

# 2021 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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## BOONE COUNTY AUDITOR

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December 17, 2020

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 2021 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, Joe Machens Dealership, and Hubbell Power Systems, Inc..

The County's unemployment rate rose to 6.5% during April and May (2020) due to the COVID-19 pandemic but it has since fallen and is currently around 3.4%, which compares favorably to the state and federal rates of 5.8% and 6.7%, respectively (published rates for December 2020). With a population of approximately 178,000, Boone County is seventh largest of Missouri's 114 counties. Boone County's population has grown 10.6% over the ten-year period of 2010 to 2019; this compares to Missouri's 2.4% 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 revenue growth slowed significantly in 2015 and has been flat (near 0%) since 2017. This trend is projected to continue and worsen into the foreseeable future unless the problem of untaxed e-commerce activity is resolved.

# 2021 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
- Operations of the 13<sup>th</sup> Judicial Circuit Court: Adult Court, Juvenile Court, and the Juvenile Detention Center
- General Government functions which include 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 County was awarded \$21 million in CARES Act monies mid-year 2020 (federal monies passed through the State of Missouri). The County designed a web-based portal to gather requests from businesses, not-for-profits, medical and educational institutions, and other local governments. The County Commission intends to expend all the monies within fiscal year 2020, therefore, CARES Act monies are not reflected in the 2021 budget.

## **The following priorities have shaped the 2021 budget:**

1. Maintain fiscal stability within the County's major operating funds despite shrinking sales tax revenues and the unexpected impact of the COVID-19 pandemic
2. Avoid workforce reductions and maintain existing salaries and benefits
3. Provide replacement of essential equipment, vehicles, and technology while limiting investment in new or additional assets
4. 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 48% in the General Fund; 77% 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 68% of total revenue.

Sales tax revenue for fiscal years 2020 and 2021 is estimated to be \$48.9 million each year, or 0% growth. On an annual basis, this represents a \$760,000 decrease compared to the actual sales tax revenue received in fiscal year 2017. **On a cumulative basis, it represents a decline of \$2.5 million since 2017.** *The annual decline of \$760,000 includes the following:*

- General Fund (one-half cent levy): annual decline of \$213,000 since 2017
- Road & Bridge Fund (one-half cent levy): annual decline of \$213,000 since 2017
- Children's Services Fund (one-quarter cent levy): annual decline of \$133,000 since 2017
- 911/Emergency Management Fund (three-eighths cent levy): annual decline of \$151,000 since 2017
- Law Enforcement Sales Tax Fund (one-eighth cent levy): annual decline of \$50,000 since 2017

Sales tax revenue is expected to remain flat or decline further until the problem of untaxed e-commerce is solved. Under current Missouri law, the only mechanism by which locally approved sales tax rates may be extended to remote internet sales requires voter approval.

The County is legally authorized to set a property tax levy for the General Fund and the Road and Bridge Fund. Historically, the County has chosen to set its property tax levy significantly below the maximum rate 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 and inflationary increases. This is no longer true for Boone County due to untaxed e-commerce retail activity.

The fiscal year 2020 budget reflected a 2-cent increase in the property tax revenue for the General Fund; however, in response to the sudden and unexpected economic impact of the COVID-19 pandemic throughout the County, the County Commission deferred the increase. By operation of state law, the County is precluded from increasing the property tax levy for fiscal year 2021 above the rate set for 2020; therefore, the property tax levy for the General Fund will continue unchanged at \$0.12 per \$100 assessed valuation in fiscal year 2021.

The Boone Hospital Lease ends December 31, 2020; however, a transition agreement approved by the County Commission and the Boone Hospital Board of Trustees extends the lease through September 2021. As a result, the fiscal year 2021 budget reflects hospital lease revenue for 9 months only. Hospital lease revenue beyond 2021 is uncertain. *[After adoption of the 2021 budget but prior to the publication of this document, a lease amendment was approved which extended the 2021 lease payments until December 31, 2021. However, hospital lease revenue beyond 2021 remains uncertain.]*

**Budgetary Impact—** The fiscal year 2021 budget reflects a \$550,000 reduction in property tax revenue to the General Fund compared to the Fiscal year 2020 budget. This

is to due to the deferral of the property tax increase described above. In addition, the budget reflects a reduction of approximately \$600,000 in Hospital Lease revenue for the reasons described above (\$460,000 reduction in the General Fund and a \$140,000 reduction in the Community Health Fund).

In response to the revenue decline expected from the pandemic, County Officials and Directors implemented immediate cost containment measures mid-year 2020, including intentional delays in filling vacant positions. These savings, combined with falling fuel prices, savings in travel, training and election costs, are expected to produce favorable financial results for fiscal year 2020 compared to the approved budget.

The County's primary operating funds have fund balance resources sufficient for the County to avoid workforce and service level reductions in fiscal year 2021 despite the revenue reductions described above. However, if the long-term revenue situation does not improve, the County will be faced with significant budgetary challenges that will inevitably result in workforce reductions and a decline in service levels.

The fiscal year 2021 budget reflects planned use of fund balance resources as follows:

- General Fund: \$850,000 for the mandated emergency appropriation which is not expected to be spent; \$900,000 for anticipated favorable budget spending variances (average of 3%) which is not expected to be spent; \$600,000 expected actual spend-down of fund balance for operations.
- Road and Bridge Fund: \$250,000 for an emergency appropriation which is not expected to be spent; \$600,000 for anticipated favorable budget spending variances (average of 3%) which is not expected to be spent; \$1.0 m expected actual spend-down of fund balance for operations.
- Law Enforcement Sales Tax Fund: \$25,000 for an emergency appropriation which is not expected to be spent; \$100,000 for anticipated favorable budget spending variances (average of 3%) which is not expected to be spent; \$177,000 expected actual spend-down of fund balance for operations.
- Community Children's Services Fund: resources have accumulated in this fund over several years, primarily the result of low utilization of service contracts. When this occurs, the resources accumulate in the fund and are available for budgeting in a subsequent year; this represents a timing difference. The fiscal year 2021 budget includes approximately \$6.3 million in planned use of fund balance resulting from these accumulated timing differences.

Most fees are set by state statute and cannot be changed by the County Commission. However, a few revenue sources are controlled by the County Commission: for example, building permits and food handler permits. The County Commission has reviewed county-controlled fees in conjunction with the budget process and authorized nominal increases.

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17% in order to ensure adequate cash flow. All funds are projected to exceed this minimum requirement at the end of fiscal year 2021. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

**Priority #2—Avoid workforce reductions and maintain existing salary and benefit levels:** The County reviews its salary range table bi-annually with the goal of implementing adjustments in odd-numbered years. In response to this bi-annual

review cycle, the 2019 budget reflected a 1% increase to the minimum and maximum pay rates reflected on the County's range table. The review indicated that a larger increase was warranted; however, the County's revenue situation necessitated limiting it. The County conducted another review in fiscal year 2020 for consideration in the fiscal year 2021 budget; however, the revenue situation and the cost of the adjustment eliminated it from budgetary consideration. The County recognizes the risks associated with deferring adjustments to the salary range table; however, until the revenue situation improves, the County lacks the resources to implement adjustments to the salary range table.

The County self-insures employee health and dental benefits, and nominal increases to employer-paid and employee-paid health premiums are included in the fiscal year 2021 budget.

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 and this enhances the County's ability to recruit and retain employees. The fiscal year 2021 budget includes funding for continuation of this County-paid benefit.

During the 2008-2009 recession, the County awarded **no** salary increases for two years and this had a lingering negative impact on employee morale for several years. In light of this and the County's strong fund balance position, the fiscal year 2021 budget includes a small amount for salary increases calculated using a flat \$0.25 per hour per employee and pooled at the department level; administrative authorities exercise discretion in awarding specific amounts to individual employees.

**Budgetary Impact—** The salary increase has a combined budgetary impact of \$186,000 across all operating funds and consists of the following:

- General Fund--\$104,000
- Road and Bridge Fund--\$37,000
- 911/Emergency Management Fund--\$27,000
- Law Enforcement Services Fund--\$8,000
- All other funds combined--\$10,000

### **Priority #3 --Replacement of essential equipment, vehicles, and**

**technology:** The 2021 budget includes funding to replace essential 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 2021 budget includes approximately \$3.0 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$673,000:** includes \$400,000 for the final phase of the county-wide phone system replacement project (Courthouse); \$130,000 for new and replacement computer hardware and software; and, \$143,000 for



law enforcement and corrections equipment, including additional fixed License Plate Readers (LPR's) for I-70 and Highway 63 locations.

- **Road and Bridge Fund--\$935,000:** includes funding for routine replacement of machinery, equipment, and vehicles.
- **Law Enforcement Services Fund--\$445,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$870,000:** includes \$17,000 new and replacement computer hardware and software; \$150,000 for additional outdoor warning sirens; \$35,000 for emergency response equipment; and \$668,000 for radio network improvements.
- **Various non-major funds-- \$76,000:** 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-- Transportation Network Infrastructure:** Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 23% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges, and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed three times, with the current authorization expiring September 30, 2028. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales taxes and motor vehicles licensing fees. The one-half cent sales tax is expected to generate approximately \$14.1 million in fiscal year 2021. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.3 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 2021 budget includes total appropriations of \$20.2 million in the Road and Bridge Fund are allocated as follows:

- \$ 3.1 million – Distributions to cities and the Centralia Special Road District
- \$17.1 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment.

## Budget Process and Calendar

The annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Pursuant to state law, Boone County is classified as a first class non-charter county; as such, the elected County Auditor serves as Budget Officer.

The process and deadlines set forth by statute are intended (1) to ensure that independently elected officials and appointed department directors formally communicate their budgetary needs to the County Commission and the County Auditor each year; (2) to ensure public access to budget information; (3) to ensure that public hearings are conducted; and, (4) 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	
	2020	2021	%	2020	2021	2020	2021
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
CARES Act Revenues	\$ 21,172,350	-	-100%	-	-	-	-
Operating Revenues	96,302,744	72,346,224	-25%	\$ 6,938,314	6,504,292	\$ 2,030	1,850
Other Financing Sources ( <i>net of interfund transfers</i> )	224,343	143,003		300	300	-	-
Planned Use of Fund Balance (net)	13,953,873	12,343,073		-	7,868	2,127	1,455
<b>Total Revenues &amp; Other Sources (<i>net of inter-fund transfers</i>)</b>	<b>\$ 110,480,960</b>	<b>84,832,300</b>	<b>-23%</b>	<b>\$ 6,938,614</b>	<b>6,512,460</b>	<b>\$ 4,157</b>	<b>3,305</b>
<b>Total Expenditures &amp; Other Uses (<i>net of inter-fund transfers</i>)</b>	<b>\$ 110,480,960</b>	<b>84,832,300</b>	<b>-23%</b>	<b>\$ 6,847,918</b>	<b>6,512,460</b>	<b>\$ 4,157</b>	<b>3,305</b>
<b>Projected Net Fund Balance as of December 31</b>		<b>\$ 49,174,557</b>			<b>\$ 7,394,440</b>		<b>\$ 57,067</b>

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

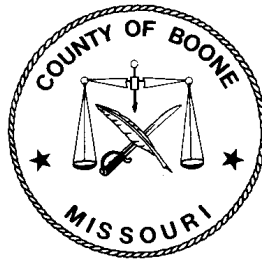
**Budget Summary by Fund Type:** This schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund

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.



## 2021 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
<b>FINANCIAL SOURCES:</b>					
<b>Revenues</b>					
Property Taxes	\$ 3,985,700	1,697,175	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,123,000	14,111,000	3,528,000	6,642,000	10,583,000
Franchise Taxes	165,000	-	-	-	-
Licenses and Permits	613,335	10,175	-	-	-
Intergovernmental	2,171,017	2,247,601	-	110,000	120,510
Charges for Services	4,266,196	7,505	500	-	300
Fines and Forfeitures	10,000	-	-	-	-
Interest	337,131	161,825	37,600	235,000	340,000
Hospital Lease	1,520,000	-	-	-	-
Other	2,113,760	53,970	-	-	16,800
<b>Total Revenues</b>	<b>29,305,139</b>	<b>18,289,251</b>	<b>3,566,100</b>	<b>6,987,000</b>	<b>11,060,610</b>
<b>Other Financing Sources</b>					
Transfer In from other funds	38,899	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	100,525	40,978	-	-
<b>Total Other Financing Sources</b>	<b>40,399</b>	<b>100,525</b>	<b>40,978</b>	<b>-</b>	<b>-</b>
<b>Planned Use of Fund Balance</b>	<b>2,308,542</b>	<b>1,860,203</b>	<b>301,778</b>	<b>6,298,183</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 31,654,080</b>	<b>20,249,979</b>	<b>3,908,856</b>	<b>13,285,183</b>	<b>11,060,610</b>
<b>FINANCIAL USES:</b>					
<b>Expenditures</b>					
Personal Services	\$ 19,102,659	4,862,910	2,796,941	288,147	5,075,829
Materials & Supplies	1,005,719	2,214,273	143,993	6,410	203,227
Dues Travel & Training	415,682	38,257	30,295	14,645	182,224
Utilities	580,306	125,372	58,337	3,505	406,958
Vehicle Expense	323,277	699,789	-	-	22,995
Equip & Bldg Maintenance	335,940	270,169	52,033	1,024	381,466
Contractual Services	3,417,309	9,891,608	309,742	12,334,631	988,610
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	4,950,065	963,006	47,573	621,821	1,360,688
Fixed Assets (New & Replacement)	673,123	934,595	444,942	-	870,900
<b>Total Expenditures</b>	<b>31,654,080</b>	<b>20,249,979</b>	<b>3,908,856</b>	<b>13,285,183</b>	<b>9,592,897</b>
<b>Other Financing Uses</b>					
Transfer Out to other funds	-	-	-	-	872,737
Early Retirement of Long-Term Debt	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>872,737</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 31,654,080</b>	<b>20,249,979</b>	<b>3,908,856</b>	<b>13,285,183</b>	<b>10,465,634</b>
<b>FUND BALANCE:</b>					
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 19,782,941</b>	<b>14,136,461</b>	<b>2,529,283</b>	<b>10,602,079</b>	<b>23,029,929</b>
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,308,542)	(1,860,203)	(301,778)	(6,298,183)	594,976
<b>FUND BALANCE (GAAP), end of year</b>	<b>17,474,399</b>	<b>12,276,258</b>	<b>2,227,505</b>	<b>4,303,896</b>	<b>23,624,905</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>					
	<b>(343,675)</b>	<b>(5,000,000)</b>	<b>(1,267,600)</b>	<b>-</b>	<b>(10,300,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 17,130,724</b>	<b>7,276,258</b>	<b>959,905</b>	<b>4,303,896</b>	<b>13,324,905</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>54.12%</b>	<b>35.93%</b>	<b>24.56%</b>	<b>32.40%</b>	<b>138.90%</b>

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

<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Private Purpose Trust Funds</b>	<b>Grand Total</b>
-	5,682,875	-	-	5,682,875
73,005	73,005	-	-	73,005
4,000	48,991,000	-	-	48,991,000
-	165,000	-	-	165,000
92,154	715,664	-	-	715,664
263,881	4,913,009	-	-	4,913,009
2,123,726	6,398,227	6,159,356	-	12,557,583
-	10,000	-	-	10,000
144,173	1,255,729	121,405	1,850	1,378,984
430,000	1,950,000	-	-	1,950,000
7,185	2,191,715	223,531	-	2,415,246
<b>3,138,124</b>	<b>72,346,224</b>	<b>6,504,292</b>	<b>1,850</b>	<b>78,852,366</b>
872,737	911,636	-	-	911,636
-	-	-	-	-
-	143,003	300	-	143,303
<b>872,737</b>	<b>1,054,639</b>	<b>300</b>	<b>-</b>	<b>1,054,939</b>
<b>2,169,343</b>	<b>12,938,049</b>	<b>7,868</b>	<b>1,455</b>	<b>12,947,372</b>
<b>6,180,204</b>	<b>86,338,912</b>	<b>6,512,460</b>	<b>3,305</b>	<b>92,854,677</b>
1,173,913	33,300,399	1,019,438	-	34,319,837
202,791	3,776,413	111,016	-	3,887,429
141,828	822,931	255	-	823,186
5,364	1,179,842	361,608	-	1,541,450
6,500	1,052,561	15,080	-	1,067,641
12,650	1,053,282	324,583	-	1,377,865
1,970,539	28,912,439	4,605,167	-	33,517,606
1,036,783	1,036,783	-	-	1,036,783
12,000	1,252,000	11,000	-	1,263,000
1,503,159	9,446,312	62,813	3,305	9,512,430
75,778	2,999,338	1,500	-	3,000,838
<b>6,141,305</b>	<b>84,832,300</b>	<b>6,512,460</b>	<b>3,305</b>	<b>91,348,065</b>
38,899	911,636	-	-	911,636
-	-	-	-	-
<b>38,899</b>	<b>911,636</b>	<b>-</b>	<b>-</b>	<b>911,636</b>
<b>6,180,204</b>	<b>85,743,936</b>	<b>6,512,460</b>	<b>3,305</b>	<b>92,259,701</b>
8,861,327	78,942,020	7,402,308	96,193	86,440,521
-	-	-	-	-
-	-	-	-	-
(2,169,343) *	(12,343,073) *	(7,868)	(1,455)	(12,352,396) *
<b>6,691,984</b>	<b>66,598,947</b>	<b>7,394,440</b>	<b>94,738</b>	<b>74,088,125</b>
<b>(513,115)</b>	<b>(17,424,390)</b>	<b>-</b>	<b>(37,671)</b>	<b>(17,462,061)</b>
<b>6,178,869</b>	<b>49,174,557</b>	<b>7,394,440</b>	<b>57,067</b>	<b>56,626,064</b>

## 2021 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	\$ 6,938,725	\$ 642,406	\$ 282,056	\$ 99,653	\$ 14,465
Public Safety & Judicial - Courts	2,133,981	169,949	92,285	147,815	5,550
Public Safety & Judicial - Sheriff/Corrections	9,688,657	453,990	120,087	356,163	287,195
Public Safety & Judicial - Prosecuting Attorney	2,804,483	64,879	62,590	18,114	5,430
Public Safety & Judicial - 911 & Emergency Mgmt	5,075,829	203,227	196,274	406,958	22,995
Public Safety & Judicial - Other	476,468	5,325	2,550	13,420	-
Environment, Protective Inspection & Infrastructure	5,836,496	2,228,902	50,944	132,529	715,426
Community Health & Public Services	345,760	7,735	16,145	5,190	1,500
Other	-	-	-	-	-
Total	\$ 33,300,399	\$ 3,776,413	\$ 822,931	\$ 1,179,842	\$ 1,052,561

\* 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.

(continued from previous page)

<b>Equip &amp; Bldg Maintenance</b>	<b>Contractual Services</b>	<b>Debt Service (Principal &amp; Interest)</b>	<b>Emergency &amp; Other</b>	<b>Fixed Assets New/Replace</b>	<b>Total Expenditures</b>	<b>Other Financing Uses</b>	<b>Combined Total</b>
\$ 224,055	\$ 1,992,660	\$ -	\$ 2,722,849	\$ 590,112	\$ 13,506,981	\$ -	\$ 13,506,981
44,381	1,020,327	-	877,311	7,700	4,499,299	-	4,499,299
121,211	868,914	-	1,411,724	596,031	13,903,972	24,000	13,927,972
4,728	8,252	-	220,371	-	3,188,847	14,899	3,203,746
381,466	988,610	-	1,520,988	870,900	9,667,247	872,737	10,539,984
600	401,094	-	118,105	-	1,017,562	-	1,017,562
275,417	10,017,049	-	1,400,192	934,595	21,591,550	-	21,591,550
1,424	13,615,533	-	2,269,519	-	16,262,806	-	16,262,806
-	-	1,036,783	157,253	-	1,194,036	-	1,194,036
<u>\$ 1,053,282</u>	<u>\$ 28,912,439</u>	<u>\$ 1,036,783</u>	<u>\$ 10,698,312</u>	<u>\$ 2,999,338</u>	<u>\$ 84,832,300</u>	<u>\$ 911,636</u>	<u>\$ 85,743,936</u>

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.

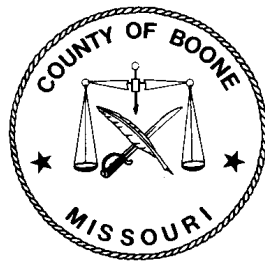
# 2021 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

Functional Area		Major Funds							
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds	
General Government Operations									
1110	Auditor	\$ 571,946	-	-	-	-	-	571,946	
1115	Human Resources & Risk Mgmt	315,566	-	-	-	-	-	315,566	
1118	Purchasing	297,171	-	-	-	-	-	297,171	
1121	County Commission	544,893	-	-	-	-	-	544,893	
1122	County Association Dues	52,516	-	-	-	-	-	52,516	
1123	GF Emergency & Contingency	875,000	-	-	-	-	-	875,000	
1125	Centralia Office	8,292	-	-	-	-	-	8,292	
1126	County Counselor	466,725	-	-	-	-	-	466,725	
1131	GF County Clerk Operations	288,100	-	-	-	-	-	288,100	
1132	GF Elections and VR Operations	507,175	-	-	-	-	-	601,295	
2300	Election Services Fund Operations	-	-	-	-	-	94,120		
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	-		
1133	GF Election Activities	90,700	-	-	-	-	-	90,700	
1140	Treasurer	306,639	-	-	-	-	-	306,639	
1150	GF Collector	626,487	-	-	-	-	-	964,227	
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	337,740		
1160	GF Recorder	506,246	-	-	-	-	-	863,976	
2800	Record Preservation Fund Activity	-	-	-	-	-	357,730		
1170	GF IT Administration	421,213	-	-	-	-	-	421,213	
1171	GF IT Facilities Security	130,061	-	-	-	-	-	130,061	
1172	GF IT Hardware & Software	1,142,568	-	-	-	-	-	1,142,568	
1173	GF IT Software Development	808,046	-	-	-	-	-	808,046	
1174	GF IT Technical Support	640,366	-	-	-	-	-	640,366	
1176	GF IT GIS	278,535	-	-	-	-	-	278,535	
1190	GF Non-Departmental	350,714	-	-	-	-	-	350,714	
1191	Safety & Risk Management	4,366	-	-	-	-	-	4,366	
1192	Recruitment & Retention	132,626	-	-	-	-	-	132,626	
1194	GF IT Mail Services	458,431	-	-	-	-	-	458,431	
1195	GF Insurance Activity	781,558	-	-	-	-	-	781,558	
1196	GF Records Management Services	14,628	-	-	-	-	-	14,628	
2010	Assessment	-	-	-	-	-	2,084,158	2,084,158	
2011	Assessment Insurance Activity	-	-	-	-	-	12,665	12,665	
Sub-Total		10,620,568	-	-	-	-	2,886,413	13,506,981	
Public Safety & Judicial - Courts									
1210	GF Court Operations	1,816,633	-	-	-	-	-	1,816,633	
1221	GF Circuit Clerk	491,338	-	-	-	-	-	491,338	
1230	GFJury Costs	74,400	-	-	-	-	-	74,400	
1241	GF Juvenile Office	517,205	-	-	-	-	-	517,205	
1242	GF Juvenile Detention	361,279	-	-	-	-	-	361,279	
1243	GF Juvenile Grants	259,408	-	-	-	-	-	259,408	
1244	GF Court Ops Grants	35,105	-	-	-	-	-	35,105	
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	43,900	43,900	
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	60,000	60,000	
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	240,105	240,105	
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	52,829	52,829	
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	60,500	60,500	
2860	GARNISHMENT FEE FD Circuit Clerk Garnishm	-	-	-	-	-	43,000	43,000	
2904	LEST Alt Sentencing Programs	-	-	283,751	-	-	-	283,751	
2907	LEST Juvenile Detention	-	-	2,100	-	-	-	2,100	
2908	LEST Court Ops/Alt Sent Prog	-	-	157,746	-	-	-	157,746	
Sub-Total		3,555,368	-	443,597	-	-	500,334	4,499,299	
Public Safety & Judicial - Sheriff & Corrections									
1228	GF Sheriff/Detention Administration	2,521,012	-	-	-	-	-	2,521,012	
1251	GF Sheriff Operations	3,908,387	-	-	-	-	-	3,908,387	
1253	GF Sheriff Grants	230,879	-	-	-	-	-	230,879	
1255	GF Detention Operations	4,009,789	-	-	-	-	-	4,009,789	
2510	SH Training Fund Activity	-	-	-	-	-	16,400	16,400	
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	7,800	7,800	
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	430	430	
2538	Justice Assistance Grant FYX8	-	-	-	-	-	500	500	
2539	Justice Assistance Grant FYX9	-	-	-	-	-	40,934	40,934	
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	4,124	4,124	
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	50,162	50,162	
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	35,095	35,095	
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	21,300	21,300	
2901	LEST Sheriff Operations	-	-	1,945,048	-	-	-	1,945,048	
2902	LEST Detention Operations	-	-	837,857	-	-	-	837,857	
2906	LEST Contract Inmate Housing	-	-	195,000	-	-	-	195,000	
2909	LEST Sheriff/Detention Administration	-	-	79,255	-	-	-	79,255	
Sub-Total		\$ 10,670,067	-	3,057,160	-	-	176,745	13,903,972	



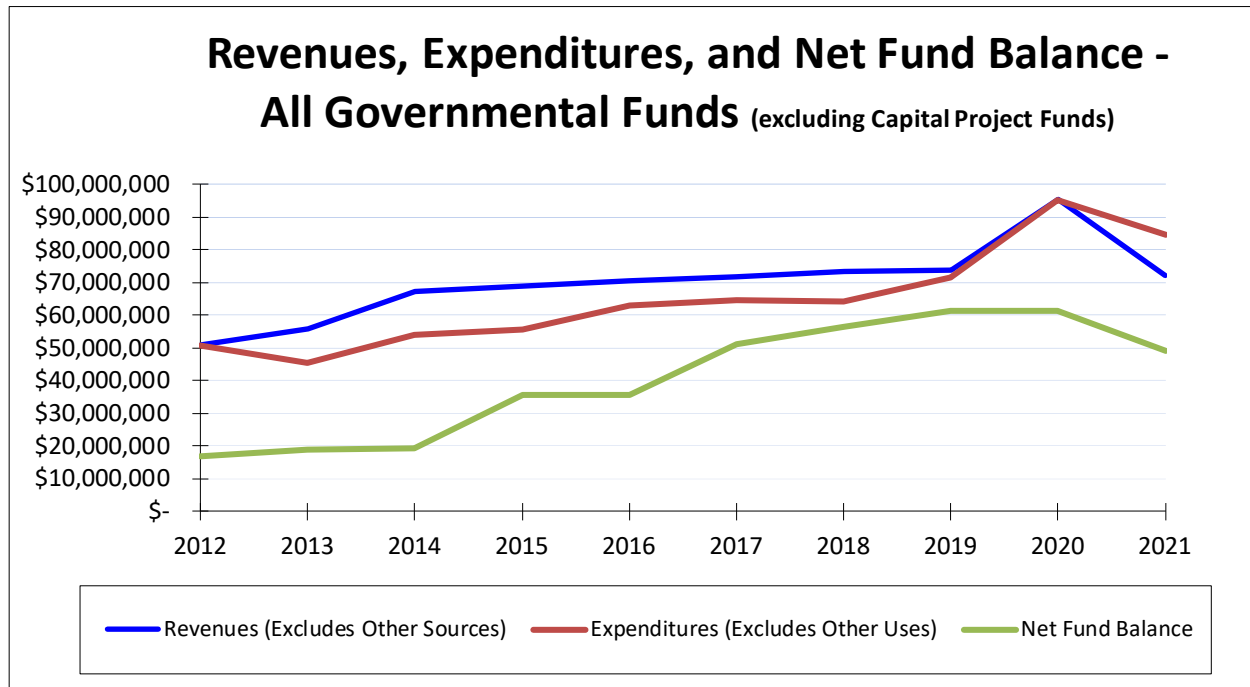
(continued)

Functional Area		Major Funds						
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	GF Prosecuting Attorney	\$ 2,232,992	-	-	-	-	-	2,232,992
1262	GF Pros Atmny Victim Witness	353,285	-	-	-	-	-	353,285
1263	Pros Atmny Child Support Enforcement	218,243	-	-	-	-	-	218,243
2600	Pros Atmny Training Fund Activity	-	-	-	-	-	4,283	4,283
2610	Pros Atmny Tax Collection	-	-	-	-	-	19,035	19,035
2620	Pros Atmny Contingency	-	-	-	-	-	20,000	20,000
2640	Pros Atmny Forfeiture	-	-	-	-	-	3,075	3,075
2650	Pros Atmny Admin Handling Cost	-	-	-	-	-	1,105	1,105
2651	Pros Atmny Bad Check	-	-	-	-	-	30	30
2903	LEST Prosecuting Attorney	-	-	336,799	-	-	-	336,799
Sub-Total		2,804,520	-	336,799	-	-	47,528	3,188,847
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC-CEPF Grant	-	-	-	-	-	14,350	14,350
2700	911/EM Non-Departmental	-	-	-	-	604,800	-	604,800
2701	BOCO Joint Comm 911 Operations	-	-	-	-	3,620,739	-	3,620,739
2702	Emergency Management Operations	-	-	-	-	847,839	-	847,839
2703	911/EM IT Administration	-	-	-	-	2,190	-	2,190
2704	BOCO Joint Comm Radio Operations	-	-	-	-	715,458	-	715,458
2705	911/EM FM Building Maintenance	-	-	-	-	402,682	-	402,682
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	685,400	-	685,400
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	690,685	-	690,685
2709	911/EM IT Technical Support	-	-	-	-	504,515	-	504,515
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	935,839	-	935,839
2712	911/EM Insurance Activity	-	-	-	-	82,750	-	82,750
Sub-Total		-	-	-	-	9,592,897	74,350	9,667,247
Public Safety & Judicial - Other								
1200	Public Administrator	543,688	-	-	-	-	-	543,688
1280	Medical Examiner	365,989	-	-	-	-	-	365,989
1285	GF District Defender	36,585	-	-	-	-	-	36,585
2900	LEST Non-Departmental	-	-	29,800	-	-	-	29,800
2905	LEST IT Hardware & Software	-	-	41,500	-	-	-	41,500
Sub-Total		946,262	-	71,300	-	-	-	1,017,562
Environment, Protective Inspection & Infrastructure								
1340	GF NID Administration	5,250	-	-	-	-	-	5,250
1360	GF RM Solid Waste	131,745	-	-	-	-	-	131,745
1710	GF RM Land Use Planning	396,497	-	-	-	-	-	396,497
1711	GF RM Administration	148,270	-	-	-	-	-	148,270
1720	GF RM Building Inspection	420,591	-	-	-	-	-	420,591
1725	GF RM Stormwater Planning	239,218	-	-	-	-	-	239,218
2040	R&B Road Maintenance	-	6,009,746	-	-	-	-	6,009,746
2041	RM Road Infrastructure Rehab Preservation	-	5,700,000	-	-	-	-	5,700,000
2042	R&B Fleet Mntc Operations	-	1,643,271	-	-	-	-	1,643,271
2043	R&B Traffic/Sign	-	385,231	-	-	-	-	385,231
2044	R&B Administration	-	326,018	-	-	-	-	326,018
2045	RM Road Inspection	-	361,473	-	-	-	-	361,473
2046	RM Stormwater Planning	-	154,950	-	-	-	-	154,950
2047	R&B Facilities Mntc/Custodial	-	273,820	-	-	-	-	273,820
2048	R&B Insurance Activity	-	233,000	-	-	-	-	233,000
2049	R&B Non-Departmental	-	3,806,700	-	-	-	-	3,806,700
2081	RM Administration R&B Fund	-	228,527	-	-	-	-	228,527
2082	RM Engineering R&B Fund	-	1,127,243	-	-	-	-	1,127,243
Sub-Total		1,341,571	20,249,979	-	-	-	-	21,591,550
Community Health & Public Services								
1410	Public Health Services	1,165,756	-	-	-	-	-	1,165,756
1420	GF Community Services Administration	39,457	-	-	-	-	-	39,457
1430	Civic Services	113,260	-	-	-	-	-	113,260
1730	Animal Control	235,869	-	-	-	-	-	235,869
1740	On-Site Waste Water	108,382	-	-	-	-	-	108,382
2030	Domestic Violence Fund Activity	-	-	-	-	-	22,000	22,000
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	58,147	58,147
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	500,000	500,000
2132	CMTYHLTHFND Program Funding	-	-	-	-	-	734,752	734,752
2160	CSF Community Services Administration	-	-	-	576,183	-	-	576,183
2161	CSF Strategic Opportunities	-	-	-	1,209,000	-	-	1,209,000
2162	CSF Program Funding	-	-	-	11,500,000	-	-	11,500,000
Sub-Total		1,662,724	-	-	13,285,183	-	1,314,899	16,262,806
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
2120	Fairground Maintenance Fund	-	-	-	-	-	100,000	100,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	872,738	872,738
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	68,901	68,901
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	11,600	11,600
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,573	10,573
3900	2011A GO Bonds - Road NID	-	-	-	-	-	56,100	56,100
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	6,430	6,430
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	14,694	14,694
Sub-Total		\$ 53,000	-	-	-	-	1,141,036	1,194,036
Total Expenditures		31,654,080	20,249,979	3,908,856	13,285,183	9,592,897	6,141,305	84,832,300
Other Financing Uses		-	-	-	-	872,737	38,899	911,636
Grand Total		\$ 31,654,080	20,249,979	3,908,856	13,285,183	10,465,634	6,180,204	85,743,936



# 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 2021 are described in the bullet points below.



- Significant increase in revenue and net fund balance 2013-2016:** This is primarily the result of two new 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 911 facility construction delayed the County's spending plan and this resulted in an accumulation of resources within each of the new special revenue funds which resulted in increased fund balance. Going forward, budget allocations within the Children's Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. Fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical basis.
- The high volume and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2019):** 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).
- CARES Act revenues received in fiscal year 2020:** The County received over \$21.1 million in CARES Act monies as an allocation from the state of Missouri.

These monies are required to be expended by December 30, 2020 or be returned to the state. The County intends to fully expend all the monies.

- **Planned use of accumulated net fund balance:** The 2018 and 2019 budgets included funding for several significant non-recurring projects from fund balance resources that had accumulated over the course of several prior years. In addition, and as previously noted, the 2021 budget utilizes a portion of fund balance resources for routine operational needs as a result of lagging revenues.

## 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 2021 revenue projection for all governmental funds combined (excluding capital project funds) reflects total revenue of \$72.3 million, which represents a 25% decline over the prior year’s revenue budget (as amended) of \$96 million, or a \$23.7 million decrease. The budgetary decrease is primarily attributable to the \$21.17 million CARES Act monies awarded to the County by the state of Missouri during fiscal year 2020 in response to the COVID-19 pandemic. The remaining \$2.6 million reduction is attributable to the various revenue declines discussed in the *Budgetary Issues and Solutions* section above.

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	2019 (Actual)	2020 (Budget)	2020 (Estimated)	2021 (Budget)	% Change 21 Budget over 20 Budget	% of Total for 2021
Property Taxes	\$ 5,542,336	6,217,400	5,603,925	5,682,875	-9%	7.9%
Assessments	154,288	108,284	132,088	73,005	-33%	0.1%
Sales Taxes	49,783,514	48,994,000	48,991,000	48,991,000	0%	67.7%
Franchise Taxes	164,802	163,000	163,500	165,000	1%	0.2%
Licenses and Permits	755,671	742,046	1,004,292	715,664	-4%	1.0%
Intergovernmental	3,970,247	26,936,555	26,873,265	4,913,009	-82%	6.8%
Charges for Services & Interfund Services Provided	6,379,422	6,437,470	6,845,203	6,398,227	-1%	8.8%
Fines and Forfeitures	22,469	10,000	8,000	10,000	0%	0.0%
Interest	2,466,374	1,610,840	1,192,495	1,255,729	-22%	1.7%
Hospital Lease	2,508,196	2,546,500	2,565,382	1,950,000	-23%	2.7%
Other*	2,013,809	2,536,649	2,175,540	2,191,715	-14%	3.0%
<b>Total Revenues</b>	<b>\$ 73,761,128</b>	<b>96,302,744</b>	<b>95,554,690</b>	<b>72,346,224</b>	<b>-25%</b>	<b>100.0%</b>

\*Other includes various lease revenue and other miscellaneous revenue.

## Property Tax (7.9% 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 (estimated market value). The elected County Assessor is responsible for determining estimated market values and assessed values for all property within Boone County. Property tax levies (or rates) are applied per each \$100 of assessed valuation.

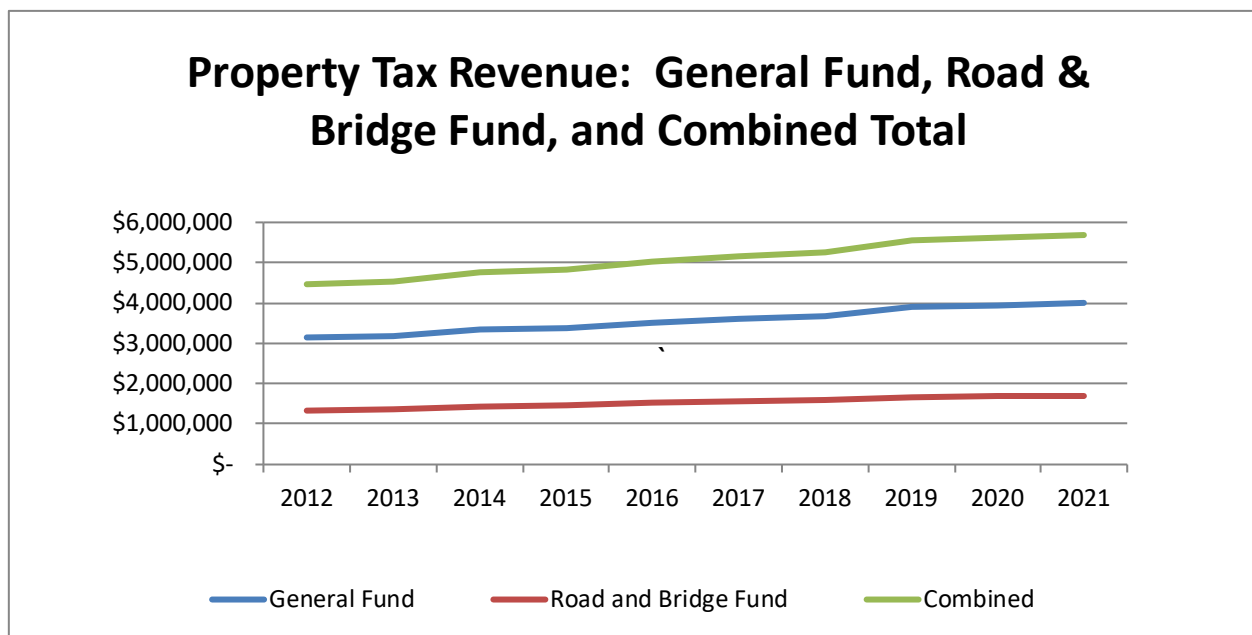
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.0 billion. The fiscal year 2021 Budget assumes 1.5% 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 no change to the County's property tax levy which includes the following:

General Fund Operations-- \$.12 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 property tax 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

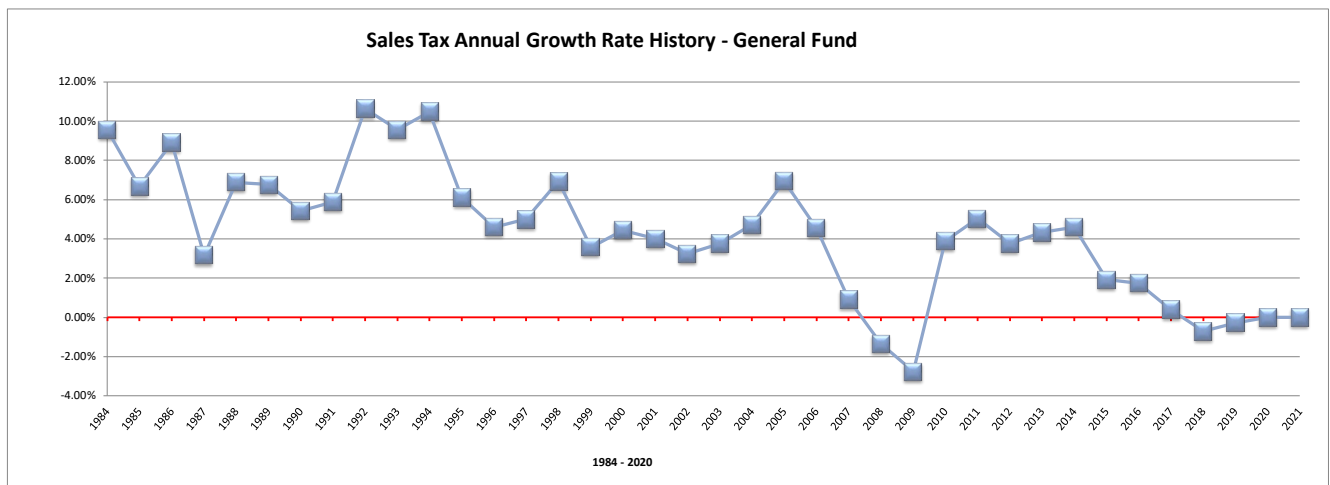
presented later in the Budget Message and in the *General Information* tab section. [A multi-year history of the overlapping tax levies for the County and its political subdivisions is also presented in the *Appendix*.]

## Assessments (0.1% 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 (67.7% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county operations and 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 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 fiscal year 2021 budget assumes 0% growth in sales tax revenue.

The County receives the following sales tax revenue:

**One-half cent permanent sales tax in the General Fund.** This sales tax is expected to generate \$14.1 million in 2021, which represents approximately 48% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

**One-half cent sales tax in the Road and Bridge Fund.** This sales tax is expected to generate \$14.1 million in 2021, which represents 77% 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.

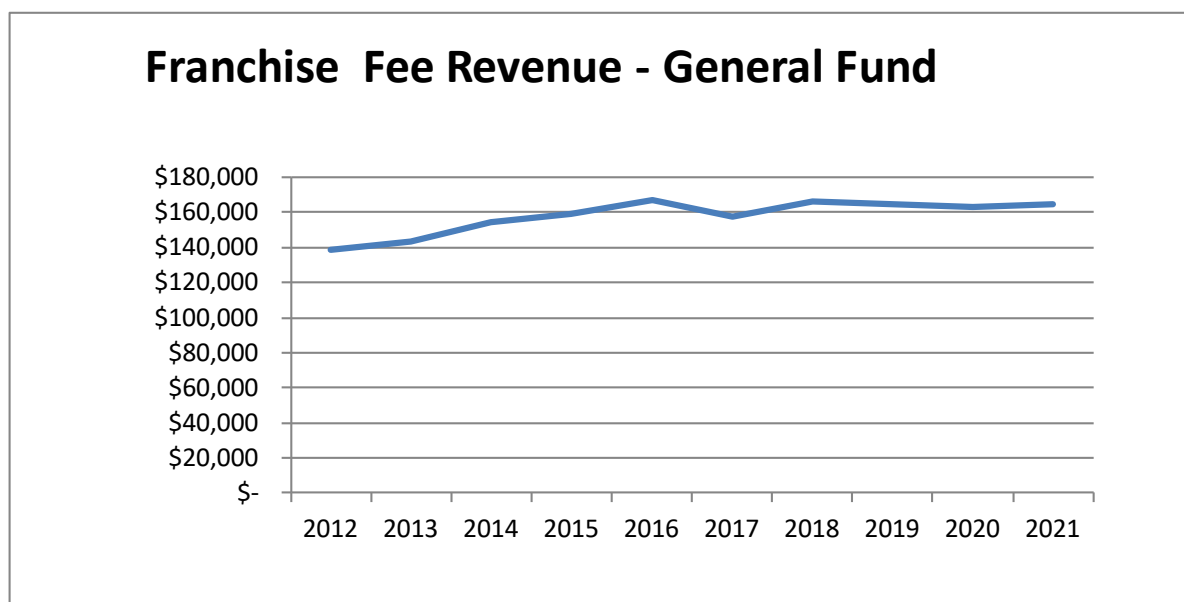
**One-eighth cent permanent law enforcement services sales tax.** This sales tax is expected to generate \$3.5 million in 2021, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations 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 \$6.6 million in fiscal year 2021. 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.)

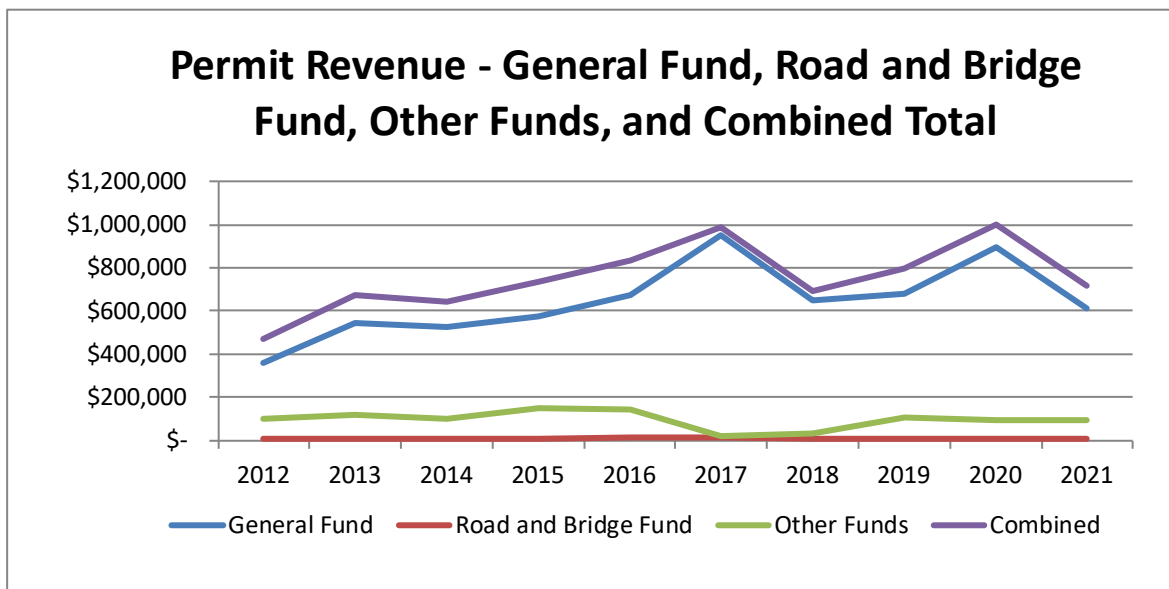
**Three-eighths cent permanent 911/Emergency Management sales tax.** This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.58 million in fiscal year 2021.

## 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 below 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 and 2020 increases were the result of a single, large-scale building permit in each year.

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 2021 budget assumes small adjustments to the fee schedules.

Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue is accounted for within the Sheriff Revolving Fund. Legislative changes enacted mid-year 2016 significantly reduced the permitting requirement for concealed weapons.

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

Revenue is projected to decline in fiscal year 2021 due to two factors: (1) Boone County will no longer administer building code inspection for the City of Ashland (Ashland has established its own internal department for this service); and (2) the County does not anticipate additional large building permit projects as occurred in fiscal year 2020.

### **Intergovernmental Revenues (6.8% 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 only 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 fiscal and budget policies, *potential* grants are generally not included in the budget until an award is made to the County, at which time the County Commission amends the budget.

Overall, this revenue category reflects an 82% reduction from the prior year. This decline is primarily due to (1) \$21.1 million CARES Act monies awarded mid-year to the County and it is not expected to recur again in fiscal year 2021; and (2) grants having a fiscal year that is different than the County's fiscal year.

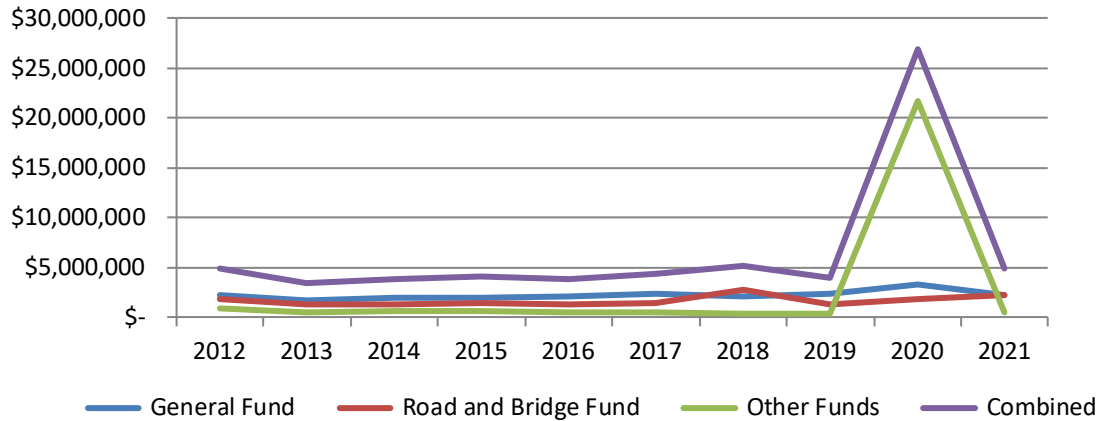
The County's primary intergovernmental revenue sources in fiscal year 2021 include the following:

- Within the General Fund—
  - State prisoner per diem reimbursement, \$925,000 and juvenile detention reimbursement, \$62,000
  - Child Support Enforcement reimbursement, \$226,000
  - Reimbursement from Callaway County (for Court Administration, Juvenile Office, and Juvenile Detention), \$105,000
  - Various law enforcement and judicial grants and other state and federal reimbursements, \$853,000
- Within the Road and Bridge Fund
  - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.114 million (proportionate share of the statewide gasoline tax)
  - Boone County's distribution from the state's motor vehicle sales taxes (\$324,000)
  - Boone County's distribution from the state's motor vehicle licensing fee revenue (\$165,750)
- Within the Assessment Fund—
  - State reimbursement for property tax assessment, \$183,000

The chart on the following page shows a ten-year history of intergovernmental revenues. It illustrates the extent to which non-recurring grants result in budget volatility which includes the following:

- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project
- 2020- CARES Act monies distributed to the County from the State of Missouri to be used in response to the COVID-19 pandemic, pursuant to federal guidelines.

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

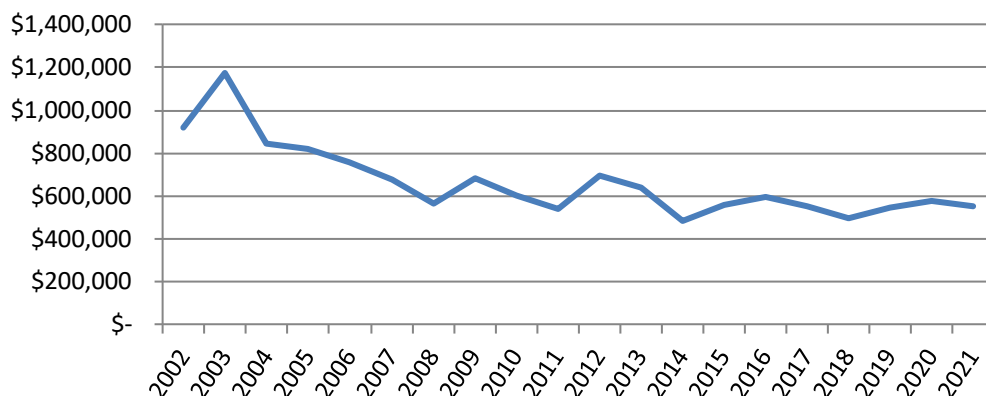


## Charges for Services (8.8% of total revenue)

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.

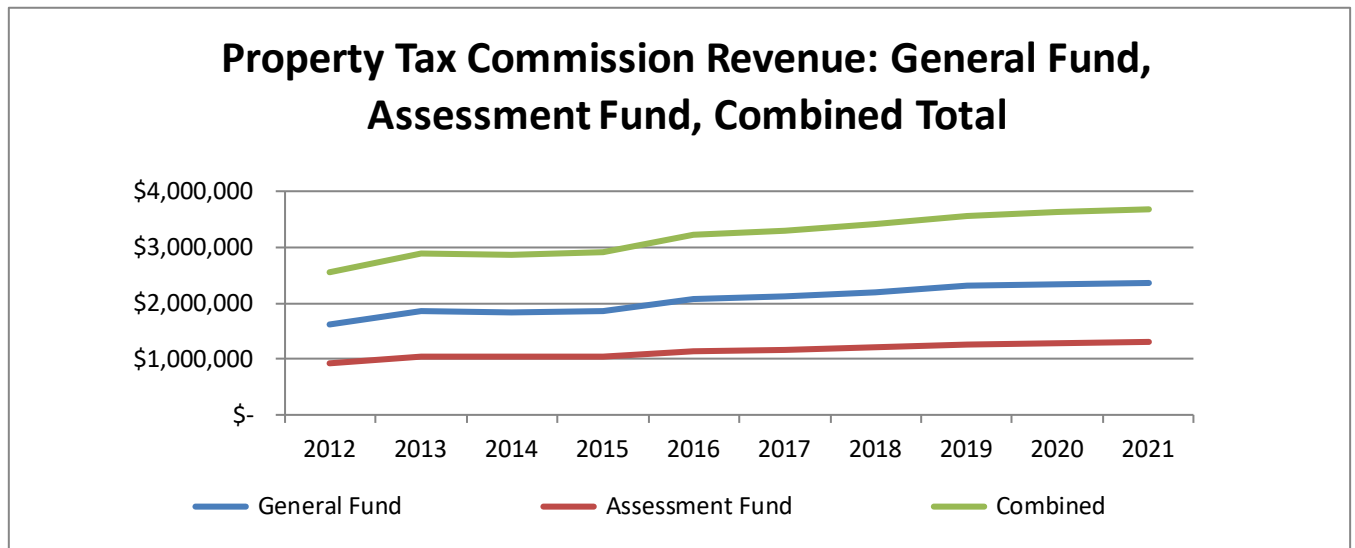
As illustrated in the chart on the following page, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year.

## Real Estate Recording Fees: General Fund



A statutory commission fee is collected on property tax bills that are billed, collected, and distributed by the Collector of Revenue. It provides revenue for the Assessment Fund and

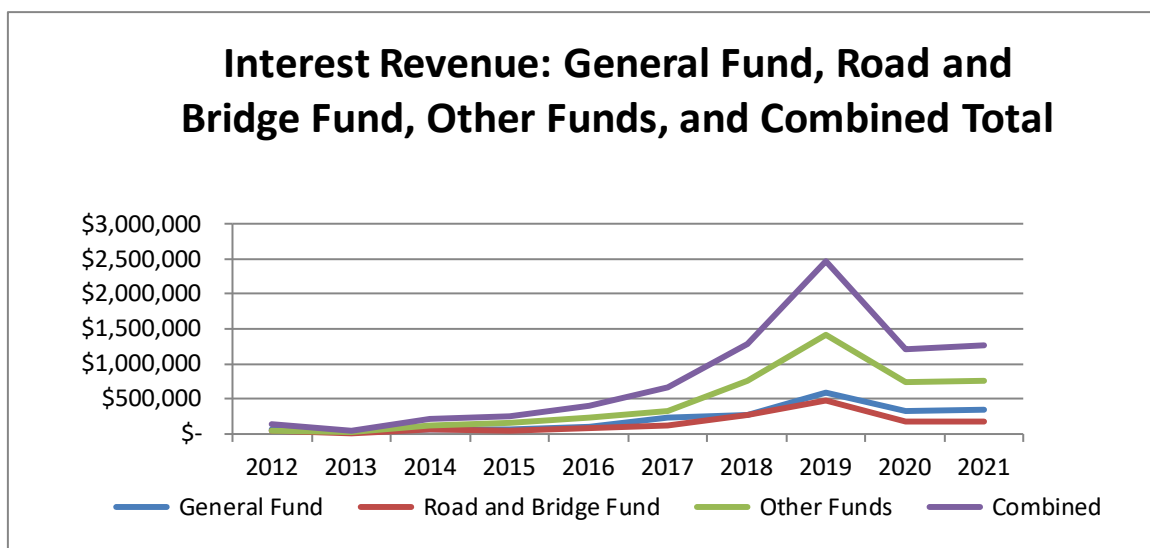
the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



### Fines and Forfeitures, Interest, and Other Revenues (4.7% of total revenue)

The County's General Fund receives a portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County and the County receives no other fine revenue.

Interest revenue declined significantly after 2007 but has increased since 2015 as shown in the graph on the following page. This is due to a combination of higher interest rates and higher invested cash balances. Interest revenue for fiscal year 2020 is expected to fall short of original budget estimates due to reduced interest rates. For fiscal year 2021, the County expects to earn approximately \$1.3 million interest income on all governmental funds combined; this is consistent with the expected 2020 interest revenue.



## **Hospital Lease Revenue (2.7% 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 Hospital Board of Trustees elected to resume management control of the hospital at the end of the lease and entered into a transition agreement which results in lease revenue to the County through September 30, 2021. The status of this revenue beyond September 30, 2021 is uncertain.

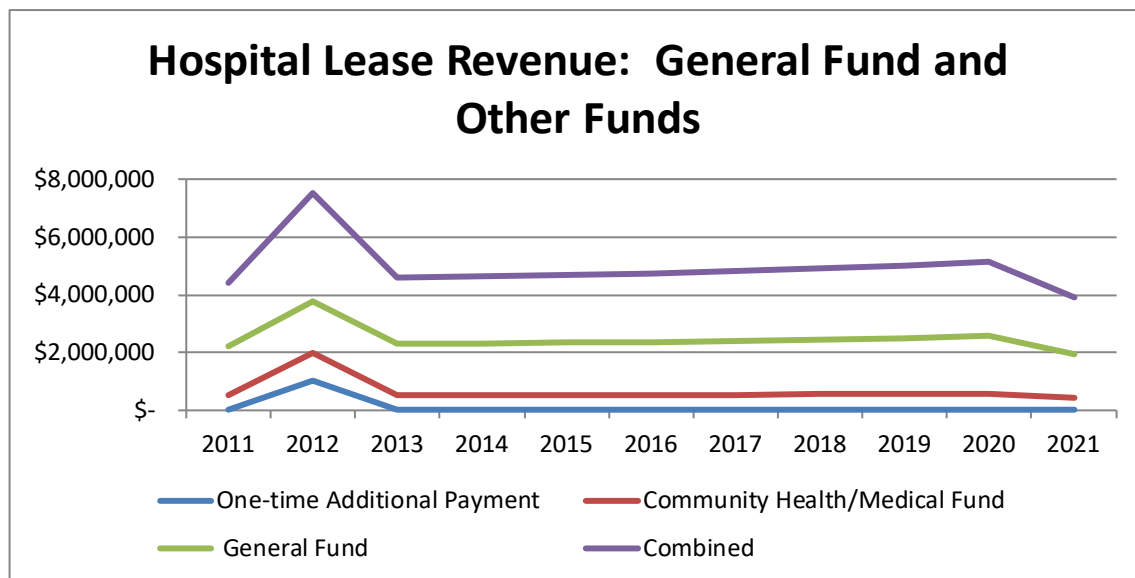
The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2021, the combined lease revenue through September 30, 2021 is estimated at \$1.95 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board 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 2021 estimated lease revenue from the transition agreement is \$1.52 million (nine months only) compared to \$2.0 million for fiscal year 2020. 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 2021 estimated lease revenue from the transition agreement is \$430,000 (nine months only) compared to \$569,000 for fiscal year 2020. This revenue is restricted as to use and 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 and resulted in 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 used for data cabling replacement (fiscal year 2017) in the Government Center, which was necessary to support a multi-phase replacement phone system project.

