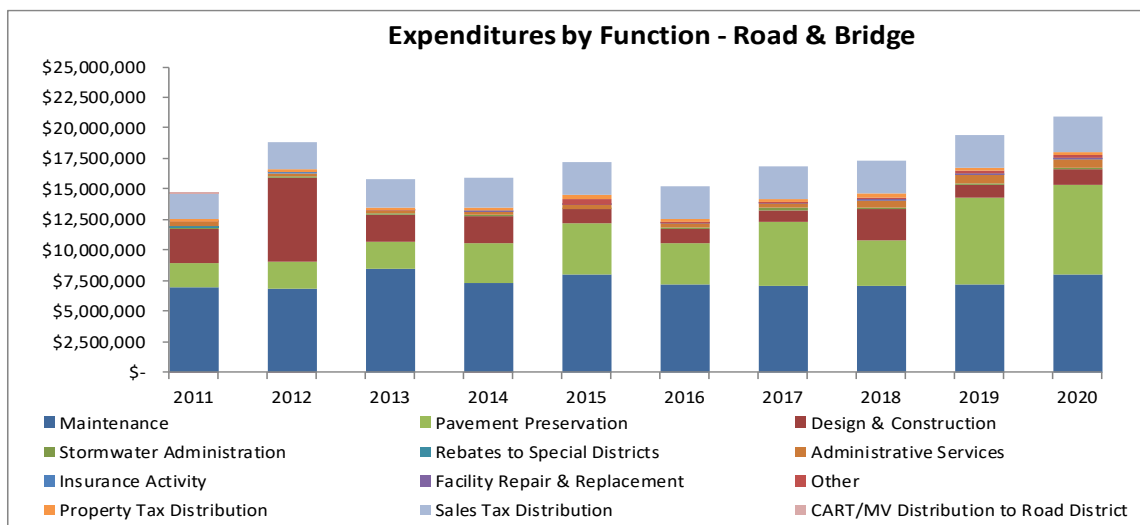
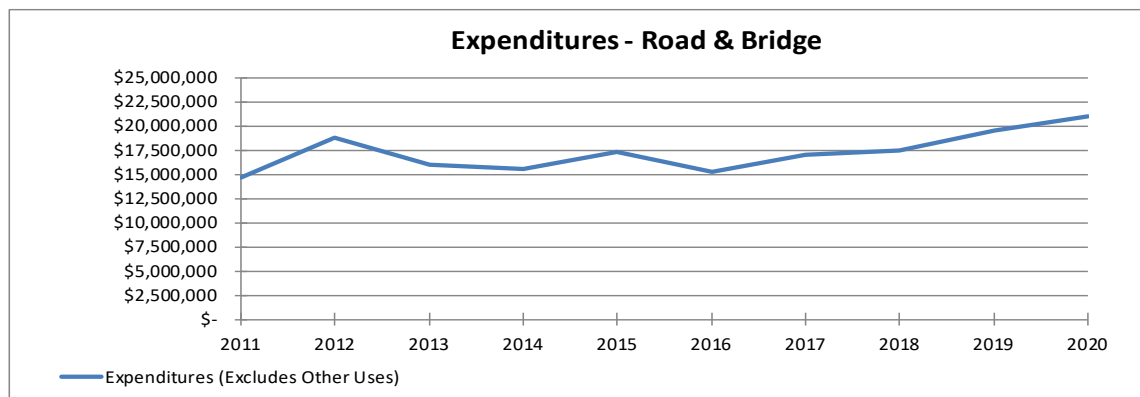


Expenditures by Function cont'd

Budget Basis– Road & Bridge Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Maintenance	\$ 6,976,416	\$ 6,897,453	\$ 8,423,002	\$ 7,316,481	\$ 8,025,593
Pavement Preservation	1,943,146	2,118,274	2,225,936	3,287,483	4,161,622
Design & Construction	2,853,850	6,959,901	2,280,728	2,232,145	1,147,802
Stormwater Administration	129,239	39,768	32,078	42,957	85,783
Rebates to Special Districts	62,475	-	-	-	-
Administrative Services	350,000	309,500	241,755	241,755	241,755
Insurance Activity	8,228	8,821	12,904	30,590	2,753
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	203,302	206,055	218,667	224,663	249,839
Sales Tax Distribution	2,118,578	2,279,397	2,354,854	2,464,895	2,694,854
CART/MV Distribution to Road District	39,366	78,613	79,381	83,799	87,359
Other	(62,829)	(192,615)	4,247	(473,324)	517,760
Total	\$ 14,671,771	\$ 18,755,167	\$ 15,923,552	\$ 15,501,444	\$ 17,265,120