In fiscal year 2020, hospital lease revenue accounted for 3.4% of revenue for all governmental funds and 6.5% of revenue to the General Fund. In fiscal year 2021, hospital lease revenue accounts for 2.7% and 5.2%, respectively. The following chart illustrates the hospital lease revenue trend over the past 10 years.



## Expenditure Assumptions and Projections

The fiscal year 2021 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$84.8 million, which represents a 23% decrease over the prior year's budget (as amended) of \$110.5 million, or a \$25.7 million decrease. The budgetary decrease is primarily attributable to the \$21.17 million CARES Act budget amendment authorized during fiscal year 2020 upon award of the monies from the state of Missouri in response to the COVID-19 pandemic. The remaining \$4.5 million reduction is associated with non-recurring costs included in the fiscal year 2020 budget: (1) a \$2.0 million one-time appropriation from the Road and Bridge Fund for the County's contribution to the state's I-70 bridge replacement project; (2) \$760,000 election costs included in the General Fund; and, (3) \$2.0 million for non-recurring radio infrastructure project costs in the 911/Emergency Management Sales Tax Fund.

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	2019 (Actual)	2020 (Budget)	2020 (Estimated)	2021 (Budget)	% Change 21 Budget over 20 Budget	% of Total for 2021
General Government Operations*	\$ 9,664,757	14,111,177	11,184,822	12,916,869	-8%	15.2%
Public Safety & Judicial	26,785,951	31,272,643	27,852,319	30,802,296	-2%	36.3%
Environment, Protective Inspection & Infrastructure	19,852,724	21,368,961	16,601,812	20,656,955	-3%	24.4%
Community Health & Public Services	9,487,953	15,715,526	12,648,782	16,262,806	3%	19.2%
Fixed Assets (New and Replacement)	4,455,283	5,556,312	4,750,520	2,999,338	-46%	3.5%
Debt Service	1,133,666	1,126,857	1,126,856	1,036,783	-8%	1.2%
Other	57,890	21,329,484	21,231,883	157,253	-99%	0.2%
Total Expenditures	\$ 71,438,224	110,480,960	95,396,994	84,832,300	-23%	100.0%

Schedule includes the following governmental fund types: 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 2021 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 received but not spent by the Community Children's Services Fund in prior years are appropriated for procurement of services in fiscal year 2021; this results 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.

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 practices, personnel vacancies and turnover, favorable weather conditions, favorable price fluctuations, 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 2020 is projected at 86% of budget for all governmental funds combined. This spending ratio is significantly lower than expected and varies significantly across funds:

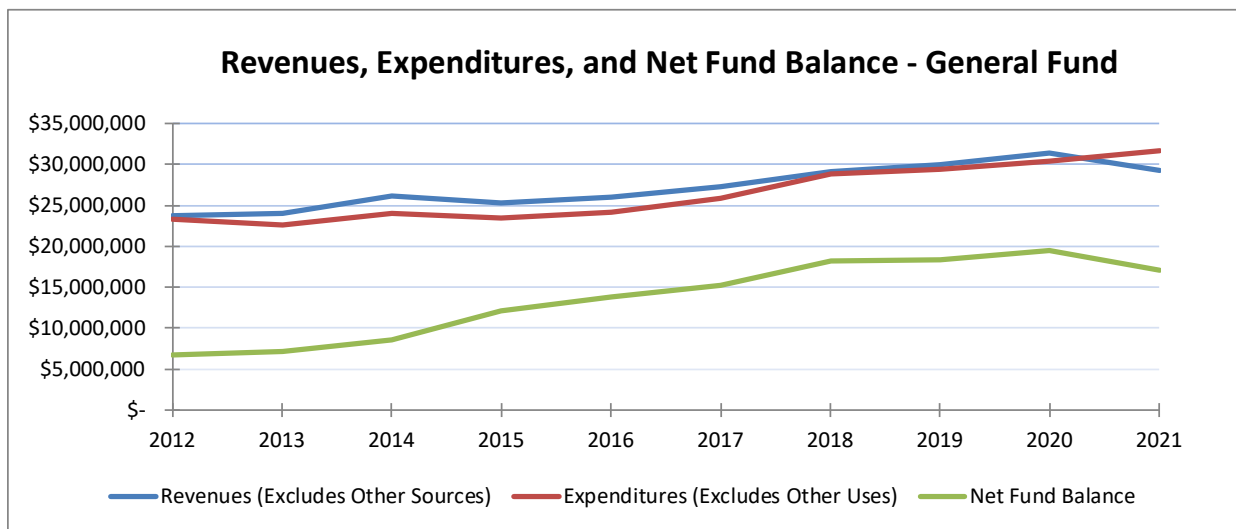
- General Fund— the fiscal year 2020 projected actual spending is approximately 89% of budget and is attributable to salary and benefits savings associated with turnover and extended vacancies; unspent emergency appropriation; travel and training savings resulting from the pandemic; savings resulting from lower than expected fuel costs; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2020 projected actual spending is 78% of budget and is primarily attributable to two significant infrastructure projects that have been re-budgeted to fiscal year 2021.
- Law Enforcement Services Fund— fiscal year 2020 projected actual spending is 93% of budget and is primarily attributable to salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; and, travel and training savings resulting from the pandemic.
- Community Children’s Services Fund— fiscal year 2020 projected actual spending is 77% of budget and is primarily attributable to contract utilization falling below expectations.
- 911/Emergency Management Fund— fiscal year 2020 projected actual spending is 85% of budget and is attributable to salary and benefits savings associated with turnover and vacancies, and unspent emergency disaster relief contingency appropriation.
- All nonmajor special revenue funds— fiscal year 2020 projected actual spending is 73% of budget. Approximately \$300,000 is attributable to savings across all spending categories in the Assessment Fund with the remainder primarily associated with unspent contingency monies budgeted within 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 2020 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 responsible for these costs, 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 2021 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2021. In addition, the fund balances for the major funds are projected to equal or exceed the minimum level established by County Commission policy. 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 (15.2% of total expenditures)**

The 2021 budgetary decrease is due to reductions in the following areas: (1) election costs and election-related grants; (2) County bi-centennial appropriations no longer required; (3) reductions in telephone appropriations resulting from the new telephone system; and (4) removal of one-time contingency appropriations included in the General Fund in fiscal year 2020 which are not needed in fiscal year 2021.

### **Public Safety and Judicial (36.3% of total expenditures)**

The 2021 budget includes funding for salary increases as previously described; 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. Adult Detention (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 actual anticipated spending. The amount of budgetary adjustment will be reviewed as part of the annual budget process.

There is no significant change to the fiscal year 2021 budget.

### **Environment, Protective Inspection, and Infrastructure (24.4% of total expenditures)**

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The fiscal year 2020 budget included \$2.0 million in “one-time” funding allocated to Missouri Department of Transportation’s (MODOT) I-70 bridge replacement project. This appropriation has been removed from the fiscal year 2021 budget.



## **Community Health and Public Services (19.2% of total expenditures)**

The increase in this area is attributable to the funding allocations approved by the Boone County Children's Services Board (BCCSB). The nine-member commission-appointed Board is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children's services approved by voters in April 2013. Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013, primarily the result of low utilization of contracts. Approximately \$6.3 million of net fund balance is budgeted for service contracts in fiscal year 2021 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) (3.5% of total expenditures)**

Each year, the budget includes funding for investment in new and replacement fixed assets. This category includes appropriations for machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures. This type of capital expenditure is sometimes referred to as "pay-as-you-go" capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented within this category. [A detailed schedule of these appropriations is presented in the *Personnel and 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. The fiscal year 2020 budget included funding for additional 911 radio towers; similar projects are not planned for fiscal year 2021, which accounts for the budgetary decline.

## **Debt Service (1.2% of total expenditures)**

The \$1.04 million debt service payments included in the 2021 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. The large increase in fiscal year 2020 is associated with the CARES Act monies received from the state of Missouri; these budgetary amounts have been removed from the fiscal year 2021 budget.

## **Changes in Personnel Staffing Levels**

The changes in total budgeted FTE (full time equivalent) positions on a county-wide basis reflect a net decrease of -3.98 FTEs; however, when the reductions associated with partial year grant-funded positions and changes to temporary positions is excluded, **the net**

**permanent increase is +2.25 FTEs**, consisting of 1 new FTE Evidence Custodian (Sheriff); 1 new FTE Radio Network Manager (911); and, increasing the Payroll Coordinator to full time. All FTE-related changes are summarized below.

## **Governmental Funds:**

### **General Government Operations: -2.25 FTE net change**

- **County Clerk – Elections and Voter Registration Office:** decrease Elections Office Specialist Pool by 5,200 hours (General Fund). This is a result of election cycle activity. *Temporary decrease, -2.50 FTE.*
- **County Clerk – Clerk Operations:** increase the 0.75 FTE Payroll Coordinator position to 1.0 FTE (General Fund). *Permanent increase, +0.25 FTE.*

### **Public Safety and Judicial – Circuit Court: -1.00 FTE (related to partial year grant-funded positions; if the grant is renewed as expected, the net change for the year would be 0.00 FTE)**

- **Juvenile Justice Grants:** decrease budgeted FTEs 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.*

### **Public Safety and Judicial – Sheriff/Corrections: -0.92 FTE net change (-1.92 FTE related to partial year grant-funded positions; if the grant is renewed as expected, the net change for the year would be +1.00 FTE)**

- **Sheriff's Office:** add an additional full-time benefitted Evidence Custodian (General Fund). *Permanent increase, +1.00 FTE, benefitted*
- **Sheriff's Office:** decrease budgeted FTEs for three Sheriff Deputy positions where the grant funding for each is approved through September 2021 (-0.25 FTE each, General Fund). *Grant-related decrease, -0.75 FTE, benefitted.*
- **Internet Crimes grant-funded positions:** decrease budgeted FTEs for two Investigator positions where the grant funding for each is approved through May 2021 (-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 – Prosecuting Attorney: -0.81 FTE net change**

- **Prosecuting Attorney's Office:** A temporary 1.0 FTE Assistant Prosecuting Attorney position was eliminated (General Fund), consistent with the original intent of the position. *Permanent decrease, -1.00 FTE, benefitted*
- **Prosecuting Attorney's Office:** increase part-time Intern position (General Fund). *Temporary increase, +0.19 FTE, nonbenefitted*

### **Public Safety and Judicial – 911/Joint Communications: +1.00 FTE**

- **911/Joint Communications:** add a full-time benefitted Radio Network Manager position (911 Sales Tax Fund). *Permanent increase, +1.00 FTE, benefitted.*

The Sheriff's Department requested funding for six (6) additional Deputy officers which were not included in the budget due to insufficient resources. The annual salary and benefits for 6 officers totals approximately \$400,000; associated vehicle, equipment, and all other non-personnel costs total an additional \$400,000.

## 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 2021 for the County's major funds, nonmajor funds, and all governmental funds combined (excluding capital project funds). The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

## Projected Net Fund Balances at December 31, 2021

	Major Funds							
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds	
Projected Fund Balance 12/31	\$ 17,474,399	12,276,258	2,227,505	4,303,896	23,624,905	6,691,984	66,598,947	
Less: Fund Balance Unavailable for Appropriation	(343,675)	(5,000,000)	(1,267,600)	-	(10,300,000)	(513,115)	(17,424,390)	
Projected Net Fund Balance	\$ \$ 17,130,724	\$ 7,276,258	\$ 959,905	\$ 4,303,896	\$ 13,324,905	\$ 6,178,869	\$ 49,174,557	
As a percent of expenditures	54%	36%	25%	32%	139%	101%		
# of months expenditures	6.5	4.3	2.9	3.9	16.7	12.1		
Expenditures	\$ 31,654,080	\$ 20,249,979	\$ 3,908,856	\$ 13,285,183	\$ 9,592,897	\$ 6,141,305	\$ 84,832,300	

**Fund Balance Unavailable for Appropriation:** this includes amounts that are required for encumbrances or restricted assets. 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 with one or more other political subdivisions. 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 below shows the projected changes in fund balances for the coming budget year.

## Projected Changes in Fund Balances at December 31, 2021

	Major Funds						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	17,474,399	12,276,258	2,227,505	4,303,896	23,624,905	6,691,984	66,598,947
Projected Fund Balance 1/1	\$ 19,782,941	14,136,461	2,529,283	10,602,079	23,029,929	8,861,327	78,942,020
Projected Change in Fund Balance	\$ (2,308,542)	(1,860,203)	(301,778)	(6,298,183)	594,976	(2,169,343)	(12,343,073)
Percentage Change	-12%	-13%	-12%	-59%	3%	-24%	-16%

As previously discussed, the change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation and other operational needs due to declining and stagnant revenues. As noted in the discussion of *Priority # 1- Fiscal Stability* earlier in this document, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2021. As a result, although a reduction in fund balance in the General Fund is budgeted, it is expected that the actual reduction will be significantly less than the amount reflected above.

The projected change in the fund balance in the Road and Bridge Fund is due to two significant infrastructure projects that have been re-budgeted in fiscal year 2021.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to declining sales tax revenue, an emergency appropriation, and the need to cover operating costs from fund balance resources.

The projected change in the Community Children's Services Fund is due to the fiscal year 2021 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 increase in the 911/Emergency Management Fund is due to projected revenues exceeding the spending plan for the year.

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, 2021 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2021 Budget amount to \$1.04 million or 1.2% 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:

- \$872,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$164,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;

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 in future years associated with the NID program and this debt will be retired through special assessments. However, there are no active NID projects at this time.

### *Awards and Acknowledgements*

The County's Budget for fiscal year 2020 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.

During 2020, GFOA revised the budget award program, making an entity-wide strategic plan a mandatory component. Boone County has not implemented an entity-wide strategic planning process; therefore, fiscal year 2021 will be the last year for the County to earn this award until such time that a strategic plan is developed.

### *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 2021 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
<b>General (Fund #100)</b>					
<b>Personnel Changes (with related costs):</b>					
Salary & Benefits	1,238	1131	1XXXX		Salary adjustment for Senior Administrative Assistant-County Clerk's Office (Freeman)
Salary & Benefits	16,526	1261	1XXXX		Salary adjustment for Asst Prosecuting Attorney II (Swingle)
<b>Subtotal</b>	<u>17,764</u>			<u>-</u>	
<b>Other Changes:</b>					
Computer Hardware	1,004	1172	91301		Color printer for Prosecuting Attorney's office
Replacement Computer Hardware	1,004	1172	92301		Color printer for Prosecuting Attorney's office
Replacement Computer Hardware	24,500	1172	92301		Re-budget Tape Libraries from 2020 Budget
Equipment Service Contract	300	1263	60050		Addition for copier maintenance
Other Contracts	(206,974)	1410	84200		Removed Mental Health Collaboration program from Health Department budget until program details are in place.
<b>Subtotal</b>	<u>(180,166)</u>			<u>-</u>	
<b>Total Changes to General Fund</b>	<b>\$ <u>(162,402)</u></b>			<b>\$ <u>-</u></b>	
<b>Road and Bridge (Fund #204)</b>					
<b>Road &amp; Bridge -Maintenance Operations</b>					
Replacement Machinery & Equipment	15,000	2040	92300		Replace lowboy trailer with multi-purpose trailer
<b>Subtotal</b>	<b>\$ <u>15,000</u></b>			<b>\$ <u>-</u></b>	
<b>Total Changes to Road &amp; Bridge Fund</b>	<b>\$ <u>15,000</u></b>			<b>\$ <u>-</u></b>	
<b>911/Emergency Management Sales Tax (Fund #270)</b>					
<b>Fac Maint/Hsking/Ground - ECC</b>					
Replacement Machinery & Equipment	50,000	2705	92300		Replacement uninterruptable power supply batteries for ECC building
<b>Subtotal</b>	<b>\$ <u>50,000</u></b>			<b>\$ <u>-</u></b>	
<b>IT Hardware/Software-911/EM</b>					
Software Subscriptions	10,500	2708	70100		Annual subscription for PulsePoint software
<b>Subtotal</b>	<b>\$ <u>10,500</u></b>			<b>\$ <u>-</u></b>	
<b>Total Changes to 911/Emergency Management Sales Tax Fund</b>	<b>\$ <u>60,500</u></b>			<b>\$ <u>-</u></b>	

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

	<u>Expenditure</u>	<u>Revenue</u>
<b>Governmental Funds (excluding Capital Project Funds):</b>		
General (Fund #100)	\$ (162,402)	\$ -
Road and Bridge (Fund #204)	15,000	-
911/Emergency Management Sales Tax (Fund #270)	60,500	-
<b>Total</b>	<b>\$ <u>(86,902)</u></b>	<b>\$ <u>-</u></b>

**CERTIFIED COPY OF ORDER****STATE OF MISSOURI**

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December Session of the October Adjourned

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

17th

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

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County Operating Budget for fiscal year 2021. 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 2021 Proposed Budget. Final wage and benefit appropriations for each department have been calculated using actual salaries in effect as of December 11, 2020 along with all approved range re-classifications having an effective date of January 1, 2021.

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

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

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's fiscal year 2021 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 2020 grant funds which may be carried forward into fiscal year 2021 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 2020 appropriations for the following projects which are continuing into FY 2021: ERP project; replacement telephone system project; Facilities Maintenance Courthouse Painting project, Facilities Maintenance Courthouse bitumen roof coating project; and Facilities Maintenance Courthouse door control project.

Done this 17th day of December 2020.



# CERTIFIED COPY OF ORDER

STATE OF MISSOURI

County of Boone

} es.

Term. 20

In the County Commission of said county, on the  
the following, among other proceedings, were had, viz:

day of 20

ATTEST:

*Brianna L. Lennon*  
Brianna L. Lennon  
Clerk of the County Commission

*Daniel K. Atwill*

Daniel K. Atwill  
Presiding Commissioner

*Fred J. Paffy*  
Fred J. Paffy  
District I Commissioner

*Janet M. Thompson*  
Janet M. Thompson  
District II Commissioner



# Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County covers 685 square miles and contains thirteen population centers consisting of cities, towns, villages, and small communities. The City of Columbia, the largest population center in the county, is the county seat. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter with many of the County's daily operations supervised by full-time elected officials serving four-year terms of office. These elected officials include the Sheriff, Prosecuting Attorney, Recorder of Deeds, Collector of Revenue, Auditor, Assessor, County Clerk, Treasurer, Public Administrator, and County Commissioners. In addition, the Circuit Court Clerk, Associate Circuit Judges, and Circuit Court Judges are elected to four-year terms; however, their salaries are paid by the state.

To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, appointing committees, and hiring certain departmental directors and managers (Information Technology, Resource Management, Road and Bridge Maintenance Operations, Human Resources and Risk Management, Purchasing, and Facilities Maintenance). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials other than the Commission have appropriating authority over numerous special revenue funds, all of which are included in the annual budget. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. All other elected officials also serve four-year terms and are elected at large.

# History of Boone County

Boone County's geographic position, its plentiful natural resources, the largely southern culture of its early settlers, and the cautious but progressive approach to changing world conditions that characterized its ever-growing population have combined to make it one of the major players in Missouri's colorful history.

At the beginning of the 19<sup>th</sup> 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 5<sup>th</sup> 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  
 Joshua C. Devine, 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

Joanne Nelson, 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

William (Bill) Florea, 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 Road & Bridge..... 573-449-8515

## Sheriff's Department & Detention Facility

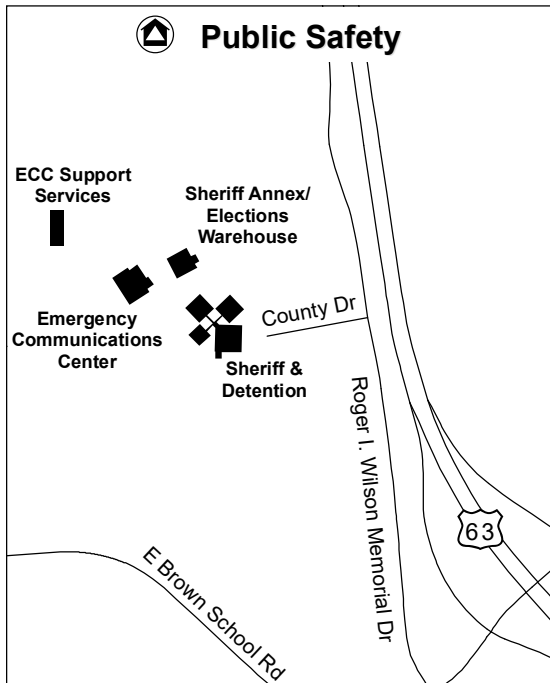
Dwayne Carey, Sheriff..... Boone County Sheriff Admin. & Detention Facility 573-875-1111

## 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](http://www.showmeboone.com)

# Boone County Facility Locations

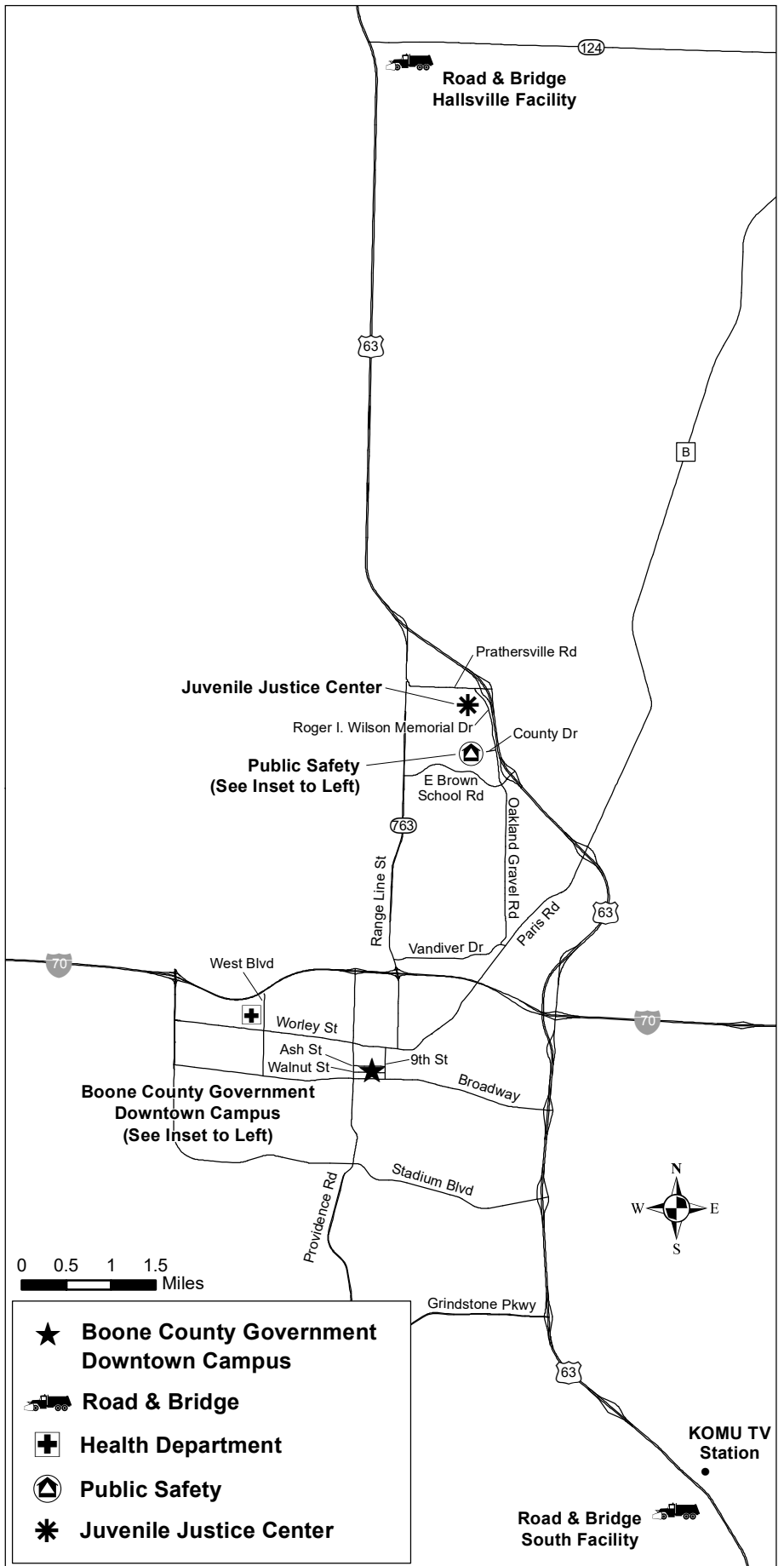


## ★ Boone County Government Downtown Campus



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

Boone County GIS Department

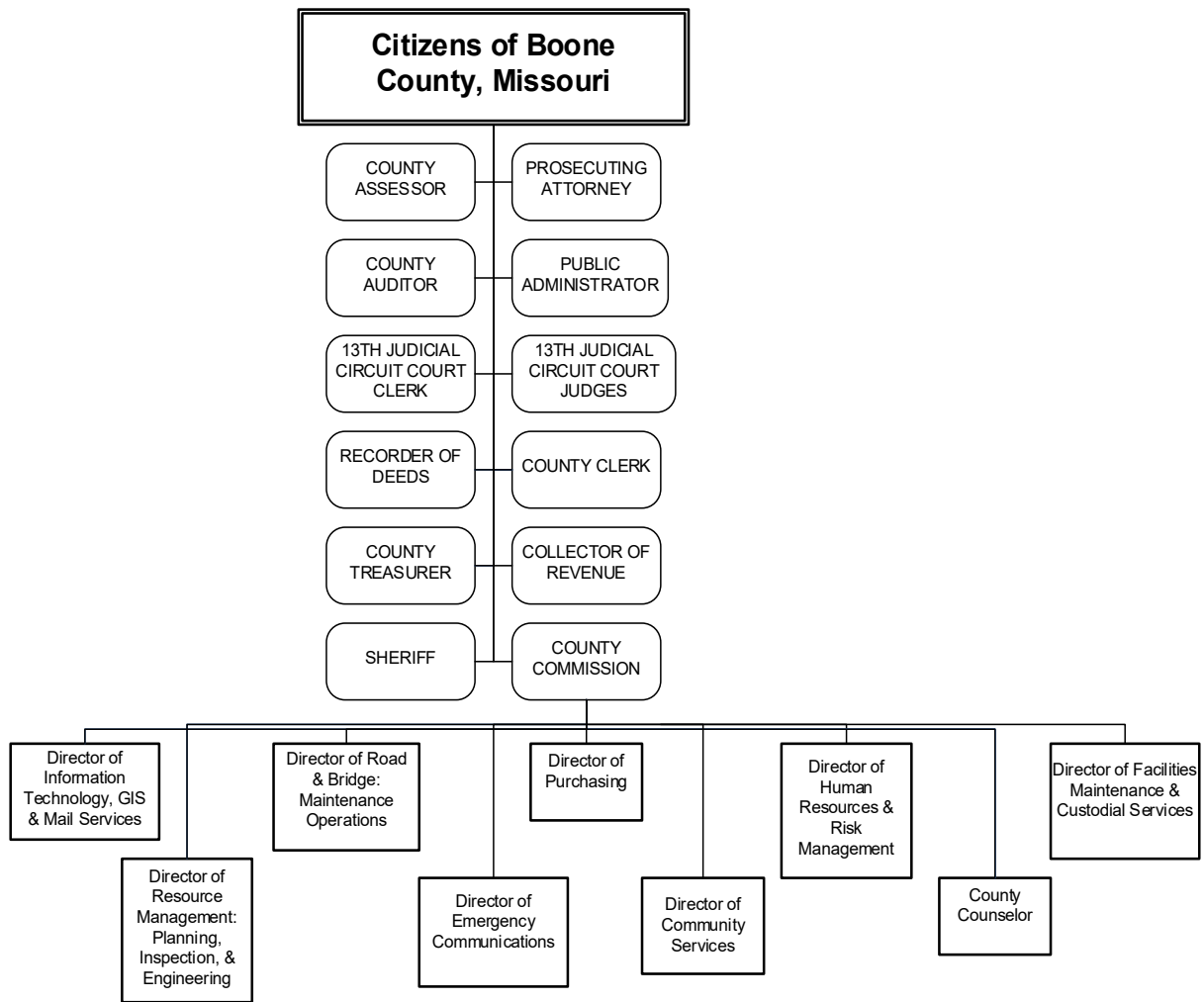


# Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Columbia/Boone County Public Health & Human Services	1005 West Worley St.
Emergency Communication Center	2145 East County Drive
Emergency Communication Center Support Services	2177 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
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - South Facility	5551 South Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Detention 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 15<sup>th</sup> 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 1<sup>st</sup>. 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 15<sup>th</sup> 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 15<sup>th</sup>:** Statutory deadline for the Circuit Court to submit budget request
- **September 1<sup>st</sup>:** Statutory deadline for submitting budget requests to Auditor
- **September 10<sup>th</sup>:** 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 15<sup>th</sup>:** County Auditor delivers Proposed Budget to County Commission
- **November 15<sup>th</sup>through December 15<sup>th</sup>:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10<sup>th</sup>:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31<sup>st</sup>.)

## 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

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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**

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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

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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
<b><i>Special Revenue Funds</i></b>		
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 &amp; 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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
217	Road Development Agreements Fund	This fund is established and governed by local policy. It accounts for development impact fees collected for future infrastructure needs. The County Commission approves the budget; the Director of Resource Management administers the fund.
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>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>



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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
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>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
298	Recovery Act Stimulus Fund	This fund accounts for Coronavirus Aid, Relief and Economic Security (CARES) Act proceeds and distributions. The County Commission approves the budget.

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

## *Debt Service Funds*

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>
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>

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

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  
*This fund was closed in 2019.*
- 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>
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>
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>

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

621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets. 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>
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>

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

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>
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## 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:

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- 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:

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- 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:

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- 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:**

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- 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**

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- 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:**

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- 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:

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- 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:

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- 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:

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- **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:

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- 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:

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- 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 2021 Budget total \$1,036,783 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$872,737 relate to special obligation bonds associated with land and building acquisition and \$164,046 relate to NID general obligation bonds.

## **Debt payable as of January 1<sup>st</sup> 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%.	55,000
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<b>Sub-total: General Obligation Debt – Road NIDs</b>	<b>\$ 55,000</b>
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\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	489,800
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\$204,000 Series 2010A general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030: interest at 4.0% to 5.0%	193,000
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\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029: interest at 1.48%	77,436
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## Summary of Long-Term Debt cont'd

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0% 51,000

\$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% 188,100

**Sub-total: General Obligation Debt – Sewer NIDs** 999,336

**Total: All General Obligation Debt** \$ **1,054,336**

### Special Obligation Bonds:

\$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. 9,935,000

**Total: All Special Obligation Debt** \$ **9,935,000**

**Total Combined Debt:** \$ **10,989,336**

### 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	\$ 55,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 999,336

## Summary of Long-Term Debt cont'd

**Future debt service requirements for outstanding bonds are as follows:**

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
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	655,000.00	216,393.76	90,211.48	19,465.08	745,211.48	235,858.84	981,070.32
2026-2030	3,580,000.00	770,643.80	484,534.66	59,657.79	4,064,534.66	830,301.59	4,894,836.25
2031-2035	3,270,000.00	203,690.66	71,966.03	7,648.97	3,341,966.03	211,339.63	3,553,305.66
2036-2040	0.00	0.00	14,242.79	391.68	14,242.79	391.68	14,634.47
Total	\$ 9,935,000.00	2,241,028.26	1,054,335.84	185,708.10	10,989,335.84	2,426,736.36	13,416,072.20

### 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 1<sup>st</sup>, the County's statutory debt limit will exceed \$309,853,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,098,539,000
Constitutional Debt Limit (10%):	\$ 309,853,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,054,336
Debt outstanding at January 1 as a percentage of debt limit:	0.3%

# Financial Summaries—

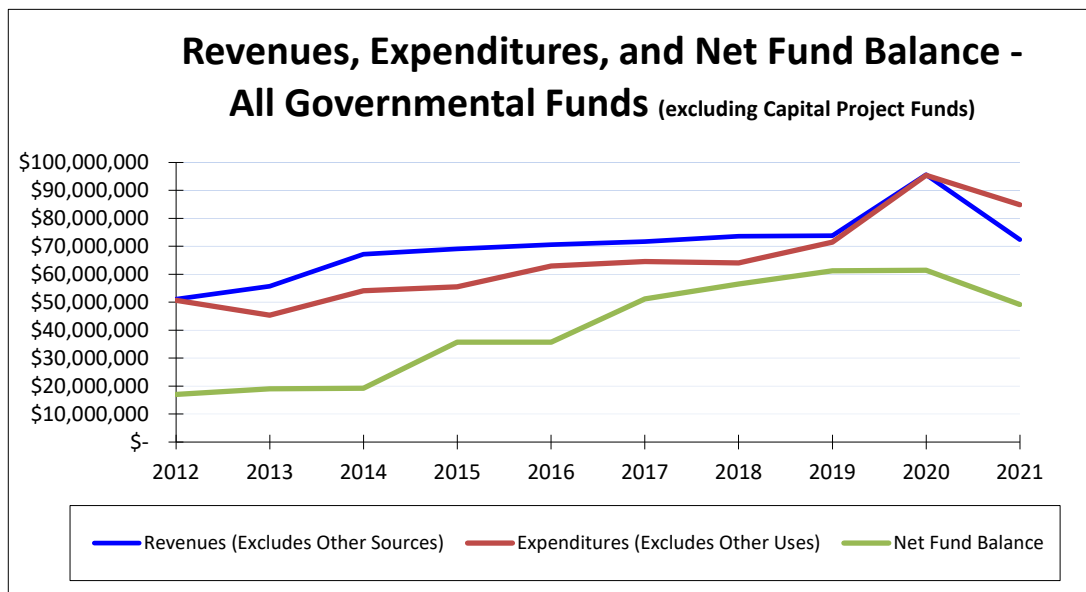
This section contains the following information:

- 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)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Revenues (Excludes Other Sources)	\$51,094,042	\$55,734,573	\$67,156,679	\$69,075,258	\$70,589,700
Expenditures (Excludes Other Uses)	\$50,690,252	\$45,345,945	\$54,096,677	\$55,509,273	\$62,891,547
Net Fund Balance	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110	\$35,729,110
	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Revenues (Excludes Other Sources)	\$71,635,975	\$73,618,466	\$73,761,128	\$95,554,690	\$72,346,224
Expenditures (Excludes Other Uses)	\$64,540,179	\$64,055,250	\$71,438,224	\$95,396,994	\$84,832,300
Net Fund Balance	\$51,202,647	\$56,465,866	\$61,231,038	\$61,433,331	\$49,174,557



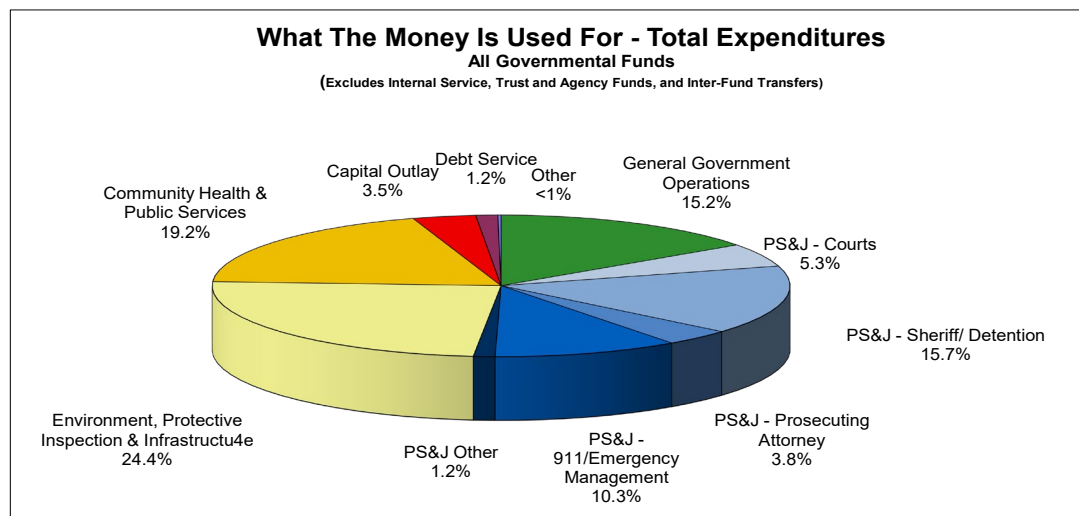
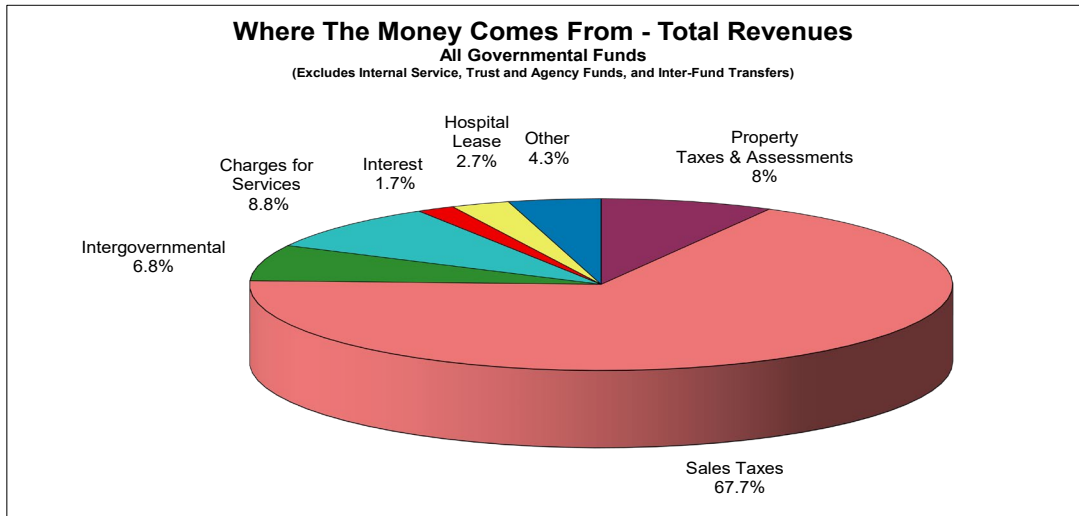
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- 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 (2019-2021)

# Financial Summaries cont'd

## 2021 Budget – All Governmental Funds

(Excluding Capital Project Funds)



### Where The Money Comes From

Property Taxes & Assessments	\$ 5,755,880
Sales Taxes	48,991,000
Intergovernmental	4,913,009
Charges for Services	6,398,227
Interest	1,255,729
Hospital Lease	1,950,000
Other	3,082,379
<b>Total Revenues</b>	<b>\$ 72,346,224</b>
Other Financing Sources	1,054,639
Fund Balance Used for Operations	12,938,049
<b>Total Financing Sources</b>	<b>\$ 86,338,912</b>

### What The Money Is Used For

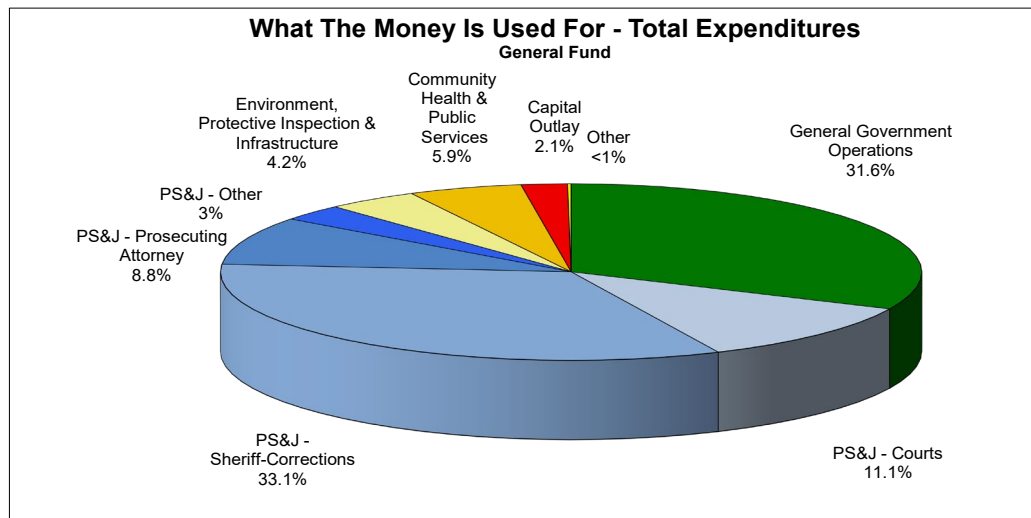
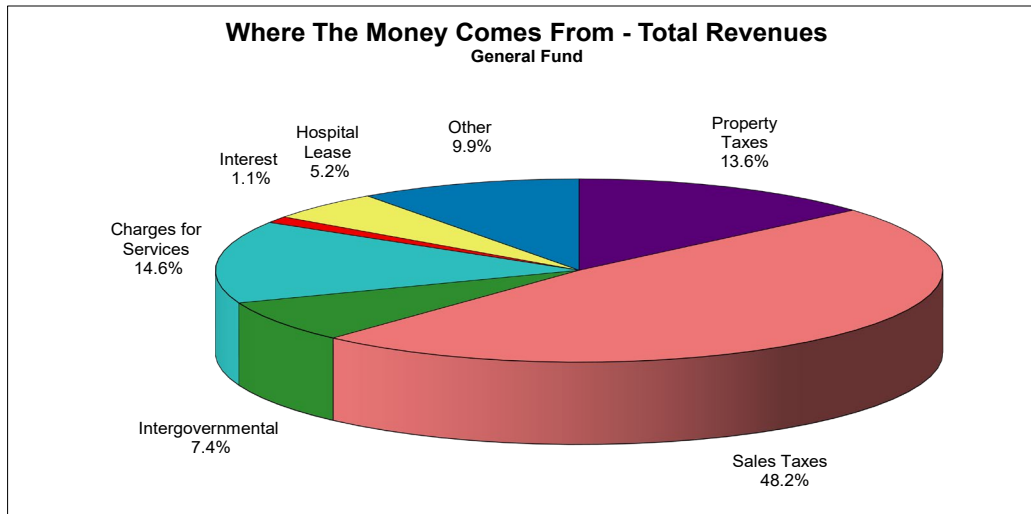
General Government Operations	\$ 12,916,869	**
PS&J - Courts	4,491,599	
PS&J - Sheriff/ Detention	13,307,941	
PS&J - Prosecuting Attorney	3,188,847	
PS&J - 911/Emergency Management	8,796,347	
PS&J - Other	1,017,562	***
Environment, Protective Inspection & Infrastructure	20,656,955	
Community Health & Public Services	16,262,806	
Capital Outlay	2,999,338	
Debt Service	1,036,783	
Other	157,253	
<b>Total Expenditures</b>	<b>\$ 84,832,300</b>	
Total Other Financing Uses	911,636	
<b>Total Financial Uses</b>	<b>\$ 85,743,936</b>	

\*\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records

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

# Financial Summaries cont'd

## 2021 Budget – General Fund (Major Fund)



### Where The Money Comes From

Property Taxes	\$ 3,985,700
Sales Taxes	14,123,000
Intergovernmental	2,171,017
Charges for Services	4,266,196
Interest	337,131
Hospital Lease	1,520,000
Other	2,902,095
<b>Total Revenues</b>	<b>\$ 29,305,139</b>
Other Financing Sources	40,399
Fund Balance Used for Operations	2,308,542
<b>Total Financing Sources</b>	<b>\$ 31,654,080</b>

### What The Money Is Used for

General Government Operations	\$ 10,101,922	**
PS&J - Courts	3,547,668	
PS&J - Sheriff/Detention	10,523,290	
PS&J - Prosecuting Attorney	2,804,520	
PS&J - Other	946,262	***
Environment, Protective Inspection & Infrastructure	1,341,571	
Community Health & Public Services	1,662,724	
Capital Outlay	673,123	
Debt Service	-	
Other	53,000	
<b>Total Expenditures</b>	<b>31,654,080</b>	
Total Other Financing Uses	-	
<b>Total Financial Uses</b>	<b>\$ 31,654,080</b>	

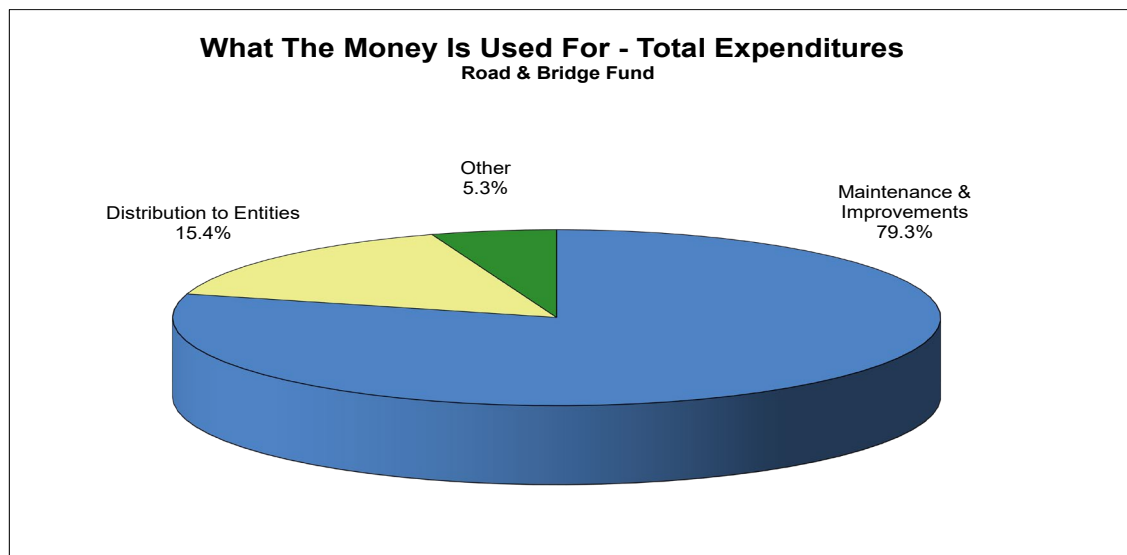
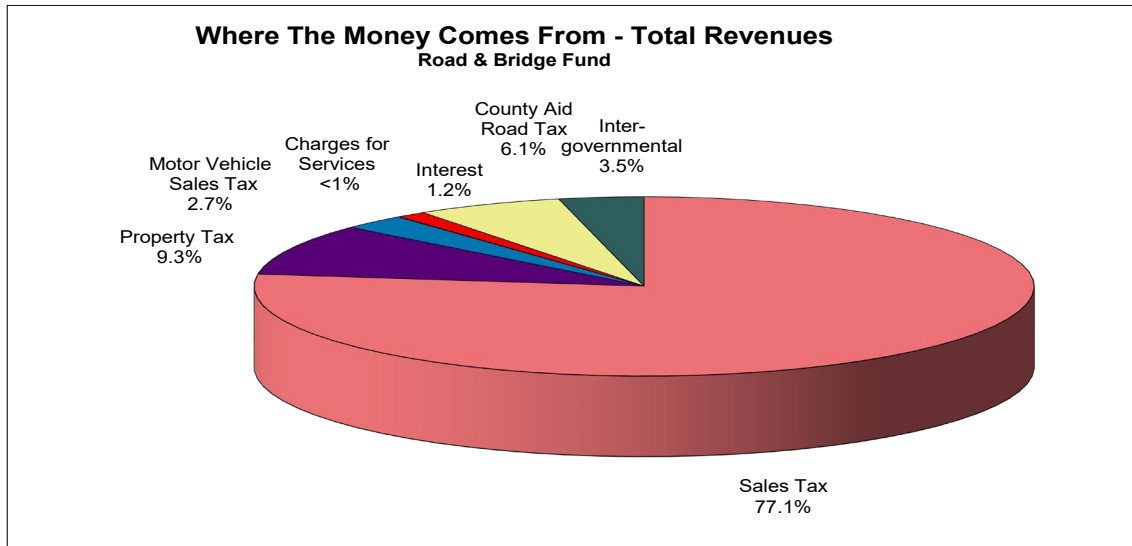
\*\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

\*\*\* Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch



# Financial Summaries cont'd

## 2021 Budget – Road & Bridge Fund (Major Fund)



### Where The Money Comes From

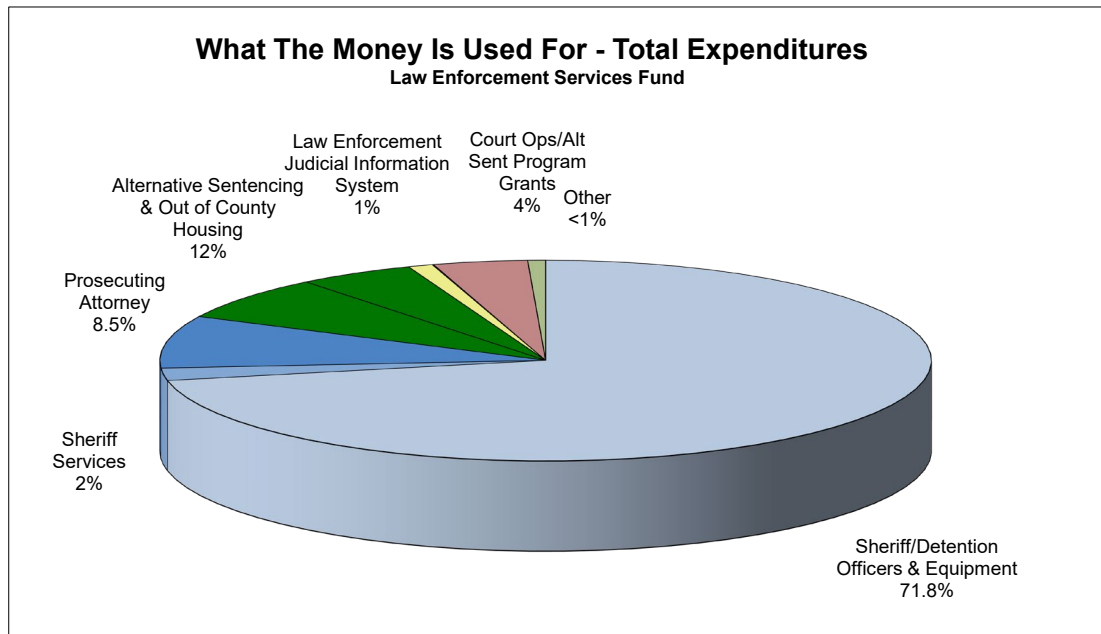
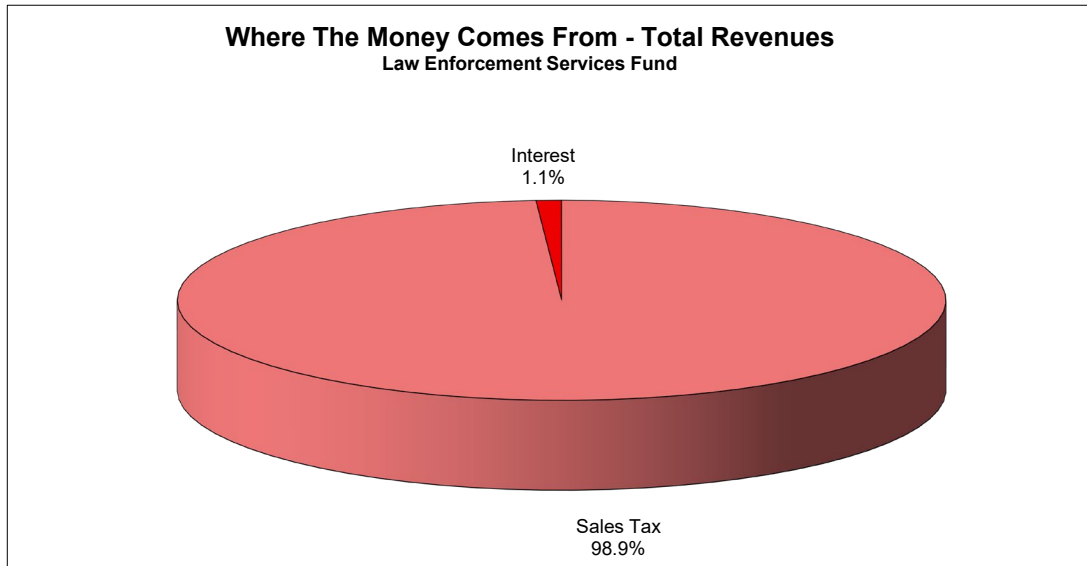
Sales Tax	\$ 14,111,000
Property Tax	1,697,175
Motor Vehicle Sales Tax	489,750
Charges for Services	7,505
Interest & Other	225,970
County Aid Road Tax	1,114,000
Intergovernmental	643,851
<b>Total Revenues</b>	<b>\$ 18,289,251</b>
Other Financing Sources	100,525
Fund Balance Used for Operations	1,860,203
<b>Total Financing Sources</b>	<b>\$ 20,249,979</b>

### What The Money Is Used for

Property Tax Distribution	\$ 284,600
Sales Tax Distribution	2,756,910
Road Maintenance	6,009,746
Fleet Maintenance Operations	1,643,271
Traffic/Sign	385,231
Infrastructure Preservation/Rehab	5,700,000
Design & Construction	361,473
Stormwater Administration	154,950
R&B & RM Administration	554,545
Engineering	1,127,243
Administrative Services Charge	675,000
Facilities Maintenance/Custodial	123,820
Facility Repair & Replacement	150,000
Insurance Activity	233,000
CART/MV Distribution to Road District	80,190
Other	10,000
<b>Total Expenditures</b>	<b>\$ 20,249,979</b>
Total Other Financing Uses	-
<b>Total Financial Uses</b>	<b>\$ 20,249,979</b>

# Financial Summaries cont'd

## 2021 Budget– Law Enforcement Services Fund (Major Fund)



### Where The Money Comes From

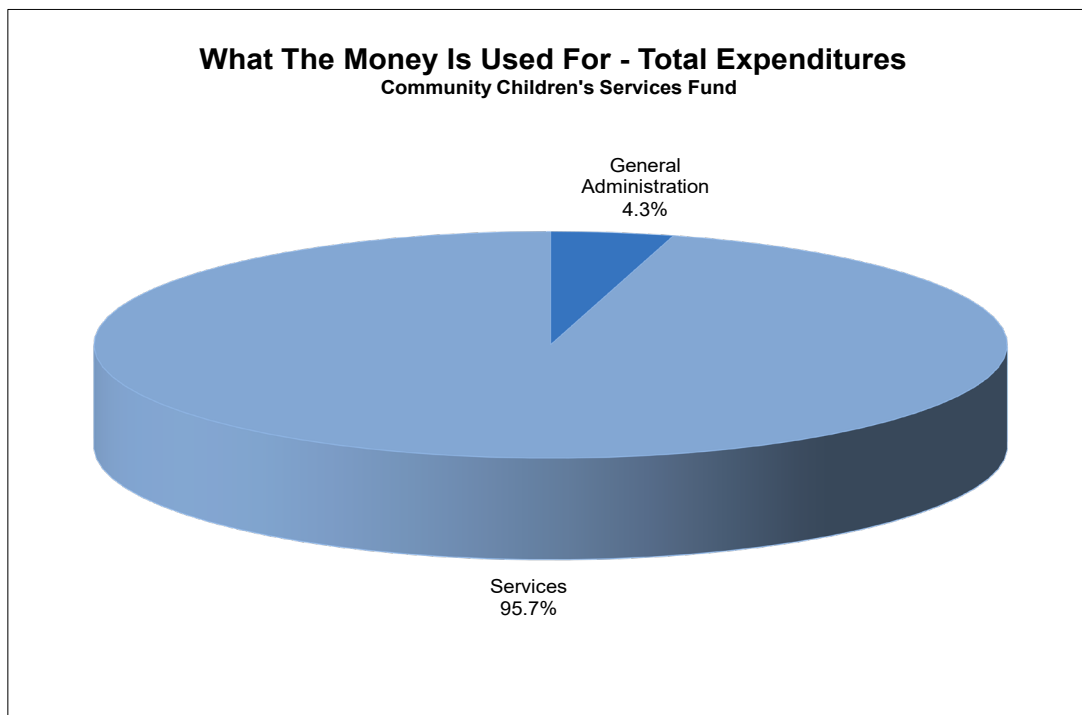
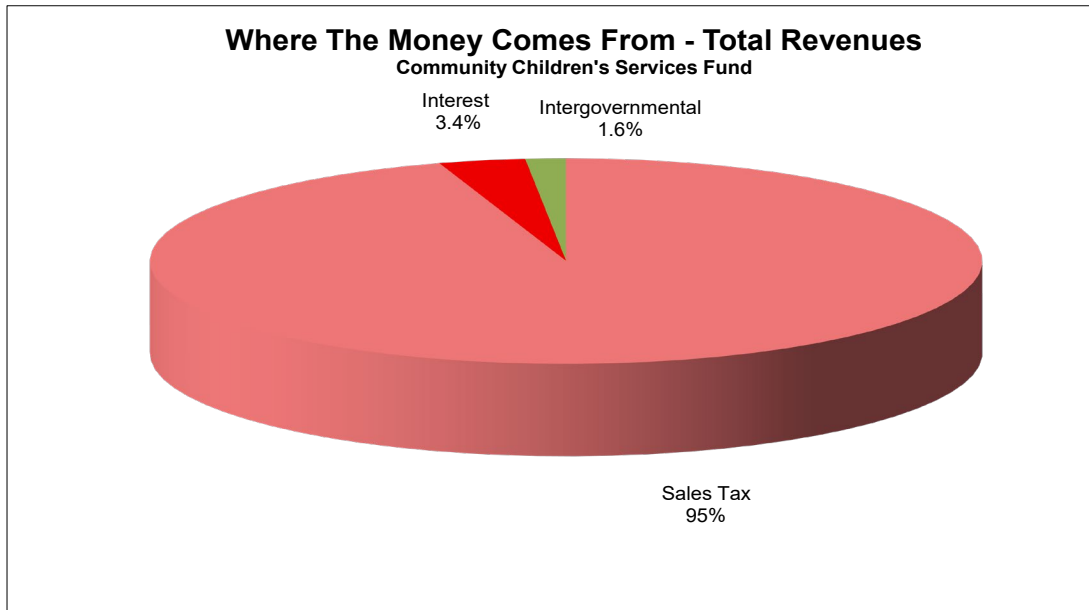
Sales Tax	\$3,528,000
Charges for Services	500
Interest	37,600
Total Revenues	<u>\$3,566,100</u>
Other Financing Sources	40,978
Fund Balance Used for Operations	301,778
Total Financing Sources	<u>\$3,908,856</u>