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Maintenance	\$ 7,136,781	\$ 7,095,987	\$ 7,063,077	\$ 7,236,324	\$ 8,037,057
Pavement Preservation	3,488,468	5,171,587	3,706,517	7,033,267	7,315,000
Design & Construction	1,122,565	1,037,361	2,586,288	1,099,932	1,263,616
Stormwater Administration	115,563	117,043	114,620	120,919	130,873
Rebates to Special Districts	-	-	-	-	-
Administrative Services	329,163	405,000	538,000	630,000	675,000
Insurance Activity	10,870	8,647	44,941	24,343	20,000
Facility Repair & Replacement	50,000	50,000	150,000	150,000	150,000
Property Tax Distribution	247,149	258,052	264,403	271,371	290,100
Sales Tax Distribution	2,680,370	2,739,268	2,718,437	2,732,650	2,847,300
CART/MV Distribution to Road District	87,494	89,271	88,168	86,750	87,000
Other	13,246	6,487	131,927	163,687	194,188
Total	\$ 15,281,669	\$ 16,978,703	\$ 17,406,378	\$ 19,549,243	\$ 21,010,134

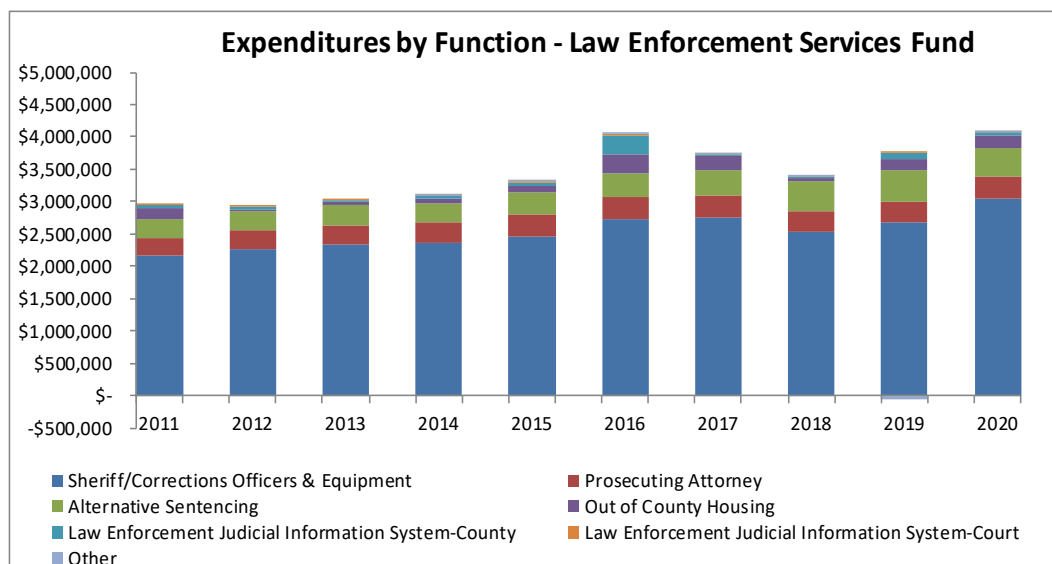
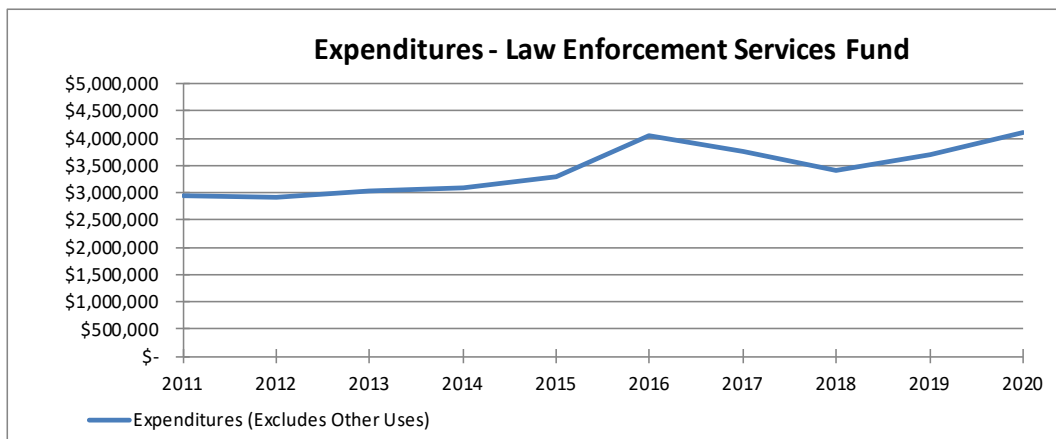


Expenditures by Function cont'd

Budget Basis– Law Enforcement Services Fund (Major Fund)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,175,422	\$ 2,273,862	\$ 2,339,052	\$ 2,368,703	\$ 2,469,145
Prosecuting Attorney	268,439	292,676	303,219	305,537	333,884
Alternative Sentencing	292,340	292,414	300,852	287,816	339,794
Out of County Housing	173,073	9,782	50,894	84,525	102,748
Law Enforcement Judicial Information System-County	28,633	57,314	38,742	38,033	55,629
Law Enforcement Judicial Information System-Court	2,100	2,100	3,355	2,100	2,100
Other	-	-	-	4,390	1,941
Total	\$ 2,940,007	\$ 2,928,148	\$ 3,036,114	\$ 3,091,104	\$ 3,305,241

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,738,184	\$ 2,749,857	\$ 2,530,728	\$ 2,672,580	\$ 3,039,067
Prosecuting Attorney	328,431	343,532	331,099	332,231	348,441
Alternative Sentencing	370,319	382,818	444,112	470,895	452,039
Out of County Housing	304,929	219,577	50,845	182,236	195,000
Law Enforcement Judicial Information System-County	293,768	40,398	35,840	87,783	40,595
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	2,100
Other	2,178	1,623	1,465	(61,188)	29,800
Total	\$ 4,039,909	\$ 3,739,905	\$ 3,396,189	\$ 3,686,637	\$ 4,107,042

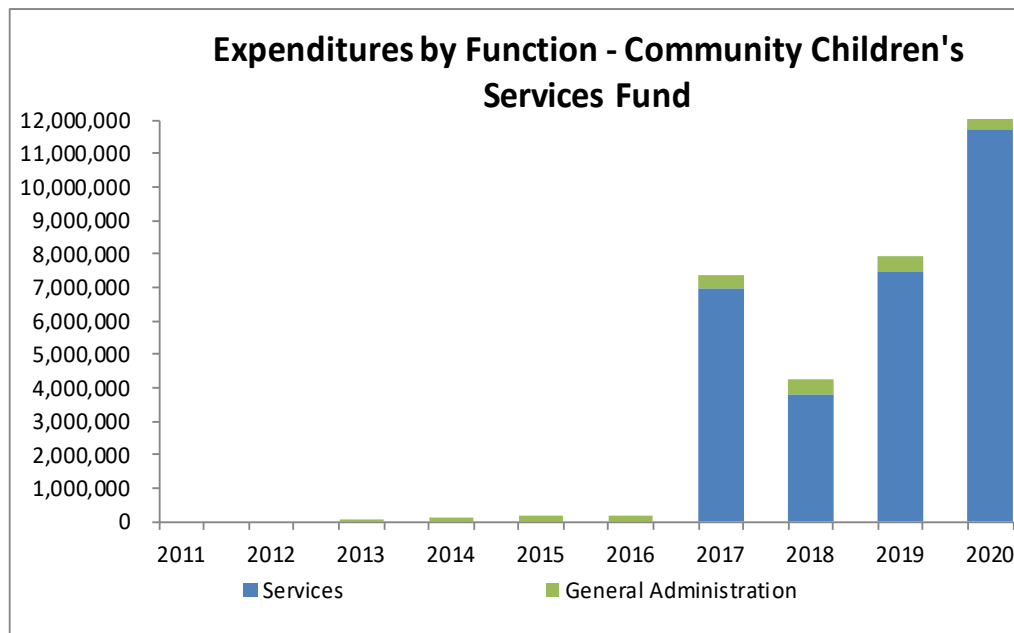
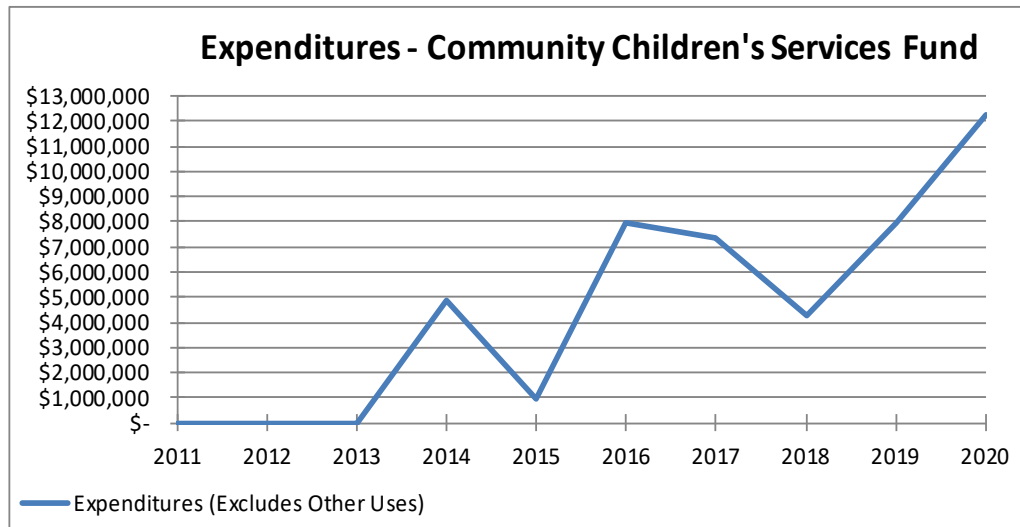