### What The Money Is Used For

Sheriff/Detention Officers & Equipment	\$2,782,905
Sheriff/Detention Administration	\$79,255
Prosecuting Attorney	336,799
Alternative Sentencing	283,751
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	41,500
Law Enforcement Judicial Information System-Court	2,100
Court Ops/Alt Sent Program Grants	157,746
Other	29,800
Total Expenditures	<u>\$3,908,856</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$3,908,856</u>

# Financial Summaries cont'd

## 2021 Budget– Community Children's Services Fund (Major Fund)



### Where The Money Comes From

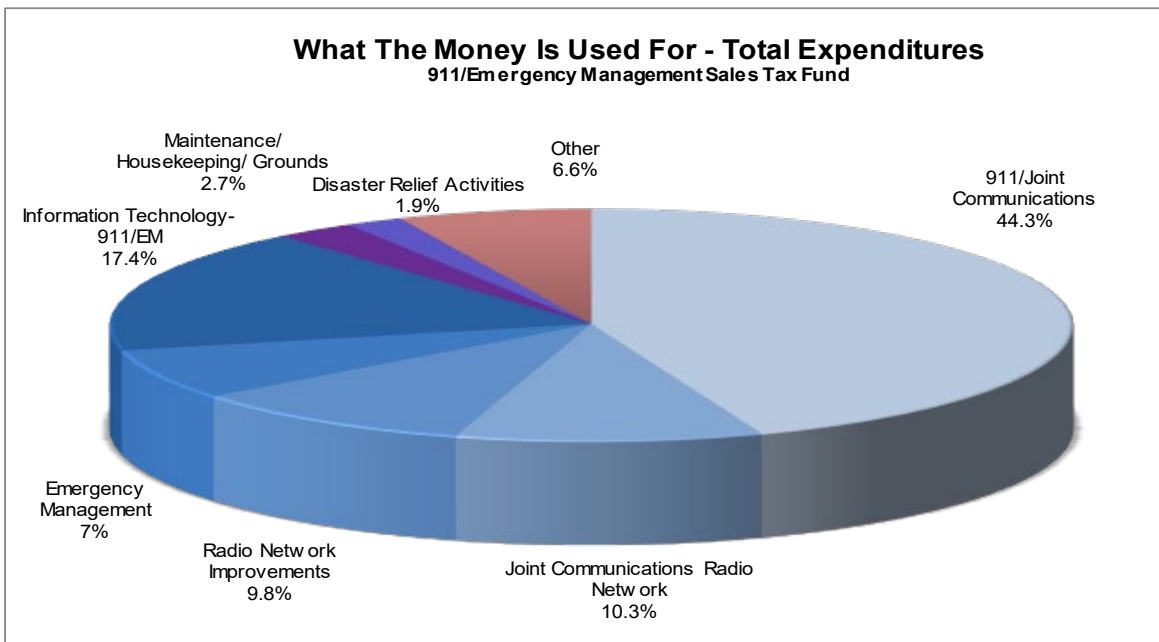
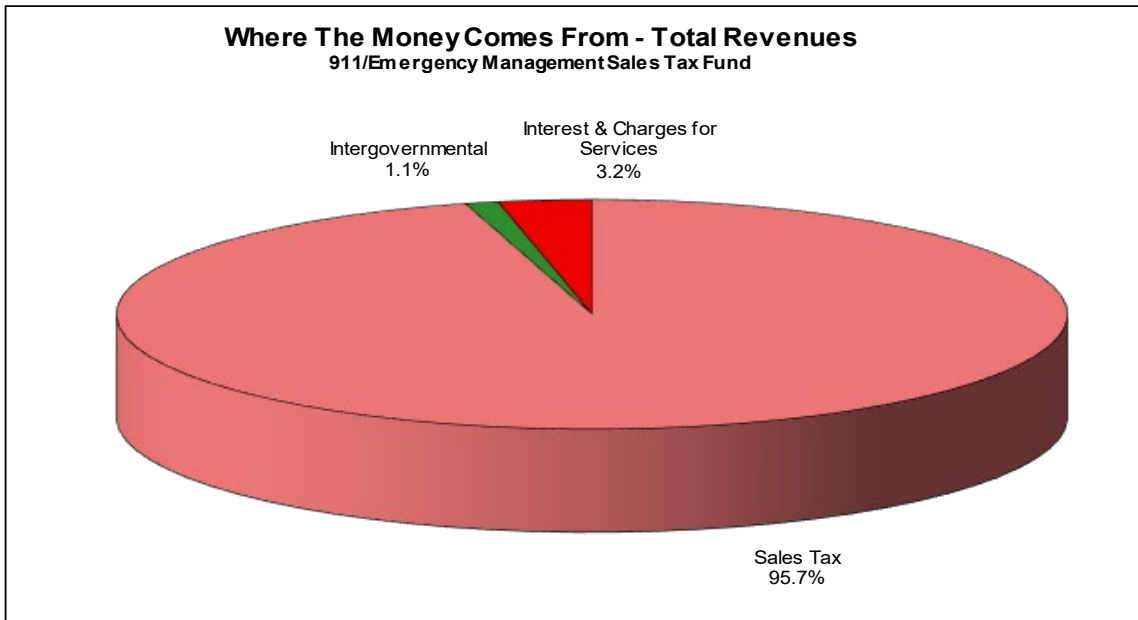
Sales Tax	\$ 6,642,000
Interest	\$ 235,000
Intergovernmental	\$ 110,000
Total Revenues	\$ 6,987,000
Other Financing Sources	-
Fund Balance Used for Operations	6,298,183
Total Financing Sources	\$ 13,285,183

### What The Money Is Used for

General Administration	\$ 576,183
Services	12,709,000
Total Expenditures	\$ 13,285,183
Total Other Financing Uses	-
Total Financial Uses	\$ 13,285,183

# Financial Summaries cont'd

## 2021 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
<b>Total Revenues</b>	<b>\$ 10,748,260</b>
Other Financing Sources	-
Fund Balance Used for Operations	469,241
<b>Total Financing Sources</b>	<b>\$ 11,217,501</b>

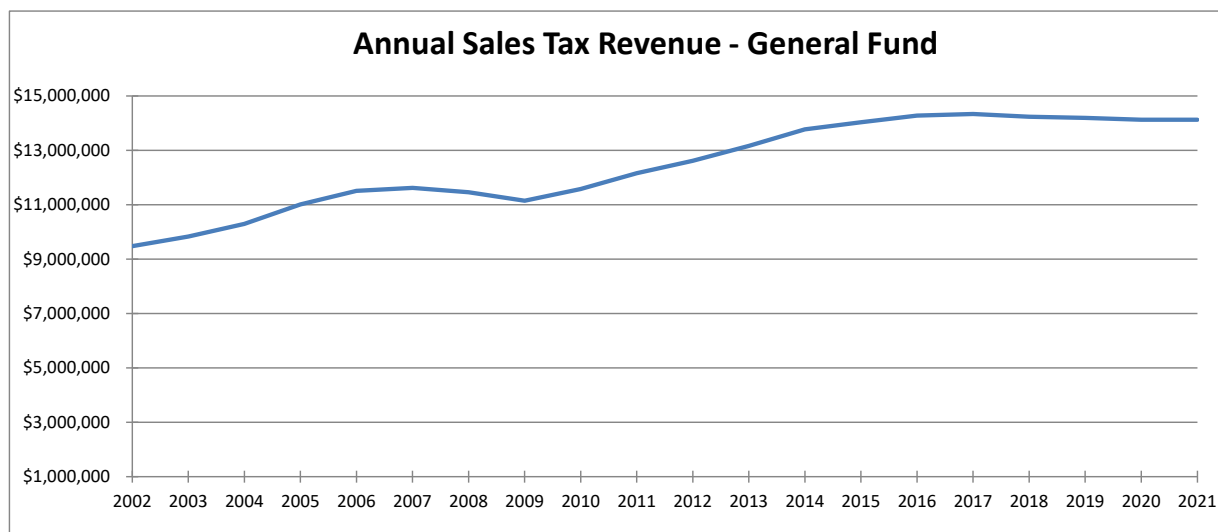
### What The Money Is Used for

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
<b>Total Expenditures</b>	<b>\$ 10,348,214</b>
Total Other Financing Uses	869,287
<b>Total Financial Uses</b>	<b>\$ 11,217,501</b>

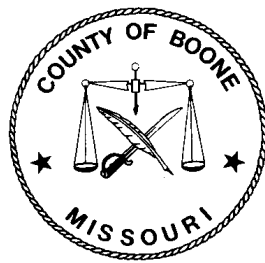
# Financial Summaries cont'd

## Sales Tax

	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>
Sales Tax	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804
Sales Tax Growth Rate		3.6%	4.7%	6.9%	4.5%
	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>
Sales Tax	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077	\$12,162,398
Sales Tax Growth Rate	0.9%	-1.4%	-2.8%	3.9%	5.0%
	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>
Sales Tax	\$12,619,573	\$13,165,037	13,770,424	14,034,684	14,281,327
Sales Tax Growth Rate	3.8%	4.3%	4.6%	1.9%	1.8%
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Estimated</u>	<u>2021 Budget</u>
Sales Tax	14,335,906	14,233,384	14,193,550	14,123,000	14,123,000
Sales Tax Growth Rate	0.4%	-0.7%	-0.3%	-0.5%	0.0%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



# Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

# Governmental Funds

## Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 5,542,336	6,217,400	5,603,925	5,682,875
Assessments	154,288	108,284	132,088	73,005
Sales Taxes	49,783,514	48,994,000	48,991,000	48,991,000
Franchise Taxes	164,802	163,000	163,500	165,000
Licenses and Permits	755,671	742,046	1,004,292	715,664
Intergovernmental	3,970,247	26,936,555	26,873,265	4,913,009
Charges for Services	6,379,422	6,437,470	6,845,203	6,398,227
Fines and Forfeitures	22,469	10,000	8,000	10,000
Interest	2,466,374	1,610,840	1,192,495	1,255,729
Hospital Lease	2,508,196	2,546,500	2,565,382	1,950,000
Other	2,013,809	2,536,649	2,175,540	2,191,715
<b>Total Revenues</b>	<b>73,761,128</b>	<b>96,302,744</b>	<b>95,554,690</b>	<b>72,346,224</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	1,740,745	1,099,547	1,064,216	911,636
Proceeds of Long-Term Debt	3,056	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	225,188	224,343	206,940	143,003
<b>Total Other Financing Sources</b>	<b>1,968,989</b>	<b>1,323,890</b>	<b>1,271,156</b>	<b>1,054,639</b>
<b>Fund Balance Used for Operations</b>	<b>4,911,521</b>	<b>13,953,873</b>	<b>3,522,802</b>	<b>12,938,049</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 80,641,638</b>	<b>111,580,507</b>	<b>100,348,648</b>	<b>86,338,912</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 30,129,352	33,080,290	30,630,047	33,300,399
Materials & Supplies	3,281,459	3,788,385	3,877,567	3,776,413
Dues Travel & Training	490,846	851,549	302,257	822,931
Utilities	1,086,187	1,206,778	1,076,278	1,179,842
Vehicle Expense	1,002,539	1,013,090	798,403	1,052,561
Equip & Bldg Maintenance	886,271	1,244,054	1,078,828	1,053,282
Contractual Services	22,141,464	28,066,246	21,793,110	28,912,439
Debt Service (Principal and Interest)	1,133,666	1,126,857	1,126,856	1,036,783
Emergency	-	1,191,607	-	1,252,000
Other	6,831,157	33,355,792	29,963,128	9,446,312
Fixed Asset Additions	4,455,283	5,556,312	4,750,520	2,999,338
<b>Total Expenditures</b>	<b>71,438,224</b>	<b>110,480,960</b>	<b>95,396,994</b>	<b>84,832,300</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	5,485,745	1,099,547	1,101,982	911,636
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>5,485,745</b>	<b>1,099,547</b>	<b>1,101,982</b>	<b>911,636</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 76,923,969</b>	<b>111,580,507</b>	<b>96,498,976</b>	<b>85,743,936</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 83,346,746</b>	<b>82,278,650</b>	<b>82,278,650</b>	<b>78,942,020</b>
Less encumbrances, beginning of year	(3,539,544)	(3,663,500)	(3,663,500)	-
Add encumbrances, end of year	3,665,300	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(1,193,852)	(13,953,873)	326,870	(12,343,073)
<b>FUND BALANCE (GAAP), end of year</b>	<b>82,278,650</b>	<b>64,661,277</b>	<b>78,942,020</b>	<b>66,598,947</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(21,047,612)</b>	<b>(17,486,922)</b>	<b>(17,508,689)</b>	<b>(17,424,390)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 61,231,038</b>	<b>47,174,355</b>	<b>61,433,331</b>	<b>49,174,557</b>



# Governmental Funds

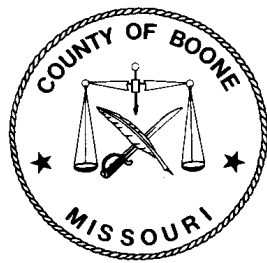
## Fund Statement—General Fund 100 (Major Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 3,887,585	4,534,300	3,926,700	3,985,700
Assessments	-	-	-	-
Sales Taxes	14,193,550	14,123,000	14,123,000	14,123,000
Franchise Taxes	164,802	163,000	163,500	165,000
Licenses and Permits	682,965	673,549	900,362	613,335
Intergovernmental	2,292,705	3,188,265	3,300,331	2,171,017
Charges for Services	4,202,743	4,255,613	4,536,773	4,266,196
Fines and Forfeitures	8,708	10,000	8,000	10,000
Interest	580,074	417,031	319,910	337,131
Hospital Lease	1,952,178	1,981,500	1,996,687	1,520,000
Other	1,958,138	2,472,439	2,090,010	2,113,760
<b>Total Revenues</b>	<b>29,923,448</b>	<b>31,818,697</b>	<b>31,365,273</b>	<b>29,305,139</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	144,600	187,136	151,806	38,899
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	39,131	1,500	51,000	1,500
<b>Total Other Financing Sources</b>	<b>183,731</b>	<b>188,636</b>	<b>202,806</b>	<b>40,399</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>2,597,043</b>	<b>-</b>	<b>2,308,542</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 30,107,179</b>	<b>34,604,376</b>	<b>31,568,079</b>	<b>31,654,080</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 17,955,498	19,325,174	18,250,093	19,102,659
Materials & Supplies	688,179	1,087,122	963,668	1,005,719
Dues Travel & Training	242,942	421,074	166,641	415,682
Utilities	556,207	604,530	544,743	580,306
Vehicle Expense	373,364	343,824	266,178	323,277
Equip & Bldg Maintenance	244,415	359,595	325,338	335,940
Contractual Services	2,972,260	3,906,339	3,197,941	3,417,309
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	822,847	-	850,000
Other	4,600,463	6,332,004	5,668,521	4,950,065
Fixed Asset Additions	1,847,900	1,390,122	1,035,651	673,123
<b>Total Expenditures</b>	<b>29,481,228</b>	<b>34,592,631</b>	<b>30,418,774</b>	<b>31,654,080</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	580,558	11,745	11,745	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>580,558</b>	<b>11,745</b>	<b>11,745</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 30,061,786</b>	<b>34,604,376</b>	<b>30,430,519</b>	<b>31,654,080</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 18,941,809</b>	<b>19,698,391</b>	<b>19,698,391</b>	<b>19,782,941</b>
Less encumbrances, beginning of year	(341,821)	(1,053,010)	(1,053,010)	-
Add encumbrances, end of year	1,053,010	-	-	-
Fund Balance Increase (Decrease) resulting from operations	45,393	(2,597,043)	1,137,560	(2,308,542)
<b>FUND BALANCE (GAAP), end of year</b>	<b>19,698,391</b>	<b>16,048,338</b>	<b>19,782,941</b>	<b>17,474,399</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(1,396,685)</b>	<b>(343,675)</b>	<b>(343,675)</b>	<b>(343,675)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 18,301,706</b>	<b>15,704,663</b>	<b>19,439,266</b>	<b>17,130,724</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>62.08%</b>	<b>45.40%</b>	<b>63.91%</b>	<b>54.12%</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 1,654,751	1,683,100	1,677,225	1,697,175
Assessments	-	-	-	-
Sales Taxes	14,722,991	14,111,000	14,111,000	14,111,000
Franchise Taxes	-	-	-	-
Licenses and Permits	9,848	9,375	11,180	10,175
Intergovernmental	1,299,540	1,864,570	1,867,871	2,247,601
Charges for Services	36,096	7,765	47,181	7,505
Fines and Forfeitures	-	-	-	-
Interest	476,198	299,025	161,729	161,825
Hospital Lease	-	-	-	-
Other	32,346	57,125	61,679	53,970
<b>Total Revenues</b>	<b>18,231,770</b>	<b>18,031,960</b>	<b>17,937,865</b>	<b>18,289,251</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	142,592	165,750	100,451	100,525
<b>Total Other Financing Sources</b>	<b>142,592</b>	<b>165,750</b>	<b>100,451</b>	<b>100,525</b>
<b>Fund Balance Used for Operations</b>	<b>4,287,369</b>	<b>2,744,815</b>	<b>-</b>	<b>1,860,203</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 22,661,731</b>	<b>20,942,525</b>	<b>18,038,316</b>	<b>20,249,979</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 4,263,207	4,405,740	4,371,891	4,862,910
Materials & Supplies	2,267,569	2,152,865	2,042,902	2,214,273
Dues Travel & Training	28,077	46,675	11,536	38,257
Utilities	98,740	115,262	104,457	125,372
Vehicle Expense	613,943	637,134	515,788	699,789
Equip & Bldg Maintenance	324,139	334,143	262,854	270,169
Contractual Services	10,145,303	9,068,679	5,287,928	9,891,608
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	830,121	2,917,702	2,786,638	963,006
Fixed Asset Additions	590,632	1,014,325	826,579	934,595
<b>Total Expenditures</b>	<b>19,161,731</b>	<b>20,942,525</b>	<b>16,210,573</b>	<b>20,249,979</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	3,500,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 22,661,731</b>	<b>20,942,525</b>	<b>16,210,573</b>	<b>20,249,979</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 16,814,660</b>	<b>13,157,906</b>	<b>13,157,906</b>	<b>14,136,461</b>
Less encumbrances, beginning of year	(218,573)	(849,188)	(849,188)	-
Add encumbrances, end of year	849,188	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,287,369)	(2,744,815)	1,827,743	(1,860,203)
<b>FUND BALANCE (GAAP), end of year</b>	<b>13,157,906</b>	<b>9,563,903</b>	<b>14,136,461</b>	<b>12,276,258</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(7,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 6,157,906</b>	<b>4,563,903</b>	<b>9,136,461</b>	<b>7,276,258</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>32.14%</b>	<b>21.79%</b>	<b>56.36%</b>	<b>35.93%</b>



# Governmental Funds

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

	Departments funded by Road & Bridge Sales Tax				
	2040 R&B Road Maintenance	2041 Resource Mgt Infrastructure Preservat/Rehab	2042 R&B Fleet Maintenance Operations	2043 R&B Traffic & Sign Operations	2044 R&B Administration
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	33,751	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	124,700	-	29,795	-	-
<b>Total Revenues</b>	<b>\$ 158,451</b>	<b>\$ -</b>	<b>\$ 29,795</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
Personal Services	2,619,037	-	616,476	368,471	269,996
Materials & Supplies	2,142,338	-	32,354	16,592	6,048
Dues Travel & Training	8,510	-	5,332	18	6,234
Utilities	8,166	-	12,168	-	4,200
Vehicle Expense	-	-	685,108	-	-
Equip & Bldg Maintenance	-	-	235,000	-	1,893
Contractual Services	185,600	5,700,000	15,333	150	25,677
Emergency	150,000	-	-	-	-
Other	2,500	-	500	-	11,970
Fixed Asset Additions	893,595	-	41,000	-	-
<b>Total Expenditures</b>	<b>\$ 6,009,746</b>	<b>\$ 5,700,000</b>	<b>\$ 1,643,271</b>	<b>\$ 385,231</b>	<b>\$ 326,018</b>

### FUND BALANCE USED FOR OPERATIONS

# Governmental Funds

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

### Departments funded by Road & Bridge Sales Tax

2045 Resource Mgmt Road Inspection	2046 Resource Mgmt Stormwater Planning	2047 R&B Facilities Maintenance/ Custodial	2048 Insurance Claim Activity	2049 R&B Non-Departmental	2081 Resource Management Administration	2082 Resource Management Engineering	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,697,175	\$ -	\$ -	\$ 1,697,175
-	-	-	-	14,111,000	-	-	14,111,000
8,000	2,175	-	-	-	-	-	10,175
-	-	-	-	1,625,850	-	588,000	2,247,601
5	200	-	-	7,300	-	-	7,505
-	-	-	-	-	-	-	-
-	-	-	-	161,825	-	-	161,825
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	154,495
<b>\$ 8,005</b>	<b>\$ 2,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,603,150</b>	<b>\$ -</b>	<b>\$ 588,000</b>	<b>\$ 18,389,776</b>
268,249	131,534	-	-	-	73,116	516,031	4,862,910
2,496	3,853	2,500	-	-	3,131	4,961	2,214,273
1,066	4,041	-	-	-	309	12,747	38,257
4,416	665	89,709	-	-	492	5,556	125,372
10,980	925	-	-	-	-	2,776	699,789
200	2,082	29,311	-	-	1,139	544	270,169
23,634	4,244	600	233,000	3,121,700	156	581,514	9,891,608
-	-	-	-	-	100,000	-	250,000
50,432	7,606	151,700	-	685,000	50,184	3,114	963,006
-	-	-	-	-	-	-	934,595
<b>\$ 361,473</b>	<b>\$ 154,950</b>	<b>\$ 273,820</b>	<b>\$ 233,000</b>	<b>\$ 3,806,700</b>	<b>\$ 228,527</b>	<b>\$ 1,127,243</b>	<b>\$ 20,249,979</b>
							<b>\$ 1,860,203</b>



# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,545,740	3,528,000	3,528,000	3,528,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	183	500	500	500
Fines and Forfeitures	-	-	-	-
Interest	83,337	53,100	37,419	37,600
Hospital Lease	-	-	-	-
Other	2,359	-	2,059	-
<b>Total Revenues</b>	<b>3,631,619</b>	<b>3,581,600</b>	<b>3,567,978</b>	<b>3,566,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	6,202	6,201	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	42,511	57,093	53,524	40,978
<b>Total Other Financing Sources</b>	<b>42,511</b>	<b>63,295</b>	<b>59,725</b>	<b>40,978</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>486,001</b>	<b>195,969</b>	<b>301,778</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,674,130</b>	<b>4,130,896</b>	<b>3,823,672</b>	<b>3,908,856</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 2,558,200	2,828,397	2,639,991	2,796,941
Materials & Supplies	103,672	154,015	143,144	143,993
Dues Travel & Training	15,264	33,747	11,389	30,295
Utilities	57,832	60,391	58,650	58,337
Vehicle Expense	16	50	20	-
Equip & Bldg Maintenance	47,317	66,386	47,650	52,033
Contractual Services	347,760	322,175	289,462	309,742
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,300	-	25,000
Other	(2,739)	53,237	34,357	47,573
Fixed Asset Additions	458,122	608,198	599,009	444,942
<b>Total Expenditures</b>	<b>3,585,444</b>	<b>4,130,896</b>	<b>3,823,672</b>	<b>3,908,856</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,585,444</b>	<b>4,130,896</b>	<b>3,823,672</b>	<b>3,908,856</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,818,603</b>	<b>2,810,102</b>	<b>2,810,102</b>	<b>2,529,283</b>
Less encumbrances, beginning of year	(182,037)	(84,850)	(84,850)	-
Add encumbrances, end of year	84,850	-	-	-
Fund Balance Increase (Decrease) resulting from operations	88,686	(486,001)	(195,969)	(301,778)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,810,102</b>	<b>2,239,251</b>	<b>2,529,283</b>	<b>2,227,505</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(1,352,450)</b>	<b>(1,267,600)</b>	<b>(1,267,600)</b>	<b>(1,267,600)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,457,652</b>	<b>971,651</b>	<b>1,261,683</b>	<b>959,905</b>
Net Fund Balance as a percent of expenditures	40.65%	23.52%	33.00%	24.56%

# Governmental Funds

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

### Departments funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904
	Revenue	Sheriff Operations	Detention Operations	Prosecuting Attorney	Alternative Sentencing
<b>REVENUES:</b>					
Taxes	\$ 3,528,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	500
Fines and Forfeitures	-	-	-	-	-
Interest	37,600	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	40,978	-	-	-
<b>Total Revenues</b>	<b>\$ 3,565,600</b>	<b>\$ 40,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>
<b>EXPENDITURES:</b>					
Personal Services	-	1,253,925	828,355	324,529	157,281
Materials & Supplies	-	129,772	2,521	7,000	4,700
Dues Travel & Training	-	17,840	-	3,770	4,685
Utilities	-	32,012	-	1,500	11,180
Vehicle Expense	-	-	-	-	-
Equip & Bldg Maintenance	-	44,702	6,981	-	350
Contractual Services	2,500	21,855	-	-	60,432
Emergency	25,000	-	-	-	-
Other	2,300	-	-	-	45,123
Fixed Asset Additions	-	444,942	-	-	-
<b>Total Expenditures</b>	<b>\$ 29,800</b>	<b>\$ 1,945,048</b>	<b>\$ 837,857</b>	<b>\$ 336,799</b>	<b>\$ 283,751</b>

### REVENUES OVER (UNDER) EXPENDITURES



# Governmental Funds

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

### Departments funded by Law Enforcement Sales Tax

<u>2905 IT Hardware &amp; Software</u>	<u>2906 Contract Inmate Housing</u>	<u>2907 Juvenile Detention</u>	<u>2908 Court/ Altern. Sentencing Programs</u>	<u>2909 Sheriff/ Detention Administration</u>	<u>Fund 290 Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,528,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	500
-	-	-	-	-	-
-	-	-	-	-	37,600
-	-	-	-	-	-
-	-	-	-	-	40,978
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,607,078</u>
-	-	-	157,746	75,105	2,796,941
-	-	-	-	-	143,993
-	-	-	-	4,000	30,295
11,545	-	2,100	-	-	58,337
-	-	-	-	-	-
-	-	-	-	-	52,033
29,955	195,000	-	-	-	309,742
-	-	-	-	-	25,000
-	-	-	-	150	47,573
-	-	-	-	-	444,942
<u>\$ 41,500</u>	<u>\$ 195,000</u>	<u>\$ 2,100</u>	<u>\$ 157,746</u>	<u>\$ 79,255</u>	<u>\$ 3,908,856</u>
					<u>\$ (301,778)</u>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,675,451	6,642,000	6,642,000	6,642,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	160,000	50,000	110,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	462,100	313,000	224,415	235,000
Hospital Lease	-	-	-	-
Other	7,547	-	1,369	-
<b>Total Revenues</b>	<b>7,145,098</b>	<b>7,115,000</b>	<b>6,917,784</b>	<b>6,987,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>25,333</b>	<b>5,326,790</b>	<b>2,720,140</b>	<b>6,298,183</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 7,170,431</b>	<b>12,441,790</b>	<b>9,637,924</b>	<b>13,285,183</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 251,837	292,253	225,898	288,147
Materials & Supplies	3,023	5,970	5,510	6,410
Dues Travel & Training	3,057	14,720	3,647	14,645
Utilities	2,744	4,102	3,126	3,505
Vehicle Expense	41	500	20	-
Equip & Bldg Maintenance	204	1,000	1,000	1,024
Contractual Services	6,580,592	11,489,578	10,180,559	12,334,631
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,720	-	15,000
Other	316,784	620,947	(781,836)	621,821
Fixed Asset Additions	12,149	-	-	-
<b>Total Expenditures</b>	<b>7,170,431</b>	<b>12,441,790</b>	<b>9,637,924</b>	<b>13,285,183</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 7,170,431</b>	<b>12,441,790</b>	<b>9,637,924</b>	<b>13,285,183</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 15,554,635</b>	<b>14,621,791</b>	<b>14,621,791</b>	<b>10,602,079</b>
Less encumbrances, beginning of year	(2,207,083)	(1,299,572)	(1,299,572)	-
Add encumbrances, end of year	1,299,572	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(25,333)	(5,326,790)	(2,720,140)	(6,298,183)
<b>FUND BALANCE (GAAP), end of year</b>	<b>14,621,791</b>	<b>7,995,429</b>	<b>10,602,079</b>	<b>4,303,896</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 14,621,791</b>	<b>7,995,429</b>	<b>10,602,079</b>	<b>4,303,896</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>203.92%</b>	<b>64.26%</b>	<b>110.00%</b>	<b>32.40%</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,635,918	10,583,000	10,583,000	10,583,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	79,383	120,510	111,890	120,510
Charges for Services	-	750	130	300
Fines and Forfeitures	-	-	-	-
Interest	571,840	340,000	299,995	340,000
Hospital Lease	-	-	-	-
Other	6,129	-	14,705	16,800
<b>Total Revenues</b>	<b>11,293,270</b>	<b>11,044,260</b>	<b>11,009,720</b>	<b>11,060,610</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	954	-	110	-
<b>Total Other Financing Sources</b>	<b>954</b>	<b>-</b>	<b>110</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>752,301</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 11,294,224</b>	<b>11,796,561</b>	<b>11,009,830</b>	<b>11,060,610</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 4,025,067	5,002,510	4,105,374	5,075,829
Materials & Supplies	86,793	190,967	542,211	203,227
Dues Travel & Training	139,864	199,225	63,827	182,224
Utilities	361,502	410,503	362,158	406,958
Vehicle Expense	12,724	24,182	14,397	22,995
Equip & Bldg Maintenance	260,457	465,339	431,586	381,466
Contractual Services	752,230	912,954	863,655	988,610
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	96,580	-	100,000
Other	642,696	1,315,464	748,405	1,360,688
Fixed Asset Additions	572,110	2,309,550	2,124,561	870,900
<b>Total Expenditures</b>	<b>6,853,443</b>	<b>10,927,274</b>	<b>9,256,174</b>	<b>9,592,897</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	870,587	869,287	869,287	872,737
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>870,587</b>	<b>869,287</b>	<b>869,287</b>	<b>872,737</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 7,724,030</b>	<b>11,796,561</b>	<b>10,125,461</b>	<b>10,465,634</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 19,047,164</b>	<b>22,302,783</b>	<b>22,302,783</b>	<b>23,029,929</b>
Less encumbrances, beginning of year	(471,798)	(157,223)	(157,223)	-
Add encumbrances, end of year	157,223	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,570,194	(752,301)	884,369	594,976
<b>FUND BALANCE (GAAP), end of year</b>	<b>22,302,783</b>	<b>21,393,259</b>	<b>23,029,929</b>	<b>23,624,905</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 12,002,783</b>	<b>11,093,259</b>	<b>12,729,929</b>	<b>13,324,905</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>175.14%</b>	<b>101.52%</b>	<b>137.53%</b>	<b>138.90%</b>

# 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 Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Administration</u>	<u>Radio Network</u>
<b>REVENUES:</b>					
Taxes	\$ 10,583,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	510	120,000	-	-
Charges for Services	-	300	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	16,000	-	-	-	800
<b>Total Revenues</b>	<b>\$ 10,939,000</b>	<b>\$ 810</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 800</b>
<b>EXPENDITURES:</b>					
Personal Services	-	3,422,924	439,179	-	218,200
Materials & Supplies	-	15,650	62,917	900	23,675
Dues Travel & Training	-	62,110	18,498	-	3,552
Utilities	-	111,780	9,060	-	54,600
Vehicle Expense	-	-	7,630	-	6,965
Equip & Bldg Maintenance	-	2,200	118,800	-	73,465
Contractual Services	-	5,025	500	1,290	284,501
Emergency	100,000	-	-	-	-
Other	504,800	1,050	6,255	-	50,500
Fixed Asset Additions	-	-	185,000	-	-
<b>Total Expenditures</b>	<b>\$ 604,800</b>	<b>\$ 3,620,739</b>	<b>\$ 847,839</b>	<b>\$ 2,190</b>	<b>\$ 715,458</b>

### REVENUES OVER (UNDER) EXPENDITURES

# Governmental Funds

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

### Departments funded by 911/Emergency Management Fund

2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	2708 Information Technology Hardware/ Software	2709 Information Technology Technical Support	2711 Joint Communication Administration	2712 Insurance Activity	Fund 270 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,583,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	120,510
-	-	-	-	-	-	-	300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,800
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,060,610</u>
-	-	-	-	457,110	538,416	-	5,075,829
69,600	-	-	19,765	-	10,720	-	203,227
-	-	-	-	23,410	74,654	-	182,224
126,898	-	-	36,280	3,180	65,160	-	406,958
-	-	-	-	-	8,400	-	22,995
30,305	-	-	153,711	-	2,985	-	381,466
11,330	16,600	-	470,429	13,715	102,470	82,750	988,610
-	-	-	-	-	-	-	100,000
164,549	-	500,000	-	500	133,034	-	1,360,688
-	668,800	-	10,500	6,600	-	-	870,900
<u>\$ 402,682</u>	<u>\$ 685,400</u>	<u>\$ 500,000</u>	<u>\$ 690,685</u>	<u>\$ 504,515</u>	<u>\$ 935,839</u>	<u>\$ 82,750</u>	<u>\$ 9,592,897</u>
							<u>\$ 1,467,713</u>

# Governmental Funds

## Fund Statement–Recovery Act Stimulus 298 (Major Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	21,171,910	21,171,910	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,400	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	<b>21,171,910</b>	<b>21,174,310</b>	-
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	-	-	-	-
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	\$ -	<b>21,171,910</b>	<b>21,174,310</b>	-
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	122,754	122,754	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	21,049,156	21,051,556	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	-	<b>21,171,910</b>	<b>21,174,310</b>	-
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>TOTAL FINANCIAL USES</b>	\$ -	<b>21,171,910</b>	<b>21,174,310</b>	-
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	-	-	-	-
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	\$ -	-	-	-
<b>Net Fund Balance as a percent of expenditures</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

# Governmental Funds

## Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	9,864	7,000	4,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	62,858	59,122	92,750	92,154
Intergovernmental	295,856	430,376	370,339	263,881
Charges for Services	2,140,400	2,172,842	2,260,619	2,123,726
Fines and Forfeitures	13,761	-	-	-
Interest	268,511	174,079	134,160	133,178
Hospital Lease	556,018	565,000	568,695	430,000
Other	7,290	7,085	5,718	7,185
<b>Total Revenues</b>	<b>3,354,558</b>	<b>3,415,504</b>	<b>3,436,281</b>	<b>3,054,124</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	625,558	36,922	36,922	-
Proceeds of Long-Term Debt	3,056	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	1,855	-
<b>Total Other Financing Sources</b>	<b>628,614</b>	<b>36,922</b>	<b>38,777</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>598,819</b>	<b>1,845,550</b>	<b>427,087</b>	<b>2,085,044</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 4,581,991</b>	<b>5,297,976</b>	<b>3,902,145</b>	<b>5,139,168</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,075,543	1,226,216	1,036,800	1,173,913
Materials & Supplies	132,223	197,446	180,132	202,791
Dues Travel & Training	61,642	136,108	45,217	141,828
Utilities	9,162	11,990	3,144	5,364
Vehicle Expense	2,451	7,400	2,000	6,500
Equip & Bldg Maintenance	9,739	17,591	10,400	12,650
Contractual Services	1,343,319	2,243,767	1,850,811	1,970,539
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	5,160	-	12,000
Other	438,942	1,062,708	450,914	1,498,906
Fixed Asset Additions	974,370	234,117	164,720	75,778
<b>Total Expenditures</b>	<b>4,047,391</b>	<b>5,142,503</b>	<b>3,744,138</b>	<b>5,100,269</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	534,600	155,473	158,007	38,899
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>534,600</b>	<b>155,473</b>	<b>158,007</b>	<b>38,899</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 4,581,991</b>	<b>5,297,976</b>	<b>3,902,145</b>	<b>5,139,168</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 9,406,251</b>	<b>8,910,657</b>	<b>8,910,657</b>	<b>8,263,913</b>
Less encumbrances, beginning of year	(118,232)	(219,657)	(219,657)	-
Add encumbrances, end of year	221,457	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(598,819)	(1,845,550)	(427,087)	(2,085,044)
<b>FUND BALANCE (GAAP), end of year</b>	<b>8,910,657</b>	<b>6,845,450</b>	<b>8,263,913</b>	<b>6,178,869</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(221,457)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 8,689,200</b>	<b>6,845,450</b>	<b>8,263,913</b>	<b>6,178,869</b>

# Governmental Funds

## Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	211,950	211,950	183,437	183,437
Charges for Services	1,313,973	1,300,000	1,311,206	1,315,000
Fines and Forfeitures	-	-	-	-
Interest	55,607	40,855	29,130	29,150
Hospital Lease	-	-	-	-
Other	5,433	5,800	3,986	5,800
<b>Total Revenues</b>	<b>1,586,963</b>	<b>1,558,605</b>	<b>1,527,759</b>	<b>1,533,387</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>91,290</b>	<b>282,481</b>	<b>7,985</b>	<b>563,436</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,678,253</b>	<b>1,841,086</b>	<b>1,535,744</b>	<b>2,096,823</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 980,129	1,155,392	977,661	1,100,015
Materials & Supplies	88,014	120,417	127,450	145,980
Dues Travel & Training	4,154	25,985	6,261	26,000
Utilities	6,553	7,340	1,520	2,540
Vehicle Expense	2,435	7,100	2,000	6,500
Equip & Bldg Maintenance	8,347	16,076	10,000	11,600
Contractual Services	228,917	146,265	78,714	246,124
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	5,160	-	12,000
Other	279,736	277,427	275,084	524,131
Fixed Asset Additions	79,968	79,924	57,054	21,933
<b>Total Expenditures</b>	<b>1,678,253</b>	<b>1,841,086</b>	<b>1,535,744</b>	<b>2,096,823</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,678,253</b>	<b>1,841,086</b>	<b>1,535,744</b>	<b>2,096,823</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,377,909</b>	<b>2,360,390</b>	<b>2,360,390</b>	<b>2,278,634</b>
Less encumbrances, beginning of year	-	(73,771)	(73,771)	-
Add encumbrances, end of year	73,771	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(91,290)	(282,481)	(7,985)	(563,436)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,360,390</b>	<b>2,004,138</b>	<b>2,278,634</b>	<b>1,715,198</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(73,771)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,286,619</b>	<b>2,004,138</b>	<b>2,278,634</b>	<b>1,715,198</b>



# Governmental Funds

## Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,157	21,500	20,000	20,500
Fines and Forfeitures	-	-	-	-
Interest	858	540	450	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>24,015</b>	<b>22,040</b>	<b>20,450</b>	<b>20,950</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,983</b>	<b>1,960</b>	<b>2,844</b>	<b>1,050</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 25,998</b>	<b>24,000</b>	<b>23,294</b>	<b>22,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	25,998	24,000	23,294	22,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>25,998</b>	<b>24,000</b>	<b>23,294</b>	<b>22,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 25,998</b>	<b>24,000</b>	<b>23,294</b>	<b>22,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,516</b>	<b>30,533</b>	<b>30,533</b>	<b>27,689</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,983)	(1,960)	(2,844)	(1,050)
<b>FUND BALANCE (GAAP), end of year</b>	<b>30,533</b>	<b>28,573</b>	<b>27,689</b>	<b>26,639</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 30,533</b>	<b>28,573</b>	<b>27,689</b>	<b>26,639</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,627	-	8,510	8,510
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	422	-	195	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,049</b>	<b>-</b>	<b>8,705</b>	<b>8,510</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>5,466</b>	<b>5,150</b>	<b>-</b>	<b>5,840</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 14,515</b>	<b>5,150</b>	<b>8,705</b>	<b>14,350</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	8,210	4,700	4,655	-
Dues Travel & Training	5,951	-	-	14,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	216	300	216	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	150	112	300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>14,515</b>	<b>5,150</b>	<b>4,983</b>	<b>14,350</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 14,515</b>	<b>5,150</b>	<b>4,983</b>	<b>14,350</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 18,563</b>	<b>13,097</b>	<b>13,097</b>	<b>16,819</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,466)	(5,150)	3,722	(5,840)
<b>FUND BALANCE (GAAP), end of year</b>	<b>13,097</b>	<b>7,947</b>	<b>16,819</b>	<b>10,979</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 13,097</b>	<b>7,947</b>	<b>16,819</b>	<b>10,979</b>

# Governmental Funds

## Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	211,589	230,000	216,420	216,420
Fines and Forfeitures	-	-	-	-
Interest	10,640	7,904	5,611	5,611
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>222,229</b>	<b>237,904</b>	<b>222,031</b>	<b>222,031</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>22,909</b>	<b>129,446</b>	<b>23,250</b>	<b>115,709</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 245,138</b>	<b>367,350</b>	<b>245,281</b>	<b>337,740</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 36,307	2,124	178	2,122
Materials & Supplies	1,701	900	900	900
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,590	13,825	6,775	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	73,660	202,995	108,255	291,510
Fixed Asset Additions	2,794	25,678	7,345	18,333
<b>Total Expenditures</b>	<b>118,277</b>	<b>256,572</b>	<b>134,503</b>	<b>337,740</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	126,861	110,778	110,778	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>126,861</b>	<b>110,778</b>	<b>110,778</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 245,138</b>	<b>367,350</b>	<b>245,281</b>	<b>337,740</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 421,200</b>	<b>398,291</b>	<b>398,291</b>	<b>375,041</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,909)	(129,446)	(23,250)	(115,709)
<b>FUND BALANCE (GAAP), end of year</b>	<b>398,291</b>	<b>268,845</b>	<b>375,041</b>	<b>259,332</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 398,291</b>	<b>268,845</b>	<b>375,041</b>	<b>259,332</b>

# Governmental Funds

## Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,122	2,010	1,535	1,510
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,122</b>	<b>2,010</b>	<b>1,535</b>	<b>1,510</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>97,990</b>	<b>-</b>	<b>98,490</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,122</b>	<b>100,000</b>	<b>1,535</b>	<b>100,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	100,000	-	100,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 105,994</b>	<b>109,116</b>	<b>109,116</b>	<b>110,651</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,122	(97,990)	1,535	(98,490)
<b>FUND BALANCE (GAAP), end of year</b>	<b>109,116</b>	<b>11,126</b>	<b>110,651</b>	<b>12,161</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
-	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 109,116</b>	<b>11,126</b>	<b>110,651</b>	<b>12,161</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	114,599	79,600	61,000	61,000
Hospital Lease	556,018	565,000	568,695	430,000
Other	-	-	260	-
<b>Total Revenues</b>	<b>675,617</b>	<b>644,600</b>	<b>629,955</b>	<b>491,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	3,056	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>3,056</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>148,404</b>	<b>899,344</b>	<b>737,606</b>	<b>801,899</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 827,077</b>	<b>1,543,944</b>	<b>1,367,561</b>	<b>1,292,899</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 32,632	38,942	31,759	42,097
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	823,681	1,489,752	1,335,802	1,235,802
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(29,236)	15,250	-	15,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>827,077</b>	<b>1,543,944</b>	<b>1,367,561</b>	<b>1,292,899</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 827,077</b>	<b>1,543,944</b>	<b>1,367,561</b>	<b>1,292,899</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 3,671,713</b>	<b>3,587,378</b>	<b>3,587,378</b>	<b>2,752,131</b>
Less encumbrances, beginning of year	(33,572)	(97,641)	(97,641)	-
Add encumbrances, end of year	97,641	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(148,404)	(899,344)	(737,606)	(801,899)
<b>FUND BALANCE (GAAP), end of year</b>	<b>3,587,378</b>	<b>2,590,393</b>	<b>2,752,131</b>	<b>1,950,232</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(97,641)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 3,489,737</b>	<b>2,590,393</b>	<b>2,752,131</b>	<b>1,950,232</b>

# Governmental Funds

## Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,421	125,176	125,176	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>10,421</b>	<b>125,176</b>	<b>125,176</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,421</b>	<b>125,176</b>	<b>125,176</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,053	6,027	6,027	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	72	400	400	-
Contractual Services	3,222	111,873	111,873	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,971	6,229	6,229	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,318</b>	<b>124,529</b>	<b>124,529</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,318</b>	<b>124,529</b>	<b>124,529</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>103</b>	<b>103</b>	<b>750</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	103	647	647	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>103</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 103</b>	<b>750</b>	<b>750</b>	<b>750</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	9,864	7,000	4,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,568	950	890	850
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>11,432</b>	<b>7,950</b>	<b>4,890</b>	<b>4,850</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 11,432</b>	<b>7,950</b>	<b>4,890</b>	<b>4,850</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 48,955</b>	<b>60,387</b>	<b>60,387</b>	<b>65,277</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,432	7,950	4,890	4,850
<b>FUND BALANCE (GAAP), end of year</b>	<b>60,387</b>	<b>68,337</b>	<b>65,277</b>	<b>70,127</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 60,387</b>	<b>68,337</b>	<b>65,277</b>	<b>70,127</b>

# Governmental Funds

## Fund Statement—Road Development Agreements Fund 217 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	40,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	410	545
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	-	40,410	545
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	-	-	-	-
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	\$ -	-	40,410	545
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>TOTAL FINANCIAL USES</b>	\$ -	-	-	-
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ -	-	-	40,410
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	40,410	545
<b>FUND BALANCE (GAAP), end of year</b>	-	-	40,410	40,955
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	\$ -	-	40,410	40,955



# Governmental Funds

## Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	24,000	23,101	24,000
Charges for Services	31,707	72,000	88,967	24,000
Fines and Forfeitures	-	-	-	-
Interest	13,178	3,700	3,600	3,600
Hospital Lease	-	-	-	-
Other	1,159	-	-	-
<b>Total Revenues</b>	<b>46,044</b>	<b>99,700</b>	<b>115,668</b>	<b>51,600</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>348,608</b>	<b>-</b>	<b>-</b>	<b>42,520</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 394,652</b>	<b>99,700</b>	<b>115,668</b>	<b>94,120</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,000	6,000	6,000
Dues Travel & Training	-	3,000	3,000	3,000
Utilities	2,013	4,000	1,000	2,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,553	42,920	42,920	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	86	40,000	-	40,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>44,652</b>	<b>95,920</b>	<b>52,920</b>	<b>94,120</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	350,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 394,652</b>	<b>95,920</b>	<b>52,920</b>	<b>94,120</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 485,945</b>	<b>137,337</b>	<b>137,337</b>	<b>200,085</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(348,608)	3,780	62,748	(42,520)
<b>FUND BALANCE (GAAP), end of year</b>	<b>137,337</b>	<b>141,117</b>	<b>200,085</b>	<b>157,565</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 137,337</b>	<b>141,117</b>	<b>200,085</b>	<b>157,565</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,540	65,000	76,180	20,500
Fines and Forfeitures	-	-	-	-
Interest	8,933	3,000	1,400	1,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>27,473</b>	<b>68,000</b>	<b>77,580</b>	<b>21,900</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	625,558	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>625,558</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>173,824</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 826,855</b>	<b>68,000</b>	<b>77,580</b>	<b>21,900</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	826,855	-	-	-
<b>Total Expenditures</b>	<b>826,855</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 826,855</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 335,952</b>	<b>162,128</b>	<b>162,128</b>	<b>239,708</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(173,824)	68,000	77,580	21,900
<b>FUND BALANCE (GAAP), end of year</b>	<b>162,128</b>	<b>230,128</b>	<b>239,708</b>	<b>261,608</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
-	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 162,128</b>	<b>230,128</b>	<b>239,708</b>	<b>261,608</b>

# Governmental Funds

## Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	13,761	-	-	-
Interest	5,141	3,511	2,645	2,645
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>18,902</b>	<b>3,511</b>	<b>2,645</b>	<b>2,645</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>2,691</b>	<b>3,556</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 18,902</b>	<b>6,202</b>	<b>6,201</b>	<b>2,645</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	6,202	6,201	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>6,202</b>	<b>6,201</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>6,202</b>	<b>6,201</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 161,371</b>	<b>180,273</b>	<b>180,273</b>	<b>176,717</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,902	(2,691)	(3,556)	2,645
<b>FUND BALANCE (GAAP), end of year</b>	<b>180,273</b>	<b>177,582</b>	<b>176,717</b>	<b>179,362</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
-	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 180,273</b>	<b>177,582</b>	<b>176,717</b>	<b>179,362</b>

# Governmental Funds

## Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	4,727	4,700	4,700	4,700
Charges for Services	9,624	9,700	7,600	7,600
Fines and Forfeitures	-	-	-	-
Interest	213	153	55	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>14,564</b>	<b>14,553</b>	<b>12,355</b>	<b>12,355</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	11,745	11,745	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>11,745</b>	<b>11,745</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>2,225</b>	<b>447</b>	<b>-</b>	<b>4,045</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 16,789</b>	<b>26,745</b>	<b>24,100</b>	<b>16,400</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	16,789	26,745	18,500	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>16,789</b>	<b>26,745</b>	<b>18,500</b>	<b>16,400</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 16,789</b>	<b>26,745</b>	<b>18,500</b>	<b>16,400</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,341</b>	<b>6,116</b>	<b>6,116</b>	<b>11,716</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,225)	(447)	5,600	(4,045)
<b>FUND BALANCE (GAAP), end of year</b>	<b>6,116</b>	<b>5,669</b>	<b>11,716</b>	<b>7,671</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 6,116</b>	<b>5,669</b>	<b>11,716</b>	<b>7,671</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	778	550	397	390
Hospital Lease	-	-	-	-
Other	7	-	-	-
<b>Total Revenues</b>	<b>785</b>	<b>550</b>	<b>397</b>	<b>390</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>7,832</b>	<b>-</b>	<b>7,840</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 785</b>	<b>8,382</b>	<b>397</b>	<b>8,230</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,315	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,367	-	6,430
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>8,382</b>	<b>-</b>	<b>8,230</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>8,382</b>	<b>-</b>	<b>8,230</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 25,643</b>	<b>26,428</b>	<b>26,428</b>	<b>26,825</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	785	(7,832)	397	(7,840)
<b>FUND BALANCE (GAAP), end of year</b>	<b>26,428</b>	<b>18,596</b>	<b>26,825</b>	<b>18,985</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 26,428</b>	<b>18,596</b>	<b>26,825</b>	<b>18,985</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	53,481	63,750	22,815	40,934
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>53,481</b>	<b>63,750</b>	<b>22,815</b>	<b>40,934</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 53,481</b>	<b>63,750</b>	<b>22,815</b>	<b>41,434</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,903	28,724	16,663	12,561
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	45,778	24,561	-	24,561
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,800	10,465	6,152	4,312
<b>Total Expenditures</b>	<b>53,481</b>	<b>63,750</b>	<b>22,815</b>	<b>41,434</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 53,481</b>	<b>63,750</b>	<b>22,815</b>	<b>41,434</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,800	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	(500)
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,300</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(1,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>1,800</b>	<b>1,800</b>	<b>1,300</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	1,870	351	1,223	484
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>51,870</b>	<b>50,351</b>	<b>51,223</b>	<b>50,484</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	25,177	25,177	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	1,855	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>25,177</b>	<b>27,032</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 51,870</b>	<b>75,528</b>	<b>78,255</b>	<b>50,484</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,450	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	596	650	624	624
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>602</b>	<b>4,100</b>	<b>624</b>	<b>4,124</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	40,000	24,000	24,000	24,000
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 40,602</b>	<b>28,100</b>	<b>24,624</b>	<b>28,124</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 39,313</b>	<b>50,581</b>	<b>50,581</b>	<b>104,212</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,268	47,428	53,631	22,360
<b>FUND BALANCE (GAAP), end of year</b>	<b>50,581</b>	<b>98,009</b>	<b>104,212</b>	<b>126,572</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 50,581</b>	<b>98,009</b>	<b>104,212</b>	<b>126,572</b>

# Governmental Funds

## Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	62,858	59,122	92,750	92,154
Intergovernmental	-	-	-	-
Charges for Services	6,517	7,176	8,900	8,112
Fines and Forfeitures	-	-	-	-
Interest	5,803	4,138	2,520	2,520
Hospital Lease	-	-	-	-
Other	7	-	-	-
<b>Total Revenues</b>	<b>75,185</b>	<b>70,436</b>	<b>104,170</b>	<b>102,786</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>23,261</b>	<b>35,675</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 98,446</b>	<b>106,111</b>	<b>104,170</b>	<b>102,786</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	760	1,640	966	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,320	1,115	-	1,050
Contractual Services	34,866	41,676	18,000	38,112
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	3,500	-	10,000
Fixed Asset Additions	61,500	58,180	58,680	-
<b>Total Expenditures</b>	<b>98,446</b>	<b>106,111</b>	<b>77,646</b>	<b>50,162</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 98,446</b>	<b>106,111</b>	<b>77,646</b>	<b>50,162</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 177,493</b>	<b>143,835</b>	<b>143,835</b>	<b>137,014</b>
Less encumbrances, beginning of year	(43,742)	(33,345)	(33,345)	-
Add encumbrances, end of year	33,345	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(23,261)	(35,675)	26,524	52,624
<b>FUND BALANCE (GAAP), end of year</b>	<b>143,835</b>	<b>74,815</b>	<b>137,014</b>	<b>189,638</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(33,345)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 110,490</b>	<b>74,815</b>	<b>137,014</b>	<b>189,638</b>



# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,363	25,266	17,000	23,614
Fines and Forfeitures	-	-	-	-
Interest	2,174	1,730	1,019	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>23,537</b>	<b>26,996</b>	<b>18,019</b>	<b>24,664</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>6,479</b>	<b>-</b>	<b>10,431</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 23,537</b>	<b>33,475</b>	<b>18,019</b>	<b>35,095</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	16,325	33,475	15,095	35,095
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>16,325</b>	<b>33,475</b>	<b>15,095</b>	<b>35,095</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 16,325</b>	<b>33,475</b>	<b>15,095</b>	<b>35,095</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 58,500</b>	<b>61,112</b>	<b>61,112</b>	<b>49,136</b>
Less encumbrances, beginning of year	(19,500)	(14,900)	(14,900)	-
Add encumbrances, end of year	14,900	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,212	(6,479)	2,924	(10,431)
<b>FUND BALANCE (GAAP), end of year</b>	<b>61,112</b>	<b>39,733</b>	<b>49,136</b>	<b>38,705</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(14,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 46,212</b>	<b>39,733</b>	<b>49,136</b>	<b>38,705</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	46,740	29,800	22,600	23,600
Fines and Forfeitures	-	-	-	-
Interest	2,492	1,591	1,650	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>49,232</b>	<b>31,391</b>	<b>24,250</b>	<b>25,250</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 49,232</b>	<b>31,391</b>	<b>24,250</b>	<b>25,250</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,277	2,587	1,600	3,900
Dues Travel & Training	2,093	4,050	300	3,600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	3,200	-	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,000	-	10,600
Fixed Asset Additions	-	17,650	9,500	-
<b>Total Expenditures</b>	<b>3,370</b>	<b>28,487</b>	<b>11,400</b>	<b>21,300</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,370</b>	<b>28,487</b>	<b>11,400</b>	<b>21,300</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 68,525</b>	<b>114,387</b>	<b>114,387</b>	<b>127,237</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	45,862	2,904	12,850	3,950
<b>FUND BALANCE (GAAP), end of year</b>	<b>114,387</b>	<b>117,291</b>	<b>127,237</b>	<b>131,187</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 114,387</b>	<b>117,291</b>	<b>127,237</b>	<b>131,187</b>

# Governmental Funds

## Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,681	2,500	9,750	6,000
Fines and Forfeitures	-	-	-	-
Interest	160	112	140	112
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,841</b>	<b>2,612</b>	<b>9,890</b>	<b>6,112</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,671</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 5,841</b>	<b>4,283</b>	<b>9,890</b>	<b>6,112</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	3,792	4,283	-	4,283
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,792</b>	<b>4,283</b>	<b>-</b>	<b>4,283</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,792</b>	<b>4,283</b>	<b>-</b>	<b>4,283</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,038</b>	<b>7,087</b>	<b>7,087</b>	<b>16,977</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,049	(1,671)	9,890	1,829
<b>FUND BALANCE (GAAP), end of year</b>	<b>7,087</b>	<b>5,416</b>	<b>16,977</b>	<b>18,806</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 7,087</b>	<b>5,416</b>	<b>16,977</b>	<b>18,806</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,680	38,500	23,625	25,000
Fines and Forfeitures	-	-	-	-
Interest	606	395	385	395
Hospital Lease	-	-	-	-
Other	-	-	360	-
<b>Total Revenues</b>	<b>24,286</b>	<b>38,895</b>	<b>24,370</b>	<b>25,395</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 24,286</b>	<b>38,895</b>	<b>24,370</b>	<b>25,395</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 16,456	16,786	17,621	16,860
Materials & Supplies	749	2,425	371	2,075
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	83	100	84	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>17,288</b>	<b>19,311</b>	<b>18,076</b>	<b>19,035</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 17,288</b>	<b>19,311</b>	<b>18,076</b>	<b>19,035</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 21,316</b>	<b>28,314</b>	<b>28,314</b>	<b>34,608</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,998	19,584	6,294	6,360
<b>FUND BALANCE (GAAP), end of year</b>	<b>28,314</b>	<b>47,898</b>	<b>34,608</b>	<b>40,968</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 28,314</b>	<b>47,898</b>	<b>34,608</b>	<b>40,968</b>

# Governmental Funds

## Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,320	20,000	17,950	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>19,320</b>	<b>20,000</b>	<b>17,950</b>	<b>20,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 19,530</b>	<b>20,000</b>	<b>17,950</b>	<b>20,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,530	19,500	14,585	18,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>19,530</b>	<b>20,000</b>	<b>14,585</b>	<b>20,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 19,530</b>	<b>20,000</b>	<b>14,585</b>	<b>20,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 649</b>	<b>439</b>	<b>439</b>	<b>3,804</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(210)	-	3,365	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>439</b>	<b>439</b>	<b>3,804</b>	<b>3,804</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 439</b>	<b>439</b>	<b>3,804</b>	<b>3,804</b>

# Governmental Funds

## Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	152	111	60	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>152</b>	<b>111</b>	<b>60</b>	<b>111</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,500</b>	<b>2,964</b>	<b>-</b>	<b>2,964</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,652</b>	<b>3,075</b>	<b>60</b>	<b>3,075</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,652	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,652</b>	<b>3,075</b>	<b>-</b>	<b>3,075</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,652</b>	<b>3,075</b>	<b>-</b>	<b>3,075</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,518</b>	<b>4,018</b>	<b>4,018</b>	<b>4,078</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,500)	(2,964)	60	(2,964)
<b>FUND BALANCE (GAAP), end of year</b>	<b>4,018</b>	<b>1,054</b>	<b>4,078</b>	<b>1,114</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 4,018</b>	<b>1,054</b>	<b>4,078</b>	<b>1,114</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,001	15,800	13,805	15,800
Fines and Forfeitures	-	-	-	-
Interest	661	118	299	150
Hospital Lease	-	-	-	-
Other	(16)	35	32	35
<b>Total Revenues</b>	<b>17,646</b>	<b>15,953</b>	<b>14,136</b>	<b>15,985</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>711</b>	<b>-</b>	<b>3,462</b>	<b>49</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 18,357</b>	<b>15,953</b>	<b>17,598</b>	<b>16,034</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	618	1,440	565	1,125
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	5	10
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>618</b>	<b>1,450</b>	<b>570</b>	<b>1,135</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	17,739	14,493	17,028	14,899
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>17,739</b>	<b>14,493</b>	<b>17,028</b>	<b>14,899</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 18,357</b>	<b>15,943</b>	<b>17,598</b>	<b>16,034</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 17,739</b>	<b>17,028</b>	<b>17,028</b>	<b>13,566</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(711)	10	(3,462)	(49)
<b>FUND BALANCE (GAAP), end of year</b>	<b>17,028</b>	<b>17,038</b>	<b>13,566</b>	<b>13,517</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 17,028</b>	<b>17,038</b>	<b>13,566</b>	<b>13,517</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,867	-	60,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	65	-	561	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>32,932</b>	<b>-</b>	<b>60,561</b>	<b>60,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 32,932</b>	<b>-</b>	<b>60,561</b>	<b>60,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	60,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>32,932</b>	<b>32,932</b>	<b>93,493</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	32,932	-	60,561	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,932</b>	<b>32,932</b>	<b>93,493</b>	<b>93,493</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 32,932</b>	<b>32,932</b>	<b>93,493</b>	<b>93,493</b>



# Governmental Funds

## Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	89,361	80,000	110,000	90,000
Fines and Forfeitures	-	-	-	-
Interest	18,943	11,000	9,900	11,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>108,304</b>	<b>91,000</b>	<b>119,900</b>	<b>101,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>231,165</b>	<b>-</b>	<b>256,730</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 108,304</b>	<b>322,165</b>	<b>119,900</b>	<b>357,730</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	13,722	5,395	5,345	6,500
Dues Travel & Training	4,500	5,395	200	4,230
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	53,253	66,270	62,832	65,800
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	243,905	-	250,000
Fixed Asset Additions	-	1,200	1,004	31,200
<b>Total Expenditures</b>	<b>71,475</b>	<b>322,165</b>	<b>69,381</b>	<b>357,730</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 71,475</b>	<b>322,165</b>	<b>69,381</b>	<b>357,730</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 639,773</b>	<b>661,257</b>	<b>661,257</b>	<b>711,776</b>
Less encumbrances, beginning of year	(15,345)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,829	(231,165)	50,519	(256,730)
<b>FUND BALANCE (GAAP), end of year</b>	<b>661,257</b>	<b>430,092</b>	<b>711,776</b>	<b>455,046</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 661,257</b>	<b>430,092</b>	<b>711,776</b>	<b>455,046</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	62,953	73,000	59,500	66,980
Fines and Forfeitures	-	-	-	-
Interest	5,834	2,200	3,060	2,700
Hospital Lease	-	-	-	-
Other	700	950	900	950
<b>Total Revenues</b>	<b>69,487</b>	<b>76,150</b>	<b>63,460</b>	<b>70,630</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>27,250</b>	<b>-</b>	<b>33,270</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 69,487</b>	<b>103,400</b>	<b>63,460</b>	<b>103,900</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	7	50	50	550
Dues Travel & Training	476	15,850	700	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	50,478	87,500	38,000	87,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>50,961</b>	<b>103,400</b>	<b>38,750</b>	<b>103,900</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 50,961</b>	<b>103,400</b>	<b>38,750</b>	<b>103,900</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 184,886</b>	<b>203,412</b>	<b>203,412</b>	<b>228,122</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,526	(27,250)	24,710	(33,270)
<b>FUND BALANCE (GAAP), end of year</b>	<b>203,412</b>	<b>176,162</b>	<b>228,122</b>	<b>194,852</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 203,412</b>	<b>176,162</b>	<b>228,122</b>	<b>194,852</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,650	800	2,600	2,300
Charges for Services	122,213	98,600	85,116	100,600
Fines and Forfeitures	-	-	-	-
Interest	9,876	7,600	3,900	3,900
Hospital Lease	-	-	-	-
Other	-	300	180	300
<b>Total Revenues</b>	<b>138,739</b>	<b>107,300</b>	<b>91,796</b>	<b>107,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>191,648</b>	<b>62,626</b>	<b>185,834</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 138,739</b>	<b>298,948</b>	<b>154,422</b>	<b>292,934</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 10,019	12,972	9,581	12,819
Materials & Supplies	8,031	10,801	8,160	14,575
Dues Travel & Training	16,608	22,025	2,981	25,740
Utilities	-	-	-	-
Vehicle Expense	16	300	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	23,821	139,500	113,000	130,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	62,613	113,350	20,700	109,300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>121,108</b>	<b>298,948</b>	<b>154,422</b>	<b>292,934</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 121,108</b>	<b>298,948</b>	<b>154,422</b>	<b>292,934</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 336,716</b>	<b>353,229</b>	<b>353,229</b>	<b>290,603</b>
Less encumbrances, beginning of year	(1,118)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,631	(191,648)	(62,626)	(185,834)
<b>FUND BALANCE (GAAP), end of year</b>	<b>353,229</b>	<b>161,581</b>	<b>290,603</b>	<b>104,769</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 353,229</b>	<b>161,581</b>	<b>290,603</b>	<b>104,769</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,105	14,000	7,500	10,000
Fines and Forfeitures	-	-	-	-
Interest	3,089	860	1,300	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>12,194</b>	<b>14,860</b>	<b>8,800</b>	<b>11,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>45,760</b>	<b>14,485</b>	<b>49,400</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 12,194</b>	<b>60,620</b>	<b>23,285</b>	<b>60,500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,178	1,125	925	4,025
Dues Travel & Training	5,402	14,950	2,225	14,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,238	10,550	2,500	15,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,259	2,125	1,650	26,125
Fixed Asset Additions	1,453	31,870	15,985	-
<b>Total Expenditures</b>	<b>10,530</b>	<b>60,620</b>	<b>23,285</b>	<b>60,500</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,530</b>	<b>60,620</b>	<b>23,285</b>	<b>60,500</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 104,304</b>	<b>101,013</b>	<b>101,013</b>	<b>86,528</b>
Less encumbrances, beginning of year	(4,955)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,664	(45,760)	(14,485)	(49,400)
<b>FUND BALANCE (GAAP), end of year</b>	<b>101,013</b>	<b>55,253</b>	<b>86,528</b>	<b>37,128</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 101,013</b>	<b>55,253</b>	<b>86,528</b>	<b>37,128</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,009	20,000	14,500	20,000
Fines and Forfeitures	-	-	-	-
Interest	1,727	1,100	825	800
Hospital Lease	-	-	-	-
Other	-	-	-	100
<b>Total Revenues</b>	<b>21,736</b>	<b>21,100</b>	<b>15,325</b>	<b>20,900</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>25,900</b>	<b>20,130</b>	<b>22,100</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 21,736</b>	<b>47,000</b>	<b>35,455</b>	<b>43,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	2,450	455	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	15,298	30,500	25,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	181	4,900	1,000	13,000
Fixed Asset Additions	-	9,150	9,000	-
<b>Total Expenditures</b>	<b>15,479</b>	<b>47,000</b>	<b>35,455</b>	<b>43,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 15,479</b>	<b>47,000</b>	<b>35,455</b>	<b>43,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 52,379</b>	<b>58,636</b>	<b>58,636</b>	<b>38,506</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,257	(25,900)	(20,130)	(22,100)
<b>FUND BALANCE (GAAP), end of year</b>	<b>58,636</b>	<b>32,736</b>	<b>38,506</b>	<b>16,406</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 58,636</b>	<b>32,736</b>	<b>38,506</b>	<b>16,406</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	154,288	108,284	132,088	73,005
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,763	924	924	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	24,314	14,605	12,467	10,995
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>181,365</b>	<b>123,813</b>	<b>145,479</b>	<b>84,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	970,587	869,287	869,287	872,737
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>970,587</b>	<b>869,287</b>	<b>869,287</b>	<b>872,737</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>201,373</b>	<b>179,606</b>	<b>84,299</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,151,952</b>	<b>1,194,473</b>	<b>1,194,372</b>	<b>1,041,036</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,133,666	1,126,857	1,126,856	1,036,783
Emergency	-	-	-	-
Other	4,890	4,574	4,573	4,253
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,138,556</b>	<b>1,131,431</b>	<b>1,131,429</b>	<b>1,041,036</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	63,042	62,943	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>63,042</b>	<b>62,943</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,138,556</b>	<b>1,194,473</b>	<b>1,194,372</b>	<b>1,041,036</b>
<b>FUND BALANCE:</b>				
FUND BALANCE (GAAP), beginning of year	\$ 763,624	777,020	777,020	597,414
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,396	(201,373)	(179,606)	(84,299)
<b>FUND BALANCE (GAAP), end of year</b>	<b>777,020</b>	<b>575,647</b>	<b>597,414</b>	<b>513,115</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(777,020)</b>	<b>(575,647)</b>	<b>(597,414)</b>	<b>(513,115)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,763	924	924	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,280	1,700	1,071	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>6,043</b>	<b>2,624</b>	<b>1,995</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	100,000	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>157,601</b>	<b>158,130</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 106,043</b>	<b>160,225</b>	<b>160,125</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	101,546	97,183	97,182	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>101,546</b>	<b>97,183</b>	<b>97,182</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	63,042	62,943	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>63,042</b>	<b>62,943</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 101,546</b>	<b>160,225</b>	<b>160,125</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 153,633</b>	<b>158,130</b>	<b>158,130</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,497	(157,601)	(158,130)	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>158,130</b>	<b>529</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(158,130)</b>	<b>(529)</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Financial Summary—Series 2015 Special Obligation Bonds-ECC Fund 306 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,538	3,850	3,590	3,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,538</b>	<b>3,850</b>	<b>3,590</b>	<b>3,600</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	870,587	869,287	869,287	872,737
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>870,587</b>	<b>869,287</b>	<b>869,287</b>	<b>872,737</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 876,125</b>	<b>873,137</b>	<b>872,877</b>	<b>876,337</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	870,269	868,969	868,969	872,420
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>870,587</b>	<b>869,287</b>	<b>869,287</b>	<b>872,738</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 870,587</b>	<b>869,287</b>	<b>869,287</b>	<b>872,738</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,092</b>	<b>7,630</b>	<b>7,630</b>	<b>11,220</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,538	3,850	3,590	3,599
<b>FUND BALANCE (GAAP), end of year</b>	<b>7,630</b>	<b>11,480</b>	<b>11,220</b>	<b>14,819</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>\$ (7,630)</b>	<b>\$ (11,480)</b>	<b>\$ (11,220)</b>	<b>\$ (14,819)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	65,792	45,162	46,636	43,802
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,260	4,150	3,679	3,810
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>73,052</b>	<b>49,312</b>	<b>50,315</b>	<b>47,612</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>19,968</b>	<b>18,965</b>	<b>21,289</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 73,052</b>	<b>69,280</b>	<b>69,280</b>	<b>68,901</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,625	66,548	66,548	66,452
Emergency	-	-	-	-
Other	3,010	2,732	2,732	2,449
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>69,635</b>	<b>69,280</b>	<b>69,280</b>	<b>68,901</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 69,635</b>	<b>69,280</b>	<b>69,280</b>	<b>68,901</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 279,108</b>	<b>282,525</b>	<b>282,525</b>	<b>263,560</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,417	(19,968)	(18,965)	(21,289)
<b>FUND BALANCE (GAAP), end of year</b>	<b>282,525</b>	<b>262,557</b>	<b>263,560</b>	<b>242,271</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(282,525)</b>	<b>(262,557)</b>	<b>(263,560)</b>	<b>(242,271)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	27,958	7,495	8,901	7,919
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,901	1,700	1,651	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>30,859</b>	<b>9,195</b>	<b>10,552</b>	<b>9,569</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>2,495</b>	<b>1,138</b>	<b>2,031</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 30,859</b>	<b>11,690</b>	<b>11,690</b>	<b>11,600</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,750	11,690	11,690	11,600
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,750</b>	<b>11,690</b>	<b>11,690</b>	<b>11,600</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,750</b>	<b>11,690</b>	<b>11,690</b>	<b>11,600</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 94,791</b>	<b>114,900</b>	<b>114,900</b>	<b>113,762</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,109	(2,495)	(1,138)	(2,031)
<b>FUND BALANCE (GAAP), end of year</b>	<b>114,900</b>	<b>112,405</b>	<b>113,762</b>	<b>111,731</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(114,900)</b>	<b>(112,405)</b>	<b>(113,762)</b>	<b>(111,731)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	5,872	5,941	7,581	5,812
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,100	580	511	510
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>6,972</b>	<b>6,521</b>	<b>8,092</b>	<b>6,322</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>3,608</b>	<b>4,007</b>	<b>2,435</b>	<b>4,251</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,580</b>	<b>10,528</b>	<b>10,527</b>	<b>10,573</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,018	9,004	9,004	9,087
Emergency	-	-	-	-
Other	1,562	1,524	1,523	1,486
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,580</b>	<b>10,528</b>	<b>10,527</b>	<b>10,573</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,580</b>	<b>10,528</b>	<b>10,527</b>	<b>10,573</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 44,088</b>	<b>40,480</b>	<b>40,480</b>	<b>38,045</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,608)	(4,007)	(2,435)	(4,251)
<b>FUND BALANCE (GAAP), end of year</b>	<b>40,480</b>	<b>36,473</b>	<b>38,045</b>	<b>33,794</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(40,480)</b>	<b>(36,473)</b>	<b>(38,045)</b>	<b>(33,794)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	38,840	33,513	41,253	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,885	1,170	760	230
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>40,725</b>	<b>34,683</b>	<b>42,013</b>	<b>230</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>14,350</b>	<b>18,517</b>	<b>11,187</b>	<b>55,870</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 55,075</b>	<b>53,200</b>	<b>53,200</b>	<b>56,100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	55,075	53,200	53,200	56,100
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>55,075</b>	<b>53,200</b>	<b>53,200</b>	<b>56,100</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 55,075</b>	<b>53,200</b>	<b>53,200</b>	<b>56,100</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 104,655</b>	<b>90,305</b>	<b>90,305</b>	<b>79,118</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,350)	(18,517)	(11,187)	(55,870)
<b>FUND BALANCE (GAAP), end of year</b>	<b>90,305</b>	<b>71,788</b>	<b>79,118</b>	<b>23,248</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(90,305)</b>	<b>(71,788)</b>	<b>(79,118)</b>	<b>(23,248)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	2,022	2,137	3,885	2,000
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,672	1,005	830	830
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,694</b>	<b>3,142</b>	<b>4,715</b>	<b>2,830</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,996</b>	<b>2,428</b>	<b>855</b>	<b>3,600</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 5,690</b>	<b>5,570</b>	<b>5,570</b>	<b>6,430</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,690	5,570	5,570	6,430
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,690</b>	<b>5,570</b>	<b>5,570</b>	<b>6,430</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,690</b>	<b>5,570</b>	<b>5,570</b>	<b>6,430</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 59,351</b>	<b>57,355</b>	<b>57,355</b>	<b>56,500</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,996)	(2,428)	(855)	(3,600)
<b>FUND BALANCE (GAAP), end of year</b>	<b>57,355</b>	<b>54,927</b>	<b>56,500</b>	<b>52,900</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(57,355)</b>	<b>(54,927)</b>	<b>(56,500)</b>	<b>(52,900)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	13,804	14,036	23,832	13,472
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	678	450	375	365
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>14,482</b>	<b>14,486</b>	<b>24,207</b>	<b>13,837</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>211</b>	<b>207</b>	<b>-</b>	<b>857</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 14,693</b>	<b>14,693</b>	<b>24,207</b>	<b>14,694</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	14,694
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>14,693</b>	<b>14,693</b>	<b>14,693</b>	<b>14,694</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 14,693</b>	<b>14,693</b>	<b>14,693</b>	<b>14,694</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 25,906</b>	<b>25,695</b>	<b>25,695</b>	<b>35,209</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(211)	(207)	9,514	(857)
<b>FUND BALANCE (GAAP), end of year</b>	<b>25,695</b>	<b>25,488</b>	<b>35,209</b>	<b>34,352</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>\$ (25,695)</b>	<b>\$ (25,488)</b>	<b>\$ (35,209)</b>	<b>\$ (34,352)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Internal Service Funds

## Fund Statement—All Internal Service Funds Combined

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,403,801	6,566,648	6,226,640	6,159,356
Fines and Forfeitures	-	-	-	-
Interest	361	148,135	128,340	121,405
Hospital Lease	-	-	-	-
Other	7,765	223,531	78,319	223,531
<b>Total Revenues</b>	<b>6,656,057</b>	<b>6,938,314</b>	<b>6,433,299</b>	<b>6,504,292</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74,344	300	25,845	300
<b>Total Other Financing Sources</b>	<b>74,344</b>	<b>300</b>	<b>25,845</b>	<b>300</b>
<b>Fund Balance Used for Operations</b>	-	-	-	<b>7,868</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,730,401</b>	<b>6,938,614</b>	<b>6,459,144</b>	<b>6,512,460</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 977,338	998,058	1,002,909	1,019,438
Materials & Supplies	65,753	103,999	107,925	111,016
Dues Travel & Training	-	270	270	255
Utilities	387,209	423,707	350,501	361,608
Vehicle Expense	29,937	22,470	16,453	15,080
Equip & Bldg Maintenance	460,013	561,976	423,405	324,583
Contractual Services	3,743,584	4,662,861	3,960,518	4,605,167
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	10,808	-	11,000
Other	49,990	45,194	56,314	62,813
Fixed Asset Additions	97,678	18,575	18,570	1,500
<b>Total Expenditures</b>	<b>5,811,502</b>	<b>6,847,918</b>	<b>5,936,865</b>	<b>6,512,460</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,811,502</b>	<b>6,847,918</b>	<b>5,936,865</b>	<b>6,512,460</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 6,115,267</b>	<b>6,942,319</b>	<b>6,942,319</b>	<b>7,402,308</b>
Less encumbrances, beginning of year	(68,470)	(62,290)	(62,290)	-
Add encumbrances, end of year	62,290	-	-	-
Proprietary adjustment to full accrual	(85,667)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	918,899	90,696	522,279	(7,868)
<b>FUND BALANCE (GAAP), end of year</b>	<b>6,942,319</b>	<b>6,970,725</b>	<b>7,402,308</b>	<b>7,394,440</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 6,942,319</b>	<b>6,970,725</b>	<b>7,402,308</b>	<b>7,394,440</b>

# Internal Service Funds

## Fund Statement—Self-Insured Health Plan Fund 600

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,451,972	3,728,175	3,423,230	3,497,334
Fines and Forfeitures	-	-	-	-
Interest	113,208	75,000	55,640	55,640
Hospital Lease	-	-	-	-
Other	-	216,500	69,852	216,500
<b>Total Revenues</b>	<b>3,565,180</b>	<b>4,019,675</b>	<b>3,548,722</b>	<b>3,769,474</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>80,791</b>	<b>97,597</b>	<b>287,287</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,565,180</b>	<b>4,100,466</b>	<b>3,646,319</b>	<b>4,056,761</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	200	-	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,411,804	4,100,266	3,633,819	4,044,061
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,868	-	12,500	12,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,413,672</b>	<b>4,100,466</b>	<b>3,646,319</b>	<b>4,056,761</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,413,672</b>	<b>4,100,466</b>	<b>3,646,319</b>	<b>4,056,761</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,822,458</b>	<b>2,973,966</b>	<b>2,973,966</b>	<b>2,876,369</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	151,508	(80,791)	(97,597)	(287,287)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,973,966</b>	<b>2,893,175</b>	<b>2,876,369</b>	<b>2,589,082</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,973,966</b>	<b>2,893,175</b>	<b>2,876,369</b>	<b>2,589,082</b>



# Internal Service Funds

## Fund Statement–Self-Insured Dental Plan 601

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	301,562	322,665	296,710	311,220
Fines and Forfeitures	-	-	-	-
Interest	8,592	7,000	4,900	7,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>310,154</b>	<b>329,665</b>	<b>301,610</b>	<b>318,220</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 310,154</b>	<b>329,665</b>	<b>301,610</b>	<b>318,220</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	265,713	325,262	235,620	292,231
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>265,713</b>	<b>325,262</b>	<b>235,620</b>	<b>292,231</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 265,713</b>	<b>325,262</b>	<b>235,620</b>	<b>292,231</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 247,226</b>	<b>291,667</b>	<b>291,667</b>	<b>357,657</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	44,441	4,403	65,990	25,989
<b>FUND BALANCE (GAAP), end of year</b>	<b>291,667</b>	<b>296,070</b>	<b>357,657</b>	<b>383,646</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 291,667</b>	<b>296,070</b>	<b>357,657</b>	<b>383,646</b>

# Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	27,843	19,400	13,570	13,570
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>27,843</b>	<b>19,400</b>	<b>13,570</b>	<b>13,570</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	51,716	-	25,845	-
<b>Total Other Financing Sources</b>	<b>51,716</b>	<b>-</b>	<b>25,845</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>139,100</b>	<b>-</b>	<b>144,930</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 79,559</b>	<b>158,500</b>	<b>39,415</b>	<b>158,500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,897	158,500	12,255	158,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,897</b>	<b>158,500</b>	<b>12,255</b>	<b>158,500</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,897</b>	<b>158,500</b>	<b>12,255</b>	<b>158,500</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 387,338</b>	<b>463,000</b>	<b>463,000</b>	<b>490,160</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	75,662	(139,100)	27,160	(144,930)
<b>FUND BALANCE (GAAP), end of year</b>	<b>463,000</b>	<b>323,900</b>	<b>490,160</b>	<b>345,230</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 463,000</b>	<b>323,900</b>	<b>490,160</b>	<b>345,230</b>

# Internal Service Funds

## Fund Statement—Facilities and Grounds Maintenance Fund 610

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,804,053	1,667,994	1,655,354	1,540,259
Fines and Forfeitures	-	-	-	-
Interest	24,025	9,750	12,980	9,750
Hospital Lease	-	-	-	-
Other	734	-	1,436	-
<b>Total Revenues</b>	<b>1,828,812</b>	<b>1,677,744</b>	<b>1,669,770</b>	<b>1,550,009</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	22,628	300	-	300
<b>Total Other Financing Sources</b>	<b>22,628</b>	<b>300</b>	<b>-</b>	<b>300</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>5,610</b>	<b>-</b>	<b>34,858</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,851,440</b>	<b>1,683,654</b>	<b>1,669,770</b>	<b>1,585,167</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 977,338	998,058	1,002,909	1,019,438
Materials & Supplies	65,646	103,099	107,915	110,116
Dues Travel & Training	-	270	270	255
Utilities	16,385	18,352	14,906	16,488
Vehicle Expense	29,937	22,470	16,453	15,080
Equip & Bldg Maintenance	340,491	387,995	356,130	250,602
Contractual Services	62,170	78,833	78,824	110,375
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	10,808	-	11,000
Other	48,122	45,194	43,814	50,313
Fixed Asset Additions	97,678	18,575	18,570	1,500
<b>Total Expenditures</b>	<b>1,637,767</b>	<b>1,683,654</b>	<b>1,639,791</b>	<b>1,585,167</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,637,767</b>	<b>1,683,654</b>	<b>1,639,791</b>	<b>1,585,167</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 626,809</b>	<b>746,525</b>	<b>746,525</b>	<b>762,524</b>
Less encumbrances, beginning of year	(22,270)	(13,980)	(13,980)	-
Add encumbrances, end of year	13,980	-	-	-
Proprietary adjustment to full accrual	(85,667)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	213,673	(5,610)	29,979	(34,858)
<b>FUND BALANCE (GAAP), end of year</b>	<b>746,525</b>	<b>726,935</b>	<b>762,524</b>	<b>727,666</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 746,525</b>	<b>726,935</b>	<b>762,524</b>	<b>727,666</b>

# Internal Service Funds

## Fund Statement—Capital Repair and Replacement Fund 620

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	258,072	258,072	261,603	265,746
Fines and Forfeitures	-	-	-	-
Interest	40,243	18,415	23,405	18,925
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>298,315</b>	<b>276,487</b>	<b>285,008</b>	<b>284,671</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 298,315</b>	<b>276,487</b>	<b>285,008</b>	<b>284,671</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	119,070	167,000	67,170	67,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>119,070</b>	<b>167,000</b>	<b>67,170</b>	<b>67,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 119,070</b>	<b>167,000</b>	<b>67,170</b>	<b>67,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 1,237,837</b>	<b>1,419,192</b>	<b>1,419,192</b>	<b>1,588,720</b>
Less encumbrances, beginning of year	(46,200)	(48,310)	(48,310)	-
Add encumbrances, end of year	48,310	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	179,245	109,487	217,838	217,671
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,419,192</b>	<b>1,480,369</b>	<b>1,588,720</b>	<b>1,806,391</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,419,192</b>	<b>1,480,369</b>	<b>1,588,720</b>	<b>1,806,391</b>

# Internal Service Funds

## Fund Statement—Utilities Fund 621

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	401,960	403,560	403,561	345,120
Fines and Forfeitures	-	-	-	-
Interest	5,814	3,850	3,535	3,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>407,774</b>	<b>407,410</b>	<b>407,096</b>	<b>348,320</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 407,774</b>	<b>407,410</b>	<b>407,096</b>	<b>348,320</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	370,824	405,355	335,595	345,120
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>370,824</b>	<b>405,355</b>	<b>335,595</b>	<b>345,120</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 370,824</b>	<b>405,355</b>	<b>335,595</b>	<b>345,120</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 121,719</b>	<b>158,669</b>	<b>158,669</b>	<b>230,170</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,950	2,055	71,501	3,200
<b>FUND BALANCE (GAAP), end of year</b>	<b>158,669</b>	<b>160,724</b>	<b>230,170</b>	<b>233,370</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 158,669</b>	<b>160,724</b>	<b>230,170</b>	<b>233,370</b>

# Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,483	1,180	1,370	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
<b>Total Revenues</b>	<b>9,514</b>	<b>8,211</b>	<b>8,401</b>	<b>8,211</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 9,514</b>	<b>8,211</b>	<b>8,401</b>	<b>8,211</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	107	700	10	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	452	6,981	105	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>559</b>	<b>7,681</b>	<b>115</b>	<b>7,681</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 559</b>	<b>7,681</b>	<b>115</b>	<b>7,681</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 78,471</b>	<b>87,426</b>	<b>87,426</b>	<b>95,712</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,955	530	8,286	530
<b>FUND BALANCE (GAAP), end of year</b>	<b>87,426</b>	<b>87,956</b>	<b>95,712</b>	<b>96,242</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 87,426</b>	<b>87,956</b>	<b>95,712</b>	<b>96,242</b>

# Internal Service Funds

## Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	946	500	490	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>946</b>	<b>500</b>	<b>490</b>	<b>500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 946</b>	<b>500</b>	<b>490</b>	<b>500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 30,985</b>	<b>31,931</b>	<b>31,931</b>	<b>32,421</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	946	500	490	500
<b>FUND BALANCE (GAAP), end of year</b>	<b>31,931</b>	<b>32,431</b>	<b>32,421</b>	<b>32,921</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 31,931</b>	<b>32,431</b>	<b>32,421</b>	<b>32,921</b>

# Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
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	19,599	12,900	11,100	11,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>169,599</b>	<b>162,900</b>	<b>161,100</b>	<b>161,500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 169,599</b>	<b>162,900</b>	<b>161,100</b>	<b>161,500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 521,584</b>	<b>691,183</b>	<b>691,183</b>	<b>852,283</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	169,599	162,900	161,100	161,500
<b>FUND BALANCE (GAAP), end of year</b>	<b>691,183</b>	<b>854,083</b>	<b>852,283</b>	<b>1,013,783</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 691,183</b>	<b>854,083</b>	<b>852,283</b>	<b>1,013,783</b>



# Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,182	36,182	36,182	49,677
Fines and Forfeitures	-	-	-	-
Interest	1,738	140	1,350	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>37,920</b>	<b>36,322</b>	<b>37,532</b>	<b>49,817</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 37,920</b>	<b>36,322</b>	<b>37,532</b>	<b>49,817</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 40,840</b>	<b>78,760</b>	<b>78,760</b>	<b>116,292</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	37,920	36,322	37,532	49,817
<b>FUND BALANCE (GAAP), end of year</b>	<b>78,760</b>	<b>115,082</b>	<b>116,292</b>	<b>166,109</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 78,760</b>	<b>115,082</b>	<b>116,292</b>	<b>166,109</b>

# Trust Funds

## Fund Statement –Private Purpose Trust Funds Combined

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,976	2,030	1,845	1,850
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>2,976</b>	<b>2,030</b>	<b>1,845</b>	<b>1,850</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>2,127</b>	<b>2,312</b>	<b>1,455</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 2,976</b>	<b>4,157</b>	<b>4,157</b>	<b>3,305</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,884	4,157	4,157	3,305
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,884</b>	<b>4,157</b>	<b>4,157</b>	<b>3,305</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,884</b>	<b>4,157</b>	<b>4,157</b>	<b>3,305</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 98,413</b>	<b>98,505</b>	<b>98,505</b>	<b>96,193</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>92</u>	<u>(2,127)</u>	<u>(2,312)</u>	<u>(1,455)</u>
<b>FUND BALANCE (GAAP), end of year</b>	<b>98,505</b>	<b>96,378</b>	<b>96,193</b>	<b>94,738</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(37,671)</b>	<b>(37,671)</b>	<b>(37,671)</b>	<b>(37,671)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 60,834</b>	<b>58,707</b>	<b>58,522</b>	<b>57,067</b>

# Trust Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	984	680	495	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>984</b>	<b>680</b>	<b>495</b>	<b>500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>100</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 984</b>	<b>680</b>	<b>676</b>	<b>600</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	615	676	676	600
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>615</b>	<b>676</b>	<b>676</b>	<b>600</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 615</b>	<b>676</b>	<b>676</b>	<b>600</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,760</b>	<b>33,129</b>	<b>33,129</b>	<b>32,948</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	369	4	(181)	(100)
<b>FUND BALANCE (GAAP), end of year</b>	<b>33,129</b>	<b>33,133</b>	<b>32,948</b>	<b>32,848</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 729</b>	<b>733</b>	<b>548</b>	<b>448</b>

# Trust Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	169	100	100	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>169</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 169</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,544</b>	<b>5,713</b>	<b>5,713</b>	<b>5,813</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	169	100	100	100
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,713</b>	<b>5,813</b>	<b>5,813</b>	<b>5,913</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 442</b>	<b>542</b>	<b>542</b>	<b>642</b>

# Trust Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,823	1,250	1,250	1,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,823</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>446</b>	<b>2,231</b>	<b>2,231</b>	<b>1,455</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 2,269</b>	<b>3,481</b>	<b>3,481</b>	<b>2,705</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,269	3,481	3,481	2,705
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,269</b>	<b>3,481</b>	<b>3,481</b>	<b>2,705</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,269</b>	<b>3,481</b>	<b>3,481</b>	<b>2,705</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 60,109</b>	<b>59,663</b>	<b>59,663</b>	<b>57,432</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(446)	(2,231)	(2,231)	(1,455)
<b>FUND BALANCE (GAAP), end of year</b>	<b>59,663</b>	<b>57,432</b>	<b>57,432</b>	<b>55,977</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 59,663</b>	<b>57,432</b>	<b>57,432</b>	<b>55,977</b>



# Personnel Summaries—

This section contains the following personnel information:

- Summary of Personnel (FTEs) by Function for the current budget year
- Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
- Comparative Summary of Personnel (FTE) by Function for the last 10 years

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 102 FTE's, or 24%.

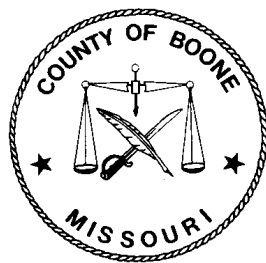
**General Government Operations**—Approximately 10 FTE permanent positions (net) have been added over the past 10 years, an 11% increase. The 2021 budget includes a decrease of -2.25 FTE with is the result cyclical election activities.

**Public Safety**—Approximately 82.4 FTE positions (net) have been added over the past 10 years, a 35% 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 additional positions added in 2019 and 2020. The 2021 budget includes two additional permanent positions: an additional 1.0 FTE Evidence Custodian position for Sheriff's operations; and, a new 1.0 FTE Radio Network Manager to support 911 radio and tower infrastructure operations. In addition, grant-funded positions are reflected in the budget according to the remaining approved grant period, which is less than a full year because the grant period does not align with the County's fiscal year; this is reflected as a reduction of -2.92 FTE.

**Environment, Protective Inspection, & Infrastructure**— The 2021 budget reflects no changes in FTE levels. Over the past ten-year period, total FTEs have decreased by 3% or 2.38 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 2021 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 2021 budget.



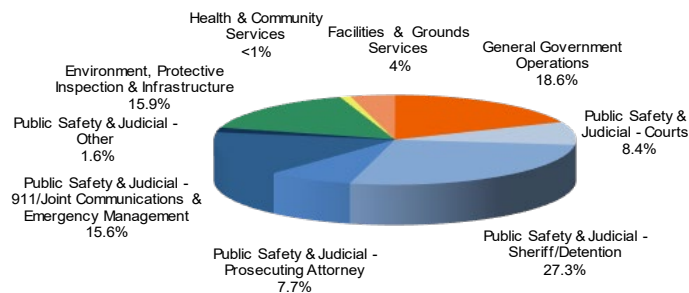


# Personnel Summary

## Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2021 FTE	DEPT NO	DEPT NAME	2021 FTE
<b><u>General Government Operations</u></b>			<b><u>Public Safety &amp; Judicial - Prosecuting Attorney</u></b>		
1110	Auditor	7.00	1261	GF Prosecuting Attorney	26.20
1115	HR & Risk Mgmt Operations	4.00	1262	GF Pros Attny Victim Witness	5.91
1118	Purchasing	3.75	1263	Pros Attny Child Support Enf	3.00
1121	County Commission	5.00	2610	Pros Attny Tax Collection	0.40
1126	County Counselor	4.00	2903	LEST Prosecuting Attorney	5.00
1131	GF County Clerk Operations	4.00			40.51
1132	GF Election and VR Operations	7.32	<b><u>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management</u></b>		
1140	Treasurer	3.75	2701	BOCO Joint Comm 911 Operations	61.00
1150	GF Collector	9.24	2702	Emergency Mgmt Operations	6.50
1160	GF Recorder	7.00	2704	BOCO Joint Comm Raido Ops	3.70
1170	GF IT Administration	4.00	2709	911/EM IT Technical Support	6.00
1171	GF IT Facilities Security	1.00	2711	BOCO Joint Comm Administration	7.63
1173	GF IT Software Development	9.00		Total	84.83
1174	GF IT Technical Support	7.63	<b><u>Public Safety &amp; Judicial - Other</u></b>		
1176	GF IT GIS	3.00	1200	Public Administrator	8.25
1194	GF IT Mail Services	2.00			8.25
2010	Assessment	16.23	<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>		
2110	Collector Tax Maint Fnd Activity	0.08	1360	GF RM Solid Waste	0.25
		98.00	1710	GF RM Land Use Planning	4.75
<b><u>Public Safety &amp; Judicial - Courts</u></b>			1711	GF RM Administration	1.13
1210	GF Court Operations	22.72	1720	GF RM Building Inspection	6.00
1221	GF Circuit Clerk	5.00	1725	GF RM Stormwater Planning	1.83
1241	GF Juvenile Office	3.92	2040	R&B Road Maintenance	46.00
1242	GF Juvenile Detention	4.21	2042	R&B Fleet Mnte Operations	5.00
1243	GF Juvenile Grants	1.00	2043	R&B Traffic/Sign	2.00
1244	GF Court Ops Grants	0.80	2044	R&B Administration	4.00
2831	Drug Court Fund Veterans Court	0.30	2045	R&B RM Road Inspection	4.00
2904	LEST Alt Sentencing Programs	3.00	2046	R&B RM Stormwater Planning	1.83
2908	LEST Court Ops/Alt Sent Prog	3.00	2080	R&B RM Administration	0.87
		43.95	2081	R&B RM Engineering	6.09
<b><u>Public Safety &amp; Judicial - Sheriff/Corrections</u></b>					83.75
1228	GF Sheriff/Detention Administration	28.44	<b><u>Health &amp; Community Services</u></b>		
1251	GF Sheriff Operations	46.00	1420	GF Community Services Admin	0.25
1253	GF Sheriff Grants	3.08	2130	CMTYHLTHFND Comm Service Admin	0.60
1255	GF Detention Operations	46.00	2160	CSF Community Services Admin	4.15
2901	LEST Sheriff Operations	12.00			5.00
2902	LEST Detention Operations	6.00	<b><u>Facilities &amp; Grounds Services</u></b>		
2709	LEST Sheriff/Detention Admin	2.00	6100	FM Building Maintenance	6.00
		143.52	6101	FM Housekeeping & Custodial Svcs	9.00
			6104	FM Grounds Maintenance	3.00
			6105	FM Administration	3.00
					21.00
<b>Grand Total</b>			<b>528.81</b>		

### 2021 Budgeted FTE Positions



# Personnel Summary

## Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2012	2013	2014	2015
100	1110	Auditor	5.00	6.00	6.00	6.00
100	1115	Human Resources & Risk Management	2.00	4.00	4.00	4.00
100	1118	Purchasing	2.50	2.50	3.75	3.75
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	3.00	3.00	3.00	4.00
100	1131	County Clerk	5.75	3.75	3.75	3.75
100	1132	Election and Registration	8.07	7.11	7.54	6.62
100	1133	Election Activities	1.10	0.34	-	-
100	1140	Treasurer	3.63	3.63	3.75	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	15.00	16.00	17.63
100	1171	Facilities Security	-	-	-	-
100	1173	IT-Software Development	-	-	-	-
100	1174	IT-Technical Support	-	-	-	-
100	1176	GIS - County	2.13	2.11	2.00	2.00
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	5.63	5.63	7.23	6.99
100	1210	Circuit Court Services	22.42	22.67	22.50	22.50
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.19	4.44	4.44
100	1242	Juvenile Justice Center	4.79	5.10	5.10	5.86
100	1243	Juvenile Justice Grants & Contracts	4.62	3.00	3.00	3.00
100	1244	Court Ops Grants - Gen Fund	0.00	-	-	-
100	1228	Sheriff/Detention Services	0.00	-	-	-
100	1251	Sheriff	62.97	63.97	65.90	66.90
100	1253	Internet Crimes Task Force	-	2.00	2.00	2.00
100	1255	Corrections	60.31	60.31	61.56	61.56
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	2.00
100	1261	Prosecuting Attorney	22.75	23.00	24.00	25.50
100	1262	Victim Witness	3.48	3.48	3.48	3.48
100	1263	IV-D	4.00	3.00	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	0.25
100	1710	Planning and Zoning	5.08	5.08	5.08	5.18
100	1711	Resource Management Administration	0.00	0.00	-	-
100	1720	Building Codes	6.34	6.34	6.34	6.44
100	1725	Stormwater Administration	1.14	1.14	1.70	1.50
General Fund Total			285.84	287.30	296.32	301.05

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	2016	2017	2018	2019	2020	2021	2020-2021 Change
	6.00	6.00	6.00	7.00	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	-
	5.25	5.25	5.25	5.00	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	-
	10.60	7.33	8.48	7.32	9.82	7.32	(2.50)
	-	-	-	-	-	-	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	8.25	8.25	8.24	8.24	9.24	9.24	-
	8.00	8.00	8.00	7.00	7.00	7.00	-
	18.63	18.63	19.63	19.63	20.63	4.00	(16.63)
	-	-	1.00	1.00	1.00	1.00	-
	-	-	-	-	-	9.00	9.00
	-	-	-	-	-	7.63	7.63
	2.00	3.00	3.00	3.00	3.00	3.00	-
	2.00	2.00	2.00	2.00	2.00	2.00	-
	7.25	7.25	8.25	8.25	8.25	8.25	-
	22.50	22.50	22.72	22.72	22.72	22.72	-
	5.00	5.00	5.00	5.00	5.00	5.00	-
	4.44	4.60	4.31	3.73	3.92	3.92	-
	5.67	5.27	4.55	4.21	4.21	4.21	-
	2.80	2.80	2.80	2.80	2.80	1.00	a (1.80)
	-	-	-	-	-	0.80	0.80
	-	-	-	-	-	27.44	27.44
	67.90	67.90	68.90	73.26	73.75	46.00	(27.75)
	2.00	2.00	2.00	2.00	2.00	3.08	1.08
	61.56	51.73	51.73	47.73	47.69	46.00	(1.69)
	2.00	-	-	-	-	-	-
	25.50	25.60	26.60	26.60	27.20	26.20	(1.00)
	5.48	5.48	5.48	5.48	5.72	5.91	0.19
	3.00	3.00	3.00	3.00	3.00	3.00	-
	0.25	0.25	0.25	0.25	0.25	0.25	-
	0.35	0.25	0.25	0.25	0.25	0.25	-
	5.18	5.18	5.18	5.18	5.18	4.75	(0.43)
	-	-	-	-	-	1.17	1.17
	6.44	6.44	6.44	6.44	6.44	6.00	(0.44)
	1.50	1.50	1.50	1.50	1.50	1.50	-
	308.80	294.46	299.81	297.84	303.82	298.89	(4.93)

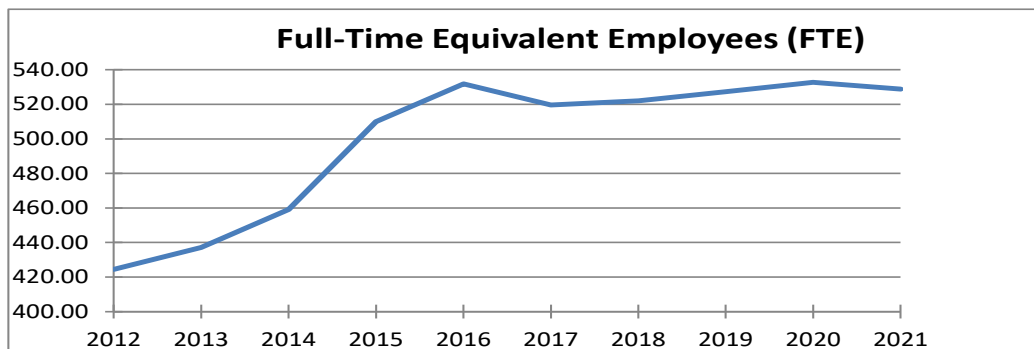
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FUND	DEPT NO	DEPT NAME	2012	2013	2014	2015
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Road Maintenance	57.48	58.48	58.23	57.73
204	2042	R&B Fleet Mntc Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	R&B RM Road Inspection	13.96	13.96	14.08	13.88
204	2046	R&B RM Stormwater Planning	0.61	0.61	0.90	1.50
204	2081	R&B RM Administration	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-
211	2110	Collector Tax Maint Fnd Activity	0.08	0.08	1.08	1.08
213	2130	CMTYHLTHFND Comm Service Admin	-	-	0.58	0.58
214	2140	RM Grants (Strmwtr Grant Fnd)	1.25	1.25	0.40	-
216	2160	CSF Community Services Admin	-	-	2.17	2.17
255	2550	Sheriff Revolving Fnd Activity	-	1.00	1.00	1.00
261	2610	Pros Attny Tax Colletion	2.00	2.00	2.00	1.00
263	2630	PA Bad Check Collections	0.50	0.25	0.25	1.00
270	2701	BOCO Joint Comm 911 Operations	-	10.00	19.00	57.86
270	2702	Emergency Mgmt Operations	-	-	1.00	3.00
270	2703	911/EM IT Administration	-	-	-	5.00
270	2704	BOCO Joint Comm Raido Ops	-	-	-	-
270	2709	911/EM IT Technical Support	-	-	-	-
270	2711	BOCO Joint Comm Administration	-	-	-	-
280	2800	Record Prsvnt Fund Activity	-	-	-	-
283	2831	Drug Court Fund Veterans Court	-	0.88	0.88	0.88
290	2901	LEST Sheriff Operations	14.00	14.00	14.00	14.00
290	2902	LEST Detention Operations	6.00	6.00	6.00	6.00
290	2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00
290	2904	LEST Alt Sentencing Programs	6.00	6.50	5.50	5.50
290	2908	LEST Court Ops/Alt Sent Prog	0.00	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-	-
297	2972	Cyber Crimes Task Force (stimulus)	2.00	-	-	-
Special Revenue Funds Total			125.63	136.76	148.82	193.93
610	6100	FM Building Maintenance	6.00	6.00	7.00	8.00
610	6101	FM Housekeping & Custodial Svcs	7.00	7.00	7.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	FM Grounds Maintenance	-	-	-	-
610	6105	FM Administration	-	-	-	-
Internal Service Funds Total			13.00	13.00	14.00	15.00
<b>Grand Total</b>			<b>424.47</b>	<b>437.06</b>	<b>459.14</b>	<b>509.98</b>

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.

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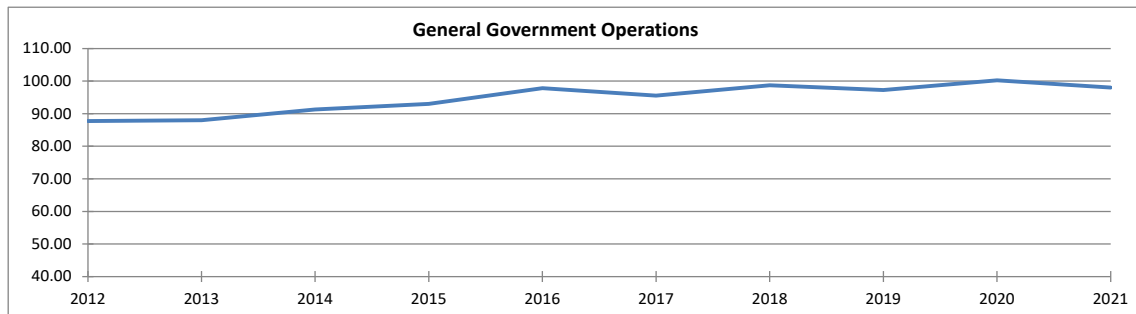
2016	2017	2018	2019	2020	2021	2020-2021 Change
16.75	16.75	16.75	16.75	16.23	16.23	-
58.48	58.48	58.48	57.23	57.23	46.00	(11.23)
-	-	-	-	-	5.00	5.00
-	-	-	-	-	2.00	2.00
-	-	-	-	-	4.00	4.00
13.88	13.88	13.88	11.63	11.63	4.00	(7.63)
1.50	1.50	1.50	1.50	1.50	1.83	0.33
-	-	-	-	-	0.87	0.87
-	-	-	-	-	6.09	6.09
1.08	1.08	1.08	1.08	0.08	0.08	-
0.73	0.45	0.45	0.60	0.60	0.60	-
-	-	-	-	-	-	-
2.92	3.30	3.30	4.15	4.15	4.15	-
1.00	1.00	-	-	-	-	-
1.50	0.40	0.40	0.40	0.40	0.40	-
-	-	-	-	-	-	-
57.86	57.38	57.38	68.13	68.63	61.00	(7.63)
7.00	7.00	7.00	7.00	6.50	6.50	-
8.00	8.00	7.00	7.00	6.00	-	(6.00)
2.00	2.70	2.70	2.70	2.70	3.70	1.00
-	-	-	-	-	6.00	6.00
-	-	-	-	-	7.63	7.63
-	-	-	-	-	-	-
0.88	0.80	0.30	0.30	0.30	0.30	-
14.00	14.00	14.00	14.00	14.00	12.00	(2.00)
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	6.00	6.00	6.00	3.00	(3.00)
-	-	-	-	-	3.00	3.00
-	-	-	-	-	2.00	2.00
-	-	-	-	-	-	-
204.08	203.22	201.22	209.47	206.95	207.38	0.43
8.00	9.00	9.00	9.00	9.00	6.00	(3.00)
8.00	9.00	9.00	9.00	9.00	9.00	-
1.00	1.00	-	-	-	-	-
2.00	3.00	3.00	3.00	3.00	3.00	-
-	-	-	-	-	3.00	3.00
19.00	22.00	21.00	21.00	21.00	21.00	-
<b>531.88</b>	<b>519.68</b>	<b>522.03</b>	<b>527.31</b>	<b>532.77</b>	<b>528.81</b>	<b>(3.96)</b>



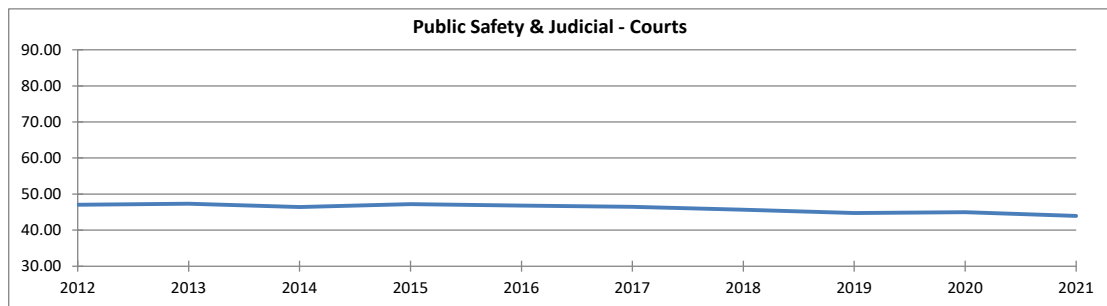
# Personnel Summary

## Summary of Personnel by Function—10 Years

Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government Operations</b>											
1110	Auditor	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00
1115	HR & Risk Mgmt Operations	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	3.75	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	5.25	5.25	5.25	5.00	5.00	5.00
1126	County Counselor	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	GF County Clerk Operations	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.00
1132	GF Election and VR Operations	8.07	7.11	7.54	6.62	10.60	7.33	8.48	7.32	9.82	7.32
1133	GF Election Activities	1.10	0.34	-	-	-	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1150	GF Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.24	8.24	9.24	9.24
1160	GF Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00
1170	GF IT Administration	14.00	15.00	16.00	17.63	18.63	18.63	19.63	19.63	20.63	4.00
1171	GF IT Facilities Security	-	-	-	-	-	-	1.00	1.00	1.00	1.00
1173	GF IT Software Development	-	-	-	-	-	-	-	-	-	9.00
1174	GF IT Technical Support	-	-	-	-	-	-	-	-	-	7.63
1176	GF IT GIS	2.13	2.11	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
1194	GF IT Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2010	Assessment	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.23	16.23
2110	Collector Tax Maint Fnd Activity	0.08	0.08	1.08	1.08	1.08	1.08	1.08	1.08	0.08	0.08
	<b>Total</b>	<b>87.71</b>	<b>87.97</b>	<b>91.32</b>	<b>93.03</b>	<b>97.81</b>	<b>95.54</b>	<b>98.68</b>	<b>97.27</b>	<b>100.25</b>	<b>98.00</b>

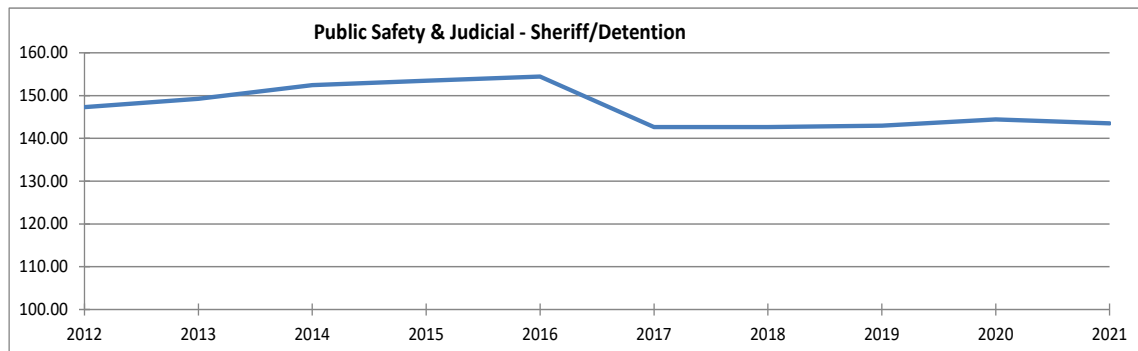


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety &amp; Judicial - Courts</b>											
1210	GF Court Operations	22.42	22.67	22.50	22.50	22.50	22.50	22.72	22.72	22.72	22.72
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.18	4.19	4.44	4.44	4.44	4.60	4.31	3.73	3.92	3.92
1242	GF Juvenile Detention	4.79	5.10	5.10	5.86	5.67	5.27	4.55	4.21	4.21	4.21
1243	GF Juvenile Grants	4.62	3.00	3.00	3.00	2.80	2.80	2.80	2.80	2.80	1.00
1244	GF Court Ops Grants	-	-	-	-	-	-	-	-	-	0.80
2831	Drug Court Fund Veterans Court	-	0.88	0.88	0.88	0.88	0.80	0.30	0.30	0.30	0.30
2904	LEST Alt Sentencing Programs	6.00	6.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	3.00
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	-	-	-	-	3.00
	<b>Total</b>	<b>47.01</b>	<b>47.34</b>	<b>46.42</b>	<b>47.18</b>	<b>46.79</b>	<b>46.47</b>	<b>45.68</b>	<b>44.76</b>	<b>44.95</b>	<b>43.95</b>

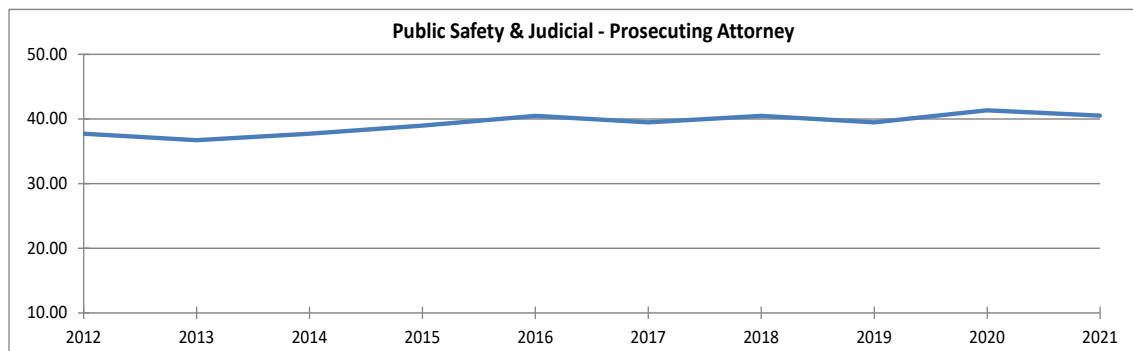


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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety &amp; Judicial - Sheriff/Detention</b>											
1228	GF Sheriff/Detention Administration	-	-	-	-	-	-	-	-	-	28.44
1251	GF Sheriff Operations	62.97	63.97	65.90	66.90	67.90	67.90	68.90	73.26	74.75	46.00
1253	GF Sheriff Grants	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.08
1255	GF Detention Operations	60.31	60.31	61.56	61.56	61.56	51.73	51.73	47.73	47.69	46.00
1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
2550	Sheriff Revolving Fnd Activity	-	1.00	1.00	1.00	1.00	1.00	-	-	-	-
2901	LEST Sheriff Operations	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	12.00
2902	LEST Detention Operations	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2709	LEST Sheriff/Detention Admin	-	-	-	-	-	-	-	-	-	2.00
2972	Cyber Crimes Task Force (stimulus)	2.00	-	-	-	-	-	-	-	-	-
Total		147.28	149.28	152.46	153.46	154.46	142.63	142.63	142.99	144.44	143.52

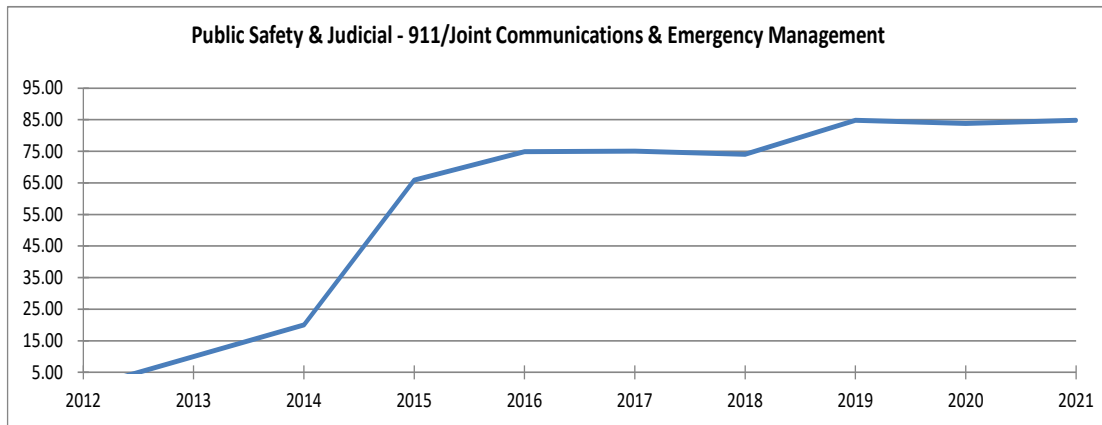


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety &amp; Judicial - Prosecuting Attorney</b>											
1261	GF Prosecuting Attorney	22.75	23.00	24.00	25.50	25.50	25.60	26.60	25.60	27.20	26.20
1262	GF Pros Attny Victim Witness	3.48	3.48	3.48	3.48	5.48	5.48	5.48	5.48	5.72	5.91
1263	Pros Attny Child Support Enf	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	Pros Attny Tax Collection	2.00	2.00	2.00	1.00	1.50	0.40	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	0.50	0.25	0.25	1.00	-	-	-	-	-	-
2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total		37.73	36.73	37.73	38.98	40.48	39.48	40.48	39.48	41.32	40.51