Expenditures by Function cont'd

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

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
General Administration	\$ -	\$ -	\$ 415	\$ 134,221	\$ 174,242
Services	-	-	-	4,718,455	765,227
Total	\$ -	\$ -	\$ 415	\$ 4,852,676	\$ 939,469

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
General Administration	\$ 174,032	\$ 359,662	\$ 408,740	\$ 483,610	\$ 572,790
Services	7,745,836	6,993,891	3,822,599	7,459,010	11,709,000
Total	\$ 7,919,868	\$ 7,353,553	\$ 4,231,339	\$ 7,942,620	\$ 12,281,790

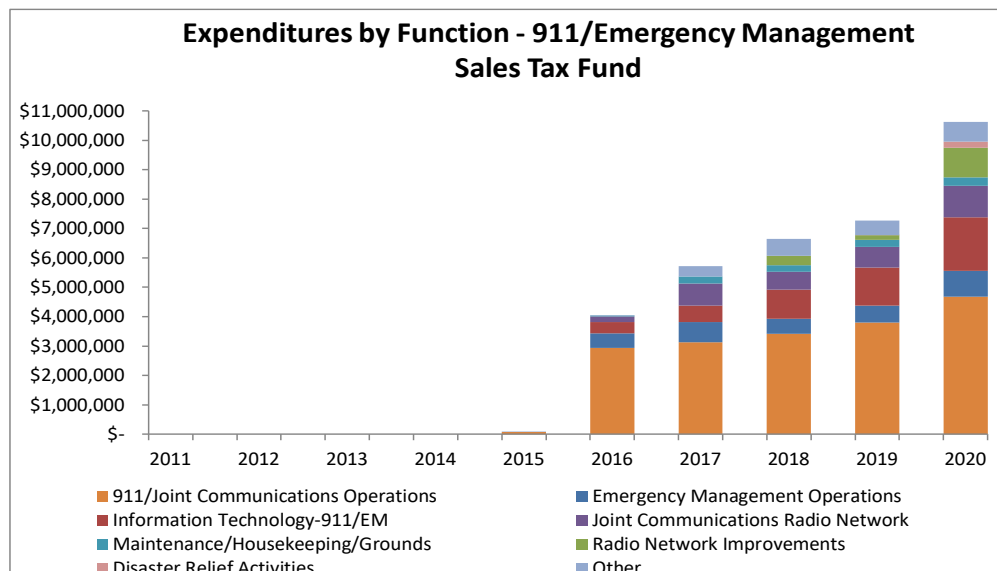
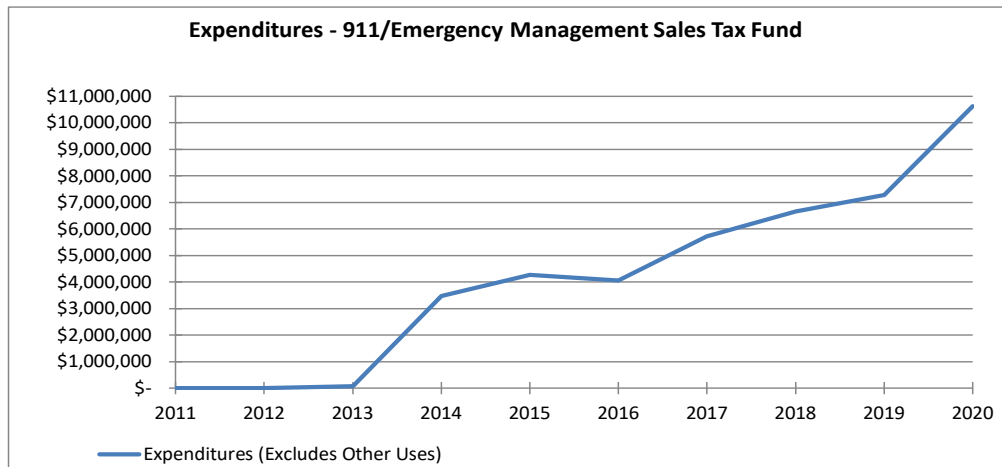