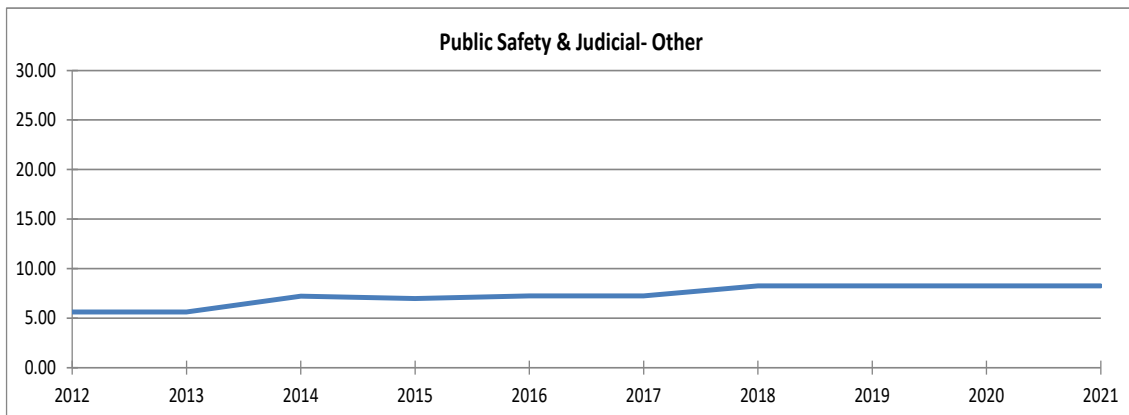


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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management</b>											
2701	BOCO Joint Comm 911 Operations	-	10.00	19.00	57.86	57.86	57.38	57.38	68.13	68.63	61.00
2702	Emergency Mgmt Operations	-	-	1.00	3.00	7.00	7.00	7.00	7.00	6.50	6.50
2703	911/EM IT Administration	-	-	-	5.00	8.00	8.00	7.00	7.00	6.00	-
2704	BOCO Joint Comm Raido Ops	-	-	-	-	2.00	2.70	2.70	2.70	2.70	3.70
2709	911/EM IT Technical Support	-	-	-	-	-	-	-	-	-	6.00
2711	BOCO Joint Comm Administration	-	-	-	-	-	-	-	-	-	7.63
Total		-	10.00	20.00	65.86	74.86	75.08	74.08	84.83	83.83	84.83



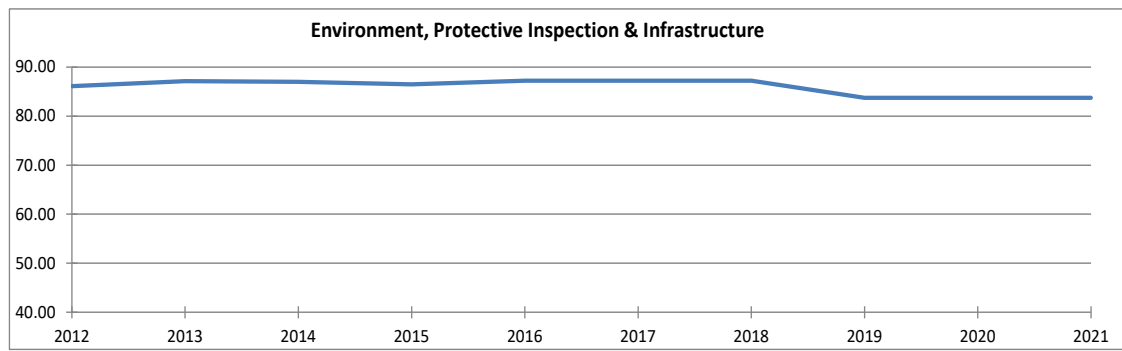
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety &amp; Judicial - Other</b>											
1200	Public Administrator	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25
Total		5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25



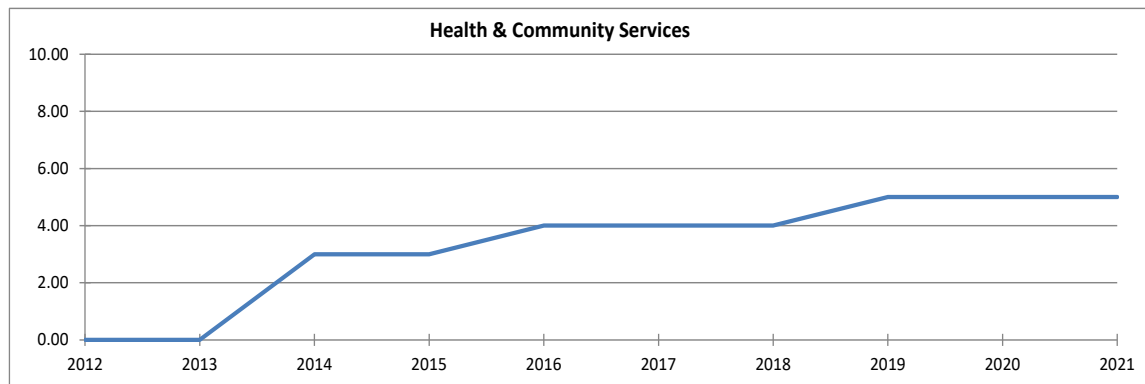


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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.08	5.08	5.08	5.18	5.18	5.18	5.18	5.18	5.18	4.75
1711	GF RM Administration	-	-	-	-	-	-	-	-	-	1.13
1720	GF RM Building Inspection	6.34	6.34	6.34	6.44	6.44	6.44	6.44	6.44	6.44	6.00
1725	GF RM Stormwater Planning	1.14	1.14	1.70	1.50	1.50	1.50	1.50	1.50	1.50	1.83
2040	R&B Road Maintenance	57.48	58.48	58.23	57.73	58.48	58.48	58.48	57.23	57.23	46.00
2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	-	-	-	5.00
2043	R&B Traffic/Sign	-	-	-	-	-	-	-	-	-	2.00
2044	R&B Administration	-	-	-	-	-	-	-	-	-	4.00
2045	R&B RM Road Inspection	13.96	13.96	14.08	13.88	13.88	13.88	13.88	11.63	11.63	4.00
2046	R&B RM Stormwater Planning	0.61	0.61	0.90	1.50	1.50	1.50	1.50	1.50	1.50	1.83
2081	R&B RM Administration	-	-	-	-	-	-	-	-	-	0.87
2082	R&B RM Engineering	-	-	-	-	-	-	-	-	-	6.09
2140	RM Grants (Strmwtr Grant Fnd)	1.25	1.25	0.40	-	-	-	-	-	-	-
Total		86.11	87.11	86.98	86.48	87.23	87.23	87.23	83.73	83.73	83.75

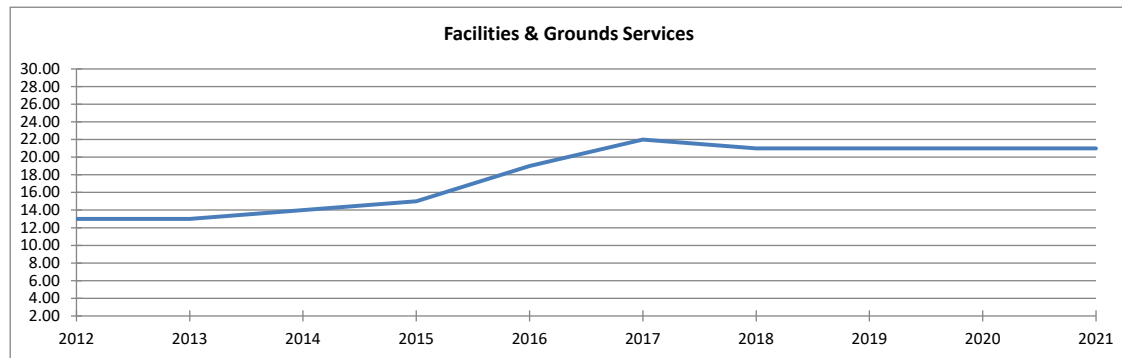


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b><u>Health &amp; Community Services</u></b>											
1420	GF Community Services Admin	-	-	0.25	0.25	0.35	0.25	0.25	0.25	0.25	0.25
2130	CMTYHLTHFND Comm Service Admin	-	-	0.58	0.58	0.73	0.45	0.45	0.60	0.60	0.60
2160	CSF Community Services Admin	-	-	2.17	2.17	2.92	3.30	3.30	4.15	4.15	4.15
Total		-	-	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00



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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Facilities &amp; Grounds Services</b>											
6100	FM Building Maintenance	6.00	6.00	7.00	8.00	8.00	9.00	9.00	9.00	9.00	6.00
6101	FM Housekeeping & Custodial Svcs	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	9.00
6103	Facilities Security	-	-	-	-	1.00	1.00	-	-	-	-
6105	FM Grounds Maintenance	-	-	-	-	2.00	3.00	3.00	3.00	3.00	3.00
6105	FM Administration	-	-	-	-	-	-	-	-	-	3.00
Total		13.00	13.00	14.00	15.00	19.00	22.00	21.00	21.00	21.00	21.00



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Grand Total</b>	<b>424.47</b>	<b>437.06</b>	<b>459.14</b>	<b>509.98</b>	<b>531.88</b>	<b>519.68</b>	<b>522.03</b>	<b>527.31</b>	<b>532.77</b>	<b>528.81</b>

# 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	GF IT Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300
100	1171	GF IT Facilities Security	-	-	-	-	5,600	2,000
100	1172	GF IT Hardware & Software	-	-	-	-	29,004	83,138
100	1173	GF IT Software Development	-	-	-	-	-	7,700
100	1174	GF IT Technical Support	-	-	-	-	-	13,700
100	1210	GF Court Operations	-	-	-	-	-	1,200
100	1228	GF Sheriff/Detention Admin	-	15,000	-	-	-	-
100	1241	GF Juvenile Office	-	-	-	-	-	1,000
100	1242	GF Juvenile Detention	-	-	-	-	5,500	-
100	1251	GF Sheriff Operations	-	-	-	-	-	5,995
100	1255	GF Detention Operations	-	-	-	-	-	-
General Fund Total			\$ -	\$ 15,000	\$ -	\$ -	\$ 40,104	\$ 118,033

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201	2010	Assessment	-	-	-	-	-	21,933
204	2040	R&B Road Maintenance	-	-	-	-	-	-
204	2042	R&B Fleet Mntc Operations	-	-	-	-	-	-
211	2110	Collector Tax Maint Fnd Actvty	-	-	-	-	-	18,333
253	2539	Justice Assistance Grant FYX9	-	-	-	-	-	-
270	2702	Emergency Mgmt Operations	-	-	-	-	-	-
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-	-
270	2708	911/EM IT Hardware & Software	-	-	-	-	1,100	9,400
270	2709	911/EM IT Technical Support	-	-	-	-	-	6,600
280	2800	Record Prsvnt Fund Activity	-	-	19,000	-	1,100	11,100
290	2901	LEST Sheriff Operations	-	-	-	-	3,500	38,500
Special Revenue Funds Total			\$ -	\$ -	\$ 19,000	\$ -	\$ 5,700	\$ 105,866

610	6100	FM Building Maintenance	-	-	-	-	1,500	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -

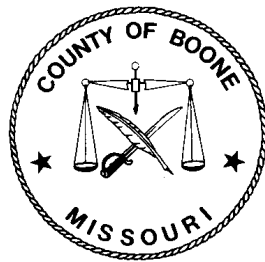
Total			\$ -	\$ 15,000	\$ 19,000	\$ -	\$ 47,304	\$ 223,899
Total - Governmental Funds			\$ 2,999,338					
Total - Internal Service Funds			\$ 1,500					
Grand Total			\$ 3,000,838					

Vehicles		Machinery & Equipment		Construction
Addition	Replacement	Addition	Replacement	In Progress
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	374,204
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,400	-	-
-	-	-	-	-
-	-	-	-	-
-	-	67,258	-	-
-	-	-	56,124	-
\$ -	\$ -	\$ 69,658	\$ 56,124	\$ 374,204

-	-	-	-	-
-	283,000	80,095	530,500	-
-	-	37,000	4,000	-
-	-	-	-	-
-	-	4,312	-	-
-	-	185,000	-	-
-	-	668,800	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	258,657	9,710	134,575	-
\$ -	\$ 541,657	\$ 984,917	\$ 669,075	\$ -

-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

\$ -	\$ 541,657	\$ 1,054,575	\$ 725,199	\$ 374,204
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# **Operating Budgets—**

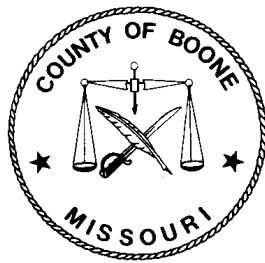
## **General Fund and Special Revenue Funds**

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

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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

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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 for the first 20,000 parcels and \$2.42 per parcel for parcels exceeding 20,000. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$256,000 annually. (Boone County has approximately 71,000 parcels.)

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.

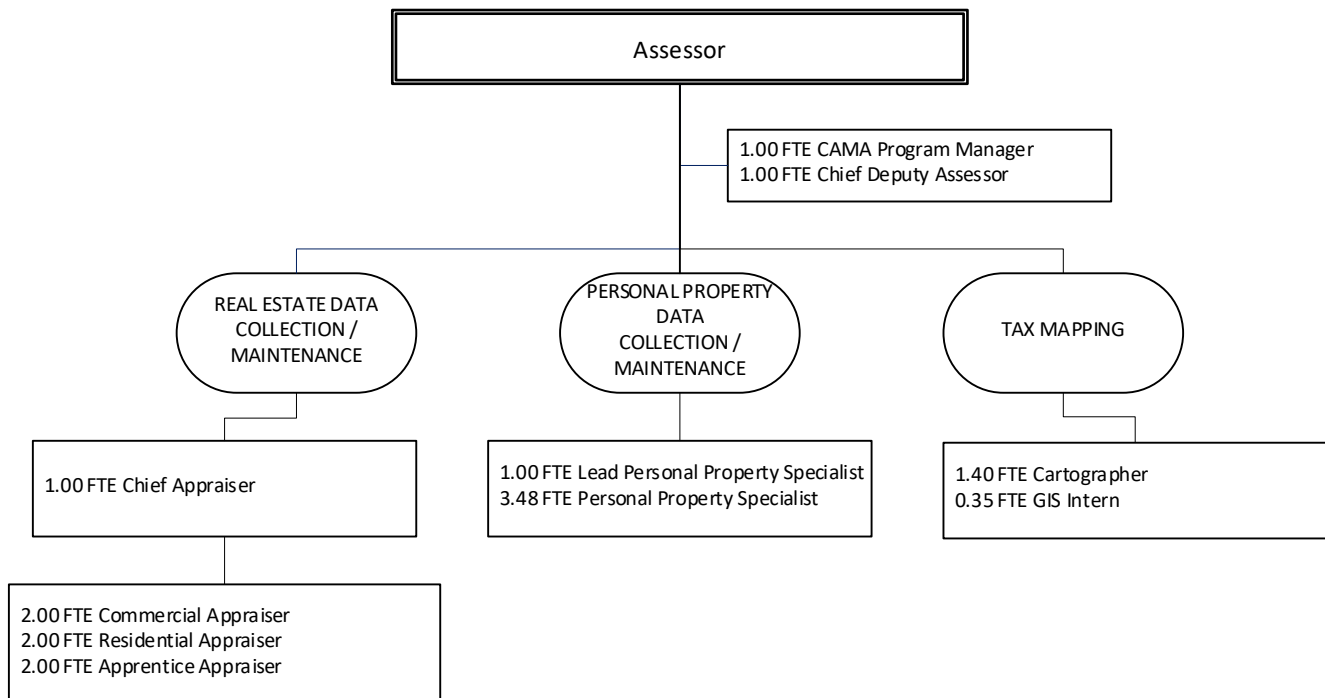
The Fiscal Year 2021 budget includes an appropriation of \$300,000 (Contingency) that will be used to fund the Assessment Fund's portion of safety and security improvement, contingent upon the Assessor giving final approval to the project design. There are no other significant changes to the budget.

# County Assessor

## Personnel Detail

Position Title	2019 Full-time Equivalent	2020 Full-time Equivalent	2021 Full-time Equivalent	2020-2021 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	1.40	1.40	-
Chief Deputy Assessor	1.00	1.00	1.00	-
Lead Personal Property Specialist	1.00	1.00	1.00	-
Personal Property Specialist	3.00	3.48	3.48	-
Geographic Inf Sys Intern	0.35	0.35	0.35	-
<b>Total FTEs</b>	<b>16.75</b>	<b>16.23</b>	<b>16.23</b>	<b>-</b>
Overtime	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

## Organizational Chart



# County Assessor

## Annual Budget

### 2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3461	STATE REIMBURS-ASSESSMENT	211,950	211,950	183,437	183,437	0	183,437	13-
	SUBTOTAL *****	211,950	211,950	183,437	183,437	0	183,437	13-
<b>CHARGES FOR SERVICES</b>								
3525	REIMB. SPECIAL PROJECTS	50,949	0	22,921	0	0	0	0
3550	COMMISSIONS	1,263,024	1,300,000	1,288,285	1,315,000	0	1,315,000	1
	SUBTOTAL *****	1,313,973	1,300,000	1,311,206	1,315,000	0	1,315,000	1
<b>INTEREST</b>								
3710	INTEREST	1,341	1,325	1,030	1,050	0	1,050	20-
3711	INT-OVERNIGHT	4,273	4,730	2,600	2,600	0	2,600	45-
3712	INT-LONG TERM INVEST	31,432	34,800	25,500	25,500	0	25,500	26-
3798	INC/DEC IN FV OF INVESTMENTS	18,561	0	0	0	0	0	0
	SUBTOTAL *****	55,607	40,855	29,130	29,150	0	29,150	29-
<b>MISCELLANEOUS</b>								
3826	PRIOR YEAR COST REPAYMENT	0	0	36	0	0	0	0
3830	SALES	5,433	5,800	3,950	5,800	0	5,800	0
	SUBTOTAL *****	5,433	5,800	3,986	5,800	0	5,800	0
	<b>TOTAL REVENUES *****</b>	<b>1,586,963</b>	<b>1,558,605</b>	<b>1,527,759</b>	<b>1,533,387</b>	<b>0</b>	<b>1,533,387</b>	<b>2-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	769,413	893,461	772,169	858,688	0	865,906	3-
10110	OVERTIME	12,221	20,000	13,168	20,000	0	20,000	0
10120	HOLIDAY WORKED	138	0	0	0	0	0	0
10200	FICA	56,343	69,879	57,866	67,219	0	67,771	3-
10300	HEALTH INSURANCE	67,632	84,768	61,920	75,504	0	75,504	10-
10310	COUNTY HSA CONTRIBUTION	9,600	9,600	9,600	9,600	0	9,600	0
10325	DISABILITY INSURANCE	2,610	3,120	2,596	2,909	0	2,935	5-
10330	CNTY PD DEPENDENT PREM-HEALTH	17,610	17,610	13,790	15,482	0	15,482	12-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,325	1,325	634	1,288	0	1,288	2-
10350	LIFE INSURANCE	933	1,152	929	1,080	0	1,080	6-
10375	DENTAL INSURANCE	5,460	6,720	5,422	6,300	0	6,300	6-
10400	WORKERS COMP	19,496	28,888	24,394	17,573	0	17,805	38-
10500	401(A) MATCH PLAN	8,450	8,320	8,400	7,800	0	7,800	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	8,898	10,549	6,773	8,400	0	8,544	19-
10850	VEHICLE ALLOWANCE	0	0	0	0	6,000	0	0
	SUBTOTAL *****	980,129	1,155,392	977,661	1,091,843	6,000	1,100,015	5-
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	60,039	65,000	61,000	65,000	0	65,000	0
22005	MAILING FEES/PERMITS/RENTALS	1,182	950	1,100	1,210	0	1,210	27
22500	SUBSCRIPTIONS/PUBLICATIONS	5,644	23,000	34,400	45,520	0	45,520	97
23000	OFFICE SUPPLIES	1,125	2,500	1,700	6,500	0	6,500	160
23001	PRINTED MATERIALS	13,247	8,100	13,500	13,500	0	13,500	66
23014	HDWR INSTALLATION SUPPLIES	955	47	46	0	0	0	100-
23017	COMPUTER PAPER	2,160	4,000	2,500	0	0	0	100-
23018	PRINTER SUPPLIES	139	2,000	150	2,000	0	2,000	0
23022	MAPPING SUPPLIES	2,542	5,000	2,700	5,000	0	5,000	0
23050	OTHER SUPPLIES	55	700	405	700	0	700	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	7,120	7,440	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	2,500	600	3,100	0
23850	UNTAGGED EQUIPMENT & TOOLS	927	2,000	1,500	2,700	0	2,700	35
23855	UNTAGGED FURNITURE/FIXTURES	0	0	1,009	750	0	750	0
	SUBTOTAL *****	88,015	120,417	127,450	145,380	600	145,980	21
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	520	2,800	1,800	2,800	0	2,800	0
37200	REGISTRATION	795	5,535	750	13,950	0	13,950	152
37210	TRAINING/SCHOOLS	1,194	8,400	2,675	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	377	3,000	500	9,250	0	9,250	208
37230	MEALS & LODGING-TRAINING	1,267	6,250	536	0	0	0	100-
	SUBTOTAL *****	4,153	25,985	6,261	26,000	0	26,000	0

# County Assessor

<b>UTILITIES</b>								
48000	TELEPHONES	6,033	6,800	1,000	2,000	0	2,000	70-
48002	DATA COMMUNICATIONS	521	540	520	540	0	540	0
	SUBTOTAL *****	6,554	7,340	1,520	2,540	0	2,540	65-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	1,714	4,000	1,250	4,000	0	4,000	0
59010	FUEL SURCHARGE - REIMB TO R&B	86	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	16	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	368	2,000	750	2,000	0	2,000	0
59105	TIRES	0	500	0	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	252	0	0	0	0	0	0
59200	LOCAL MILEAGE	0	600	0	0	0	0	100-
	SUBTOTAL *****	2,436	7,100	2,000	6,500	0	6,500	8-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	8,347	14,076	10,000	9,600	0	9,600	31-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	8,347	16,076	10,000	11,600	0	11,600	28-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	13,195	15,918	14,500	14,216	0	14,216	10-
70100	SOFTWARE SUBSCRIPTIONS	2,994	3,796	3,820	3,890	0	3,890	2
71001	AUTO PHYSICAL DAMAGE INS	1,531	1,765	2,548	0	0	0	100-
71002	AUTO LIABILITY INS	810	935	1,404	0	0	0	100-
71006	ERRORS & OMISSIONS INS	211	275	202	0	0	0	100-
71008	GENERAL LIABILITY INS	2,176	2,660	2,065	0	0	0	100-
71100	OUTSOURCED SERVICES	186,842	0	225	0	0	0	0
71101	PROFESSIONAL SERVICES	19,350	112,916	50,000	200,000	0	200,000	77
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71211	A/E FEES	0	0	3,950	0	0	0	0
71501	PARKING	1,807	0	0	7,353	0	7,353	0
	SUBTOTAL *****	228,916	146,265	78,714	233,459	0	233,459	60
<b>OTHER</b>								
83810	INTERFUND SERVICES USED	226,440	212,100	211,895	161,512	0	161,512	23-
83815	FACILITIES INTERNAL SERVC CHRG	52,088	61,127	61,189	57,819	0	57,819	5-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	3,200	0	3,200	0
84400	PUBLIC NOTICES	1,208	3,200	2,000	0	0	0	100-
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	0	0	600	0	600	0
86800	EMERGENCY	0	5,160	0	12,000	0	12,000	132
86850	CONTINGENCY	0	0	0	300,000	300,000	300,000	0
	SUBTOTAL *****	279,736	282,587	275,084	536,131	300,000	536,131	90
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	0	1,082	1,080	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	16,000	0	0
92300	REPLCMENT MACH & EQUIP	0	6,000	7,344	0	0	0	100-
92301	REPLC COMPUTER HDWR	48,883	59,583	35,371	20,833	1,100	21,933	63-
92302	REPLC COMPUTER SOFTWARE	0	13,259	13,259	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	31,085	0	0	0	0	0	0
	SUBTOTAL *****	79,968	79,924	57,054	20,833	17,100	21,933	73-
	<b>TOTAL EXPENDITURES *****</b>	<b>1,678,254</b>	<b>1,841,086</b>	<b>1,535,744</b>	<b>2,074,286</b>	<b>323,700</b>	<b>2,084,158</b>	<b>13</b>

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# County Auditor

## Department Number 1110

### Mission

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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

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The budget includes \$2,400 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

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#### 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.
- Configure and implement new HR/Payroll/Procurement/Accounting/Budgeting/Treasury software [i.e., Enterprise Resource Planning (ERP) software].  
**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 and will continue throughout FY 2021. The projected go-live date at this time is January 1, 2022.
- Improve planning and budgeting through development of capital repair and replacement schedules.  
**Response:** In progress.

## Performance Measures

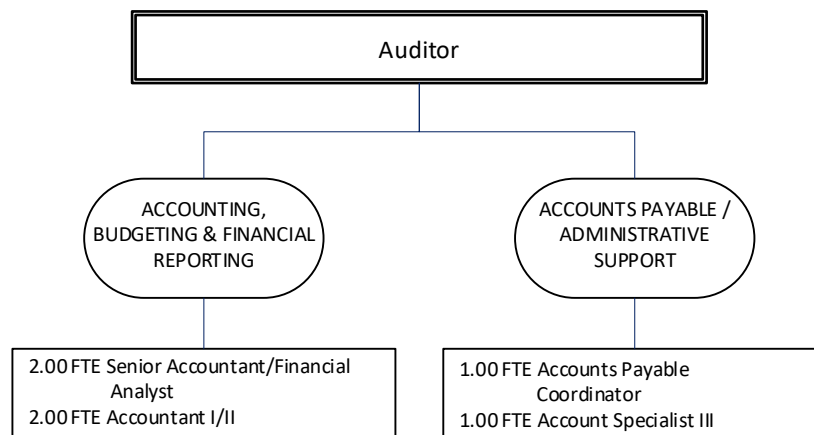
	<b>2019 Actual</b>	<b>2020 Estimated</b>	<b>2021 Projected</b>
Number of County Budgets Established and Monitored	148	143	166
Number of Budget Revisions/Amendments Processed	102	140	150
Number of Purchase Orders Processed	269	400	275
Number of Payment Requisitions Audited and Processed	7,341	7,450	7,350
Number of Payment Requisition Transactions Audited	17,132	17,420	17,100
Number of Procurement Card Transactions Audited	3,170	3,110	3,200
Number of Contracts Certified	214	357	250
Number of Journal Entries Approved & Processed	1,264	1,335	1,350
Historical Cost of Inventoried Assets (Millions)	\$108.3	\$109.1	\$109.5
Number of Employee Positions Budgeted and Monitored	522	524	523
Number of Federal/State Grants Monitored for Financial Reporting	20	22	20
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	N/A

# County Auditor

## Personnel Detail

Position Title	2019 Full-time Equivalent	2020 Full-time Equivalent	2021 Full-time Equivalent	2020-2021 Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant I/II	2.00	2.00	2.00	-
Accounts Payable Coordinator	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
Overtime	\$ 41,000	\$ 41,000	\$ 41,000	\$ -

## Organizational Chart



# County Auditor

## Annual Budget

### 1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	374,895	398,074	398,045	402,625	0	405,745	1
10101	SALARY & WAGES FMLA SL COVID19	0	0	3,665	0	0	0	0
10110	OVERTIME	9,687	41,000	20,000	41,000	0	41,000	0
10120	HOLIDAY WORKED	428	0	258	0	0	0	0
10200	FICA	27,174	33,589	30,045	33,937	0	34,176	1
10300	HEALTH INSURANCE	28,598	30,132	30,132	31,020	0	31,020	2
10310	COUNTY HSA CONTRIBUTION	5,600	6,000	6,000	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,342	1,433	1,434	1,449	0	1,460	1
10330	CNTY PD DEPENDENT PREM-HEALTH	3,846	3,846	3,846	3,959	0	3,959	2
10331	CNTY PD DEPENDENT PREM-DENTAL	294	294	294	294	0	294	0
10350	LIFE INSURANCE	481	504	504	504	0	504	0
10375	DENTAL INSURANCE	2,808	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	753	1,185	1,074	709	0	714	39-
10500	401(A) MATCH PLAN	4,375	3,640	4,550	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,795	5,057	5,434	5,143	0	5,205	2
SUBTOTAL *****		465,076	527,694	508,221	533,220	0	536,657	2
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	266	525	300	525	0	525	0
23000	OFFICE SUPPLIES	1,608	1,250	900	1,250	0	1,250	0
23001	PRINTED MATERIALS	1,244	500	450	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	250	250	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	72	400	0	400	0	400	0
SUBTOTAL *****		3,190	2,925	1,900	2,925	0	2,925	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	860	1,120	935	1,220	0	1,220	8
37200	REGISTRATION	714	1,950	1,200	1,950	0	1,950	0
37220	TRAVEL: TRAINING RELATED	203	950	100	1,990	0	1,990	109
37230	MEALS & LODGING-TRAINING	446	1,040	100	0	0	0	100-
SUBTOTAL *****		2,223	5,060	2,335	5,160	0	5,160	2
<b>UTILITIES</b>								
48000	TELEPHONES	2,443	3,150	950	960	0	960	69-
SUBTOTAL *****		2,443	3,150	950	960	0	960	70-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	22	75	20	0	0	0	100-
SUBTOTAL *****		22	75	20	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	936	1,026	1,000	1,085	0	1,085	5
SUBTOTAL *****		936	1,026	1,000	1,085	0	1,085	6
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	6,155	4,445	4,075	4,075	0	4,075	8-
71101	PROFESSIONAL SERVICES	0	600	400	600	0	600	0
SUBTOTAL *****		6,155	5,045	4,475	4,675	0	4,675	7-
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	20,935	21,712	21,712	20,409	0	20,409	6-
85710	TRAVEL-OTHER	0	0	0	75	0	75	0
SUBTOTAL *****		20,935	21,712	21,712	20,484	0	20,484	6-
<b>FIXED ASSET ADDITIONS</b>								
92100	REPLCMENT FURN & FIXTURES	12,686	0	0	0	0	0	0
SUBTOTAL *****		12,686	0	0	0	0	0	0
<b>TOTAL EXPENDITURES *****</b>		<b>513,666</b>	<b>566,687</b>	<b>540,613</b>	<b>568,509</b>	<b>0</b>	<b>571,946</b>	<b>1</b>

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# Collector of Revenue – Combined Budget Summary

## Description of Funding Sources

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

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

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

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 534,880	\$ 533,794	\$ 500,729	\$ 125,758	\$ -	\$ 626,487
211	2110	Tax Maintenance	245,138	245,281	2,122	317,285	18,333	337,740
<b>Total</b>			<u>\$ 780,018</u>	<u>\$ 779,075</u>	<u>\$ 502,851</u>	<u>\$ 443,043</u>	<u>\$ 18,333</u>	<u>\$ 964,227</u>

# Collector of Revenue Summary

## Personnel Summary

Position Title	2019	2020	Departmental Funding Source			
			Full-time Equivalent Positions		2021	Change
			Dept. 1150	Dept. 2110		
<b>Collector of Revenue</b>						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Lead Deputy Collector	-	1.00	1.00	-	1.00	-
Accountant II	1.00	-	-	-	-	-
Deputy Collector	4.00	5.00	5.00	-	5.00	-
Office Specialist Pool I/II	1.24	1.24	1.24	-	1.24	-
Subtotal	8.24	9.24	9.24	-	9.24	-
<b>Tax Maintenance</b>						
Deputy Collector	1.00	-	-	-	-	-
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	1.08	0.08	-	0.08	0.08	-
Total FTEs	9.32	9.32	9.24	0.08	9.32	-
Overtime	\$ 2,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -

# Collector of Revenue

## Department Numbers 1150, 2110

### Mission

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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

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**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 Memorandum of Understanding 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

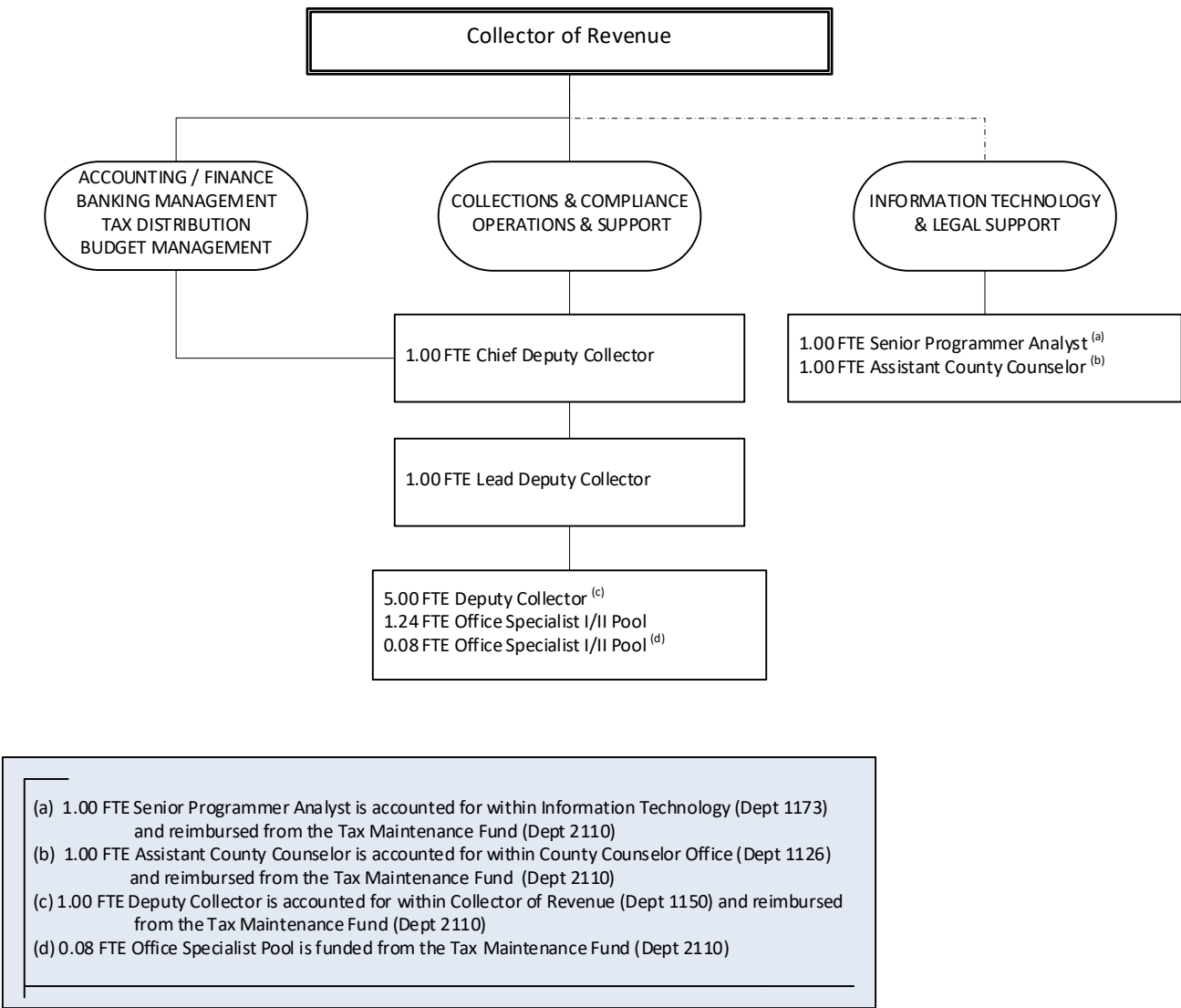
## Performance Measures

	<b>2019*</b>	<b>2020*</b>	<b>2021*</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
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



# Collector of Revenue

## Annual Budget

### 1150 GF COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3311	LIQUOR	145,832	136,628	144,913	144,900	0	144,900	6
3312	AUCTION	640	400	150	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,710	11,000	10,725	10,725	0	10,725	2-
	SUBTOTAL *****	157,182	148,028	155,788	156,025	0	156,025	5
<b>INTERGOVERNMENTAL REVENUE</b>								
3493	FOREST CROPLAND PILT	414	420	420	420	0	420	0
	SUBTOTAL *****	414	420	420	420	0	420	0
<b>CHARGES FOR SERVICES</b>								
3508	DUPLICATE TAX RECEIPT	5,039	5,000	4,000	4,500	0	4,500	10-
3510	COPIES/PUBLIC INFORMATION RQST	222	400	170	400	0	400	0
3511	COST OF TAX SALE REIMBURS	17,136	47,715	6,520	47,715	0	47,715	0
3550	COMMISSIONS	2,300,701	2,347,459	2,335,210	2,358,560	0	2,358,560	0
3560	COLLECTION FEES	1,791	1,710	1,770	1,770	0	1,770	3
3577	COLL DEL FEES & COMM	211,584	230,000	216,420	216,420	0	216,420	5-
	SUBTOTAL *****	2,536,473	2,632,284	2,564,090	2,629,365	0	2,629,365	0
<b>INTEREST</b>								
3710	INTEREST	41,228	40,000	12,100	12,100	0	12,100	69-
	SUBTOTAL *****	41,228	40,000	12,100	12,100	0	12,100	70-
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	0	43,354	24,233	0	0	0	100-
3890	MISCELLANEOUS	76	0	0	0	0	0	0
3892	OVERAGE	0	0	0	5	0	5	0
3894	RETURNED CHECK PENALTY	2,137	2,050	1,875	1,875	0	1,875	8-
	SUBTOTAL *****	2,213	45,404	26,108	1,880	0	1,880	96-
	<b>TOTAL REVENUES *****</b>	<b>2,737,510</b>	<b>2,866,136</b>	<b>2,758,506</b>	<b>2,799,790</b>	<b>0</b>	<b>2,799,790</b>	<b>2-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	356,837	410,074	360,865	396,581	0	402,301	1-
10110	OVERTIME	3,216	3,500	3,500	3,500	0	3,500	0
10200	FICA	27,046	31,638	27,406	30,606	0	31,043	1-
10300	HEALTH INSURANCE	37,049	43,212	37,500	43,632	0	43,632	0
10310	COUNTY HSA CONTRIBUTION	3,450	3,600	3,600	4,800	0	4,800	33
10325	DISABILITY INSURANCE	1,201	1,359	1,185	1,311	0	1,332	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,487	1,648	0	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	394	404	294	404	0	404	0
10350	LIFE INSURANCE	497	576	504	576	0	576	0
10375	DENTAL INSURANCE	2,901	3,360	2,520	2,940	0	2,940	12-
10400	WORKERS COMP	747	1,117	963	640	0	649	41-
10500	401(A) MATCH PLAN	3,555	4,160	4,225	4,160	0	4,160	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,804	5,536	4,760	5,277	0	5,392	2-
10600	UNEMPLOYMENT BENEFITS	0	0	68	0	0	0	0
	SUBTOTAL *****	443,184	510,184	447,390	494,427	0	500,729	2-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	3,355	4,000	4,000	6,000	0	6,000	50
23001	PRINTED MATERIALS	11,830	13,000	13,000	13,000	0	13,000	0
23017	COMPUTER PAPER	694	2,200	2,000	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	15,879	20,300	20,100	20,100	0	20,100	1-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	25	75	75	50	0	50	33-
37200	REGISTRATION	825	855	625	855	0	855	0
37220	TRAVEL: TRAINING RELATED	274	550	0	550	0	550	0
37230	MEALS & LODGING-TRAINING	130	625	0	0	0	0	100-
	SUBTOTAL *****	1,254	2,105	700	1,455	0	1,455	31-

# Collector of Revenue

<b>UTILITIES</b>							
48000	TELEPHONES	4,412	4,440	2,000	1,800	0	1,800 59-
	SUBTOTAL *****	4,412	4,440	2,000	1,800	0	1,800 59-
<b>VEHICLE EXPENSE</b>							
59200	LOCAL MILEAGE	87	85	87	0	0	0 100-
	SUBTOTAL *****	87	85	87	0	0	0 100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	2,047	1,722	1,722	1,771	0	1,771 2
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500 0
	SUBTOTAL *****	2,047	2,222	2,222	2,271	0	2,271 2
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	0	1,050	1,050	1,050	0	1,050 0
71000	NOTARY BONDS	50	150	100	100	0	100 33-
71100	OUTSOURCED SERVICES	4,937	6,897	4,679	5,030	0	5,030 27-
71101	PROFESSIONAL SERVICES	0	4,000	0	4,000	0	4,000 0
71107	BANK/CREDIT CARD SERVICE FEES	9,330	10,250	10,250	10,250	0	10,250 0
71116	SERVICES/SURVEYOR	908	0	0	0	0	0 0
	SUBTOTAL *****	15,225	22,347	16,079	20,430	0	20,430 9-
<b>OTHER</b>							
83815	FACILITIES INTERNAL SERVC CHRG	36,325	37,672	37,672	36,432	0	36,432 3-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	9,150	0	9,150 0
84400	PUBLIC NOTICES	7,081	9,150	7,543	0	0	0 100-
84500	TITLE SEARCH	9,374	34,025	0	34,025	0	34,025 0
85710	TRAVEL-OTHER	0	0	0	90	0	90 0
86896	SHORTAGE	0	0	0	5	0	5 0
86898	SHORTAGES & OVERAGES- NET	14	5	1	0	0	0 100-
	SUBTOTAL *****	52,794	80,852	45,216	79,702	0	79,702 1-
	<b>TOTAL EXPENDITURES *****</b>	<b>534,882</b>	<b>642,535</b>	<b>533,794</b>	<b>620,185</b>	<b>0</b>	<b>626,487 2-</b>

## 2110 COLLECTOR TAX MAINT FND ACTVTY

211 COLLECTOR TAX MAINTENANCE FUND

211	COLLECTOR TAX MAINTENANCE FUND							%CHG FROM
		2019	2020		2021	2021	2021	
		BUDGET	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	211,589	230,000	216,420	216,420	0	216,420	5-
	SUBTOTAL *****	211,589	230,000	216,420	216,420	0	216,420	6-
INTEREST								
3710	INTEREST	780	789	523	523	0	523	33-
3711	INT-OVERNIGHT	792	825	440	440	0	440	46-
3712	INT-LONG TERM INVEST	5,853	6,290	4,648	4,648	0	4,648	26-
3798	INC/DEC IN FV OF INVESTMENTS	3,215	0	0	0	0	0	0
	SUBTOTAL *****	10,640	7,904	5,611	5,611	0	5,611	29-
	TOTAL REVENUES *****	222,229	237,904	222,031	222,031	0	222,031	7-
PERSONAL SERVICES								
10100	SALARIES & WAGES	27,862	1,969	0	1,969	0	1,969	0
10110	OVERTIME	395	0	0	0	0	0	0
10200	FICA	2,160	150	0	150	0	150	0
10300	HEALTH INSURANCE	4,217	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	50	0	50	0	0	0	0
10325	DISABILITY INSURANCE	100	0	0	0	0	0	0
10350	LIFE INSURANCE	62	0	0	0	0	0	0
10375	DENTAL INSURANCE	363	0	0	0	0	0	0
10400	WORKERS COMP	-42	5	128	3	0	3	40-
10500	401(A) MATCH PLAN	575	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	565	0	0	0	0	0	0
	SUBTOTAL *****	36,307	2,124	178	2,122	0	2,122	0

# Collector of Revenue

<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	121	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	57	200	200	200	0	200	0
23810	UNTAGGED HARDWARE AND SOFTWARE	885	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	639	200	200	200	0	200	0
SUBTOTAL *****		1,702	900	900	900	0	900	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	225	300	300	300	0	300	0
37200	REGISTRATION	0	1,150	1,150	3,150	0	3,150	173
37210	TRAINING/SCHOOLS	0	2,000	2,000	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	2,400	2,400	7,600	0	7,600	216
37230	MEALS & LODGING-TRAINING	0	4,000	4,000	0	0	0	100-
37235	MEALS & LODGING - OTHER	0	200	200	0	0	0	100-
37240	REGISTRATION/TUITION	0	1,000	1,000	0	0	0	100-
SUBTOTAL *****		225	11,050	11,050	11,050	0	11,050	0
<b>CONTRACTUAL SERVICES</b>								
71000	NOTARY BONDS	0	25	25	25	0	25	0
71100	OUTSOURCED SERVICES	3,589	3,800	3,800	3,800	0	3,800	0
71105	LEGAL SERVICES	0	10,000	0	10,000	0	10,000	0
71211	A/E FEES	0	0	2,950	0	0	0	0
SUBTOTAL *****		3,589	13,825	6,775	13,825	0	13,825	0
<b>OTHER</b>								
83160	RECYCLING & DUMP FEES	198	150	150	150	0	150	0
83810	INTERFUND SERVICES USED	73,462	184,190	98,821	146,360	0	146,360	20-
83917	OTO: TO GENERAL FUND	126,861	110,778	110,778	0	0	0	100-
84500	TITLE SEARCH	0	0	9,284	0	0	0	0
86850	CONTINGENCY	0	18,655	0	145,000	0	145,000	677
SUBTOTAL *****		200,521	313,773	219,033	291,510	0	291,510	7-
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	109	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	7,345	7,345	0	0	0	100-
92301	REPLC COMPUTER HDWR	2,685	18,333	0	18,333	0	18,333	0
SUBTOTAL *****		2,794	25,678	7,345	18,333	0	18,333	29-
<b>TOTAL EXPENDITURES *****</b>		<b>245,138</b>	<b>367,350</b>	<b>245,281</b>	<b>337,740</b>	<b>0</b>	<b>337,740</b>	<b>8-</b>

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	
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2020 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	29,492	31,009	29,733	32,659	0	32,659	5
37200	REGISTRATION	1,195	3,960	1,930	4,350	0	4,350	9
37220	TRAVEL: TRAINING RELATED	806	5,255	2,000	15,507	0	15,507	195
37230	MEALS & LODGING-TRAINING	891	10,260	2,200	0	0	0	100-
SUBTOTAL *****		32,384	50,484	35,863	52,516	0	52,516	4
TOTAL EXPENDITURES *****		32,384	50,484	35,863	52,516	0	52,516	4

Decimal values have been truncated.

# County Clerk & Elections- Combined Budget Summary

## Description of Funding Sources

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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 Services (1196)

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

General Fund

- Elections and Voter Registration Operations (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	2019	2020	2021	2021	2021	2021
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
County Clerk & Records Management								
100	1131	GF County Clerk Operations	\$ 267,079	\$ 278,933	\$ 261,501	\$ 26,599	\$ -	\$ 288,100
100	1196	GF Records Management Services	29,960	15,515	-	14,628	-	14,628
		Subtotal	297,039	294,448	261,501	41,227	-	302,728
Election and Registration								
100	1132	GF Election & VR Operations	765,457	553,668	392,446	114,729	-	507,175
100	1133	GF Election Activities	8,804	1,073,140	-	90,700	-	90,700
230	2300	Elec Svcs Fund Operations	394,652	52,920	-	94,120	-	94,120
232	2320	Elecc Equip Replemnt Fund Activity	826,854	-	-	-	-	-
		Subtotal	1,995,767	1,679,728	392,446	299,549	-	691,995
		Total	\$ 2,292,806	\$ 1,974,176	\$ 653,947	\$ 340,776	\$ -	\$ 994,723

## Personnel Summary

Position Title	2019	2020	Departmental Funding Source			Change
	Full-time	Full-time	Full-time Equivalent Positions			
	Equivalent	Equivalent	Dept. 1131	Dept. 1132	2021 Total	
<b>County Clerk</b>						
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)
Deputy County Clerk III	1.00	1.00	1.00	-	1.00	-
Payroll Coordinator	-	-	1.00	-	1.00	1.00
Subtotal	3.75	3.75	4.00	-	4.00	0.25
<b>Election and Registration</b>						
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	-	-	-	-	-
Deputy County Clerk II	2.00	4.00	-	4.00	4.00	-
Deputy County Clerk I	1.00	-	-	-	-	-
Elections Office Specialist I/II Part-time Pool	0.38	2.88	-	0.38	0.38	(2.50)
Elections Intern Part-time Pool	0.19	0.19	-	0.19	0.19	-
Subtotal	7.32	9.82	-	7.32	7.32	(2.50)
Total FTEs	11.07	13.57	4.00	7.32	11.32	(2.25)

# County Clerk and Records Management

## Department Numbers 1131, 1196

### Mission

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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).

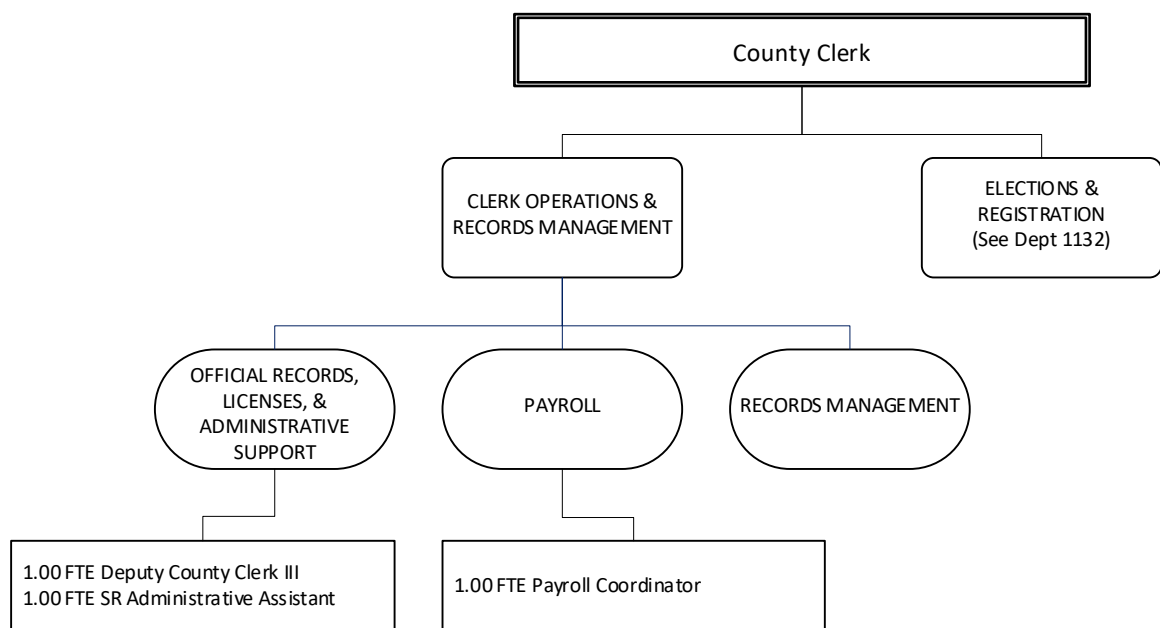
### Budget Highlights

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The budget includes funding to increase the payroll clerk position from 0.75 FTE to 1.0 FTE and to provide for a temporary overlap of positions to provide for training between the retiring employee and the new employee. There are no other significant changes to this budget.

### Organizational Chart

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# County Clerk and Records Management

## Annual Budget

### 1131 GF COUNTY CLERK OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3316	LICENSES OTHER	3,582	3,700	3,000	3,400	0	3,400	8-
	SUBTOTAL *****	3,582	3,700	3,000	3,400	0	3,400	8-
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	0	50	80	50	0	50	0
3569	OTHER FEES	3,002	3,600	3,000	3,000	0	3,000	16-
3580	TAX SUPPLEMENT FEES	29,287	27,000	27,000	27,000	0	27,000	0
	SUBTOTAL *****	32,289	30,650	30,080	30,050	0	30,050	2-
	<b>TOTAL REVENUES *****</b>	<b>35,871</b>	<b>34,350</b>	<b>33,080</b>	<b>33,450</b>	<b>0</b>	<b>33,450</b>	<b>3-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	195,831	199,037	203,350	194,979	18,206	216,258	8
10110	OVERTIME	75	0	631	0	0	0	0
10200	FICA	14,259	15,226	14,960	14,915	1,392	16,542	8
10300	HEALTH INSURANCE	16,308	16,308	17,129	15,936	507	16,443	0
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,850	2,400	0	2,400	100
10325	DISABILITY INSURANCE	702	716	731	701	65	777	8
10330	CNTY PD DEPENDENT PREM-HEALTH	4,498	4,498	4,499	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	626	625	585	257	0	257	58-
10350	LIFE INSURANCE	288	288	300	288	6	294	2
10375	DENTAL INSURANCE	1,680	1,680	1,794	1,680	35	1,715	2
10400	WORKERS COMP	420	537	519	311	40	356	33-
10500	401(A) MATCH PLAN	2,550	2,080	2,225	2,080	54	2,134	2
10510	CERF-EMPLOYER PD CONTRIBUTION	3,225	3,250	3,618	3,899	364	4,325	33
	SUBTOTAL *****	241,662	245,445	252,191	237,446	20,669	261,501	7
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	1,381	1,800	2,200	1,800	0	1,800	0
23001	PRINTED MATERIALS	627	700	700	700	0	700	0
	SUBTOTAL *****	2,008	2,500	2,900	2,500	0	2,500	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	725	100	475	0	475	34-
37200	REGISTRATION	0	300	300	300	0	300	0
37220	TRAVEL: TRAINING RELATED	0	250	0	500	0	500	100
37230	MEALS & LODGING-TRAINING	0	250	0	0	0	0	100-
	SUBTOTAL *****	0	1,525	400	1,275	0	1,275	16-
<b>UTILITIES</b>								
48000	TELEPHONES	1,869	1,800	1,200	720	0	720	60-
	SUBTOTAL *****	1,869	1,800	1,200	720	0	720	60-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	1,641	2,050	1,750	2,050	0	2,050	0
	SUBTOTAL *****	1,641	2,050	1,750	2,050	0	2,050	0
<b>CONTRACTUAL SERVICES</b>								
71000	NOTARY BONDS	0	200	100	150	0	150	25-
	SUBTOTAL *****	0	200	100	150	0	150	25-
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	18,699	19,392	19,392	18,704	0	18,704	3-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	1,200	0	1,200	0
84400	PUBLIC NOTICES	1,201	1,500	1,000	0	0	0	100-
	SUBTOTAL *****	19,900	20,892	20,392	19,904	0	19,904	5-
	<b>TOTAL EXPENDITURES *****</b>	<b>267,080</b>	<b>274,412</b>	<b>278,933</b>	<b>264,045</b>	<b>20,669</b>	<b>288,100</b>	<b>5</b>

# County Clerk and Records Management

## 1196 GF RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	0	250	100	100	0	100	60-
	SUBTOTAL *****	0	250	100	100	0	100	60-
<b>CONTRACTUAL SERVICES</b>								
71526	DISPOSAL SERVICES	0	0	0	2,200	0	2,200	0
	SUBTOTAL *****	0	0	0	2,200	0	2,200	0
<b>OTHER</b>								
83160	RECYCLING & DUMP FEES	650	2,050	700	0	0	0	100-
83815	FACILITIES INTERNAL SERVC CHRG	29,310	14,715	14,715	12,328	0	12,328	16-
	SUBTOTAL *****	29,960	16,765	15,415	12,328	0	12,328	26-
	<b>TOTAL EXPENDITURES *****</b>	<b>29,960</b>	<b>17,015</b>	<b>15,515</b>	<b>14,628</b>	<b>0</b>	<b>14,628</b>	<b>14-</b>

Decimal values have been truncated.

# Elections and Registration

**Department Number 1132, 1133, 2300, 2320**

## Mission

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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

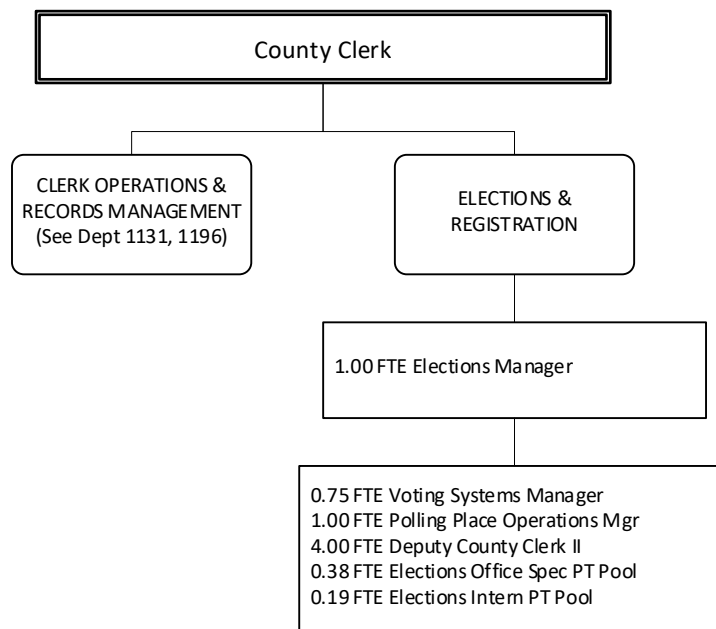
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Effective with the FY 2012 budget, a new cost center (1133) was established to account for revenues and expenditures within the General Fund incurred in conjunction with specific election activity. Previously, these revenues and expenditures were blended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

The 2020 budget included appropriations associated with Hospital Board of Trustees election (April), the primary election (August) and the general election (November). Similar appropriations are not required in FY 2020.