Expenditures by Function cont'd

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

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ 77,263	\$ 3,232,539	\$ 3,246,499
Emergency Management Operations	-	-	-	219,394	308,874
Information Technology-911/EM	-	-	-	-	294,320
Joint Communications Radio Network	-	-	-	-	402,259
Maintenance/Housekeeping/Grounds	-	-	-	-	-
Radio Network Improvements	-	-	-	-	-
Disaster Relief Activities	-	-	-	-	-
Other	-	-	448	13,161	7,787
Total	\$ -	\$ -	\$ 77,711	\$ 3,465,094	\$ 4,259,739

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
911/Joint Communications Operations	\$ 2,932,881	\$ 3,136,319	\$ 3,416,849	\$ 3,800,734	\$ 4,685,967
Emergency Management Operations	499,060	680,113	514,657	578,559	872,069
Information Technology-911/EM	385,382	555,295	979,822	1,297,783	1,817,838
Joint Communications Radio Network	190,867	755,307	621,113	696,572	1,070,755
Maintenance/Housekeeping/Grounds	28,343	233,977	218,417	245,811	289,440
Radio Network Improvements	-	-	320,862	159,258	1,012,000
Disaster Relief Activities	-	-	-	1,901	200,000
Other	15,457	361,997	581,007	490,983	679,205
Total	\$ 4,051,990	\$ 5,723,008	\$ 6,652,727	\$ 7,271,601	\$ 10,627,274