## Organizational Chart

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# Elections and Registration

## Annual Budget

### 1132 GF ELECTIONS AND VR OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	204,039	10,970	0	0	0	100-
	SUBTOTAL *****	0	204,039	10,970	0	0	0	100-
<b>MISCELLANEOUS</b>								
3830	SALES	180	500	180	200	0	200	60-
3890	MISCELLANEOUS	72	50	50	50	0	50	0
	SUBTOTAL *****	252	550	230	250	0	250	55-
	<b>TOTAL REVENUES *****</b>	<b>252</b>	<b>204,589</b>	<b>11,200</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>100-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	303,870	374,775	339,690	311,411	0	314,531	16-
10110	OVERTIME	56	0	10	0	0	0	0
10120	HOLIDAY WORKED	0	0	420	0	0	0	0
10200	FICA	22,306	28,670	25,220	23,822	0	24,061	16-
10300	HEALTH INSURANCE	39,156	39,156	39,156	34,428	0	34,428	12-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	1,071	1,064	1,059	1,065	0	1,076	1
10330	CNTY PD DEPENDENT PREM-HEALTH	4,498	4,498	4,499	4,630	0	4,630	2
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	369	515	0	515	39
10350	LIFE INSURANCE	504	504	504	504	0	504	0
10375	DENTAL INSURANCE	2,940	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	798	1,011	703	498	0	503	50-
10500	401(A) MATCH PLAN	4,550	3,640	4,375	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,577	3,685	3,988	4,356	0	4,418	19
	SUBTOTAL *****	384,894	461,511	424,133	389,009	0	392,446	15-
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	1,009	3,500	3,500	1,500	0	1,500	57-
23001	PRINTED MATERIALS	2,215	4,500	4,300	2,800	0	2,800	37-
	SUBTOTAL *****	3,224	8,000	7,800	4,300	0	4,300	46-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	300	1,000	30	300	0	300	70-
37200	REGISTRATION	1,104	900	1,286	1,000	0	1,000	11
37210	TRAINING/SCHOOLS	0	100	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	1,000	0	1,700	0	1,700	70
37230	MEALS & LODGING-TRAINING	733	1,100	0	0	0	0	100-
	SUBTOTAL *****	2,137	4,100	1,316	3,000	0	3,000	27-
<b>UTILITIES</b>								
48000	TELEPHONES	5,195	5,000	3,500	2,100	0	2,100	58-
48050	MOBILE DEVICE SERVICE	0	100	0	50	0	50	50-
48200	ELECTRICITY	4,664	4,400	4,400	4,400	0	4,400	0
48300	WATER	35	50	50	50	0	50	0
48600	SEWER USE	44	50	50	50	0	50	0
	SUBTOTAL *****	9,938	9,600	8,000	6,650	0	6,650	31-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	63	0	0	0	0	0	0
59010	FUEL SURCHARGE - REIMB TO R&B	3	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	0	200	50	0	0	0	100-
	SUBTOTAL *****	66	300	150	100	0	100	67-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	19,440	33,000	33,000	32,500	0	32,500	1-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	100	0	100	60-
	SUBTOTAL *****	19,440	33,250	33,250	32,600	0	32,600	2-



# Elections and Registration

CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	100	100	100	0	100	0
71100	OUTSOURCED SERVICES	0	250	250	250	0	250	0
71700	EQUIPMENT RENTALS	0	200	0	200	0	200	0
SUBTOTAL *****		0	550	350	550	0	550	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	69,965	67,038	68,088	67,204	0	67,204	0
83922	OTO: TO SPECIAL REVENUE FUND	275,558	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	33	50	0	50	0	50	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	225	0	225	0
84400	PUBLIC NOTICES	201	1,000	1,000	0	0	0	100-
85710	TRAVEL-OTHER	0	0	0	50	0	50	0
SUBTOTAL *****		345,757	68,088	69,088	67,529	0	67,529	1-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	12,845	9,581	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	191,194	0	0	0	0	100-
SUBTOTAL *****		0	204,039	9,581	0	0	0	100-
TOTAL EXPENDITURES *****		765,456	789,438	553,668	503,738	0	507,175	36-

## 1133 GF ELECTION ACTIVITIES

100 GENERAL FUND

100 GENERAL FUND			2019	2020		2021	2021	2021	%CHG
ACCT	DESCRIPTION		ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	FROM
				REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
									BUD
INTERGOVERNMENTAL REVENUE									
3411	FEDERAL GRANT REIMBURSE	0	116,292	116,292	0	0	0	100-	
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	413,586	0	0	0	0	100-	
SUBTOTAL *****		0	529,878	116,292	0	0	0	100-	
CHARGES FOR SERVICES									
3526	REIMBURSEMENT FOR ELECTION	24,343	150,000	150,000	37,500	0	37,500	75-	
SUBTOTAL *****		24,343	150,000	150,000	37,500	0	37,500	75-	
MISCELLANEOUS									
3887	ADMIN & INDIRECT COST REIMB	1,472	4,000	7,491	1,000	0	1,000	75-	
SUBTOTAL *****		1,472	4,000	7,491	1,000	0	1,000	75-	
TOTAL REVENUES *****		25,815	683,878	273,783	38,500	0	38,500	94-	
MATERIALS & SUPPLIES									
23000	OFFICE SUPPLIES	120	1,500	1,500	200	0	200	86-	
23001	PRINTED MATERIALS	2,573	6,500	6,500	2,500	0	2,500	61-	
23005	ELECTION SUPPLIES	6,107	81,752	133,292	8,000	0	8,000	90-	
SUBTOTAL *****		8,800	89,752	141,292	10,700	0	10,700	88-	
CONTRACTUAL SERVICES									
71101	PROFESSIONAL SERVICES	0	0	200	0	0	0	0	
SUBTOTAL *****		0	0	200	0	0	0	0	
OTHER									
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	10,434	0	0	0	0	
85900	COUNTY ELECTION EXPENSE	4	850,000	861,875	80,000	0	80,000	90-	
86850	CONTINGENCY	0	405,787	0	0	0	0	100-	
SUBTOTAL *****		4	1,255,787	872,309	80,000	0	80,000	94-	
FIXED ASSET ADDITIONS									
91000	OFFICE EQUIPMENT	0	7,799	0	0	0	0	100-	
91300	MACHINERY & EQUIPMENT	0	51,540	51,540	0	0	0	100-	
92300	REPLCMENT MACH & EQUIP	0	0	7,799	0	0	0	0	
SUBTOTAL *****		0	59,339	59,339	0	0	0	100-	
TOTAL EXPENDITURES *****		8,804	1,404,878	1,073,140	90,700	0	90,700	94-	

# Elections and Registration

## 2300 ELEC SVCS FUND OPERATIONS

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	24,000	23,101	24,000	0	24,000	0
	SUBTOTAL *****	0	24,000	23,101	24,000	0	24,000	0
<b>CHARGES FOR SERVICES</b>								
3526	REIMBURSEMENT FOR ELECTION	31,707	72,000	88,967	24,000	0	24,000	66-
	SUBTOTAL *****	31,707	72,000	88,967	24,000	0	24,000	67-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	970	400	300	300	0	300	25-
3712	INT-LONG TERM INVEST	7,056	3,300	3,300	3,300	0	3,300	0
3798	INC/DEC IN FV OF INVESTMENTS	5,153	0	0	0	0	0	0
	SUBTOTAL *****	13,179	3,700	3,600	3,600	0	3,600	3-
<b>MISCELLANEOUS</b>								
3836	SALE OF NON-CAPITAL ASSETS	1,159	0	0	0	0	0	0
	SUBTOTAL *****	1,159	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>46,045</b>	<b>99,700</b>	<b>115,668</b>	<b>51,600</b>	<b>0</b>	<b>51,600</b>	<b>48-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23850	UNTAGGED EQUIPMENT & TOOLS	0	6,000	6,000	6,000	0	6,000	0
	SUBTOTAL *****	0	6,000	6,000	6,000	0	6,000	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	1,000	1,000	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	0	1,000	1,000	2,000	0	2,000	100
37230	MEALS & LODGING-TRAINING	0	1,000	1,000	0	0	0	100-
	SUBTOTAL *****	0	3,000	3,000	3,000	0	3,000	0
<b>UTILITIES</b>								
48050	MOBILE DEVICE SERVICE	2,012	4,000	1,000	2,200	0	2,200	45-
	SUBTOTAL *****	2,012	4,000	1,000	2,200	0	2,200	45-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	42,500	42,500	42,500	42,500	0	42,500	0
71100	OUTSOURCED SERVICES	54	420	420	420	0	420	0
	SUBTOTAL *****	42,554	42,920	42,920	42,920	0	42,920	0
<b>OTHER</b>								
83200	FEES & COMMISSIONS	87	0	0	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	350,000	0	0	0	0	0	0
86850	CONTINGENCY	0	40,000	0	40,000	0	40,000	0
	SUBTOTAL *****	350,087	40,000	0	40,000	0	40,000	0
	<b>TOTAL EXPENDITURES *****</b>	<b>394,653</b>	<b>95,920</b>	<b>52,920</b>	<b>94,120</b>	<b>0</b>	<b>94,120</b>	<b>2-</b>

## 2320 ELEC EQUIP REPLC FUND ACTIVITY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3526	REIMBURSEMENT FOR ELECTION	18,540	65,000	76,180	20,500	0	20,500	68-
	SUBTOTAL *****	18,540	65,000	76,180	20,500	0	20,500	68-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	8,933	3,000	1,400	1,400	0	1,400	53-
	SUBTOTAL *****	8,933	3,000	1,400	1,400	0	1,400	53-

# Elections and Registration

<b>OTHER FINANCING SOURCES</b>								
3913	OTI: FROM GENERAL FUND	275,558	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	350,000	0	0	0	0	0	0
SUBTOTAL *****		625,558	0	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>653,031</b>	<b>68,000</b>	<b>77,580</b>	<b>21,900</b>	<b>0</b>	<b>21,900</b>	<b>68-</b>
<b>FIXED ASSET ADDITIONS</b>								
92300	REPLCMENT MACH & EQUIP	825,858	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	997	0	0	0	0	0	0
SUBTOTAL *****		826,855	0	0	0	0	0	0
<b>TOTAL EXPENDITURES *****</b>		<b>826,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Decimal values have been truncated.

# **County Commission**

**(Including Centralia Office)**

**Department Numbers 1121, 1125**

## **Mission**

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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, Emergency Communications, Community Services, Facilities and Grounds Maintenance, Planning and Building Inspections, Human Resources & Risk Management, 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**

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The Senior Administrative Assistant position was reduced from full-time to 3/4 time. In addition, the telephone at the Centralia office site were disconnected due to lack of use. There are no other significant changes to this budget.

# County Commission and Centralia Office

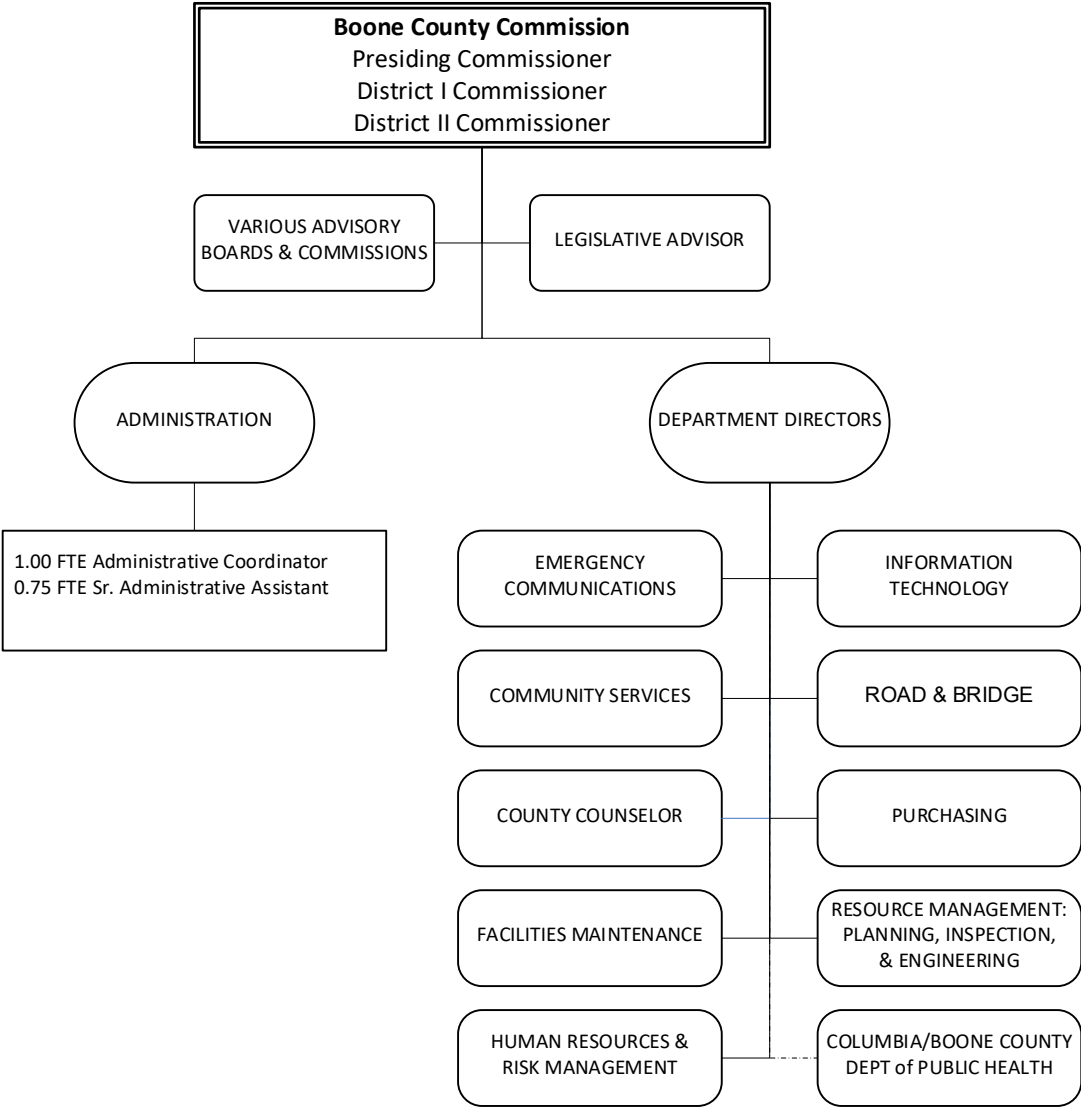
## Personnel Detail

<b>Position Title</b>	<b>2019 Full-time Equivalent</b>	<b>2020 Full-time Equivalent</b>	<b>2021 Full-time Equivalent</b>	<b>2020-2021 Change</b>
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	0.75	(0.25)
<b>Total FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>4.75</b>	<b>(0.25)</b>

# County Commission and Centralia Office

## Organizational Chart

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# County Commission and Centralia Office

## Annual Budget

### 1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3826	PRIOR YEAR COST REPAYMENT	50	0	0	0	0	0	0
	SUBTOTAL *****	50	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	376,140	382,379	382,929	373,578	0	376,178	1-
10200	FICA	28,077	29,251	28,818	29,850	0	30,049	2
10300	HEALTH INSURANCE	26,076	26,076	26,076	26,844	0	26,844	2
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,351	1,376	1,373	1,344	0	1,353	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	8,614	8,614	6,417	6,605	0	6,605	23-
10331	CNTY PD DEPENDENT PREM-DENTAL	810	809	663	662	0	662	18-
10350	LIFE INSURANCE	336	360	337	360	0	360	0
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	809	1,032	1,059	624	0	628	39-
10500	401(A) MATCH PLAN	3,250	2,600	3,250	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,858	7,647	7,991	7,471	0	7,523	1-
10850	VEHICLE ALLOWANCE	16,769	16,770	16,625	16,625	0	16,625	0
	SUBTOTAL *****	475,790	482,614	481,238	472,263	0	475,127	2-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	633	698	613	636	0	636	8-
23000	OFFICE SUPPLIES	528	650	500	500	0	500	23-
23001	PRINTED MATERIALS	227	636	313	545	0	545	14-
23050	OTHER SUPPLIES	115	150	150	100	0	100	33-
23850	UNTAGGED EQUIPMENT & TOOLS	241	665	390	150	0	150	77-
	SUBTOTAL *****	1,744	2,799	1,966	1,931	0	1,931	31-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	1,190	1,290	1,290	1,290	0	1,290	0
37200	REGISTRATION	6,795	10,025	625	4,025	0	4,025	59-
37220	TRAVEL: TRAINING RELATED	473	100	740	275	0	275	175
37230	MEALS & LODGING-TRAINING	365	175	0	0	0	0	100-
	SUBTOTAL *****	8,823	11,590	2,655	5,590	0	5,590	52-
<b>UTILITIES</b>								
48000	TELEPHONES	3,980	5,760	1,400	1,740	0	1,740	69-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	540	540	540	1,620	0	1,620	200
	SUBTOTAL *****	4,520	6,300	1,940	3,360	0	3,360	47-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	402	1,100	300	1,100	0	1,100	0
59010	FUEL SURCHARGE - REIMB TO R&B	18	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	47	644	150	555	0	555	13-
59105	TIRES	0	230	670	60	0	60	73-
59110	MECHANICS CHARGE - REIMB R&B	71	0	0	0	0	0	0
	SUBTOTAL *****	538	1,974	1,120	1,715	0	1,715	13-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	577	700	700	700	0	700	0
	SUBTOTAL *****	577	700	700	700	0	700	0
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	0	100	0	100	0	100	0
71101	PROFESSIONAL SERVICES	26,728	30,840	30,840	29,699	0	29,699	3-
	SUBTOTAL *****	26,728	30,940	30,840	29,799	0	29,799	4-

# County Commission and Centralia Office

<b>OTHER</b>							
83100 AWARDS	6	100	100	100	0	100	0
83810 INTERFUND SERVICES USED	0	130	100	150	0	150	15
83815 FACILITIES INTERNAL SERVC CHRG	25,815	26,772	26,772	24,021	0	24,021	10-
84010 RECEPTION/MEETINGS	2,182	5,490	500	2,300	0	2,300	58-
84300 PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	100	0	100	0
84400 PUBLIC NOTICES	0	100	0	0	0	0	100-
SUBTOTAL *****	28,003	32,592	27,472	26,671	0	26,671	18-
<b>TOTAL EXPENDITURES *****</b>	<b>546,723</b>	<b>569,509</b>	<b>547,931</b>	<b>542,029</b>	<b>0</b>	<b>544,893</b>	<b>4-</b>

## 1125 CENTRALIA OFFICE

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	3,000	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	3,000	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	3,000	3,000	3,000	3,000	0	3,000	0
UTILITIES								
48000	TELEPHONES	1,246	1,440	850	0	0	0	100-
48100	NATURAL GAS	576	720	600	720	0	720	0
48200	ELECTRICITY	2,777	2,900	2,900	2,900	0	2,900	0
48300	WATER	361	408	408	420	0	420	2
48400	SOLID WASTE	169	180	180	180	0	180	0
48600	SEWER USE	127	130	170	200	0	200	53
	SUBTOTAL *****	5,256	5,778	5,108	4,420	0	4,420	24-
EQUIP & BLDG MAINTENANCE								
60150	PEST CONTROL	165	232	220	232	0	232	0
	SUBTOTAL *****	165	232	220	232	0	232	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	6,370	6,352	6,352	3,640	0	3,640	42-
	SUBTOTAL *****	6,370	6,352	6,352	3,640	0	3,640	43-
	TOTAL EXPENDITURES *****	11,791	12,362	11,680	8,292	0	8,292	33-

Decimal values have been truncated.



# County Counselor

## Department Number 1126

### Mission

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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

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The FY 2020 budget reflected a Commission-directed adjustment for the County Counselor's salary. The budget also reflected an operating transfer from the Sheriff Civil Charges fund as partial reimbursement for legal services provided to the Sheriff's Office; this transfer will end after fiscal year 2021. There are no significant changes to the budget.

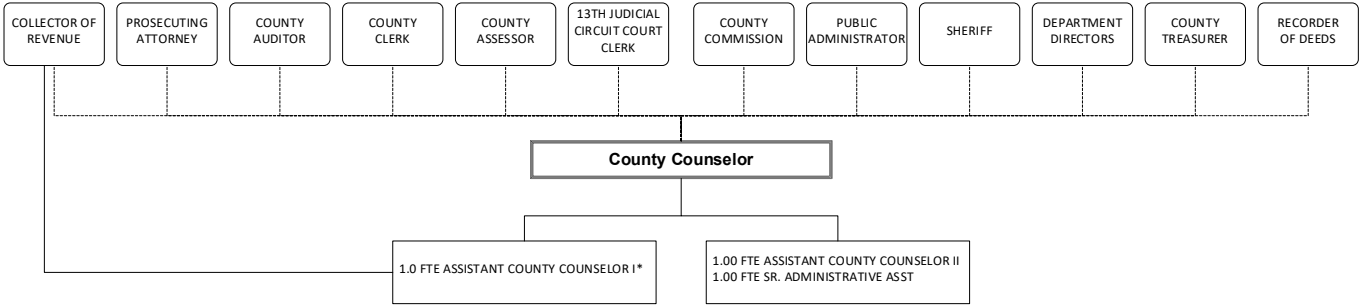
### Personnel Detail

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Position Title	2019	2020	2021	2020-2021
	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	-
<b>Total FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

# 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

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3558	ATTORNEY FEES	13,576	8,500	8,000	8,000	0	8,000	5-
	SUBTOTAL *****	13,576	8,500	8,000	8,000	0	8,000	6-
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	107,589	96,347	96,347	97,000	0	97,000	0
	SUBTOTAL *****	107,589	96,347	96,347	97,000	0	97,000	1
<b>OTHER FINANCING SOURCES</b>								
3917	OTI: FROM SPECIAL REVENUE FUND	0	24,000	24,000	24,000	0	24,000	0
	SUBTOTAL *****	0	24,000	24,000	24,000	0	24,000	0
	<b>TOTAL REVENUES *****</b>	<b>121,165</b>	<b>128,847</b>	<b>128,347</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	289,668	327,356	303,818	331,260	0	333,340	1
10200	FICA	20,267	25,043	21,860	25,341	0	25,500	1
10300	HEALTH INSURANCE	21,192	21,192	13,970	16,788	0	16,788	20-
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	1,200	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	956	1,178	858	1,192	0	1,199	1
10330	CNTY PD DEPENDENT PREM-HEALTH	10,915	10,914	9,695	10,574	0	10,574	3-
10331	CNTY PD DEPENDENT PREM-DENTAL	662	662	741	883	0	883	33
10350	LIFE INSURANCE	288	288	254	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,505	1,680	0	1,680	0
10400	WORKERS COMP	535	719	675	496	0	499	30-
10500	401(A) MATCH PLAN	2,600	2,080	2,125	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,794	5,872	6,077	6,625	0	6,667	13
	SUBTOTAL *****	355,757	399,384	362,778	398,407	0	400,698	0
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	7,256	11,822	9,000	11,965	0	11,965	1
23000	OFFICE SUPPLIES	530	1,500	600	1,500	0	1,500	0
23001	PRINTED MATERIALS	0	100	100	100	0	100	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,500	200	1,500	0	1,500	0
	SUBTOTAL *****	7,786	14,922	9,900	15,065	0	15,065	1
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	1,380	1,515	1,030	1,515	0	1,515	0
37200	REGISTRATION	0	0	0	3,600	0	3,600	0
37210	TRAINING/SCHOOLS	984	3,600	1,500	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	179	550	200	550	0	550	0
	SUBTOTAL *****	2,543	5,665	2,730	5,665	0	5,665	0
<b>UTILITIES</b>								
48000	TELEPHONES	1,069	1,425	750	750	0	750	47-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,619	1,620	1,125	1,620	0	1,620	0
	SUBTOTAL *****	2,688	3,045	1,875	2,370	0	2,370	22-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	260	400	400	0	0	0	100-
	SUBTOTAL *****	260	400	400	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	306	575	350	575	0	575	0
	SUBTOTAL *****	306	575	350	575	0	575	0
<b>CONTRACTUAL SERVICES</b>								
71000	NOTARY BONDS	0	75	50	0	0	0	100-
71100	OUTSOURCED SERVICES	30	700	100	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	1,000	100	1,000	0	1,000	0
71105	LEGAL SERVICES	0	25,000	10,000	25,000	0	25,000	0
71526	DISPOSAL SERVICES	0	0	0	700	0	700	0
	SUBTOTAL *****	30	26,775	10,250	26,700	0	26,700	0

# County Counselor

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	14,371	14,904	14,904	13,752	0	13,752	7-
84801	TRANSCRIPTS-CIVIL	0	1,500	200	1,500	0	1,500	0
85710	TRAVEL-OTHER	0	0	0	400	0	400	0
SUBTOTAL *****		14,371	16,404	15,104	15,652	0	15,652	5-
TOTAL EXPENDITURES *****		383,741	467,170	403,387	464,434	0	466,725	0

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 2021 budget includes \$25,000 to support implementation of a long-range strategic planning process. This initiative requires further development before funding will be released from contingency and transferred to the appropriate operating budget. This item has been re-budgeted annually since FY 2019.

### Annual Budget

#### 1123 GF EMERGENCY & CONTINGENCY

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
OTHER								
86800	EMERGENCY	0	822,847	0	850,000	0	850,000	3
86850	CONTINGENCY	0	133,000	0	25,000	0	25,000	81-
SUBTOTAL *****		0	955,847	0	875,000	0	875,000	8-
TOTAL EXPENDITURES *****		0	955,847	0	875,000	0	875,000	8-

Decimal values have been truncated.

# Human Resources & Risk Management – Combined Budget Summary

## Description of Funding Sources

The Human Resources & Risk Management department provides services that are funded with appropriations from the General Fund. This department also coordinates the payment of insurance premiums and claim activity that is funded by the General Fund and various special revenue funds and internal service funds.

The General Fund appropriations are accounted for within department numbers 1115, 1192, and 1191. Assessment Fund appropriations are accounted for within department number 2011, Road and Bridge Fund appropriations are accounted for within department number 2048, 911/EM Fund appropriations are accounted for within department number 2712, and Facilities & Grounds Fund appropriations are accounted for within department number 6106. Detailed information is presented for each of these budgets on the following pages.

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1115	HR & Risk Mgmt Operations	\$ 349,002	\$ 363,621	\$ 281,068	\$ 34,498	\$ -	\$ 315,566
100	1192	Recruitment & Retention	14,623	14,640	57,686	74,940	-	132,626
100	1191	Safety & Risk Management	587,321	640,201	-	4,366	-	4,366
100	1195	GF Insurance Activity	47,392	52,000	-	781,558	-	781,558
201	2011	Assessment Insurance Activity	-	-	-	12,665	-	12,665
204	2048	R&B Insurance Activity	23,862	1,930	-	233,000	-	233,000
270	2712	911/EM Insurance Activity	-	-	-	82,750	-	82,750
610	6106	FM Insurance Activity	-	-	-	36,275	-	36,275
<b>Total</b>			<u>\$ 1,022,200</u>	<u>\$ 1,072,392</u>	<u>\$ 338,754</u>	<u>\$ 1,260,052</u>	<u>\$ -</u>	<u>\$ 1,598,806</u>

# Human Resources & Risk Management Summary

## Personnel Summary

Position Title	2019	2020	2021	2020-2021
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Specialist	1.00	1.00	1.00	-
Recruitment & Hiring Coordinator	1.00	1.00	1.00	-
Benefits & Wellness Coordinator	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
Overtime	\$ 600	\$ 400	\$ 400	\$ -

# Human Resources & Risk Management Operations & Activities

**Department Number 1115, 1192, 1191**

## Mission

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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.

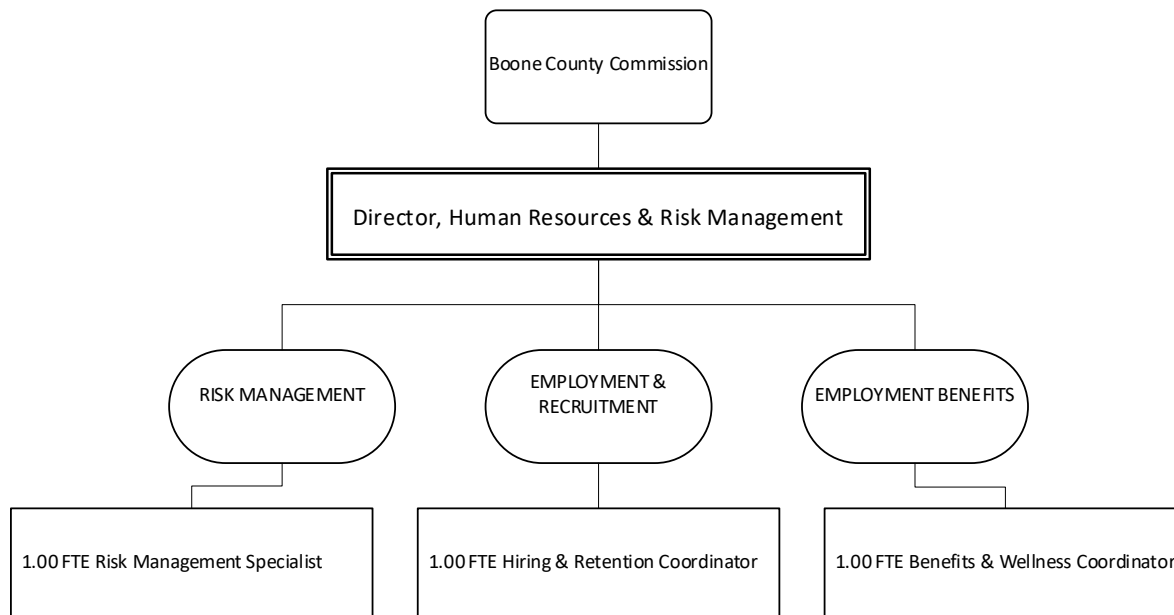
## Budget Highlights

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There are no other significant changes to the budget.

## Organizational Chart

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# Human Resources & Risk Management Operations & Activities

## Annual Budget

### 1115 HR & RISK MGMT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	220,324	230,306	228,999	225,617	0	227,177	1-
10110	OVERTIME	175	400	432	400	0	400	0
10200	FICA	16,120	17,649	16,839	17,290	0	17,409	1-
10300	HEALTH INSURANCE	20,352	21,192	20,364	21,816	0	21,816	2
10310	COUNTY HSA CONTRIBUTION	2,600	2,400	3,600	2,400	0	2,400	0
10325	DISABILITY INSURANCE	781	829	826	812	0	818	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,928	1,927	1,928	1,984	0	1,984	2
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	350	110	0	110	70-
10350	LIFE INSURANCE	279	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,628	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	462	622	593	361	0	363	41-
10500	401(A) MATCH PLAN	2,025	2,080	2,600	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,410	4,606	4,582	4,512	0	4,543	1-
SUBTOTAL *****		271,452	284,347	283,081	279,350	0	281,068	1-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,774	1,529	1,529	1,529	0	1,529	0
23000	OFFICE SUPPLIES	1,039	1,500	775	1,000	0	1,000	33-
23001	PRINTED MATERIALS	272	800	400	550	0	550	31-
23050	OTHER SUPPLIES	345	896	896	780	0	780	12-
23850	UNTAGGED EQUIPMENT & TOOLS	0	400	200	0	0	0	100-
SUBTOTAL *****		3,430	5,125	3,800	3,859	0	3,859	25-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	1,636	1,214	1,100	1,224	0	1,224	0
37200	REGISTRATION	0	0	0	3,935	0	3,935	0
37210	TRAINING/SCHOOLS	3,622	5,065	2,625	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	892	1,115	187	3,016	0	3,016	170
37230	MEALS & LODGING-TRAINING	2,207	3,269	25	0	0	0	100-
SUBTOTAL *****		8,357	10,663	3,937	8,175	0	8,175	23-
<b>UTILITIES</b>								
48000	TELEPHONES	1,517	1,656	600	636	0	636	61-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	395	540	540	540	0	540	0
SUBTOTAL *****		1,912	2,196	1,140	1,176	0	1,176	46-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	0	175	75	0	0	0	100-
SUBTOTAL *****		0	175	75	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	513	1,200	950	800	0	800	33-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
SUBTOTAL *****		513	1,300	950	900	0	900	31-
<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	552	1,030	975	0	384	384	62-
71000	NOTARY BONDS	59	0	0	50	0	50	0
71100	OUTSOURCED SERVICES	6,269	15,300	11,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	80	0	0	0	0
71501	PARKING	0	105	35	105	0	105	0
SUBTOTAL *****		6,880	16,435	12,090	155	384	539	97-

# Human Resources & Risk Management Operations & Activities

<b>OTHER</b>							
83100	AWARDS	0	1,470	1,470	0	0	100-
83815	FACILITIES INTERNAL SERVC CHRG	34,039	31,728	31,728	19,674	0	19,674 37-
84010	RECEPTION/MEETINGS	2,778	5,650	3,200	0	0	0 100-
84300	PUBLIC NOTICE/ADVERTISING SRVC	19,208	26,000	21,000	0	0	0 100-
85700	RECRUITMENT/RELOCATION EXPENSE	434	1,250	950	0	0	0 100-
85710	TRAVEL-OTHER	0	0	0	175	0	175 0
86300	TESTING	0	510	200	0	0	0 100-
86510	WORKFORCE RETENTION/ENGAGEMENT	0	6,000	0	0	0	0 100-
SUBTOTAL *****		56,459	72,608	58,548	19,849	0	19,849 73-
<b>TOTAL EXPENDITURES *****</b>		<b>349,003</b>	<b>392,849</b>	<b>363,621</b>	<b>313,464</b>	<b>384</b>	<b>315,566 20-</b>

## 1192 RECRUITMENT & RETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	0	1,282	0	0	0	0
SUBTOTAL *****		0	0	1,282	0	0	0	0
<b>CHARGES FOR SERVICES</b>								
3501	ADMINISTRATIVE FEE	10	0	40	30	0	30	0
SUBTOTAL *****		10	0	40	30	0	30	0
<b>MISCELLANEOUS</b>								
3890	MISCELLANEOUS	6,825	3,000	1,449	1,500	0	1,500	50-
SUBTOTAL *****		6,825	3,000	1,449	1,500	0	1,500	50-
<b>TOTAL REVENUES *****</b>		<b>6,835</b>	<b>3,000</b>	<b>2,771</b>	<b>1,530</b>	<b>0</b>	<b>1,530</b>	<b>49-</b>
<b>PERSONAL SERVICES</b>								
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
<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	555	0	555	0
71100	OUTSOURCED SERVICES	0	0	0	13,300	5,500	18,800	0
71101	PROFESSIONAL SERVICES	11,400	11,400	11,400	11,400	0	11,400	0
71104	ADMINISTRATIVE SERVICES	3,224	4,000	3,240	3,500	0	3,500	12-
71501	PARKING	0	0	0	105	0	105	0
SUBTOTAL *****		14,624	15,400	14,640	28,860	5,500	34,360	123
<b>OTHER</b>								
83100	AWARDS	0	0	0	1,830	0	1,830	0
84010	RECEPTION/MEETINGS	0	0	0	5,500	0	5,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	26,000	0	26,000	0
85700	RECRUITMENT/RELOCATION EXPENSE	0	0	0	1,250	0	1,250	0
86510	WORKFORCE RETENTION/ENGAGEMENT	0	0	0	6,000	0	6,000	0
SUBTOTAL *****		0	0	0	40,580	0	40,580	0
<b>TOTAL EXPENDITURES *****</b>		<b>14,624</b>	<b>73,086</b>	<b>14,640</b>	<b>69,440</b>	<b>5,500</b>	<b>132,626</b>	<b>81</b>

# Human Resources & Risk Management Operations & Activities

## 1191 SAFETY & RISK MANAGEMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
23001	PRINTED MATERIALS	0	0	0	266	0	266	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	10,185	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,090	739	739	1,440	0	1,440	94
	SUBTOTAL *****	3,090	739	10,924	1,706	0	1,706	131
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	53,297	68,020	76,391	0	0	0	100-
71002	AUTO LIABILITY INS	38,613	48,430	49,387	0	0	0	100-
71004	PROPERTY INSURANCE	244,751	269,299	240,000	0	0	0	100-
71006	ERRORS & OMISSIONS INS	5,950	7,667	6,323	0	0	0	100-
71007	LAW ENFORCEMENT INS	155,734	180,800	177,839	0	0	0	100-
71008	GENERAL LIABILITY INS	61,329	74,866	64,562	0	0	0	100-
71010	CRIME INSURANCE	8,173	0	0	0	0	0	0
71011	PUBLIC OFFICIALS BOND	16,385	6,500	14,775	0	0	0	100-
71100	OUTSOURCED SERVICES	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	584,232	655,582	629,277	2,000	0	2,000	100-
<b>OTHER</b>								
84010	RECEPTION/MEETINGS	0	0	0	150	0	150	0
86300	TESTING	0	0	0	510	0	510	0
	SUBTOTAL *****	0	0	0	660	0	660	0
	<b>TOTAL EXPENDITURES *****</b>	<b>587,322</b>	<b>656,321</b>	<b>640,201</b>	<b>4,366</b>	<b>0</b>	<b>4,366</b>	<b>99-</b>

# Insurance Premiums and Claim Activity

**Department Numbers 1195, 2011, 2048, 2712, 6106**

## Mission

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These cost centers account for insurance premiums and insurance claim activity which are allocated to the General Fund and various other funds. 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

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There are no significant changes to these budgets.

# Insurance Premiums and Claim Activity

## Annual Budget

### 1195 GF INSURANCE ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3882	RESTITUTION REIMB/SETTLEMENTS	153	0	110	0	0	0	0
	SUBTOTAL *****	153	0	110	0	0	0	0
<b>OTHER FINANCING SOURCES</b>								
3945	INSURANCE RECOVERIES/PROCEEDS	21,881	0	50,000	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	7,800	0	0	0	0	0	0
	SUBTOTAL *****	29,681	0	50,000	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>29,834</b>	<b>0</b>	<b>50,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VEHICLE EXPENSE</b>								
59100	VEHICLE REPAIRS/MAINTENANCE	27,955	0	25,000	0	0	0	0
	SUBTOTAL *****	27,955	0	25,000	0	0	0	0
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	87,850	0	87,850	0
71002	AUTO LIABILITY INS	0	0	0	56,796	0	56,796	0
71004	PROPERTY INSURANCE	0	0	0	277,428	0	277,428	0
71006	ERRORS & OMISSIONS INS	0	0	0	7,667	0	7,667	0
71007	LAW ENFORCEMENT INS	0	0	0	200,000	0	200,000	0
71008	GENERAL LIABILITY INS	0	0	0	75,317	0	75,317	0
71011	PUBLIC OFFICIALS BOND	0	0	0	20,000	0	20,000	0
71016	AUTO CLAIMS DEDUCTIBLE	14,082	15,000	15,000	20,000	0	20,000	33
71018	OTHER CLAIMS DEDUCTIBLE	3,464	30,000	10,000	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	500	0	500	0	500	0
71021	AUTO LIABILITY DEDUCTIBLE	1,892	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 *****	19,438	51,500	27,000	781,558	0	781,558	**
	<b>TOTAL EXPENDITURES *****</b>	<b>47,393</b>	<b>51,500</b>	<b>52,000</b>	<b>781,558</b>	<b>0</b>	<b>781,558</b>	<b>**</b>

### 2011 ASSESSMENT INSURANCE ACTIVITY

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	3,000	0	3,000	0
71002	AUTO LIABILITY INS	0	0	0	1,615	0	1,615	0
71006	ERRORS & OMISSIONS INS	0	0	0	300	0	300	0
71008	GENERAL LIABILITY INS	0	0	0	2,750	0	2,750	0
71016	AUTO CLAIMS DEDUCTIBLE	0	0	0	3,000	0	3,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	12,665	0	12,665	0
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,665</b>	<b>0</b>	<b>12,665</b>	<b>0</b>

# Insurance Premiums and Claim Activity

## 2048 R&B INSURANCE ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>OTHER FINANCING SOURCES</b>								
3945	INSURANCE RECOVERIES/PROCEEDS	22,690	0	451	0	0	0	0
	SUBTOTAL *****	22,690	0	451	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>22,690</b>	<b>0</b>	<b>451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VEHICLE EXPENSE</b>								
59100	VEHICLE REPAIRS/MAINTENANCE	12,040	0	50	0	0	0	0
	SUBTOTAL *****	12,040	0	50	0	0	0	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60200	EQUIP REPAIRS/MAINTENANCE	278	0	0	0	0	0	0
	SUBTOTAL *****	278	0	0	0	0	0	0
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	94,000	0	94,000	0
71002	AUTO LIABILITY INS	0	0	0	21,000	0	21,000	0
71004	PROPERTY INSURANCE	0	0	0	24,000	0	24,000	0
71006	ERRORS & OMISSIONS INS	0	0	0	6,000	0	6,000	0
71008	GENERAL LIABILITY INS	0	0	0	60,000	0	60,000	0
71016	AUTO CLAIMS DEDUCTIBLE	4,163	5,000	378	10,000	0	10,000	100
71018	OTHER CLAIMS DEDUCTIBLE	5,000	10,000	0	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	2,380	5,000	1,432	7,000	0	7,000	40
71022	SMALL INCIDENT WORKRS COMP CLM	0	0	0	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	0	70	500	0	500	0
	SUBTOTAL *****	11,543	20,000	1,880	233,000	0	233,000	**
	<b>TOTAL EXPENDITURES *****</b>	<b>23,861</b>	<b>20,000</b>	<b>1,930</b>	<b>233,000</b>	<b>0</b>	<b>233,000</b>	<b>**</b>

## 2712 911/EM INSURANCE ACTIVITY

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	5,000	0	5,000	0
71002	AUTO LIABILITY INS	0	0	0	2,750	0	2,750	0
71004	PROPERTY INSURANCE	0	0	0	40,000	0	40,000	0
71006	ERRORS & OMISSIONS INS	0	0	0	2,000	0	2,000	0
71008	GENERAL LIABILITY INS	0	0	0	20,000	0	20,000	0
71016	AUTO CLAIMS DEDUCTIBLE	0	0	0	2,000	0	2,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	0	0	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	82,750	0	82,750	0
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,750</b>	<b>0</b>	<b>82,750</b>	<b>0</b>

# Insurance Premiums and Claim Activity

## 6106 FM INSURANCE ACTIVITY

610 FACILITIES & GROUNDS

610	FACILITIES & GROUNDS							%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2020 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	5,500	0	5,500	0
71002	AUTO LIABILITY INS	0	0	0	3,275	0	3,275	0
71004	PROPERTY INSURANCE	0	0	0	2,500	0	2,500	0
71006	ERRORS & OMISSIONS INS	0	0	0	1,250	0	1,250	0
71008	GENERAL LIABILITY INS	0	0	0	11,750	0	11,750	0
71016	AUTO CLAIMS DEDUCTIBLE	0	0	0	5,000	0	5,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	0	0	5,000	0	5,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	0	0	2,000	0	2,000	0
SUBTOTAL *****		0	0	0	36,275	0	36,275	0
TOTAL EXPENDITURES *****		0	0	0	36,275	0	36,275	0

Decimal values have been truncated.

# Information Technology and Mail Services—Combined Budget Summary

## Description of Funding Sources

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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 Administration (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
- IT Hardware & Software (1172)
- IT Software Development (1173)
- IT Technical Support (1174)
- 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.
- IT GIS – County (1176)  
This budget accounts for the personnel and other resources dedicated to maintaining the master address database, supporting Consortium



# Information Technology and Mail Services Summary

members, and developing new GIS layers and applications for use by various County departments as well as providing training for end users.

## ■ 911/Emergency Management Fund

### ■ Information Technology Administration (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.

### ■ IT Hardware & Software (2708)

### ■ IT Technical Support (2709)

## ■ Law Enforcement Services Fund

### ■ IT Hardware & Software (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

			2019	2020	2021	2021	2021	2021
Fund	Dept	Department Name			Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal	Other Services	Capital	Total
Information Technology & GIS					Services	and Charges	Outlay	
100	1170	GF IT Administration	\$ 3,552,568	\$ 2,690,021	\$ 339,221	\$ 78,692	\$ 3,300	\$ 421,213
100	1171	GF IT Facilities Security	97,277	117,467	65,343	57,118	7,600	130,061
100	1172	GF IT Hardware & Software	-	-	-	656,222	486,346	1,142,568
100	1173	GF IT Software Development	-	-	707,409	92,937	7,700	808,046
100	1174	GF IT Technical Support	-	-	549,574	77,092	13,700	640,366
100	1175	GIS - Consortium	184	145	-	-	-	-
100	1176	GF IT GIS	195,971	238,474	225,893	52,642	-	278,535
270	2703	911/EM IT Administration	1,080,196	1,762,662	-	2,190	-	2,190
270	2708	911/EM IT Hardware & Software	-	-	-	680,185	10,500	690,685
270	2709	911/EM IT Technical Support	-	-	457,110	40,805	6,600	504,515
290	2905	LEST IT Hardware & Software	28,167	45,325	-	41,500	-	41,500
Subtotal			4,954,363	4,854,094	2,344,550	1,779,383	535,746	4,659,679
Mail Services								
100	1194	GF IT Mail Services	334,217	392,838	83,748	374,683	-	458,431
Subtotal			334,217	392,838	83,748	374,683	-	458,431
Total			\$ 5,288,580	\$ 5,246,932	\$ 2,428,298	\$ 2,154,066	\$ 535,746	\$ 5,118,110

# Information Technology and Mail Services Summary

## Personnel Summary

Position Title	Departmental Funding Source										Change		
	Full-time Equivalent Positions												
	2019	2020	Dept. 1170	Dept. 1171	Dept. 1173	Dept. 1174	Dept. 1176	Dept. 1194	Dept. 2709	2021 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	5.00	5.00	b	-	-	3.00	-	-	2.00	5.00	-		
Project Manager	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-		
System Support Analyst I/II	3.00	3.00	b	-	-	1.00	-	-	2.00	3.00	-		
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	-		
Subtotal	30.63	30.63	4.00	1.00	9.00	7.63	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	4.00	1.00	9.00	7.63	3.00	2.00	6.00	32.63	-		
Overtime	\$ 23,200	\$ 23,200	\$ 1,250	\$ 1,500	\$ -	\$ -	\$ 200	\$ 3,000	\$ 15,000	\$ 20,950	\$ (2,250)		

a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1173) 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, 1172, 1173, 1174, 1175, 1176, 2703, 2708, 2709, 2905**

## Mission

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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

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The FY 2021 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

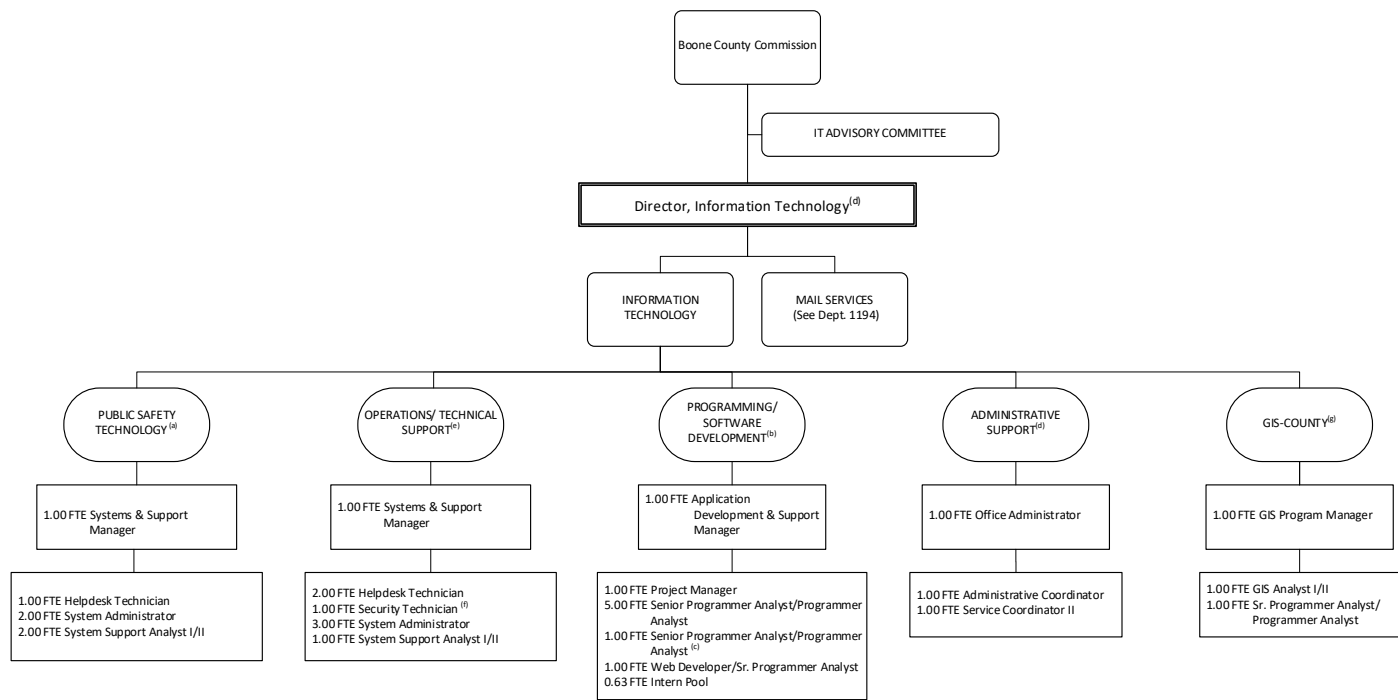
Information technology costs paid directly from the 911/Emergency Management Sales Tax Fund (cost center 2703) are associated with operations of the new Emergency Communications Center (ECC). Going forward, as new equipment ages off warranty periods, budgetary increases will be required for annual maintenance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

The Fiscal Year 2021 budget includes approximately \$402,000 funding for upgrading the phone system in the Courthouse. This is part of a multi-year county-wide project to replace the County's phone system.

# Information Technology

## Organizational Chart



- (a) Personnel in this division are funded 100% from Dept 2709 911/EM IT Technical Support
- (b) Personnel in this division are funded 100% from Dept 1173 GF IT Software Development except as noted in by<sup>(c)</sup>
- (c) 1.00 FTE Senior Programmer Analyst is reimbursed from the Tax Maintenance Fund (Dept 2110)
- (d) Personnel in this division along with the Director are funded 100% from Dept 1170
- (e) Personnel in this division are funded 100% by Dept 1174 GF IT Technical Support except as noted by<sup>(f)</sup>
- (f) 1.00 FTE funded 100% by Dept 1171 GF IT Facilities Security
- (g) Personnel in this division are funded 100% by Dept 1176 GF IT GIS

# Information Technology

## Annual Budget

### 1170 GF IT ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3525	REIMB. SPECIAL PROJECTS	19,264	19,424	-19,163	19,367	0	19,367	0
	SUBTOTAL *****	19,264	19,424	-19,163	19,367	0	19,367	0
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	104,381	174,389	133,925	98,940	0	98,940	43-
3826	PRIOR YEAR COST REPAYMENT	0	0	2,645	0	0	0	0
	SUBTOTAL *****	104,381	174,389	136,570	98,940	0	98,940	43-
	<b>TOTAL REVENUES *****</b>	<b>123,645</b>	<b>193,813</b>	<b>117,407</b>	<b>118,307</b>	<b>0</b>	<b>118,307</b>	<b>39-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	1,092,570	1,347,442	1,216,293	271,689	0	273,769	79-
10110	OVERTIME	3,964	3,500	3,500	1,250	0	1,250	64-
10115	SHIFT DIFFERENTIAL	67	125	20	0	0	125	0
10200	FICA	81,180	103,347	91,141	20,879	0	21,038	79-
10300	HEALTH INSURANCE	82,325	99,741	85,280	22,668	0	22,668	77-
10310	COUNTY HSA CONTRIBUTION	11,400	9,600	10,200	1,200	0	1,200	87-
10325	DISABILITY INSURANCE	3,770	4,562	3,779	978	0	985	78-
10330	CNTY PD DEPENDENT PREM-HEALTH	15,581	16,595	15,270	6,614	0	6,614	60-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,428	1,324	1,331	368	0	368	72-
10350	LIFE INSURANCE	1,225	1,410	1,285	288	0	288	79-
10375	DENTAL INSURANCE	7,232	8,225	7,235	1,680	0	1,680	79-
10400	WORKERS COMP	2,291	3,647	2,900	436	0	439	87-
10500	401(A) MATCH PLAN	7,650	10,255	8,125	2,080	0	2,080	79-
10510	CERF-EMPLOYER PD CONTRIBUTION	21,351	24,760	24,912	6,675	0	6,717	72-
	SUBTOTAL *****	1,332,034	1,634,533	1,471,271	336,805	0	339,221	79-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	600	200	200	0	200	66-
23000	OFFICE SUPPLIES	840	1,500	1,500	1,500	0	1,500	0
23001	PRINTED MATERIALS	80	320	320	320	0	320	0
23014	HDWR INSTALLATION SUPPLIES	6,735	0	2,000	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	0	6,200	6,200	0	0	0	100-
23017	COMPUTER PAPER	2,518	3,200	3,200	0	0	0	100-
23018	PRINTER SUPPLIES	54	3,000	600	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	10,459	47,398	45,598	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	500	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,378	7,300	7,300	0	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	752	0	0	0	0	0	0
	SUBTOTAL *****	24,816	69,518	66,918	2,020	500	2,520	96-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	745	1,235	1,235	745	0	745	39-
37200	REGISTRATION	9,505	24,785	0	9,190	0	9,190	62-
37210	TRAINING/SCHOOLS	24,481	58,395	15,000	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	5,924	12,953	3,000	4,350	0	4,350	66-
37230	MEALS & LODGING-TRAINING	9,010	23,131	1,500	0	0	0	100-
	SUBTOTAL *****	49,665	120,499	20,735	14,285	0	14,285	88-
<b>UTILITIES</b>								
48000	TELEPHONES	5,594	9,540	4,000	1,908	0	1,908	80-
48002	DATA COMMUNICATIONS	27,013	34,165	34,165	0	0	0	100-
48050	MOBILE DEVICE SERVICE	2,911	8,400	8,400	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	3,165	4,320	4,320	1,080	0	1,080	75-
	SUBTOTAL *****	38,683	56,425	50,885	2,988	0	2,988	95-
<b>VEHICLE EXPENSE</b>								
59110	MECHANICS CHARGE - REIMB R&B	0	0	1	0	0	0	0
59200	LOCAL MILEAGE	31	500	500	0	0	0	100-
	SUBTOTAL *****	31	500	501	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	86,471	133,655	133,655	2,200	0	2,200	98-
60200	EQUIP REPAIRS/MAINTENANCE	950	2,000	1,000	0	0	0	100-
	SUBTOTAL *****	87,421	135,655	134,655	2,200	0	2,200	98-

# Information Technology

<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	162,824	238,034	151,186	5,330	0	5,330 97-
70100	SOFTWARE SUBSCRIPTIONS	93,468	159,855	159,855	5,180	0	5,180 96-
71100	OUTSOURCED SERVICES	9,555	13,700	11,000	0	0	0 100-
71101	PROFESSIONAL SERVICES	700	73,367	73,367	0	0	0 100-
SUBTOTAL *****		266,547	484,956	395,408	10,510	0	10,510 98-
<b>OTHER</b>							
83815	FACILITIES INTERNAL SERVC CHRG	45,338	47,018	47,018	45,689	0	45,689 2-
85710	TRAVEL-OTHER	0	0	0	500	0	500 0
SUBTOTAL *****		45,338	47,018	47,018	46,189	0	46,189 2-
<b>FIXED ASSET ADDITIONS</b>							
91301	COMPUTER HARDWARE	26,808	78,510	78,510	0	0	0 100-
91302	COMPUTER SOFTWARE	16,219	23,890	23,890	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	0	13,837	13,837	0	0	0 100-
92301	REPLC COMPUTER HDWR	280,684	362,866	345,469	0	3,300	3,300 99-
92302	REPLC COMPUTER SOFTWARE	1,384,320	145,408	40,924	0	0	0 100-
SUBTOTAL *****		1,708,031	624,511	502,630	0	3,300	3,300 99-
<b>TOTAL EXPENDITURES *****</b>		<b>3,552,566</b>	<b>3,173,615</b>	<b>2,690,021</b>	<b>414,997</b>	<b>3,800</b>	<b>421,213 87-</b>

## 1171 GF IT FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	49,018	49,671	50,048	49,670	0	50,190	1
10110	OVERTIME	1,258	1,500	1,500	1,500	0	1,500	0
10120	HOLIDAY WORKED	12	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	6	0	0	0	0	0	0
10200	FICA	3,817	3,914	3,911	3,914	0	3,954	1
10300	HEALTH INSURANCE	5,712	5,712	4,884	5,028	0	5,028	11-
10310	COUNTY HSA CONTRIBUTION	0	0	1,100	1,200	0	1,200	0
10325	DISABILITY INSURANCE	173	178	179	178	0	180	1
10350	LIFE INSURANCE	72	72	72	72	0	72	0
10375	DENTAL INSURANCE	420	420	420	420	0	420	0
10400	WORKERS COMP	1,720	2,051	2,180	1,263	0	1,276	37-
10500	401(A) MATCH PLAN	650	520	650	520	0	520	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,006	993	1,012	993	0	1,003	1
SUBTOTAL *****		63,864	65,031	65,956	64,758	0	65,343	0
<b>MATERIALS &amp; SUPPLIES</b>								
22005	MAILING FEES/PERMITS/RENTALS	0	0	0	100	0	100	0
23000	OFFICE SUPPLIES	200	340	340	340	0	340	0
23014	HDWR INSTALLATION SUPPLIES	0	1,000	0	0	0	0	100-
23018	PRINTER SUPPLIES	112	1,000	500	1,000	0	1,000	0
23035	MAINTENANCE SUPPLIES	3,676	2,000	1,000	2,000	0	2,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	6,965	8,415	8,415	2,500	11,835	14,335	70
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	2,000	2,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	157	1,375	1,000	1,375	2,500	3,875	181
SUBTOTAL *****		11,110	14,130	11,255	7,315	16,335	23,650	67
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	1,515	0	1,515	0
37210	TRAINING/SCHOOLS	0	47	200	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	500	125	1,650	0	1,650	230
37230	MEALS & LODGING-TRAINING	0	1,150	290	0	0	0	100-
SUBTOTAL *****		0	1,697	615	3,165	0	3,165	87
<b>UTILITIES</b>								
48000	TELEPHONES	95	180	90	180	0	180	0
48050	MOBILE DEVICE SERVICE	458	600	600	720	0	720	20
SUBTOTAL *****		553	780	690	900	0	900	15

# Information Technology

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	155	1,000	100	1,000	0	1,000	0
59010	FUEL SURCHARGE - REIMB TO R&B	8	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	39	1,500	500	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	41	0	0	0	0	0	0
59200	LOCAL MILEAGE	0	100	100	0	0	0	100-
SUBTOTAL *****		243	2,600	700	2,500	0	2,500	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,169	8,436	8,436	12,220	0	12,220	44
60200	EQUIP REPAIRS/MAINTENANCE	846	2,000	1,000	2,000	0	2,000	0
SUBTOTAL *****		6,015	10,436	9,436	14,220	0	14,220	36
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	5,158	5,158	5,174	0	5,174	0
70100	SOFTWARE SUBSCRIPTIONS	0	272	272	260	0	260	4-
71100	OUTSOURCED SERVICES	2,211	2,400	1,600	1,500	0	1,500	37-
71101	PROFESSIONAL SERVICES	0	0	0	0	3,315	3,315	0
SUBTOTAL *****		2,211	7,830	7,030	6,934	3,315	10,249	31
OTHER								
83810	INTERFUND SERVICES USED	0	400	200	400	0	400	0
83815	FACILITIES INTERNAL SERVC CHR	0	1,685	1,685	1,934	0	1,934	14
85710	TRAVEL-OTHER	0	0	0	100	0	100	0
SUBTOTAL *****		0	2,085	1,885	2,434	0	2,434	17
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	5,728	10,030	11,300	0	5,600	5,600	44-
91302	COMPUTER SOFTWARE	3,231	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	4,322	10,538	8,600	0	2,000	2,000	81-
SUBTOTAL *****		13,281	20,568	19,900	0	7,600	7,600	63-
TOTAL EXPENDITURES *****		97,277	125,157	117,467	102,226	27,250	130,061	4

## 1172 GF IT HARDWARE & SOFTWARE

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	0	0	0	3,200	0	3,200	0
23016	MEDIA STORAGE SUPPLIES	0	0	0	7,200	0	7,200	0
23018	PRINTER SUPPLIES	0	0	0	3,000	0	3,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	4,000	6,045	11,845	0
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	3,720	3,720	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	13,800	13,800	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	7,300	750	8,050	0
SUBTOTAL *****		0	0	0	24,700	24,315	50,815	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	10,365	0	10,365	0
SUBTOTAL *****		0	0	0	10,365	0	10,365	0
<b>UTILITIES</b>								
48002	DATA COMMUNICATIONS	0	0	0	35,605	0	35,605	0
48050	MOBILE DEVICE SERVICE	0	0	0	4,420	0	4,420	0
SUBTOTAL *****		0	0	0	40,025	0	40,025	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	0	0	0	109,185	15,782	124,967	0
SUBTOTAL *****		0	0	0	109,185	15,782	124,967	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	226,125	11,804	237,929	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	154,241	23,100	177,341	0
71100	OUTSOURCED SERVICES	0	0	0	14,780	0	14,780	0
SUBTOTAL *****		0	0	0	395,146	34,904	430,050	0