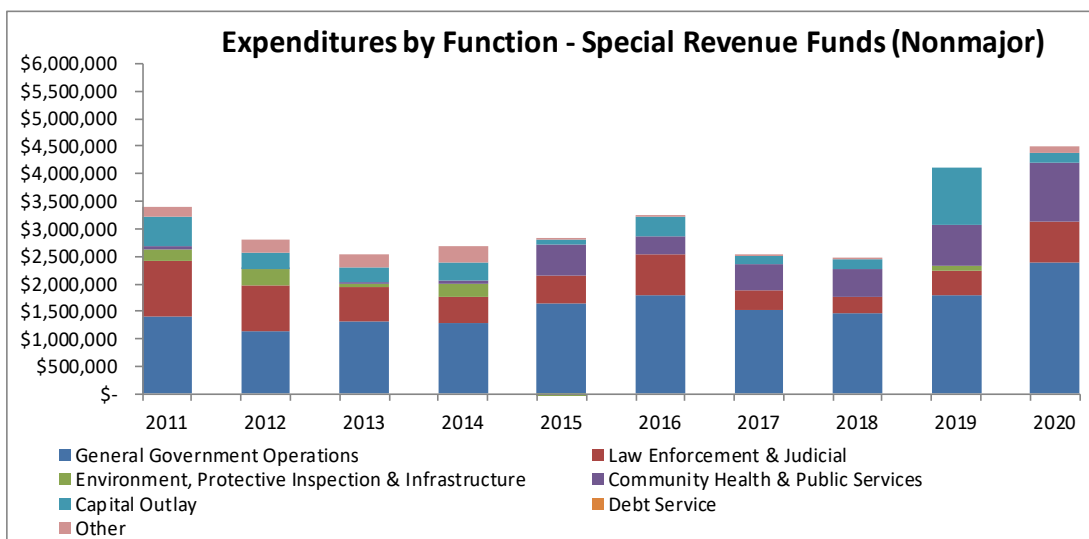
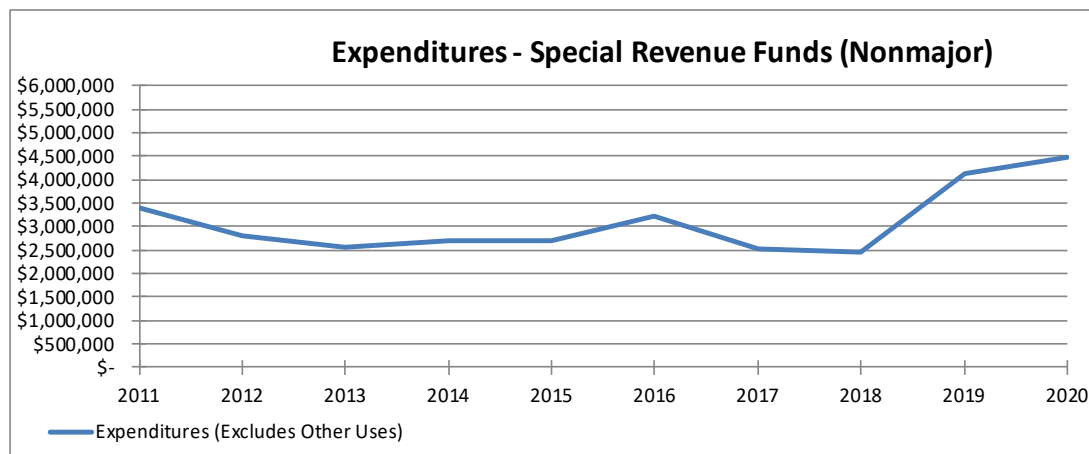


Expenditures by Function cont'd

Budget Basis—Special Revenue Funds (Nonmajor Funds)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
General Government Operations	\$ 1,398,518	\$ 1,152,327	\$ 1,311,615	\$ 1,280,240	\$ 1,646,456
Public Safety & Judicial	1,011,773	824,685	617,354	497,851	501,404
Environment, Protective Inspection & Infrastructure	223,480	283,260	70,531	226,947	(126,878)
Community Health & Public Services	38,825	17,422	37,927	63,129	571,180
Capital Outlay	544,798	285,776	253,348	314,314	91,108
Debt Service	-	-	-	-	-
Other	167,062	252,270	260,500	302,457	8,292
Total	\$ 3,384,456	\$ 2,815,740	\$ 2,551,275	\$ 2,684,938	\$ 2,691,562

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
General Government Operations	\$ 1,808,156	\$ 1,537,935	\$ 1,476,403	\$ 1,802,510	\$ 2,397,043
Public Safety & Judicial	742,507	352,351	300,029	448,152	741,309
Environment, Protective Inspection & Infrastructure	-	-	-	75,036	-
Community Health & Public Services	300,968	458,146	487,953	753,393	1,067,944
Capital Outlay	376,438	148,007	174,832	1,039,664	177,062
Debt Service	-	-	-	-	-
Other	5,040	10,280	3,857	-	100,000
Total	\$ 3,233,109	\$ 2,506,719	\$ 2,443,074	\$ 4,118,755	\$ 4,483,358