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FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	28,000	29,004	0
91900	CONSTRUCTION IN PROGRESS	0	0	0	0	374,204	374,204	0
92301	REPLC COMPUTER HDWR	0	0	0	0	57,634	83,138	0
SUBTOTAL *****		0	0	0	0	459,838	486,346	0
TOTAL EXPENDITURES *****		0	0	0	579,421	534,839	1,142,568	0

## 1173 GF IT SOFTWARE DEVELOPMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	0	0	0	74,260	0	74,260	0
SUBTOTAL *****		0	0	0	74,260	0	74,260	0
<b>TOTAL REVENUES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>74,260</b>	<b>0</b>	<b>74,260</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	576,430	0	580,070	0
10200	FICA	0	0	0	44,096	0	44,374	0
10300	HEALTH INSURANCE	0	0	0	43,632	0	43,632	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	4,800	0	4,800	0
10325	DISABILITY INSURANCE	0	0	0	2,075	0	2,088	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	11,801	0	11,801	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	846	0	846	0
10350	LIFE INSURANCE	0	0	0	648	0	648	0
10375	DENTAL INSURANCE	0	0	0	3,780	0	3,780	0
10400	WORKERS COMP	0	0	0	922	0	928	0
10500	401(A) MATCH PLAN	0	0	0	4,680	0	4,680	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	9,689	0	9,762	0
SUBTOTAL *****		0	0	0	703,399	0	707,409	0
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	300	0	300	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	580	380	0
SUBTOTAL *****		0	0	0	300	580	680	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	300	0	300	0
37200	REGISTRATION	0	0	0	40,140	21,600	40,140	0
37220	TRAVEL: TRAINING RELATED	0	0	0	21,115	3,500	21,115	0
SUBTOTAL *****		0	0	0	61,555	25,100	61,555	0
<b>UTILITIES</b>								
48000	TELEPHONES	0	0	0	4,293	0	4,293	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	1,080	0	1,080	0
SUBTOTAL *****		0	0	0	5,373	0	5,373	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	21,055	11,942	21,055	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	4,274	2,500	4,274	0
SUBTOTAL *****		0	0	0	25,329	14,442	25,329	0
<b>FIXED ASSET ADDITIONS</b>								
92301	REPLC COMPUTER HDWR	0	0	0	0	67,410	7,700	0
SUBTOTAL *****		0	0	0	0	67,410	7,700	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>795,956</b>	<b>107,532</b>	<b>808,046</b>	<b>0</b>

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## 1174 GF IT TECHNICAL SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	0	0	0	74,260	0	74,260	0
	SUBTOTAL *****	0	0	0	74,260	0	74,260	0
	<b>TOTAL REVENUES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,260</b>	<b>0</b>	<b>74,260</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	443,097	0	445,177	0
10110	OVERTIME	0	0	0	2,250	0	2,250	0
10200	FICA	0	0	0	34,069	0	34,228	0
10300	HEALTH INSURANCE	0	0	0	38,604	0	38,604	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	3,600	0	3,600	0
10325	DISABILITY INSURANCE	0	0	0	1,531	0	1,538	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	7,276	0	7,276	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	552	0	552	0
10350	LIFE INSURANCE	0	0	0	504	0	504	0
10375	DENTAL INSURANCE	0	0	0	2,940	0	2,940	0
10400	WORKERS COMP	0	0	0	712	0	715	0
10500	401(A) MATCH PLAN	0	0	0	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	8,508	0	8,550	0
	SUBTOTAL *****	0	0	0	547,283	0	549,574	0
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	100	0	100	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	900	900	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	2,700	0	2,700	0
	SUBTOTAL *****	0	0	0	2,800	900	3,700	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	340	0	340	0
37200	REGISTRATION	0	0	0	29,715	0	29,715	0
37220	TRAVEL: TRAINING RELATED	0	0	0	14,570	0	14,570	0
	SUBTOTAL *****	0	0	0	44,625	0	44,625	0
<b>UTILITIES</b>								
48000	TELEPHONES	0	0	0	3,339	0	3,339	0
48002	DATA COMMUNICATIONS	0	0	0	600	0	600	0
48050	MOBILE DEVICE SERVICE	0	0	0	2,760	0	2,760	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	2,160	0	2,160	0
	SUBTOTAL *****	0	0	0	8,859	0	8,859	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	0	0	0	7,075	0	7,075	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	9,075	0	9,075	0
<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	3,333	0	3,333	0
71101	PROFESSIONAL SERVICES	0	0	0	7,500	0	7,500	0
	SUBTOTAL *****	0	0	0	10,833	0	10,833	0
<b>FIXED ASSET ADDITIONS</b>								
92301	REPLC COMPUTER HDWR	0	0	0	0	13,700	13,700	0
	SUBTOTAL *****	0	0	0	0	13,700	13,700	0
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>623,475</b>	<b>14,600</b>	<b>640,366</b>	<b>0</b>

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## 1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3525	REIMB. SPECIAL PROJECTS	185	0	0	0	0	0	0
	SUBTOTAL *****	185	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23016	MEDIA STORAGE SUPPLIES	0	496	0	0	0	0	100-
	SUBTOTAL *****	0	496	0	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	185	145	145	0	0	0	100-
	SUBTOTAL *****	185	145	145	0	0	0	100-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	0	305	0	0	0	0	100-
	SUBTOTAL *****	0	305	0	0	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>185</b>	<b>946</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>

## 1176 GF IT GIS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	54,249	44,950	56,152	11,672	0	11,672	74-
3826	PRIOR YEAR COST REPAYMENT	0	0	36	0	0	0	0
3830	SALES	0	1,000	0	500	0	500	50-
	SUBTOTAL *****	54,249	45,950	56,188	12,172	0	12,172	74-
	<b>TOTAL REVENUES *****</b>	<b>54,249</b>	<b>45,950</b>	<b>56,188</b>	<b>12,172</b>	<b>0</b>	<b>12,172</b>	<b>74-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	129,379	182,259	145,514	182,270	0	183,310	0
10101	SALARY & WAGES FMLA SL COVID19	0	0	7,915	0	0	0	0
10110	OVERTIME	0	200	200	200	0	200	0
10200	FICA	9,789	13,958	11,568	13,958	0	14,038	0
10300	HEALTH INSURANCE	11,424	17,136	14,096	17,640	0	17,640	2
10325	DISABILITY INSURANCE	457	656	473	656	0	660	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	1,205	2,646	0	2,646	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	326	404	0	404	57
10350	LIFE INSURANCE	144	216	144	216	0	216	0
10375	DENTAL INSURANCE	840	1,260	1,037	1,260	0	1,260	0
10400	WORKERS COMP	207	492	372	291	0	293	40-
10500	401(A) MATCH PLAN	1,225	1,560	1,600	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,587	3,645	3,073	3,645	0	3,666	0
	SUBTOTAL *****	156,310	221,639	187,523	224,746	0	225,893	2
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	0	100	150	500	0	500	400
23001	PRINTED MATERIALS	0	50	50	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	0	75	75	575	0	575	666
23017	COMPUTER PAPER	0	400	200	0	0	0	100-
23018	PRINTER SUPPLIES	0	270	270	400	0	400	48
23050	OTHER SUPPLIES	0	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	46	500	200	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	219	400	400	400	0	400	0
	SUBTOTAL *****	265	1,795	1,345	2,425	0	2,425	35

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<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	0	325	325	325	0	325 0
37200	REGISTRATION	1,824	5,445	2,700	3,770	0	3,770 30-
37210	TRAINING/SCHOOLS	0	0	2,292	0	0	0 0
37220	TRAVEL: TRAINING RELATED	639	3,150	200	7,065	0	7,065 124
37230	MEALS & LODGING-TRAINING	1,953	5,200	1,500	0	0	0 100-
SUBTOTAL *****		4,416	14,120	7,017	11,160	0	11,160 21-
<b>UTILITIES</b>							
48000	TELEPHONES	278	1,260	150	480	0	480 61-
48050	MOBILE DEVICE SERVICE	48	60	60	0	0	0 100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	487	540	540	540	0	540 0
SUBTOTAL *****		813	1,860	750	1,020	0	1,020 45-
<b>VEHICLE EXPENSE</b>							
59200	LOCAL MILEAGE	0	275	275	0	0	0 100-
SUBTOTAL *****		0	275	275	0	0	0 100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	79	1,060	1,060	685	0	685 35-
SUBTOTAL *****		79	1,060	1,060	685	0	685 35-
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	26,340	29,256	29,256	26,538	0	26,538 9-
70100	SOFTWARE SUBSCRIPTIONS	962	3,041	3,041	2,050	0	2,050 32-
71100	OUTSOURCED SERVICES	0	1,000	100	1,340	0	1,340 34
SUBTOTAL *****		27,302	33,297	32,397	29,928	0	29,928 10-
<b>OTHER</b>							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	10	10	0	10	0	10 0
83815	FACILITIES INTERNAL SERVC CHRG	6,776	7,028	7,028	7,039	0	7,039 0
84010	RECEPTION/MEETINGS	0	100	50	100	0	100 0
85710	TRAVEL-OTHER	0	0	0	275	0	275 0
SUBTOTAL *****		6,786	7,138	7,078	7,424	0	7,424 4
<b>FIXED ASSET ADDITIONS</b>							
92301	REPLC COMPUTER HDWR	0	1,030	1,029	0	0	0 100-
SUBTOTAL *****		0	1,030	1,029	0	0	0 100-
<b>TOTAL EXPENDITURES *****</b>		<b>195,971</b>	<b>282,214</b>	<b>238,474</b>	<b>277,388</b>	<b>0</b>	<b>278,535 1-</b>

## 2703 911/EM IT ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3826	PRIOR YEAR COST REPAYMENT	0	0	399	0	0	0	0
SUBTOTAL *****		0	0	399	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>0</b>	<b>0</b>	<b>399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	346,048	350,729	350,729	350,708	0	0	100-
10110	OVERTIME	10,593	15,000	15,000	0	0	0	100-
10120	HOLIDAY WORKED	67	100	100	0	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	15	0	0	0	0	0	0
10200	FICA	26,537	27,985	27,985	26,829	0	0	100-
10300	HEALTH INSURANCE	30,132	30,132	30,132	30,132	0	0	100-
10310	COUNTY HSA CONTRIBUTION	6,000	6,000	6,000	6,000	0	0	100-
10325	DISABILITY INSURANCE	1,229	1,262	1,262	1,262	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,297	4,395	4,395	4,395	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	368	441	441	441	0	0	100-
10350	LIFE INSURANCE	432	432	432	432	0	0	100-
10375	DENTAL INSURANCE	2,520	2,520	2,520	2,520	0	0	100-
10400	WORKERS COMP	859	987	987	946	0	0	100-
10500	401(A) MATCH PLAN	3,250	3,120	3,120	3,120	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	7,135	7,014	7,014	7,014	0	0	100-
SUBTOTAL *****		438,482	450,117	450,117	433,799	0	0	100-

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<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	42	200	200	200	0	200	0
23000	OFFICE SUPPLIES	80	500	500	500	0	500	0
23001	PRINTED MATERIALS	0	200	100	200	0	200	0
23014	HDWR INSTALLATION SUPPLIES	67	0	0	0	0	0	0
23018	PRINTER SUPPLIES	791	3,400	1,200	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	12,918	14,705	7,710	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	486	7,470	2,500	0	0	0	100-
SUBTOTAL *****		14,384	26,475	12,210	900	0	900	97-
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	5,437	3,545	1,500	0	0	0	100-
37210	TRAINING/SCHOOLS	9,086	2,910	3,000	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	4,873	3,020	1,500	0	0	0	100-
37230	MEALS & LODGING-TRAINING	11,189	5,055	2,000	0	0	0	100-
SUBTOTAL *****		30,585	14,530	8,000	0	0	0	100-
<b>UTILITIES</b>								
48000	TELEPHONES	37	360	360	0	0	0	100-
48002	DATA COMMUNICATIONS	38,973	41,905	41,905	0	0	0	100-
48050	MOBILE DEVICE SERVICE	1,686	2,640	2,640	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,550	1,620	1,620	0	0	0	100-
SUBTOTAL *****		42,246	46,525	46,525	0	0	0	100-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	9	500	250	0	0	0	100-
SUBTOTAL *****		9	500	250	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	96,802	256,675	256,675	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	1,300	1,000	0	0	0	100-
SUBTOTAL *****		96,802	257,975	257,675	0	0	0	100-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	305,501	320,348	320,348	1,290	0	1,290	99-
70100	SOFTWARE SUBSCRIPTIONS	18,073	87,138	76,638	0	0	0	100-
71100	OUTSOURCED SERVICES	581	920	920	0	0	0	100-
71101	PROFESSIONAL SERVICES	700	24,000	5,000	0	0	0	100-
71501	PARKING	940	960	960	0	0	0	100-
SUBTOTAL *****		325,795	433,366	403,866	1,290	0	1,290	100-
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	2,481	24,960	21,130	0	0	0	100-
91302	COMPUTER SOFTWARE	0	23,890	11,889	0	0	0	100-
92301	REPLC COMPUTER HDWR	129,414	560,000	551,000	0	0	0	100-
SUBTOTAL *****		131,895	608,850	584,019	0	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>1,080,198</b>	<b>1,838,338</b>	<b>1,762,662</b>	<b>435,989</b>	<b>0</b>	<b>2,190</b>	<b>100-</b>

## 2708 911/EM IT HARDWARE & SOFTWARE

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
23018	PRINTER SUPPLIES	0	0	0	3,400	0	3,400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	4,000	1,075	5,075	0
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	320	320	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	5,000	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	5,970	0	5,970	0
SUBTOTAL *****		0	0	0	13,370	6,395	19,765	0
<b>UTILITIES</b>								
48002	DATA COMMUNICATIONS	0	0	0	35,605	0	35,605	0
48050	MOBILE DEVICE SERVICE	0	0	0	675	0	675	0
SUBTOTAL *****		0	0	0	36,280	0	36,280	0

# Information Technology

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	152,411	0	152,411	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,300	0	1,300	0
SUBTOTAL *****		0	0	0	153,711	0	153,711	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	289,228	0	289,228	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	166,511	0	177,011	0
71100	OUTSOURCED SERVICES	0	0	0	980	0	980	0
71101	PROFESSIONAL SERVICES	0	0	0	0	3,210	3,210	0
SUBTOTAL *****		0	0	0	456,719	3,210	470,429	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,100	1,100	0
92301	REPLC COMPUTER HDWR	0	0	0	0	9,400	9,400	0
SUBTOTAL *****		0	0	0	0	10,500	10,500	0
TOTAL EXPENDITURES *****		0	0	0	660,080	20,105	690,685	0

## 2709 911/EM IT TECHNICAL SUPPORT

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	354,016	0	356,616	0
10110	OVERTIME	0	0	0	15,000	0	15,000	0
10200	FICA	0	0	0	28,229	0	28,428	0
10300	HEALTH INSURANCE	0	0	0	31,020	0	31,020	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	6,000	0	6,000	0
10325	DISABILITY INSURANCE	0	0	0	1,274	0	1,283	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	4,524	0	4,524	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	441	0	441	0
10350	LIFE INSURANCE	0	0	0	432	0	432	0
10375	DENTAL INSURANCE	0	0	0	2,520	0	2,520	0
10400	WORKERS COMP	0	0	0	590	0	594	0
10500	401(A) MATCH PLAN	0	0	0	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	7,080	0	7,132	0
	SUBTOTAL *****	0	0	0	454,246	0	457,110	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	0	0	15,100	0	15,100	0
37220	TRAVEL: TRAINING RELATED	0	0	0	8,310	0	8,310	0
	SUBTOTAL *****	0	0	0	23,410	0	23,410	0
	UTILITIES							
48000	TELEPHONES	0	0	0	360	0	360	0
48050	MOBILE DEVICE SERVICE	0	0	0	1,200	0	1,200	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	1,620	0	1,620	0
	SUBTOTAL *****	0	0	0	3,180	0	3,180	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	100	0	100	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	2,655	0	2,655	0
71101	PROFESSIONAL SERVICES	0	0	0	10,000	0	10,000	0
71501	PARKING	0	0	0	960	0	960	0
	SUBTOTAL *****	0	0	0	13,715	0	13,715	0
	OTHER							
85710	TRAVEL-OTHER	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	500	0	500	0
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	0	0	0	6,600	6,600	0
	SUBTOTAL *****	0	0	0	0	6,600	6,600	0
	TOTAL EXPENDITURES *****	0	0	0	495,051	6,600	504,515	0

# Information Technology

## 2905 LEST IT HARDWARE & SOFTWARE

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
23014	HDWR INSTALLATION SUPPLIES	5,325	0	0	0	0	0	0
	SUBTOTAL *****	5,325	0	0	0	0	0	0
<b>UTILITIES</b>								
48002	DATA COMMUNICATIONS	11,541	11,545	11,545	11,545	0	11,545	0
	SUBTOTAL *****	11,541	11,545	11,545	11,545	0	11,545	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	26,357	33,780	33,780	29,955	0	29,955	11-
71101	PROFESSIONAL SERVICES	1,077	0	0	0	0	0	0
	SUBTOTAL *****	27,434	33,780	33,780	29,955	0	29,955	11-
<b>OTHER</b>								
86910	PY ENCUMBRANCES NOT USED	-63,013	0	0	0	0	0	0
	SUBTOTAL *****	-63,013	0	0	0	0	0	0
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	46,880	0	0	0	0	0	0
	SUBTOTAL *****	46,880	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES *****</b>	<b>28,167</b>	<b>45,325</b>	<b>45,325</b>	<b>41,500</b>	<b>0</b>	<b>41,500</b>	<b>8-</b>

Decimal values have been truncated.

# Mail Services

## Department Number 1194

### Mission

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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.

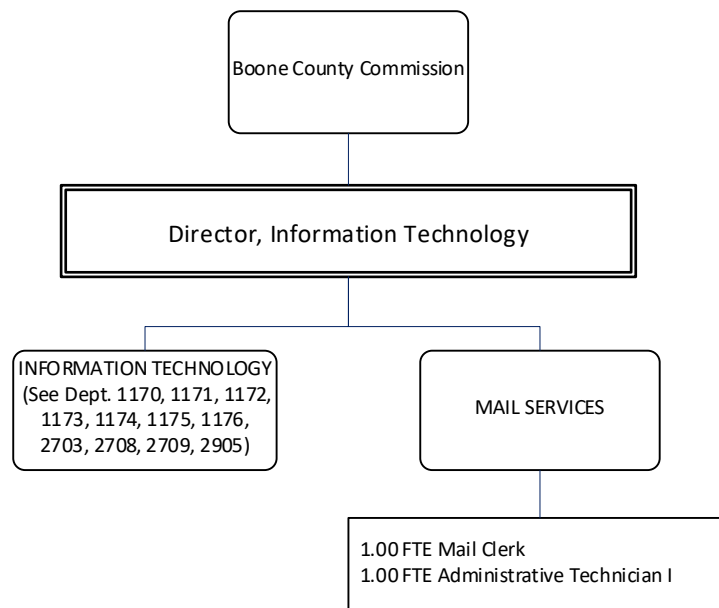
### Budget Highlights

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There are no significant changes to this budget.

### Organizational Chart

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# Mail Services

## Annual Budget

### 1194 GF IT MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	33,683	36,750	36,750	25,500	0	25,500	30-
	SUBTOTAL *****	33,683	36,750	36,750	25,500	0	25,500	31-
	<b>TOTAL REVENUES *****</b>	<b>33,683</b>	<b>36,750</b>	<b>36,750</b>	<b>25,500</b>	<b>0</b>	<b>25,500</b>	<b>31-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	45,051	59,894	57,539	57,241	0	57,761	3-
10110	OVERTIME	3,599	3,000	3,000	3,000	0	3,000	0
10115	SHIFT DIFFERENTIAL	69	100	43	0	0	100	0
10200	FICA	3,546	4,811	4,540	4,608	0	4,648	3-
10300	HEALTH INSURANCE	8,267	11,424	11,240	11,760	0	11,760	2
10325	DISABILITY INSURANCE	157	215	172	206	0	208	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,325	0	904	1,984	0	1,984	0
10331	CNTY PD DEPENDENT PREM-DENTAL	177	0	52	110	0	110	0
10350	LIFE INSURANCE	98	144	128	144	0	144	0
10375	DENTAL INSURANCE	607	840	826	840	0	840	0
10400	WORKERS COMP	1,747	1,720	1,636	982	0	999	41-
10500	401(A) MATCH PLAN	475	1,040	300	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	974	1,197	1,207	1,144	0	1,154	3-
10600	UNEMPLOYMENT BENEFITS	960	0	234	0	0	0	0
	SUBTOTAL *****	67,052	84,385	81,821	83,059	0	83,748	1-
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	225,996	308,000	250,000	309,500	0	309,500	0
22005	MAILING FEES/PERMITS/RENTALS	2,300	3,300	2,700	3,800	0	3,800	15
22010	SHIPPING CHARGES	57	1,500	500	0	0	0	100-
23000	OFFICE SUPPLIES	2,858	4,000	4,000	4,000	0	4,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	5,000	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	136	350	350	350	0	350	0
	SUBTOTAL *****	231,347	317,150	257,550	317,650	5,000	322,650	2
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	200	100	200	0	200	0
	SUBTOTAL *****	0	200	100	200	0	200	0
<b>UTILITIES</b>								
48000	TELEPHONES	114	200	50	200	0	200	0
48050	MOBILE DEVICE SERVICE	52	50	50	60	0	60	20
	SUBTOTAL *****	166	250	100	260	0	260	4
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	992	1,400	800	1,400	0	1,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	48	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	450	1,600	1,000	1,600	0	1,600	0
59105	TIRES	325	50	50	650	0	650	,200
59110	MECHANICS CHARGE - REIMB R&B	248	0	0	0	0	0	0
	SUBTOTAL *****	2,063	3,050	1,850	3,650	0	3,650	20
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	2,445	13,950	10,950	16,015	0	16,015	14
60200	EQUIP REPAIRS/MAINTENANCE	413	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	2,858	14,950	11,450	17,015	0	17,015	14
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	6,050	6,000	6,000	6,400	0	6,400	6
70100	SOFTWARE SUBSCRIPTIONS	0	3,500	3,500	3,560	0	3,560	1
71100	OUTSOURCED SERVICES	1,688	500	500	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	924	600	924	924	0	924	54
	SUBTOTAL *****	8,662	10,600	10,924	10,884	0	10,884	3

# Mail Services

<b>OTHER</b>								
83810	INTERFUND SERVICES USED	0	700	500	700	0	700	0
83815	FACILITIES INTERNAL SERVC CHRG	22,069	21,199	21,199	19,324	0	19,324	8-
SUBTOTAL *****		22,069	21,899	21,699	20,024	0	20,024	9-
<b>FIXED ASSET ADDITIONS</b>								
92300	REPLCMENT MACH & EQUIP	0	6,000	7,344	0	0	0	100-
SUBTOTAL *****		0	6,000	7,344	0	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>334,217</b>	<b>458,484</b>	<b>392,838</b>	<b>452,742</b>	<b>5,000</b>	<b>458,431</b>	<b>0</b>

Decimal values have been truncated.

# Non-Departmental

## Department Number 1190

### Mission

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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

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**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 fiscal year 2020 budget included a 2-cent increase resulting in a proposed tax rate of \$0.14 per \$100 assessed valuation; however, in response to the sudden and unexpected economic impact of the COVID-19 pandemic throughout the County, the County Commission deferred the increase. By operation of state law, the County is precluded from increasing the property tax levy for fiscal year 2021 above the rate set for 2020; therefore, the property tax levy for the General Fund will continue unchanged at \$0.12 per \$100 assessed valuation.

**Sales Tax Revenue—**The growing prevalence of untaxed e-commerce continues to negatively impact local sales tax revenue. The FY 2021 budget assumes 0% growth in sales tax revenue.

**Hospital Lease Revenue—**The County receives two lease payment components pursuant to the hospital lease agreement. The current lease term expires September 30, 2021. 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 required for the Sheriff's Annex/Election Warehouse Facility. An additional \$40,000 was transferred from the Sheriff's Civil Charges Fund to complete the full debt service requirement. The debt has been fully retired; therefore, no transfers have been needed in 2020 and beyond. The 2019 budget also included a transfer of \$245,000 to the ECC Support Services Building capital project fund. The

## Non-Departmental

transfer covered the project costs allocated to non-911/Emergency Management purposes (i.e., Prosecuting Attorney evidence storage).

No appropriations for Operating Transfers are included in the Fiscal Year 2021 budget.

**Receptions & Meetings--** This 2020 budget included \$50,000 for Bicentennial activities and \$10,000 for education activities and materials pertaining to untaxed remote e-commerce. No appropriations are included in the Fiscal Year 2021 budget.

There are no other significant changes to the budget.

# Non-Departmental

## Annual Budget

### 1190 GF NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3001	REAL ESTATE CY	2,842,583	3,403,800	2,895,000	2,938,300	0	2,938,300	13-
3002	PERSONAL PROPERTY CY	621,793	725,300	625,300	635,000	0	635,000	12-
3003	RAILROAD AND UTILITY CY	48,304	46,800	48,000	48,000	0	48,000	2
3004	REPLACEMENT SURTAX/GEN CY	265,345	247,000	250,000	255,000	0	255,000	3
3011	REAL ESTATE PY	34,688	40,000	35,000	36,000	0	36,000	10-
3012	PERSONAL PROPERTY PY	68,408	65,000	67,000	67,000	0	67,000	3
3013	RAILROAD & UTILITY PY	-30	0	0	0	0	0	0
3055	OTHER PROP TAX PASS THRU	6,494	6,400	6,400	6,400	0	6,400	0
	SUBTOTAL *****	3,887,585	4,534,300	3,926,700	3,985,700	0	3,985,700	12-
<b>SALES TAXES</b>								
3110	SALES TAXES	14,193,550	14,123,000	14,123,000	14,123,000	0	14,123,000	0
	SUBTOTAL *****	14,193,550	14,123,000	14,123,000	14,123,000	0	14,123,000	0
<b>FRANCHISE TAXES</b>								
3210	MEDIACOM	78,919	81,000	78,500	80,000	0	80,000	1-
3220	CHARTER COMMUNICATIONS	85,883	82,000	85,000	85,000	0	85,000	3
	SUBTOTAL *****	164,802	163,000	163,500	165,000	0	165,000	1
<b>INTERGOVERNMENTAL REVENUE</b>								
3445	FINANCIAL INSTITUTION TAX	10,539	6,300	6,300	8,000	0	8,000	26
3446	COUNTY STOCK INSURANCE	26,550	15,000	10,692	14,000	0	14,000	6-
3490	FISH & WILDLIFE PILT	1,451	1,500	1,258	1,500	0	1,500	0
	SUBTOTAL *****	38,540	22,800	18,250	23,500	0	23,500	3
<b>CHARGES FOR SERVICES</b>								
3550	COMMISSIONS	95	10	10	10	0	10	0
	SUBTOTAL *****	95	10	10	10	0	10	0
<b>FINES AND FORFEITURES</b>								
3615	FINES AND FORFEITURES	8,708	10,000	8,000	10,000	0	10,000	0
	SUBTOTAL *****	8,708	10,000	8,000	10,000	0	10,000	0
<b>INTEREST</b>								
3710	INTEREST	30	21	21	21	0	21	0
3718	INT-SALES TAX	35,668	12,000	7,279	8,000	0	8,000	33-
3719	INT-FINANCIAL INST TAX	159	10	10	10	0	10	0
	SUBTOTAL *****	35,857	12,031	7,310	8,031	0	8,031	33-
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	1,239,820	1,292,300	1,292,300	1,292,300	0	1,292,300	0
3820	LAND & BLDG RENT/LEASE	142,862	144,890	144,890	144,890	0	144,890	0
3821	BLDG RENT	21,474	35,317	35,317	35,317	0	35,317	0
3822	OTHER LEASE REVENUE	24,326	41,252	20,626	0	0	0	100-
3823	HOSPITAL LEASE	1,952,178	1,981,500	1,996,687	1,520,000	0	1,520,000	23-
3830	SALES	750	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	0	1,500	1,000	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	2,380	1,000	1,300	1,000	0	1,000	0
3871	CERF EMPLOYER CONTRIBUTION REF	2,375	1,000	29,375	15,000	0	15,000	,400
3880	CONTRIBUTIONS	0	0	11,170	0	0	0	0
3890	MISCELLANEOUS	20,026	0	577	0	0	0	0
3891	DIVIDENDS/REBATES	2,458	2,900	2,900	2,900	0	2,900	0
	SUBTOTAL *****	3,408,649	3,501,659	3,536,142	3,012,907	0	3,012,907	14-

# Non-Departmental

<b>OTHER FINANCING SOURCES</b>								
3912	OTI: FROM DEBT SERVICE FUND	0	37,865	0	0	0	0	100-
3917	OTI: FROM SPECIAL REVENUE FUND	126,861	110,778	110,778	0	0	0	100-
SUBTOTAL *****		126,861	148,643	110,778	0	0	0	100-
<b>TOTAL REVENUES *****</b>		<b>21,864,647</b>	<b>22,515,443</b>	<b>21,893,690</b>	<b>21,328,148</b>	<b>0</b>	<b>21,328,148</b>	<b>5-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23050	OTHER SUPPLIES	0	250	0	0	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	839	0	0	0	0	0	0
SUBTOTAL *****		839	250	0	0	0	0	100-
<b>DUES TRAVEL &amp; TRAINING</b>								
37220	TRAVEL: TRAINING RELATED	4,717	4,900	0	0	0	0	100-
37235	MEALS & LODGING - OTHER	1,839	5,940	0	0	0	0	100-
SUBTOTAL *****		6,556	10,840	0	0	0	0	100-
<b>UTILITIES</b>								
48000	TELEPHONES	1,228	1,260	1,272	1,272	0	1,272	0
48100	NATURAL GAS	2,109	2,400	2,400	2,400	0	2,400	0
48200	ELECTRICITY	3,980	4,644	3,000	1,560	0	1,560	66-
48300	WATER	264	300	324	324	0	324	8
48500	STORM WATER UTILITY	4,524	4,320	5,150	5,160	0	5,160	19
48600	SEWER USE	423	420	420	420	0	420	0
SUBTOTAL *****		12,528	13,344	12,566	11,136	0	11,136	17-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60400	GROUNDS MAINTENANCE	52,118	0	0	0	0	0	0
SUBTOTAL *****		52,118	0	0	0	0	0	0
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	880	15,880	16,168	880	0	880	94-
71101	PROFESSIONAL SERVICES	104,300	135,300	100,000	135,300	0	135,300	0
71500	CONDO ASSESSMENT	21,474	35,317	35,316	35,317	0	35,317	0
71501	PARKING	23,790	0	0	0	0	0	0
SUBTOTAL *****		150,444	186,497	151,484	171,497	0	171,497	8-
<b>OTHER</b>								
83160	RECYCLING & DUMP FEES	170	4,200	290	200	0	200	95-
83200	FEES & COMMISSIONS	175	600	200	240	0	240	60-
83815	FACILITIES INTERNAL SERVC CHRG	239,489	222,729	222,729	155,941	0	155,941	29-
83919	OTO: TO CAPITAL PROJECT FUND	245,000	0	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	60,000	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	10,242	60,000	43,663	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	8,377	9,000	15,000	9,600	0	9,600	6
86896	SHORTAGE	0	0	0	50	0	50	0
86897	FICA/FED W/H OVER AND SHORT	-7	50	-1	50	0	50	0
86898	SHORTAGES & OVERAGES- NET	-5	50	-3	0	0	0	100-
86900	MISCELLANEOUS	1,894	5,000	2,000	2,000	0	2,000	60-
86910	PY ENCUMBRANCES NOT USED	-3,612	0	-3,270	0	0	0	0
SUBTOTAL *****		561,723	301,629	280,608	168,081	0	168,081	44-
<b>TOTAL EXPENDITURES *****</b>		<b>784,208</b>	<b>512,560</b>	<b>444,658</b>	<b>350,714</b>	<b>0</b>	<b>350,714</b>	<b>32-</b>

Decimal values have been truncated.

# Purchasing

## Department Number 1118

### Mission

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The Director of Purchasing is appointed by the County Commission pursuant to Revised Statutes of Missouri (RSMo) 50.753.

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

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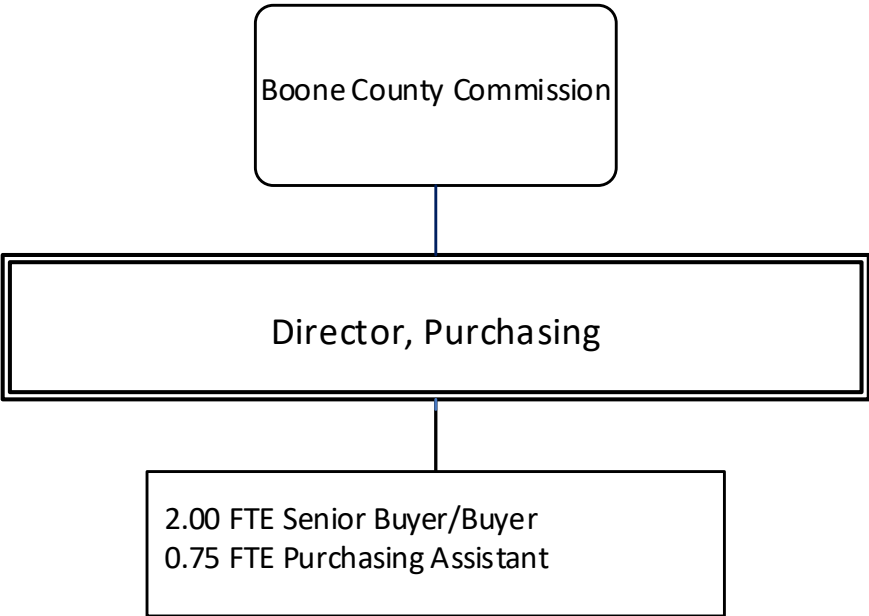
There are no significant changes to this budget.

# Purchasing

## Personnel Detail

Position Title	2019 Full-time Equivalent	2020 Full-time Equivalent	2021 Full-time Equivalent	2020-2021 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	\$ -	\$ -	\$ -	\$ -

## Organizational Chart





# Purchasing

## Annual Budget

### 1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	25	0	0	0	0	0	0
	SUBTOTAL *****	25	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	205,883	208,666	208,981	210,563	0	212,513	1
10200	FICA	14,116	15,962	14,954	16,108	0	16,257	1
10300	HEALTH INSURANCE	22,020	22,020	22,020	22,668	0	22,668	2
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	733	751	753	758	0	765	1
10330	CNTY PD DEPENDENT PREM-HEALTH	11,837	11,836	11,837	9,538	0	9,538	19-
10331	CNTY PD DEPENDENT PREM-DENTAL	699	699	700	699	0	699	0
10350	LIFE INSURANCE	287	288	265	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	427	563	558	336	0	339	39-
10500	401(A) MATCH PLAN	1,950	2,080	1,950	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,382	2,414	2,358	2,447	0	2,486	2
	SUBTOTAL *****	263,214	268,159	267,256	268,365	0	270,513	1
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	5,000	5,000	0	0	0	100-
23000	OFFICE SUPPLIES	209	1,000	500	1,000	0	1,000	0
23001	PRINTED MATERIALS	65	400	200	400	0	400	0
23050	OTHER SUPPLIES	291	840	500	840	0	840	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	100	100	0	100	0
	SUBTOTAL *****	565	7,340	6,300	2,340	0	2,340	68-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	799	819	840	840	0	840	2
37200	REGISTRATION	1,110	1,820	1,770	3,745	0	3,745	105
37210	TRAINING/SCHOOLS	1,419	2,290	2,290	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	1,043	1,428	10	2,400	0	2,400	68
37230	MEALS & LODGING-TRAINING	2,022	3,698	10	0	0	0	100-
	SUBTOTAL *****	6,393	10,055	4,920	6,985	0	6,985	31-
<b>UTILITIES</b>								
48000	TELEPHONES	1,623	1,956	700	816	0	816	58-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	528	540	528	540	0	540	0
	SUBTOTAL *****	2,151	2,496	1,228	1,356	0	1,356	46-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	108	400	200	0	0	0	100-
	SUBTOTAL *****	108	400	200	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	596	800	600	800	0	800	0
	SUBTOTAL *****	596	800	600	800	0	800	0
<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	535	495	0	0	0	0	100-
	SUBTOTAL *****	535	495	0	0	0	0	100-
<b>OTHER</b>								
83155	MEMBERSHIP FEE (SAMS, ETC)	300	300	300	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHRG	32,811	30,583	30,583	12,077	0	12,077	60-
84010	RECEPTION/MEETINGS	328	400	100	400	0	400	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,788	2,000	1,900	2,000	0	2,000	0
85710	TRAVEL-OTHER	0	0	0	400	0	400	0
	SUBTOTAL *****	35,227	33,283	32,883	15,177	0	15,177	54-
	<b>TOTAL EXPENDITURES *****</b>	<b>308,789</b>	<b>323,028</b>	<b>313,387</b>	<b>295,023</b>	<b>0</b>	<b>297,171</b>	<b>8-</b>

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	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	GF Recorder	\$ 504,972	\$ 506,355	\$ 425,686	\$ 80,560	\$ -	\$ 506,246
280	2800	Record Prsvnt Fund Activity	349,675	322,165	-	326,530	31,200	357,730
Total			\$ 854,647	\$ 828,520	\$ 425,686	\$ 407,090	\$ 31,200	\$ 863,976

## Personnel Summary

Position Title	2019	2020	2021	2020-2021
	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	5.00	5.00	5.00	-
Total FTEs	7.00	7.00	7.00	-

# Recorder of Deeds

## Department Numbers 1160, 2800

### Mission

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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

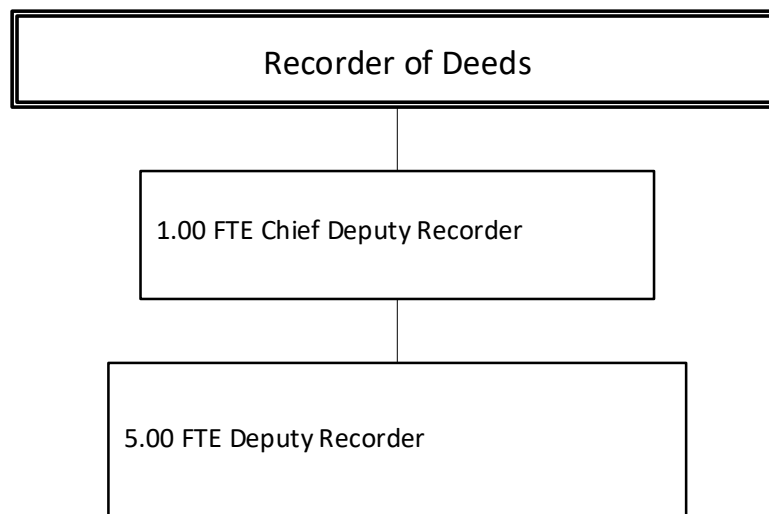
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**General Fund (Dept. No. 1160):** Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Real estate recording revenues for 2020 are expected to exceed original budget projections due to record-low interest rates; the 2021 budget assumes a reduction in fees as volume is expected to return to more normal levels.

**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

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# Recorder of Deeds

## Annual Budget

### 1160 GF RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3315	MARRIAGE	20,569	18,000	18,000	16,000	0	16,000	11-
	SUBTOTAL *****	20,569	18,000	18,000	16,000	0	16,000	11-
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	72,183	60,000	85,000	70,000	0	70,000	16
3562	REAL ESTATE FEES	549,026	420,000	750,000	550,000	0	550,000	30
	SUBTOTAL *****	621,209	480,000	835,000	620,000	0	620,000	29
<b>MISCELLANEOUS</b>								
3850	UNCLAIMED FEES	114	0	0	0	0	0	0
3892	OVERAGE	10	0	0	0	0	0	0
	SUBTOTAL *****	124	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>641,902</b>	<b>498,000</b>	<b>853,000</b>	<b>636,000</b>	<b>0</b>	<b>636,000</b>	<b>28</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	324,428	336,488	333,808	336,481	0	339,601	0
10200	FICA	23,138	25,741	24,551	25,740	0	25,979	0
10300	HEALTH INSURANCE	29,194	30,132	30,132	31,020	0	31,020	2
10310	COUNTY HSA CONTRIBUTION	4,800	6,000	4,800	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,154	1,211	1,193	1,211	0	1,222	0
10330	CNTY PD DEPENDENT PREM-HEALTH	12,827	11,361	10,813	9,999	0	9,999	11-
10331	CNTY PD DEPENDENT PREM-DENTAL	736	735	730	772	0	772	5
10350	LIFE INSURANCE	489	504	504	504	0	504	0
10375	DENTAL INSURANCE	2,853	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	763	908	780	538	0	543	40-
10500	401(A) MATCH PLAN	3,270	3,640	3,535	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,122	3,397	3,315	3,404	0	3,466	2
	SUBTOTAL *****	406,774	423,057	417,101	422,249	0	425,686	1
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	348	370	275	310	0	310	16-
23000	OFFICE SUPPLIES	3,732	4,400	3,000	5,400	0	5,400	22
23001	PRINTED MATERIALS	1,028	2,050	1,100	1,450	0	1,450	29-
23850	UNTAGGED EQUIPMENT & TOOLS	0	150	0	350	0	350	133
23855	UNTAGGED FURNITURE/FIXTURES	0	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	5,108	8,170	5,575	8,710	0	8,710	7
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	200	400	200	200	0	200	50-
37200	REGISTRATION	0	0	0	550	0	550	0
37220	TRAVEL: TRAINING RELATED	534	700	500	1,050	0	1,050	50
37230	MEALS & LODGING-TRAINING	1,354	1,500	1,100	0	0	0	100-
37240	REGISTRATION/TUITION	810	850	825	0	0	0	100-
	SUBTOTAL *****	2,898	3,450	2,625	1,800	0	1,800	48-
<b>UTILITIES</b>								
48000	TELEPHONES	4,879	5,300	1,000	1,000	0	1,000	81-
	SUBTOTAL *****	4,879	5,300	1,000	1,000	0	1,000	81-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	2,158	2,500	2,182	2,700	0	2,700	8
60200	EQUIP REPAIRS/MAINTENANCE	350	300	300	150	0	150	50-
	SUBTOTAL *****	2,508	2,800	2,482	2,850	0	2,850	2
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHR	61,210	63,478	63,478	66,100	0	66,100	4
86896	SHORTAGE	23	100	100	100	0	100	0
	SUBTOTAL *****	61,233	63,578	63,578	66,200	0	66,200	4
	<b>TOTAL EXPENDITURES *****</b>	<b>483,400</b>	<b>506,355</b>	<b>492,361</b>	<b>502,809</b>	<b>0</b>	<b>506,246</b>	<b>0</b>

# Recorder of Deeds

## 2800 RECORD PRSVNT FUND ACTIVITY

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3569	OTHER FEES	89,360	80,000	110,000	90,000	0	90,000	12
	SUBTOTAL *****	89,360	80,000	110,000	90,000	0	90,000	12
<b>INTEREST</b>								
3711	INT-OVERNIGHT	1,551	1,000	900	1,000	0	1,000	0
3712	INT-LONG TERM INVEST	11,344	10,000	9,000	10,000	0	10,000	0
3798	INC/DEC IN FV OF INVESTMENTS	6,049	0	0	0	0	0	0
	SUBTOTAL *****	18,944	11,000	9,900	11,000	0	11,000	0
	<b>TOTAL REVENUES *****</b>	<b>108,304</b>	<b>91,000</b>	<b>119,900</b>	<b>101,000</b>	<b>0</b>	<b>101,000</b>	<b>11</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	9,208	0	0	6,000	0	6,000	0
23020	MICROFILM/FILM	4,105	5,395	4,800	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	408	0	545	500	0	500	0
	SUBTOTAL *****	13,721	5,395	5,345	6,500	0	6,500	20
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	355	355	200	230	0	230	35-
37200	REGISTRATION	204	300	0	1,050	0	1,050	250
37220	TRAVEL: TRAINING RELATED	1,458	990	0	2,950	0	2,950	197
37230	MEALS & LODGING-TRAINING	1,694	2,600	0	0	0	0	100-
37240	REGISTRATION/TUITION	790	1,150	0	0	0	0	100-
	SUBTOTAL *****	4,501	5,395	200	4,230	0	4,230	22-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	20,870	20,870	20,882	21,000	0	21,000	0
71100	OUTSOURCED SERVICES	32,383	43,400	38,000	38,000	0	38,000	12-
71105	LEGAL SERVICES	0	2,000	0	2,000	0	2,000	0
71211	A/E FEES	0	0	3,950	0	0	0	0
71525	STORAGE CHARGES	0	0	0	4,800	0	4,800	0
	SUBTOTAL *****	53,253	66,270	62,832	65,800	0	65,800	1-
<b>OTHER</b>								
86850	CONTINGENCY	0	243,905	0	250,000	0	250,000	2
	SUBTOTAL *****	0	243,905	0	250,000	0	250,000	2
<b>FIXED ASSET ADDITIONS</b>								
91100	FURNITURE AND FIXTURES	0	0	0	19,000	0	19,000	0
91301	COMPUTER HARDWARE	0	0	0	1,100	0	1,100	0
92301	REPLC COMPUTER HDWR	0	1,200	1,004	11,100	0	11,100	825
	SUBTOTAL *****	0	1,200	1,004	31,200	0	31,200	**
	<b>TOTAL EXPENDITURES *****</b>	<b>71,475</b>	<b>322,165</b>	<b>69,381</b>	<b>357,730</b>	<b>0</b>	<b>357,730</b>	<b>11</b>

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 administers the community art displays for various county-owned buildings.

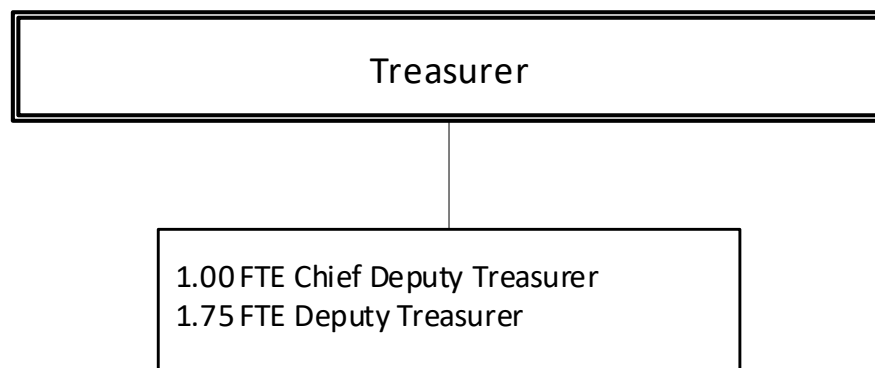
### Budget Highlights

There are no significant changes to this budget.

### Personnel Detail

Position Title	2019	2020	2021	2020-2021
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Duputy Treasurer	1.00	1.00	1.00	-
Deputy Treasurer	1.75	1.75	1.75	-
<b>Total FTEs</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>
Overtime	\$ -	\$ -	\$ -	\$ -

### Organizational Chart



# County Treasurer

## Annual Budget

### 1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	220	250	270	250	0	250	0
	SUBTOTAL *****	220	250	270	250	0	250	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	37,579	40,000	30,000	30,000	0	30,000	25-
3712	INT-LONG TERM INVEST	274,006	300,000	242,000	260,000	0	260,000	13-
3798	INC/DEC IN FV OF INVESTMENTS	158,260	0	0	0	0	0	0
	SUBTOTAL *****	469,845	340,000	272,000	290,000	0	290,000	15-
<b>MISCELLANEOUS</b>								
3887	ADMIN & INDIRECT COST REIMB	7,467	3,000	6,716	6,716	0	6,716	123
	SUBTOTAL *****	7,467	3,000	6,716	6,716	0	6,716	124
	<b>TOTAL REVENUES *****</b>	<b>477,532</b>	<b>343,250</b>	<b>278,986</b>	<b>296,966</b>	<b>0</b>	<b>296,966</b>	<b>13-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	203,259	206,926	205,793	206,923	0	208,873	0
10200	FICA	14,359	15,829	14,946	15,829	0	15,978	0
10300	HEALTH INSURANCE	19,536	19,536	19,536	20,112	0	20,112	2
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	718	744	781	744	0	751	0
10330	CNTY PD DEPENDENT PREM-HEALTH	3,846	3,846	3,847	3,959	0	3,959	2
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	288	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	339	558	582	331	0	334	40-
10500	401(A) MATCH PLAN	2,600	2,080	2,600	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,065	4,138	4,082	4,138	0	4,177	0
	SUBTOTAL *****	255,748	260,682	259,193	261,141	0	263,289	1
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	714	1,200	900	900	0	900	25-
23001	PRINTED MATERIALS	991	1,500	1,000	1,350	0	1,350	10-
23850	UNTAGGED EQUIPMENT & TOOLS	65	220	100	100	0	100	54-
	SUBTOTAL *****	1,770	2,920	2,000	2,350	0	2,350	20-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	420	470	470	0	0	0	100-
37200	REGISTRATION	400	1,900	800	800	0	800	57-
37220	TRAVEL: TRAINING RELATED	842	840	0	0	0	0	100-
37230	MEALS & LODGING-TRAINING	863	1,000	0	0	0	0	100-
	SUBTOTAL *****	2,525	4,210	1,270	800	0	800	81-
<b>UTILITIES</b>								
48000	TELEPHONES	1,348	1,668	500	540	0	540	67-
	SUBTOTAL *****	1,348	1,668	500	540	0	540	68-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	214	230	228	230	0	230	0
	SUBTOTAL *****	214	230	228	230	0	230	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	9,722	10,000	10,111	10,500	0	10,500	5
71101	PROFESSIONAL SERVICES	540	1,000	1,000	1,000	0	1,000	0
71107	BANK/CREDIT CARD SERVICE FEES	9,663	10,500	10,100	10,250	0	10,250	2-
71108	CHECK PRINTING CHARGES	398	1,400	350	0	0	0	100-
	SUBTOTAL *****	20,323	22,900	21,561	21,750	0	21,750	5-

# County Treasurer

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	17,514	18,161	18,161	17,430	0	17,430	4-
86885	FINES, FORFEITURES & PENALTIES	29	0	0	0	0	0	0
86896	SHORTAGE	0	0	0	250	0	250	0
86898	SHORTAGES & OVERAGES- NET	505	500	250	0	0	0	100-
86900	MISCELLANEOUS	1	0	0	0	0	0	0
SUBTOTAL *****		18,049	18,661	18,411	17,680	0	17,680	5-
TOTAL EXPENDITURES *****		299,977	311,271	303,163	304,491	0	306,639	1-

Decimal values have been truncated.



# Circuit Court Clerk – Combined Budget Summary

## Description of Funding Sources

The Thirteenth Judicial Circuit Court is comprised of Boone and Callaway Counties and its operations are funded through a combination of state and county appropriations. The operations of the Circuit Court Clerk are accounted for separately from the operations of the Circuit Court, which are presented in a separate section of this document. The State pays the salaries of most Circuit Court Clerk personnel and the County provides funding for several additional positions as well as funding for all non-personnel operating expenses, facilities, and equipment.

County funding consists primarily of appropriations from the General Fund with additional resources provided from the Circuit Clerk Garnishment Fee Fund, a special revenue fund created pursuant to RSMo 488.305.

The General Fund appropriations are accounted for within department number 1221 and the appropriations from the Circuit Clerk Garnishment Fee Fund are accounted for within department number 2860.

Detailed information is presented for each of these budgets on the following pages. In addition, a fund statement for the special revenue fund is presented in the Fund Statement tab section.

The Circuit Court Clerk establishes and approves the appropriations from the Circuit Clerk Garnishment Fee Fund. The operating budget from the General Fund is approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1221	GF Circuit Clerk	\$ 562,145	\$ 568,617	\$ 217,347	\$ 273,991	\$ -	\$ 491,338
286	2860	Garnishment Fee Fund Cir Clerk	15,479	35,455	-	43,000	-	43,000
<b>Total</b>			<u>\$ 577,624</u>	<u>\$ 604,072</u>	<u>\$ 217,347</u>	<u>\$ 316,991</u>	<u>\$ -</u>	<u>\$ 534,338</u>

# Circuit Court Clerk Summary

## Personnel Summary

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	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2020-2021</b>
<b>Position Title</b>	<b>Full-time</b>	<b>Full-time</b>	<b>Full-time</b>	
	<b>Equivalent</b>	<b>Equivalent</b>	<b>Equivalent</b>	<b>Change</b>
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	-
<b>Total FTEs</b>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>

# Circuit Court Clerk

**Department Number 1221, 2860**

## Mission

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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 13<sup>th</sup> 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

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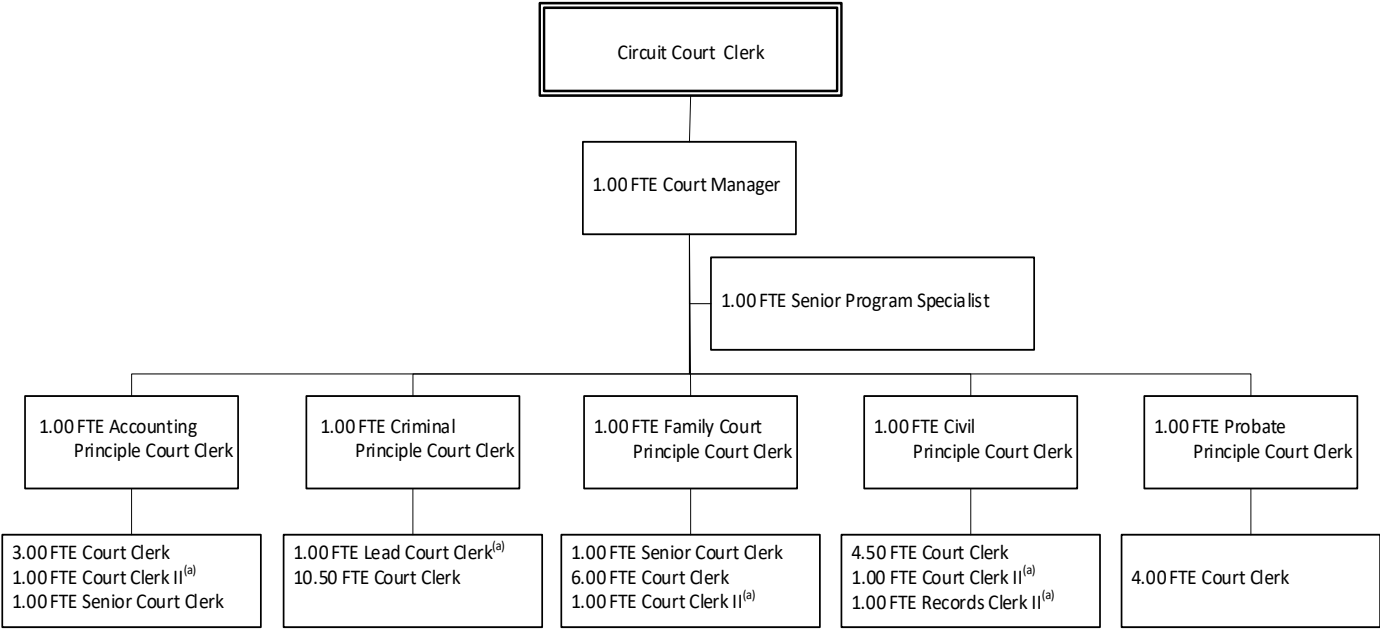
**General Fund (Dept. No. 1221):** There are no significant changes to the budget.