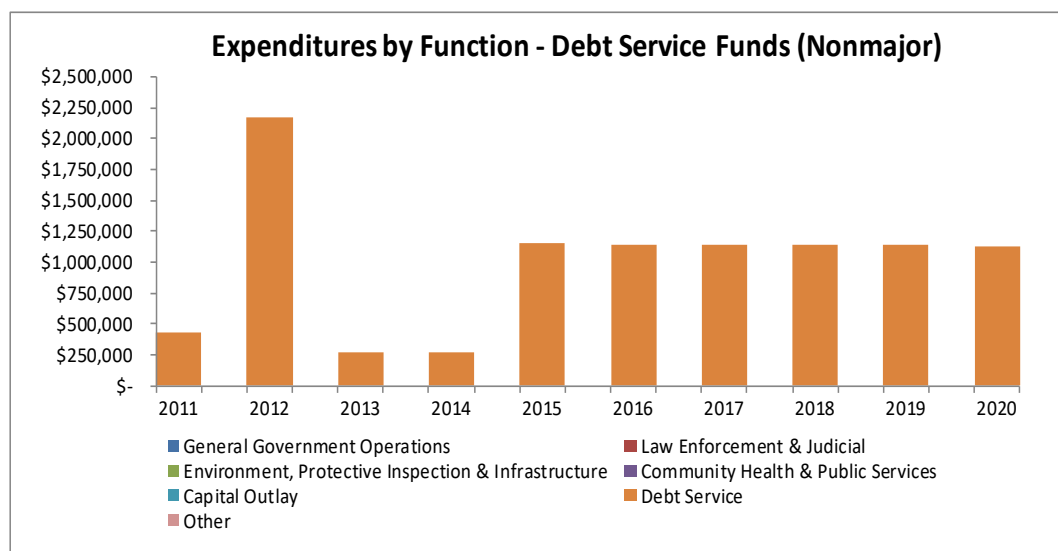
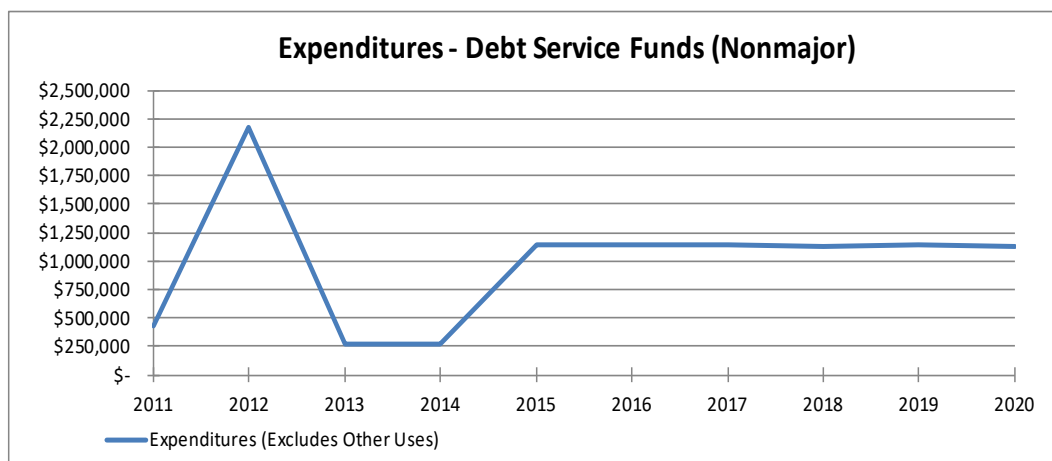


Expenditures by Function cont'd

Budget Basis– Debt Service Funds (Nonmajor Funds)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	429,621	2,172,560	276,635	277,785	1,150,022
Other	-	-	-	-	-
Total	\$ 429,621	\$ 2,172,560	\$ 276,635	\$ 277,785	\$ 1,150,022

	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,145,084	1,136,949	1,135,153	1,138,557	1,131,430
Other	-	-	-	-	-
Total	\$ 1,145,084	\$ 1,136,949	\$ 1,135,153	\$ 1,138,557	\$ 1,131,430



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

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

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

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

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

Glossary cont'd

Full Accrual Basis of Accounting—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Full Faith and Credit—A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)—A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function—A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund—An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting—An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance—The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity—The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type—A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB—Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34—Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund—A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General

Glossary cont'd

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

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant-A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Glossary cont'd

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

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

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

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation,

Glossary cont'd

and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

Reserves-That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-A source of income to finance government operations.

Revenue Bonds-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class-A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

RSMo-Revised Statutes of Missouri

Self-insured-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Glossary cont'd

Short-term Debt-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue-Revenues are classified according to their source or point of origin.

Special Assessment-A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

TMDL- Total Maximum Daily Load-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Glossary cont'd

Trust Fund—A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance—The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