**Circuit Clerk Garnishment Fee (Dept. No. 2860):** The fund was established in 2015 from legislation that went into effect on January 15<sup>th</sup>, 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

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All positions are State-funded unless otherwise noted.	
FTE's funded by State of Missouri:	38.00
FTE's funded by Boone County:	
(a) General Revenue (Dept 1221)	5.00
Total FTE's:	<u>43.00</u>

# Circuit Court Clerk

## Annual Budget

### 1221 GF CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	4,795	3,200	4,700	0	4,700	1-
3465	FEDERAL REIMBURSE EXPENSES	4,163	0	0	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	2,484	3,000	3,270	3,000	0	3,000	0
	SUBTOTAL *****	6,647	7,795	6,470	7,700	0	7,700	1-
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	18,414	15,000	15,000	16,000	0	16,000	6
3569	OTHER FEES	699	600	600	600	0	600	0
3570	CIRCUIT CLERK FEES	55,282	52,000	45,000	52,000	0	52,000	0
	SUBTOTAL *****	74,395	67,600	60,600	68,600	0	68,600	1
<b>INTEREST</b>								
3710	INTEREST	33,143	25,000	28,500	27,000	0	27,000	8
	SUBTOTAL *****	33,143	25,000	28,500	27,000	0	27,000	8
	<b>TOTAL REVENUES *****</b>	<b>114,185</b>	<b>100,395</b>	<b>95,570</b>	<b>103,300</b>	<b>0</b>	<b>103,300</b>	<b>3</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	152,363	156,430	153,288	158,849	0	159,889	2
10110	OVERTIME	11	0	33	0	0	0	0
10200	FICA	11,027	11,966	11,412	12,152	0	12,232	2
10300	HEALTH INSURANCE	26,177	26,076	26,076	27,696	0	27,696	6
10310	COUNTY HSA CONTRIBUTION	2,400	3,600	3,600	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	513	563	578	571	0	575	2
10330	CNTY PD DEPENDENT PREM-HEALTH	4,078	5,494	3,740	6,327	0	6,327	15
10331	CNTY PD DEPENDENT PREM-DENTAL	365	368	230	368	0	368	0
10350	LIFE INSURANCE	336	360	377	360	0	360	0
10375	DENTAL INSURANCE	2,052	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	304	422	416	254	0	256	39-
10500	401(A) MATCH PLAN	1,625	2,600	2,600	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,949	2,473	2,414	2,523	0	2,544	2
10600	UNEMPLOYMENT BENEFITS	0	0	294	0	0	0	0
	SUBTOTAL *****	203,200	212,452	207,158	216,200	0	217,347	2
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	64	75	75	75	0	75	0
23000	OFFICE SUPPLIES	11,220	11,500	11,500	11,250	0	11,250	2-
23001	PRINTED MATERIALS	5,031	5,250	5,500	6,950	0	6,950	32
23018	PRINTER SUPPLIES	4,008	4,550	4,550	4,250	0	4,250	6-
23810	UNTAGGED HARDWARE AND SOFTWARE	2,919	5,600	6,200	3,000	0	3,000	46-
23820	COMPUTER HARDWARE <\$1000	0	0	0	5,000	0	5,000	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	600	0	600	0
23850	UNTAGGED EQUIPMENT & TOOLS	919	1,500	1,000	1,250	0	1,250	16-
23855	UNTAGGED FURNITURE/FIXTURES	2,978	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	27,139	31,475	31,825	35,375	0	35,375	12
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	550	1,500	800	1,100	0	1,100	26-
37200	REGISTRATION	2,060	2,500	1,000	2,500	0	2,500	0
37220	TRAVEL: TRAINING RELATED	1,472	2,300	500	5,000	0	5,000	117
37230	MEALS & LODGING-TRAINING	2,715	3,300	1,800	0	0	0	100-
37235	MEALS & LODGING - OTHER	0	100	0	0	0	0	100-
	SUBTOTAL *****	6,797	9,700	4,100	8,600	0	8,600	11-
<b>UTILITIES</b>								
48000	TELEPHONES	19,773	20,100	20,000	20,400	0	20,400	1
48002	DATA COMMUNICATIONS	201	0	0	0	0	0	0
	SUBTOTAL *****	19,974	20,100	20,000	20,400	0	20,400	1
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	78	200	125	0	0	0	100-
	SUBTOTAL *****	78	200	125	0	0	0	100-

# Circuit Court Clerk

<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	13,354	13,500	13,500	13,500	0	13,500	0
60200	EQUIP REPAIRS/MAINTENANCE	59	800	500	500	0	500	37-
	<b>SUBTOTAL *****</b>	<b>13,413</b>	<b>14,300</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>2-</b>
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	5,598	3,200	3,600	0	0	0	100-
71108	CHECK PRINTING CHARGES	0	1,400	1,400	0	0	0	100-
71525	STORAGE CHARGES	6,592	6,500	6,500	6,500	0	6,500	0
71526	DISPOSAL SERVICES	0	0	0	4,500	0	4,500	0
	<b>SUBTOTAL *****</b>	<b>12,190</b>	<b>11,100</b>	<b>11,500</b>	<b>11,000</b>	<b>0</b>	<b>11,000</b>	<b>1-</b>
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	273,369	264,107	264,107	184,276	0	184,276	30-
84300	PUBLIC NOTICE/ADVERTISING SRVC	111	0	0	115	0	115	0
85710	TRAVEL-OTHER	0	0	0	225	0	225	0
	<b>SUBTOTAL *****</b>	<b>273,480</b>	<b>264,107</b>	<b>264,107</b>	<b>184,616</b>	<b>0</b>	<b>184,616</b>	<b>30-</b>
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	5,315	6,000	6,000	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	559	9,350	8,002	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	1,800	1,800	0	0	0	100-
	<b>SUBTOTAL *****</b>	<b>5,874</b>	<b>17,150</b>	<b>15,802</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
	<b>TOTAL EXPENDITURES *****</b>	<b>562,145</b>	<b>580,584</b>	<b>568,617</b>	<b>490,191</b>	<b>0</b>	<b>491,338</b>	<b>15-</b>

## 2860 GARNISHMENT FEE FUND CIR CLERK

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3570	CIRCUIT CLERK FEES	20,009	20,000	14,500	20,000	0	20,000	0
	<b>SUBTOTAL *****</b>	<b>20,009</b>	<b>20,000</b>	<b>14,500</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>INTEREST</b>								
3711	INT-OVERNIGHT	141	100	75	50	0	50	50-
3712	INT-LONG TERM INVEST	1,030	1,000	750	750	0	750	25-
3798	INC/DEC IN FV OF INVESTMENTS	556	0	0	0	0	0	0
	<b>SUBTOTAL *****</b>	<b>1,727</b>	<b>1,100</b>	<b>825</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>27-</b>
<b>MISCELLANEOUS</b>								
3892	OVERAGE	0	0	0	100	0	100	0
	<b>SUBTOTAL *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>
	<b>TOTAL REVENUES *****</b>	<b>21,736</b>	<b>21,100</b>	<b>15,325</b>	<b>20,900</b>	<b>0</b>	<b>20,900</b>	<b>1-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23810	UNTAGGED HARDWARE AND SOFTWARE	0	450	455	0	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	0	2,000	0	0	0	0	100-
	<b>SUBTOTAL *****</b>	<b>0</b>	<b>2,450</b>	<b>455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	15,298	30,500	25,000	30,000	0	30,000	1-
	<b>SUBTOTAL *****</b>	<b>15,298</b>	<b>30,500</b>	<b>25,000</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>2-</b>
<b>OTHER</b>								
84010	RECEPTION/MEETINGS	68	1,000	500	1,000	0	1,000	0
86850	CONTINGENCY	0	1,900	0	10,000	0	10,000	426
86896	SHORTAGE	0	0	0	2,000	0	2,000	0
86898	SHORTAGES & OVERAGES- NET	114	2,000	500	0	0	0	100-
	<b>SUBTOTAL *****</b>	<b>182</b>	<b>4,900</b>	<b>1,000</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>165</b>
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	0	5,150	5,000	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	0	4,000	4,000	0	0	0	100-
	<b>SUBTOTAL *****</b>	<b>0</b>	<b>9,150</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
	<b>TOTAL EXPENDITURES *****</b>	<b>15,480</b>	<b>47,000</b>	<b>35,455</b>	<b>43,000</b>	<b>0</b>	<b>43,000</b>	<b>9-</b>

Decimal values have been truncated.

# 13<sup>th</sup> Judicial Court Services – Combined Budget Summary

## Description of Funding Sources

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The Thirteenth 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 Court also supervises the operations of the Juvenile Detention Facility.

The Court's operations are funded through a combination of state and county appropriations whereby the State pays the salaries and benefits for the judges, court reporters, most juvenile office and juvenile detention employees, and various administrative support staff. Boone and Callaway Counties provide the physical facilities; supplies, equipment, training, and other costs of the Court; as well as salaries and benefits for various county-paid positions which are in addition to those funded by the State. Positions funded by Boone County are shown in the Personnel Summary below.

Court operations encompass three divisions: Adult Court Operations, Juvenile Court Operations, and Juvenile Detention Operations.

County funding consists primarily of appropriations from the General Fund with additional funding provided from a variety of special revenue funds. Funding sources include the following and are summarized in a schedule on the following page:

- General Fund
  - Adult Court
    - Court Operations (1210)
    - Jury Costs (1230)
    - Court Operations Grants (1244)
  - Juvenile Court
    - Juvenile Office (1241)
    - Juvenile Grants (1243)
  - Juvenile Detention (1242)
- Family Services and Justice Fund
  - Adult Court (2820)
  - Juvenile Court (2821)
- Circuit Drug Court Fund
  - Adult Court - Drug Court (2830)
  - Adult Court - Veterans Court (2831)
- Administration of Justice Fund
  - Adult Court (2850)

# Circuit Court Summary

- Law Enforcement Services Fund (Prop L)
  - Adult Court - Alternative Sentencing Programs (2904)
  - Adult Court – Court Operations (2908)
  - Juvenile Detention (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.

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Adult Court:								
100	1210	GF Court Operations	\$ 1,685,346	\$ 1,653,659	\$ 1,209,819	\$ 605,614	\$ 1,200	\$ 1,816,633
100	1230	GF Jury Costs	193,752	213,284	-	74,400	-	74,400
100	1244	GF Court Ops Grants	-	-	35,105	-	-	35,105
282	2820	FmSrv&Just Fd Court Operations	50,960	38,750	-	43,900	-	43,900
283	2830	Drug Court Fund Drug Court	88,882	133,763	-	240,105	-	240,105
282	2821	FmSrv&Just Fd Juvenile Office	-	-	-	60,000	-	60,000
283	2831	Drug Court Fund Veterans Court	32,226	20,659	12,819	40,010	-	52,829
285	2850	Admin Just Fd Court Operations	10,530	23,285	-	60,500	-	60,500
290	2904	LEST Alt Sentencing Programs	434,478	396,160	157,281	126,470	-	283,751
290	2908	LEST Court Ops/Alt Sent Prog	-	-	157,746	-	-	157,746
Subtotal			\$ 2,496,174	\$ 2,479,560	\$ 1,572,770	\$ 1,250,999	\$ 1,200	\$ 2,824,969
Juvenile Court:								
100	1241	GF Juvenile Office	449,503	414,099	153,686	362,519	1,000	517,205
100	1243	GF Juvenile Grants	353,530	413,515	50,408	209,000	-	259,408
Subtotal			803,033	827,614	204,094	571,519	1,000	776,613
Juvenile Detention:								
100	1242	GF Juvenile Detention	323,972	331,118	139,770	216,009	5,500	361,279
290	2907	LEST Juvenile Detention	2,100	2,100	-	2,100	-	2,100
Subtotal			326,072	333,218	139,770	218,109	5,500	363,379
Total			\$ 3,625,279	\$ 3,640,392	\$ 1,916,634	\$ 2,040,627	\$ 7,700	\$ 3,964,961



# Circuit Court Summary

## Personnel Summary

Departmental Funding Source												
Full-time Equivalent Positions												
Position Title	2019	2020									2021	Change
			1210	1241	1242	1243	1244	2831	2904	2908	Total	
Adult Court Operations:												
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	-	-	-	-	-	-	-	-	-	-	-	-
Computer Information Technologist	2.00	2.00	2.00	-	-	-	-	-	-	-	2.00	-
Administrative Assistant I	2.00	2.00	2.00	-	-	-	-	-	-	-	2.00	-
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	-
Domestic Assault Court Coordinator	0.80	0.80	-	-	-	-	0.80	-	-	-	0.80	-
Veterans Court Mentor Coordinator	0.30	0.30	-	-	-	-	-	0.30	-	-	0.30	-
Alternative Sentencing Court Administrator	1.00	1.00	-	-	-	-	-	-	1.00	-	1.00	-
Administrative Assistant/Grant Manager	1.00	1.00	-	-	-	-	-	-	1.00	-	1.00	-
Receptionist	1.00	1.00	-	-	-	-	-	-	1.00	-	1.00	-
Subtotal	29.82	29.82	22.72	-	-	-	0.80	0.30	3.00	3.00	29.82	-
Juvenile Court Operations:												
Program Assistant Pool	1.73	1.92	-	1.92	-	-	-	-	-	-	1.92	-
Associate Legal Counsel	1.00	1.00	-	1.00	-	-	-	-	-	-	1.00	-
Paralegal	1.00	1.00	-	1.00	-	-	-	-	-	-	1.00	-
Deputy Juvenile Officer	2.00	2.00	-	-	-	1.00	-	-	-	-	1.00	(1.00) a
Subtotal	5.73	5.92	-	3.92	-	1.00	-	-	-	-	4.92	(1.00)
Juvenile Detention Operations:												
Administrative Assistant I	0.75	0.75	-	-	0.75	-	-	-	-	-	0.75	-
Program Assistant Pool	2.21	2.21	-	-	2.21	-	-	-	-	-	2.21	-
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	-
Subtotal	4.21	4.21	-	-	4.21	-	-	-	-	-	4.21	-
Total FTEs	39.76	39.95	22.72	3.92	4.21	1.00	0.80	0.30	3.00	3.00	38.95	(1.00)
Overtime	\$ 11,000	\$ 9,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 9,500	\$ -
Holiday	\$ 5,000	\$ 4,300	\$ 300	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,300	\$ -

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.

# Adult Court Operations

**Department Number 1210, 1230, 1244, 2820, 2821, 2830, 2831, 2850, 2904, 2908**

## Mission

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The mission of Adult Court Operations is to provide services necessary and essential to achieve efficient operation of the 13th Judicial Circuit Court as it pertains to adult court proceedings.

The 13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. Adult Court Operations encompass the following case types: misdemeanor, felony, traffic, civil, small claims, domestic relations, probate, and mental health. Adult Court Operations budget includes appropriations for a variety of costs: court operations; various alternative sentencing programs; courthouse security; technology for court offices and courtrooms; and jury administration.

The cost center for Jury Costs (1230) consists of all costs associated with selecting, summoning, accommodating, and orienting jurors who are selected for jury duty. It also includes 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. The 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

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Effective with the Fiscal Year 2021 budget, the appropriations for Guardian ad litem and parent attorney contracts were removed from the Jury Costs (1230) budget and transferred to the Juvenile Court budget (1241). There are no other significant changes to the budget.

Grants: 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 included in the following pages summarizes all grants and/or contracts currently in force for Adult Court Operations which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

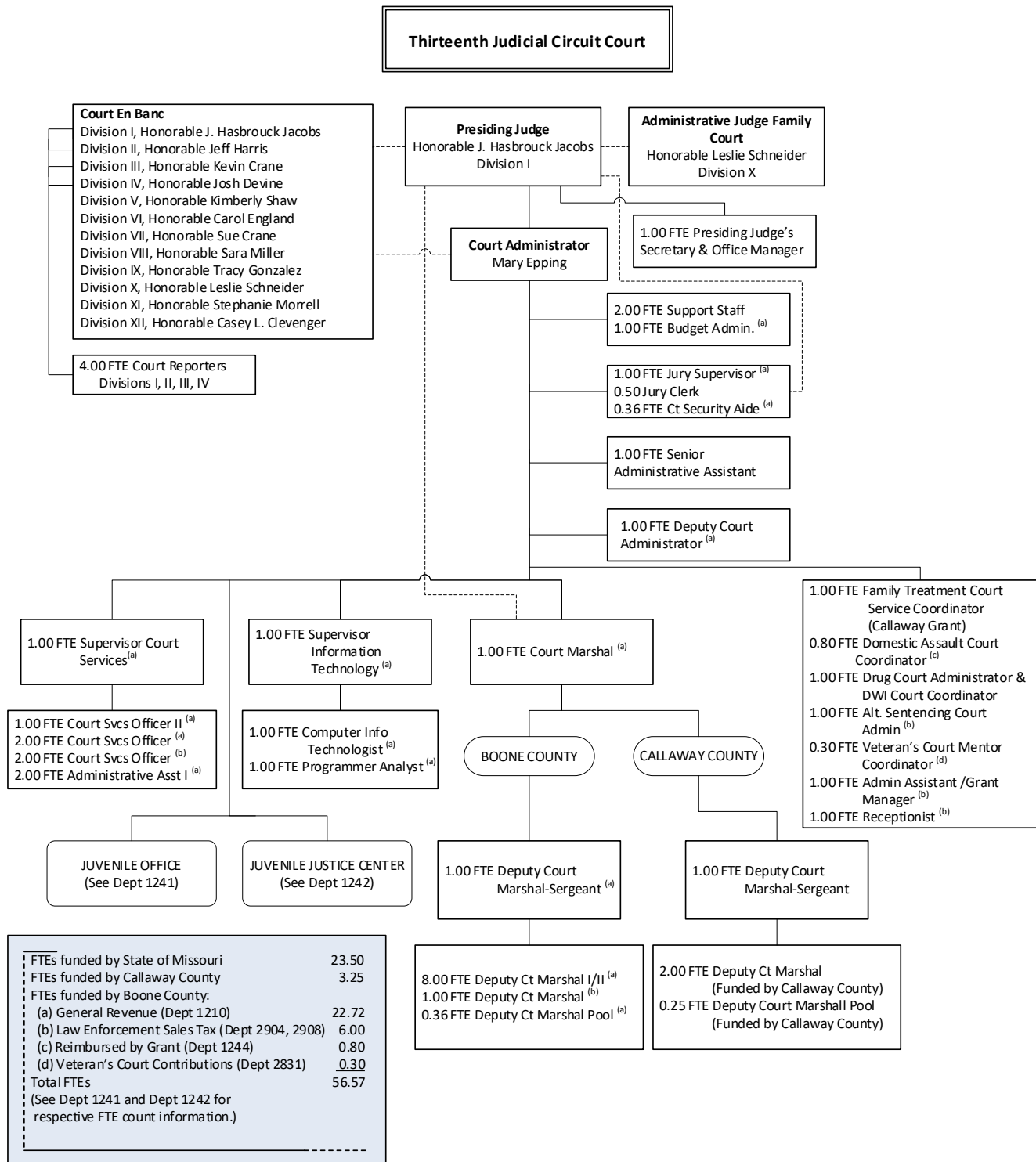
# Adult Court Operations

## Performance Measures

	<b>2019 Actual</b>	<b>2020 Estimated</b>	<b>2021 Projected</b>
<b>Court Marshal</b>			
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
<b>Court Services</b>			
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
<b>Drug Court Admissions by year</b>			
Diversion Program	31	32	27
Probation Program	86	90	80
Re-Entry Program	2	4	3
DWI Court	18	23	22
Total Participants	137	149	132
<b>Drug Court and DWI Fees Collected</b>			
Drug Court	61,890	59,370	55,000
DWI Court	50,038	27,238	40,000
<b>Veterans Court Admissions by year</b>			
Veterans Court	8	11	12
<b>Veterans Court Contributions and Fees Collected</b>			
Contributions	\$0	\$0	\$0
Fees	\$10,285	\$7,000	\$12,600
<b>Mental Health Court Admissions</b>			
Diversion Program	1	3	3
Probation Program	18	10	9
Re-Entry Program	1	3	2
Total Admissions	20	16	14

# Adult Court Operations

## Organizational Chart



# Adult Court Operations

## Grants

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Title	Current Term	Required Match
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"><li>▪ Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri</li><li>▪ Funds 0.8 FTE Domestic Assault Court Coordinator, position #745</li></ul>	January 1, 2020 to December 31, 2021 Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri

# Adult Court Operations

## Annual Budget

### 1210 GF COURT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	2,110	1,900	2,150	0	2,150	1
3465	FEDERAL REIMBURSE EXPENSES	2,100	0	0	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	270	0	0	0	0	0	0
3471	REIMBURSEMENT CALLAWAY	57,766	63,923	63,923	63,923	0	63,923	0
3473	CHG. OF VENUE REIMB.-I.G.	141	500	500	500	0	500	0
	SUBTOTAL *****	60,277	66,533	66,323	66,573	0	66,573	0
<b>CHARGES FOR SERVICES</b>								
3524	HOME DETENTION PER DIEM	104,363	99,321	103,070	104,101	0	104,101	4
3540	DEFENDANT CRT COSTS&RECOUPMENT	0	0	0	500	0	500	0
3569	OTHER FEES	1,815	1,800	1,000	1,800	0	1,800	0
3581	DRUG COURT FEES	116	200	200	200	0	200	0
	SUBTOTAL *****	106,294	101,321	104,270	106,601	0	106,601	5
<b>MISCELLANEOUS</b>								
3890	MISCELLANEOUS	53	75	40	75	0	75	0
	SUBTOTAL *****	53	75	40	75	0	75	0
	<b>TOTAL REVENUES *****</b>	<b>166,624</b>	<b>167,929</b>	<b>170,633</b>	<b>173,249</b>	<b>0</b>	<b>173,249</b>	<b>3</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	913,317	938,987	901,784	990,158	0	938,798	0
10110	OVERTIME	6,780	7,500	3,809	7,500	0	7,500	0
10120	HOLIDAY WORKED	0	300	0	300	0	300	0
10200	FICA	67,486	72,254	66,884	76,343	0	71,621	0
10300	HEALTH INSURANCE	97,067	96,648	95,409	107,376	0	101,376	4
10310	COUNTY HSA CONTRIBUTION	10,850	16,800	12,600	14,400	0	14,400	14-
10325	DISABILITY INSURANCE	3,184	3,471	3,137	3,475	0	3,488	0
10330	CNTY PD DEPENDENT PREM-HEALTH	15,048	17,508	17,508	18,311	0	18,311	4
10331	CNTY PD DEPENDENT PREM-DENTAL	1,083	1,104	1,215	1,104	0	1,104	0
10350	LIFE INSURANCE	1,486	1,584	1,480	1,584	0	1,584	0
10375	DENTAL INSURANCE	8,339	8,820	8,227	8,820	0	8,820	0
10400	WORKERS COMP	15,796	22,364	20,319	13,712	0	13,788	38-
10500	401(A) MATCH PLAN	10,585	11,440	10,860	11,440	0	11,440	0
10510	CERF-EMPLOYER PD CONTRIBUTION	14,881	16,041	16,232	17,216	0	17,289	7
10600	UNEMPLOYMENT BENEFITS	6,400	0	0	0	0	0	0
	SUBTOTAL *****	1,172,302	1,214,821	1,159,464	1,271,739	0	1,209,819	0
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	796	980	980	978	0	978	0
23000	OFFICE SUPPLIES	3,882	5,000	4,000	7,000	0	7,000	40
23001	PRINTED MATERIALS	0	200	200	200	0	200	0
23007	COURT REPORTER SUPPLIES	580	925	925	925	0	925	0
23015	COMPUTER SUPPLIES	168	400	300	700	0	700	75
23016	MEDIA STORAGE SUPPLIES	113	100	100	150	0	150	50
23018	PRINTER SUPPLIES	1,335	2,200	1,800	2,645	0	2,645	20
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	780	0	780	0
23050	OTHER SUPPLIES	964	750	2,000	910	0	910	21
23200	AMMUNITION	1,542	1,600	1,600	2,000	0	2,000	25
23300	UNIFORMS	4,099	6,620	5,330	5,300	0	5,300	19-
23305	UNIFORM MAINTENANCE	0	0	0	300	0	300	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	410	0	410	0
23810	UNTAGGED HARDWARE AND SOFTWARE	2,563	5,820	3,350	7,385	0	7,385	26
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	3,250	0	3,250	0
23850	UNTAGGED EQUIPMENT & TOOLS	13,685	1,090	1,090	1,590	0	1,590	45
23855	UNTAGGED FURNITURE/FIXTURES	0	1,000	1,000	1,250	0	1,250	25
	SUBTOTAL *****	29,727	26,685	22,675	35,773	0	35,773	34
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	586	860	860	860	0	860	0
37200	REGISTRATION	0	0	0	7,325	0	7,325	0
37220	TRAVEL: TRAINING RELATED	1,847	2,000	180	5,500	0	5,500	175
37230	MEALS & LODGING-TRAINING	3,006	3,500	200	0	0	0	100-
37235	MEALS & LODGING - OTHER	50	100	0	0	0	0	100-
37240	REGISTRATION/TUITION	4,233	6,500	4,000	0	0	0	100-
	SUBTOTAL *****	9,722	12,960	5,240	13,685	0	13,685	6

# Adult Court Operations

<b>UTILITIES</b>							
48000	TELEPHONES	22,243	22,230	23,430	32,680	0	32,680 47
48002	DATA COMMUNICATIONS	0	0	0	9,960	0	9,960 0
48050	MOBILE DEVICE SERVICE	1,384	1,400	2,000	1,600	0	1,600 14
SUBTOTAL *****		23,627	23,630	25,430	44,240	0	44,240 87
<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100 0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	0	0	0 0
59100	VEHICLE REPAIRS/MAINTENANCE	15	150	150	150	0	150 0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	0	0	0 0
59200	LOCAL MILEAGE	3,212	5,000	3,000	0	0	0 100-
SUBTOTAL *****		3,227	5,250	3,250	250	0	250 95-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	4,532	4,775	4,775	12,691	0	12,691 165
60200	EQUIP REPAIRS/MAINTENANCE	399	1,300	1,300	6,100	0	6,100 369
SUBTOTAL *****		4,931	6,075	6,075	18,791	0	18,791 209
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	3,110	3,120	3,750	4,900	0	4,900 57
70100	SOFTWARE SUBSCRIPTIONS	0	500	500	2,240	0	2,240 348
71000	NOTARY BONDS	30	0	30	0	0	0 0
71100	OUTSOURCED SERVICES	890	1,150	1,150	950	0	950 17-
71101	PROFESSIONAL SERVICES	133,560	137,000	137,288	138,000	0	138,000 0
71105	LEGAL SERVICES	0	0	0	22,830	0	22,830 0
71600	EQUIP LEASES & METER CHR	67,865	87,400	65,982	76,835	0	76,835 12-
SUBTOTAL *****		205,455	229,170	208,700	245,755	0	245,755 7
<b>OTHER</b>							
83810	INTERFUND SERVICES USED	0	55	10	55	0	55 0
83815	FACILITIES INTERNAL SERV CHRG	229,401	221,630	221,630	237,565	0	237,565 7
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	4,000	0	4,000 0
84700	WITNESS EXPENSES	0	0	0	200	0	200 0
84801	TRANSCRIPTS-CIVIL	0	0	0	250	0	250 0
85710	TRAVEL-OTHER	0	0	0	4,850	0	4,850 0
86300	TESTING	203	410	410	200	0	200 51-
SUBTOTAL *****		229,604	222,095	222,050	247,120	0	247,120 11
<b>FIXED ASSET ADDITIONS</b>							
92301	REPLC COMPUTER HDWR	6,751	775	775	1,200	0	1,200 54
SUBTOTAL *****		6,751	775	775	1,200	0	1,200 55
<b>TOTAL EXPENDITURES *****</b>		<b>1,685,346</b>	<b>1,741,461</b>	<b>1,653,659</b>	<b>1,878,553</b>	<b>0</b>	<b>1,816,633 4</b>

## 1230 GF JURY COSTS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	
	INTERGOVERNMENTAL REVENUE							
3469	STATE REIMB-CRIMINAL COSTS	7,643	7,000	7,000	7,000	0	7,000	0
3473	CHG. OF VENUE REIMB.-I.G.	831	3,000	1,000	3,000	0	3,000	0
	SUBTOTAL *****	8,474	10,000	8,000	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	36	2,000	1,800	1,500	0	1,500	25-
	SUBTOTAL *****	36	2,000	1,800	1,500	0	1,500	25-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	250	0	0	0	0	0	0
	SUBTOTAL *****	250	0	0	0	0	0	0
	TOTAL REVENUES *****	8,760	12,000	9,800	11,500	0	11,500	4-

# Adult Court Operations

<b>MATERIALS &amp; SUPPLIES</b>							
23000	OFFICE SUPPLIES	1,243	2,500	1,800	0	0	100-
23001	PRINTED MATERIALS	4,489	2,700	2,700	2,700	0	0
23015	COMPUTER SUPPLIES	80	300	350	0	0	100-
23016	MEDIA STORAGE SUPPLIES	0	50	190	0	0	100-
23018	PRINTER SUPPLIES	798	845	600	0	0	100-
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	150	0	150
23050	OTHER SUPPLIES	861	300	1,200	150	0	150
23810	UNTAGGED HARDWARE AND SOFTWARE	1,773	4,000	2,000	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	550	300	730	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	0	250	0	0	0	100-
SUBTOTAL *****		9,794	11,245	9,570	3,000	0	3,000
<b>UTILITIES</b>							
48000	TELEPHONES	12,413	19,006	15,722	0	0	100-
48002	DATA COMMUNICATIONS	0	1,660	1,660	0	0	100-
SUBTOTAL *****		12,413	20,666	17,382	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	6,436	4,475	4,475	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	3,215	4,800	4,800	0	0	100-
SUBTOTAL *****		9,651	9,275	9,275	0	0	100-
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	0	1,780	1,779	0	0	100-
71100	OUTSOURCED SERVICES	38,466	53,684	35,000	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	0	400	0	400
SUBTOTAL *****		38,466	55,464	36,779	400	0	400
<b>OTHER</b>							
84000	FOOD/LODGING JURIES	3,474	5,000	3,000	5,000	0	5,000
84001	JURORS PAYMENTS	0	0	0	60,000	0	60,000
84005	JURORS PARKING	2,979	6,000	4,000	6,000	0	6,000
84300	PUBLIC NOTICE/ADVERTISING SRVC	3,131	4,000	2,800	0	0	100-
84600	COURT COSTS	105,387	109,250	105,000	0	0	100-
84700	WITNESS EXPENSES	4,600	200	50	0	0	100-
84801	TRANSCRIPTS-CIVIL	0	250	1,400	0	0	100-
SUBTOTAL *****		119,571	124,700	116,250	71,000	0	71,000
<b>FIXED ASSET ADDITIONS</b>							
92300	REPLCMENT MACH & EQUIP	3,858	23,650	20,983	0	0	100-
92301	REPLC COMPUTER HDWR	0	3,045	3,045	0	0	100-
SUBTOTAL *****		3,858	26,695	24,028	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>193,753</b>	<b>248,045</b>	<b>213,284</b>	<b>74,400</b>	<b>0</b>	<b>74,400</b>

## 1244 GF COURT OPS GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	0	0	34,654	0	34,654	0
SUBTOTAL *****		0	0	0	34,654	0	34,654	0
<b>TOTAL REVENUES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>34,654</b>	<b>0</b>	<b>34,654</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	30,384	0	30,787	0
10200	FICA	0	0	0	2,324	0	2,355	0
10325	DISABILITY INSURANCE	0	0	0	109	0	110	0
10350	LIFE INSURANCE	0	0	0	72	0	72	0
10400	WORKERS COMP	0	0	0	638	0	646	0
10500	401(A) MATCH PLAN	0	0	0	520	0	520	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	607	0	615	0
SUBTOTAL *****		0	0	0	34,654	0	35,105	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>34,654</b>	<b>0</b>	<b>35,105</b>	<b>0</b>



# Adult Court Operations

## 2820 FMSRV&JUST FD COURT OPERATIONS

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3569	OTHER FEES	26,706	31,000	25,000	28,980	0	28,980	6-
3575	FAMILY COURT FEES	29,737	33,000	28,000	30,000	0	30,000	9-
3579	FAMILY COURT FEES-JUVENILE OFF	6,510	9,000	6,500	0	0	0	100-
	SUBTOTAL *****	62,953	73,000	59,500	58,980	0	58,980	19-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	479	200	260	200	0	200	0
3712	INT-LONG TERM INVEST	3,501	2,000	2,800	2,500	0	2,500	25
3798	INC/DEC IN FV OF INVESTMENTS	1,854	0	0	0	0	0	0
	SUBTOTAL *****	5,834	2,200	3,060	2,700	0	2,700	23
<b>MISCELLANEOUS</b>								
3890	MISCELLANEOUS	700	950	900	950	0	950	0
	SUBTOTAL *****	700	950	900	950	0	950	0
	<b>TOTAL REVENUES *****</b>	<b>69,487</b>	<b>76,150</b>	<b>63,460</b>	<b>62,630</b>	<b>0</b>	<b>62,630</b>	<b>18-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23001	PRINTED MATERIALS	0	0	0	500	0	500	0
23050	OTHER SUPPLIES	7	50	50	50	0	50	0
	SUBTOTAL *****	7	50	50	550	0	550	**
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,250	0	1,250	0	1,250	0
37200	REGISTRATION	0	0	0	4,250	0	4,250	0
37220	TRAVEL: TRAINING RELATED	0	3,800	0	10,350	0	10,350	172
37230	MEALS & LODGING-TRAINING	476	6,550	550	0	0	0	100-
37240	REGISTRATION/TUITION	0	4,250	150	0	0	0	100-
	SUBTOTAL *****	476	15,850	700	15,850	0	15,850	0
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	21,243	27,500	13,000	27,500	0	27,500	0
71101	PROFESSIONAL SERVICES	29,235	60,000	25,000	0	0	0	100-
	SUBTOTAL *****	50,478	87,500	38,000	27,500	0	27,500	69-
	<b>TOTAL EXPENDITURES *****</b>	<b>50,961</b>	<b>103,400</b>	<b>38,750</b>	<b>43,900</b>	<b>0</b>	<b>43,900</b>	<b>58-</b>

## 2821 FMSRV&JUST FD JUVENILE OFFICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3575	FAMILY COURT FEES	0	0	0	1,500	0	1,500	0
3579	FAMILY COURT FEES-JUVENILE OFF	0	0	0	6,500	0	6,500	0
	SUBTOTAL *****	0	0	0	8,000	0	8,000	0
	<b>TOTAL REVENUES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
<b>CONTRACTUAL SERVICES</b>								
71101	PROFESSIONAL SERVICES	0	0	0	60,000	0	60,000	0
	SUBTOTAL *****	0	0	0	60,000	0	60,000	0
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>

# Adult Court Operations

## 2830 DRUG COURT FUND DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	5,232	500	2,300	2,000	0	2,000	300
3471	REIMBURSEMENT CALLAWAY	1,418	300	300	300	0	300	0
	SUBTOTAL *****	6,650	800	2,600	2,300	0	2,300	188
<b>CHARGES FOR SERVICES</b>								
3581	DRUG COURT FEES	61,890	50,000	51,966	52,000	0	52,000	4
3584	DRUG COURT FEES - DWI	50,038	36,000	26,150	36,000	0	36,000	0
	SUBTOTAL *****	111,928	86,000	78,116	88,000	0	88,000	2
<b>INTEREST</b>								
3711	INT-OVERNIGHT	805	600	400	400	0	400	33-
3712	INT-LONG TERM INVEST	5,882	5,000	3,500	3,500	0	3,500	30-
3798	INC/DEC IN FV OF INVESTMENTS	3,189	2,000	0	0	0	0	100-
	SUBTOTAL *****	9,876	7,600	3,900	3,900	0	3,900	49-
<b>MISCELLANEOUS</b>								
3890	MISCELLANEOUS	0	300	180	300	0	300	0
	SUBTOTAL *****	0	300	180	300	0	300	0
	<b>TOTAL REVENUES *****</b>	<b>128,454</b>	<b>94,700</b>	<b>84,796</b>	<b>94,500</b>	<b>0</b>	<b>94,500</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	696	2,000	1,200	2,000	0	2,000	0
23001	PRINTED MATERIALS	98	50	0	50	0	50	0
23015	COMPUTER SUPPLIES	0	100	100	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	0	25	25	25	0	25	0
23018	PRINTER SUPPLIES	227	200	200	200	0	200	0
23027	WORK/INCENTIVE SUPPLIES	2,747	5,000	3,000	5,000	0	5,000	0
23050	OTHER SUPPLIES	3,662	2,000	2,800	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	2,000	0	2,000	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	2,600	0	2,600	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	226	175	1,400	0	1,400	519
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	0	100	0	100	0
	SUBTOTAL *****	7,430	9,701	7,500	13,475	0	13,475	39
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	580	840	440	840	0	840	0
37200	REGISTRATION	0	0	0	5,890	0	5,890	0
37220	TRAVEL: TRAINING RELATED	571	1,850	523	11,200	0	11,200	505
37230	MEALS & LODGING-TRAINING	1,008	3,950	0	0	0	0	100-
37235	MEALS & LODGING - OTHER	1,031	1,000	500	0	0	0	100-
37240	REGISTRATION/TUITION	1,825	6,575	600	0	0	0	100-
	SUBTOTAL *****	5,015	14,215	2,063	17,930	0	17,930	26
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	16	200	0	0	0	0	100-
	SUBTOTAL *****	16	200	0	0	0	0	100-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	23,529	90,000	100,000	87,500	0	87,500	2-
71101	PROFESSIONAL SERVICES	0	25,500	8,000	25,500	0	25,500	0
71600	EQUIP LEASES & METER CHR	0	0	0	2,500	0	2,500	0
	SUBTOTAL *****	23,529	115,500	108,000	115,500	0	115,500	0

# Adult Court Operations

OTHER								
83100	AWARDS	4,156	4,000	3,500	4,000	0	4,000	0
84010	RECEPTION/MEETINGS	875	700	200	1,700	0	1,700	142
85710	TRAVEL-OTHER	0	0	0	100	0	100	0
86300	TESTING	47,861	90,000	12,500	87,400	0	87,400	2-
SUBTOTAL *****		52,892	94,700	16,200	93,200	0	93,200	2-
TOTAL EXPENDITURES *****		88,882	234,316	133,763	240,105	0	240,105	2

## 2831 DRUG COURT FUND VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3581	DRUG COURT FEES	10,286	12,600	7,000	12,600	0	12,600	0
SUBTOTAL *****		10,286	12,600	7,000	12,600	0	12,600	0
<b>TOTAL REVENUES *****</b>		<b>10,286</b>	<b>12,600</b>	<b>7,000</b>	<b>12,600</b>	<b>0</b>	<b>12,600</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	9,145	11,681	8,591	11,681	0	11,681	0
10200	FICA	700	893	658	893	0	893	0
10400	WORKERS COMP	174	398	332	245	0	245	38-
SUBTOTAL *****		10,019	12,972	9,581	12,819	0	12,819	1-
<b>MATERIALS &amp; SUPPLIES</b>								
23027	WORK/INCENTIVE SUPPLIES	601	1,000	500	1,000	0	1,000	0
23050	OTHER SUPPLIES	0	100	160	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	100	0	100	0
SUBTOTAL *****		601	1,100	660	1,100	0	1,100	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	240	300	50	300	0	300	0
37200	REGISTRATION	0	0	0	1,810	0	1,810	0
37220	TRAVEL: TRAINING RELATED	2,078	1,950	418	5,700	0	5,700	192
37230	MEALS & LODGING-TRAINING	4,410	3,750	0	0	0	0	100-
37240	REGISTRATION/TUITON	4,865	1,810	450	0	0	0	100-
SUBTOTAL *****		11,593	7,810	918	7,810	0	7,810	0
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	0	100	0	0	0	0	100-
SUBTOTAL *****		0	100	0	0	0	0	100-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	292	24,000	5,000	13,000	0	13,000	45-
71600	EQUIP LEASES & METER CHRG	0	0	0	2,000	0	2,000	0
SUBTOTAL *****		292	24,000	5,000	15,000	0	15,000	38-
<b>OTHER</b>								
83100	AWARDS	658	350	400	350	0	350	0
84010	RECEPTION/MEETINGS	567	300	100	300	0	300	0
85710	TRAVEL-OTHER	0	0	0	100	0	100	0
86300	TESTING	8,497	18,000	4,000	15,350	0	15,350	14-
SUBTOTAL *****		9,722	18,650	4,500	16,100	0	16,100	14-
<b>TOTAL EXPENDITURES *****</b>		<b>32,227</b>	<b>64,632</b>	<b>20,659</b>	<b>52,829</b>	<b>0</b>	<b>52,829</b>	<b>18-</b>

# Adult Court Operations

## 2850 ADMIN JUST FD COURT OPERATIONS

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3560	COLLECTION FEES	9,105	14,000	7,500	10,000	0	10,000	28-
	SUBTOTAL *****	9,105	14,000	7,500	10,000	0	10,000	29-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	252	60	100	100	0	100	66
3712	INT-LONG TERM INVEST	1,845	800	1,200	1,000	0	1,000	25
3798	INC/DEC IN FV OF INVESTMENTS	991	0	0	0	0	0	0
	SUBTOTAL *****	3,088	860	1,300	1,100	0	1,100	28
	<b>TOTAL REVENUES *****</b>	<b>12,193</b>	<b>14,860</b>	<b>8,800</b>	<b>11,100</b>	<b>0</b>	<b>11,100</b>	<b>25-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	72	200	100	200	0	200	0
23014	HDWR INSTALLATION SUPPLIES	0	50	0	400	0	400	700
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23810	UNTAGGED HARDWARE AND SOFTWARE	86	525	525	3,075	0	3,075	485
23850	UNTAGGED EQUIPMENT & TOOLS	45	300	300	300	0	300	0
23855	UNTAGGED FURNITURE/FIXTURES	975	0	0	0	0	0	0
	SUBTOTAL *****	1,178	1,125	925	4,025	0	4,025	258
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	225	150	0	150	0
37200	REGISTRATION	0	0	0	5,800	0	5,800	0
37220	TRAVEL: TRAINING RELATED	839	3,000	0	8,900	0	8,900	196
37230	MEALS & LODGING-TRAINING	2,088	5,900	0	0	0	0	100-
37240	REGISTRATION/TUITION	2,325	5,900	2,000	0	0	0	100-
	SUBTOTAL *****	5,402	14,950	2,225	14,850	0	14,850	1-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	0	4,800	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	1,238	5,750	2,500	15,500	0	15,500	169
	SUBTOTAL *****	1,238	10,550	2,500	15,500	0	15,500	47
<b>OTHER</b>								
83100	AWARDS	1,135	1,750	1,500	1,750	0	1,750	0
84010	RECEPTION/MEETINGS	123	375	150	375	0	375	0
86850	CONTINGENCY	0	0	0	24,000	0	24,000	0
	SUBTOTAL *****	1,258	2,125	1,650	26,125	0	26,125	**
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	1,454	12,500	5,400	0	0	0	100-
91302	COMPUTER SOFTWARE	0	4,000	0	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	9,800	9,800	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	5,570	785	0	0	0	100-
	SUBTOTAL *****	1,454	31,870	15,985	0	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>10,530</b>	<b>60,620</b>	<b>23,285</b>	<b>60,500</b>	<b>0</b>	<b>60,500</b>	<b>0</b>

# Adult Court Operations

## 2904 LEST ALT SENTENCING PROGRAMS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3581	DRUG COURT FEES	183	500	500	500	0	500	0
	SUBTOTAL *****	183	500	500	500	0	500	0
	<b>TOTAL REVENUES *****</b>	<b>183</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	225,193	236,542	233,760	117,540	0	118,580	49-
10110	OVERTIME	1,692	2,000	1,178	0	0	0	100-
10200	FICA	16,657	18,248	17,542	8,991	0	9,071	50-
10300	HEALTH INSURANCE	30,775	31,788	31,788	15,936	0	15,936	49-
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,600	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	806	851	845	423	0	427	49-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,917	3,846	3,847	3,959	0	3,959	2
10331	CNTY PD DEPENDENT PREM-DENTAL	319	257	258	257	0	257	0
10350	LIFE INSURANCE	419	432	432	216	0	216	50-
10375	DENTAL INSURANCE	2,025	2,100	2,100	1,260	0	1,260	40-
10400	WORKERS COMP	4,581	6,093	5,544	1,222	0	1,243	79-
10500	401(A) MATCH PLAN	2,550	3,120	2,600	1,560	0	1,560	50-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,538	4,730	4,689	2,350	0	2,372	49-
	SUBTOTAL *****	298,072	313,607	308,183	156,114	0	157,281	50-
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	25	60	60	60	0	60	0
23000	OFFICE SUPPLIES	169	200	200	200	0	200	0
23001	PRINTED MATERIALS	24	0	0	0	0	0	0
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	62	100	100	100	0	100	0
23027	WORK/INCENTIVE SUPPLIES	1,299	2,000	1,500	2,000	0	2,000	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	150	0	150	0
23050	OTHER SUPPLIES	95	400	200	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	250	0	250	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	650	0	650	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	678	504	790	0	790	16
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	357	100	0	100	0
23855	UNTAGGED FURNITURE/FIXTURES	225	500	225	300	0	300	40-
	SUBTOTAL *****	1,899	4,138	3,196	4,700	0	4,700	14
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	100	60	0	60	0	60	0
37200	REGISTRATION	0	0	0	1,425	0	1,425	0
37220	TRAVEL: TRAINING RELATED	540	1,600	0	3,200	0	3,200	100
37230	MEALS & LODGING-TRAINING	953	1,600	0	0	0	0	100-
37235	MEALS & LODGING - OTHER	332	200	0	0	0	0	100-
37240	REGISTRATION/TUITION	225	1,425	0	0	0	0	100-
	SUBTOTAL *****	2,150	4,885	0	4,685	0	4,685	4-
<b>UTILITIES</b>								
48000	TELEPHONES	2,891	2,950	2,926	2,960	0	2,960	0
48100	NATURAL GAS	1,599	2,200	1,593	2,000	0	2,000	9-
48200	ELECTRICITY	4,958	5,500	4,500	5,400	0	5,400	1-
48300	WATER	346	325	300	325	0	325	0
48500	STORM WATER UTILITY	199	195	186	195	0	195	0
48600	SEWER USE	304	300	300	300	0	300	0
	SUBTOTAL *****	10,297	11,470	9,805	11,180	0	11,180	3-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	16	50	20	0	0	0	100-
	SUBTOTAL *****	16	50	20	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	147	250	250	250	0	250	0
60200	EQUIP REPAIRS/MAINTENANCE	39	100	0	100	0	100	0
	SUBTOTAL *****	186	350	250	350	0	350	0

# Adult Court Operations

<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	0	0	135	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	180	0	0
71100	OUTSOURCED SERVICES	63,226	60,252	40,000	52,752	0	52,752
71600	EQUIP LEASES & METER CHRG	0	0	0	7,500	0	7,500
SUBTOTAL *****		63,226	60,252	40,135	60,432	0	60,432
<b>OTHER</b>							
83100	AWARDS	435	300	200	300	0	300
83815	FACILITIES INTERNAL SERVC CHRG	23,668	20,857	20,857	22,363	0	22,363
84010	RECEPTION/MEETINGS	191	350	100	450	0	450
85710	TRAVEL-OTHER	0	0	0	50	0	50
86300	TESTING	33,769	29,280	9,280	21,960	0	21,960
SUBTOTAL *****		58,063	50,787	30,437	45,123	0	45,123
<b>FIXED ASSET ADDITIONS</b>							
92300	REPLCMENT MACH & EQUIP	0	6,500	4,134	0	0	0
92301	REPLC COMPUTER HDWR	567	0	0	0	0	0
SUBTOTAL *****		567	6,500	4,134	0	0	0
<b>TOTAL EXPENDITURES *****</b>		<b>434,476</b>	<b>452,039</b>	<b>396,160</b>	<b>282,584</b>	<b>0</b>	<b>283,751</b>

## 2908 LEST COURT OPS/ALT SENT PROG

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	118,955	0	119,995	0
10110	OVERTIME	0	0	0	2,000	0	2,000	0
10200	FICA	0	0	0	9,253	0	9,333	0
10300	HEALTH INSURANCE	0	0	0	16,788	0	16,788	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	0	0	428	0	432	0
10350	LIFE INSURANCE	0	0	0	216	0	216	0
10375	DENTAL INSURANCE	0	0	0	1,260	0	1,260	0
10400	WORKERS COMP	0	0	0	2,540	0	2,562	0
10500	401(A) MATCH PLAN	0	0	0	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	2,379	0	2,400	0
SUBTOTAL *****		0	0	0	156,579	0	157,746	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>156,579</b>	<b>0</b>	<b>157,746</b>	<b>0</b>

Decimal values have been truncated.

# Juvenile Court Operations

## Department Number 1241, 1243

### Mission

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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

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Effective with the Fiscal Year 2021 budget, the appropriations for Guardian ad litem and parent attorney contracts were removed from the Jury Costs (1230) budget and transferred to the Juvenile Court budget (1241). There are no significant changes to this budget.

Grants: 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 included in the following pages 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.

### Performance Measures

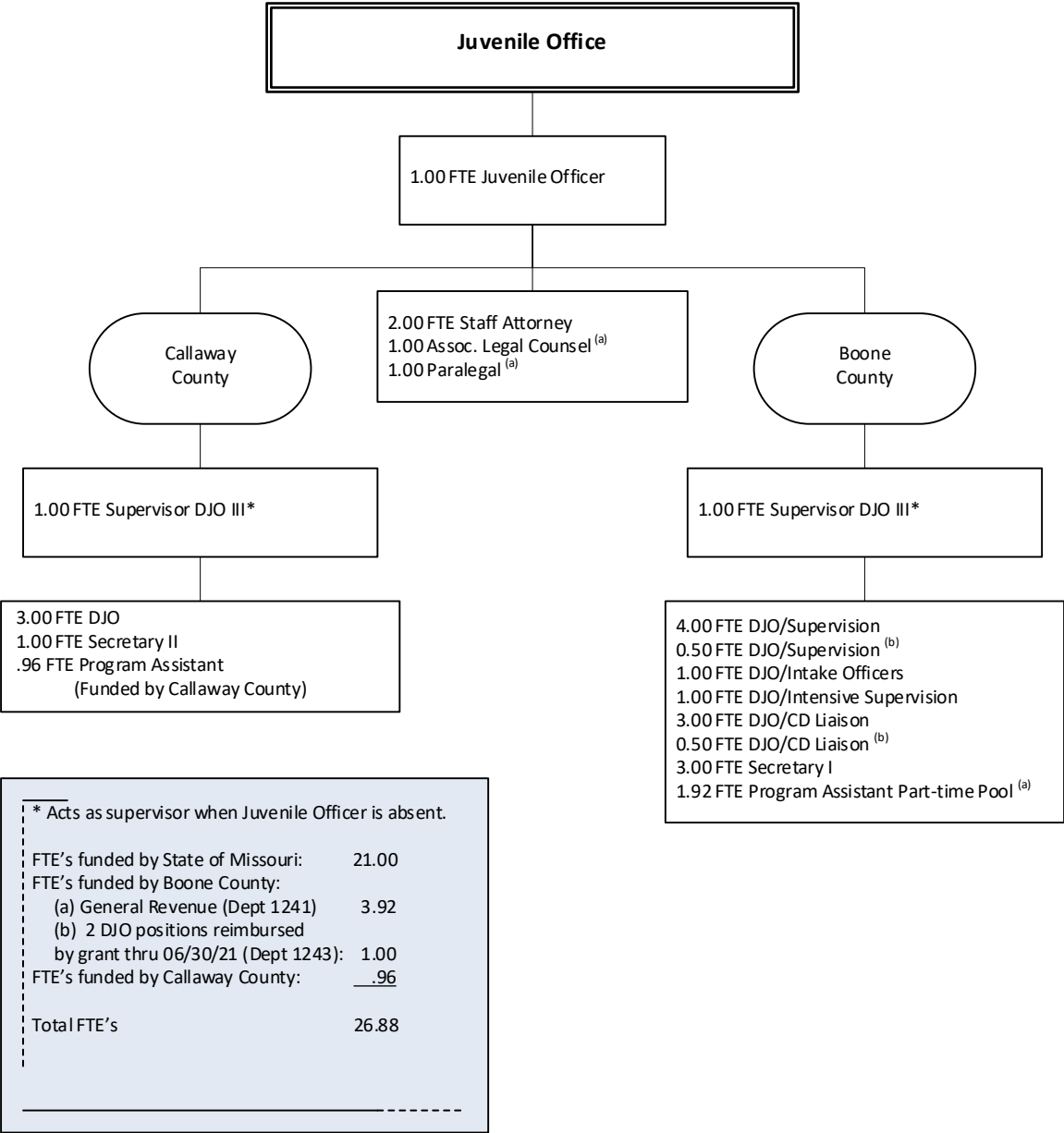
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	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
Number of Total Referrals	1347	900	1200
Number of New and Supplemental Filings	817	700	800
Number of Cases Disposed	817	600	750
Average Supervision Caseload Per Officer (a)	25	20	20

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

# Juvenile Court Operations

## Organizational Chart





# Juvenile Court Operations

## Grants

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Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> <li>Provides services to at-risk youth and families through Moral Recognition Therapy (MRT)</li> <li>Funds 2.0 FTE DJO, position #560 &amp; 561</li> </ul>	July 1, 2020 to June 30, 2021  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"> <li>Funds for Supervised Visitation program</li> </ul>	July 1, 2020 to June 30, 2021  Origination: 2009	No match required
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> <li>Funds meals at meetings and training</li> </ul>	October 15, 2020 to September 30, 2021  Origination: 2009	No match required
Juvenile Justice Assistance Program Office of State Courts Administrator <ul style="list-style-type: none"> <li>Intensive Crisis Intervention Services, Home-Monitoring, Shelter Care Services, and Evening Reporting Center</li> </ul>	July 1, 2020 to June 30, 2021  Origination: 2012	No match required
Child Permanency Services Boone County Community Children's Services <ul style="list-style-type: none"> <li>Funds services to parents with children in care ages 0-2</li> </ul>	January 1, 2021 to December 31, 2021  Origination: 2018	No match required

# Juvenile Court Operations

## Annual Budget

### 1241 GF JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3471	REIMBURSEMENT CALLAWAY	4,076	2,900	2,100	2,800	0	2,800	3-
	SUBTOTAL *****	4,076	2,900	2,100	2,800	0	2,800	3-
<b>CHARGES FOR SERVICES</b>								
3569	OTHER FEES	0	2,430	0	0	0	0	100-
	SUBTOTAL *****	0	2,430	0	0	0	0	100-
	<b>TOTAL REVENUES *****</b>	<b>4,076</b>	<b>5,330</b>	<b>2,100</b>	<b>2,800</b>	<b>0</b>	<b>2,800</b>	<b>47-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	127,688	128,683	103,489	127,718	0	128,758	0
10120	HOLIDAY WORKED	82	0	0	0	0	0	0
10200	FICA	9,766	9,844	7,890	9,770	0	9,850	0
10300	HEALTH INSURANCE	4,884	4,884	4,884	10,908	0	10,908	123
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	301	306	305	303	0	307	0
10350	LIFE INSURANCE	144	144	144	144	0	144	0
10375	DENTAL INSURANCE	420	420	420	840	0	840	100
10500	401(A) MATCH PLAN	650	1,040	650	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	639	0	639	0
10600	UNEMPLOYMENT BENEFITS	0	0	225	0	0	0	0
	SUBTOTAL *****	145,135	146,521	119,207	152,562	0	153,686	5
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	232	500	250	250	0	250	50-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	150	150	0	150	25-
23000	OFFICE SUPPLIES	1,482	2,200	2,500	3,000	0	3,000	36
23001	PRINTED MATERIALS	901	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	0	275	50	100	0	100	63-
23016	MEDIA STORAGE SUPPLIES	54	100	62	75	0	75	25-
23018	PRINTER SUPPLIES	0	1,000	200	500	0	500	50-
23027	WORK/INCENTIVE SUPPLIES	0	200	200	200	0	200	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	200	0	200	0
23050	OTHER SUPPLIES	54	600	600	600	0	600	0
23400	FOOD	211	500	150	300	0	300	40-
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	600	0	600	0
23810	UNTAGGED HARDWARE AND SOFTWARE	697	1,475	1,700	1,445	0	1,445	2-
23850	UNTAGGED EQUIPMENT & TOOLS	524	500	500	500	0	500	0
23855	UNTAGGED FURNITURE/FIXTURES	3,094	600	0	600	0	600	0
	SUBTOTAL *****	7,249	9,150	7,362	9,520	0	9,520	4
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	1,345	1,625	1,625	1,625	0	1,625	0
37200	REGISTRATION	0	0	0	1,500	0	1,500	0
37220	TRAVEL: TRAINING RELATED	119	1,000	400	3,300	0	3,300	230
37230	MEALS & LODGING-TRAINING	911	2,300	500	0	0	0	100-
37240	REGISTRATION/TUITION	688	1,500	500	0	0	0	100-
	SUBTOTAL *****	3,063	6,425	3,025	6,425	0	6,425	0
<b>UTILITIES</b>								
48000	TELEPHONES	13,014	13,925	13,100	13,200	0	13,200	5-
48050	MOBILE DEVICE SERVICE	1,966	2,775	2,500	2,500	0	2,500	9-
	SUBTOTAL *****	14,980	16,700	15,600	15,700	0	15,700	6-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	1,865	2,200	1,300	2,000	0	2,000	9-
59010	FUEL SURCHARGE - REIMB TO R&B	90	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	550	600	600	600	0	600	0
59105	TIRES	468	550	454	0	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	68	0	0	0	0	0	0
59200	LOCAL MILEAGE	363	2,600	1,000	0	0	0	100-
	SUBTOTAL *****	3,404	5,950	3,354	2,600	0	2,600	56-

# Juvenile Court Operations

<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	2,489	3,000	2,876	3,000	0	3,000 0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	0	0	0 100-
SUBTOTAL *****		2,489	3,250	2,876	3,000	0	3,000 8-
<b>CONTRACTUAL SERVICES</b>							
71000	NOTARY BONDS	0	0	0	60	0	60 0
71100	OUTSOURCED SERVICES	4,160	10,000	4,000	9,600	0	9,600 4-
71101	PROFESSIONAL SERVICES	6,410	3,500	3,500	3,500	0	3,500 0
71105	LEGAL SERVICES	0	0	0	205,040	0	205,040 0
71600	EQUIP LEASES & METER CHRG	811	800	800	800	0	800 0
SUBTOTAL *****		11,381	14,300	8,300	219,000	0	219,000 **
<b>OTHER</b>							
83810	INTERFUND SERVICES USED	0	600	100	600	0	600 0
83815	FACILITIES INTERNAL SERVC CHRG	137,998	133,321	133,321	103,464	0	103,464 22-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	300	0	300	0	300 0
84600	COURT COSTS	117,637	121,232	119,000	0	0	0 100-
84801	TRANSCRIPTS-CIVIL	0	0	679	10	0	10 0
85710	TRAVEL-OTHER	0	0	0	1,500	0	1,500 0
86300	TESTING	709	3,030	500	400	0	400 86-
SUBTOTAL *****		256,344	258,483	253,600	106,274	0	106,274 59-
<b>FIXED ASSET ADDITIONS</b>							
92301	REPLC COMPUTER HDWR	5,458	775	775	1,000	0	1,000 29
SUBTOTAL *****		5,458	775	775	1,000	0	1,000 29
<b>TOTAL EXPENDITURES *****</b>		<b>449,503</b>	<b>461,554</b>	<b>414,099</b>	<b>516,081</b>	<b>0</b>	<b>517,205 12</b>

## 1243 GF JUVENILE GRANTS

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	65,585	73,606	73,606	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	112,373	123,462	77,790	45,222	0	45,222	63-
	SUBTOTAL *****	177,958	197,068	151,396	45,222	0	45,222	77-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	168,829	209,000	150,228	209,000	0	209,000	0
3880	CONTRIBUTIONS	0	300,000	0	0	0	0	100-
	SUBTOTAL *****	168,829	509,000	150,228	209,000	0	209,000	59-
TOTAL REVENUES *****		346,787	706,068	301,624	254,222	0	254,222	64-
PERSONAL SERVICES								
10100	SALARIES & WAGES	107,092	109,487	107,820	78,894	0	39,967	63-
10110	OVERTIME	837	0	160	0	0	0	0
10200	FICA	8,074	8,375	8,124	6,035	0	3,057	63-
10300	HEALTH INSURANCE	15,004	15,852	9,768	10,056	0	5,028	68-
10310	COUNTY HSA CONTRIBUTION	1,300	2,400	2,400	2,400	0	1,200	50-
10325	DISABILITY INSURANCE	390	394	371	284	0	144	63-
10350	LIFE INSURANCE	216	216	210	144	0	72	66-
10375	DENTAL INSURANCE	1,225	1,260	840	840	0	420	66-
10400	WORKERS COMP	853	1,024	1,027	0	0	0	100-
10500	401(A) MATCH PLAN	675	1,220	1,300	1,040	0	520	57-
10510	CERF-EMPLOYER PD CONTRIBUTION	625	0	619	0	0	0	0
	SUBTOTAL *****	136,291	140,228	132,639	99,693	0	50,408	64-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	0	450	450	0	0	0	100-
37230	MEALS & LODGING-TRAINING	1,135	774	226	0	0	0	100-
	SUBTOTAL *****	1,135	1,224	676	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	34,754	37,244	36,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	177,547	527,833	240,000	209,000	0	209,000	60-
71600	EQUIP LEASES & METER CHRG	3,803	4,513	4,200	0	0	0	100-
	SUBTOTAL *****	216,104	569,590	280,200	209,000	0	209,000	63-
TOTAL EXPENDITURES *****		353,530	711,042	413,515	308,693			

Decimal values have been truncated.

# **Juvenile Detention Operations**

## **Department Number 1242, 2907**

### **Mission**

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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**

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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.

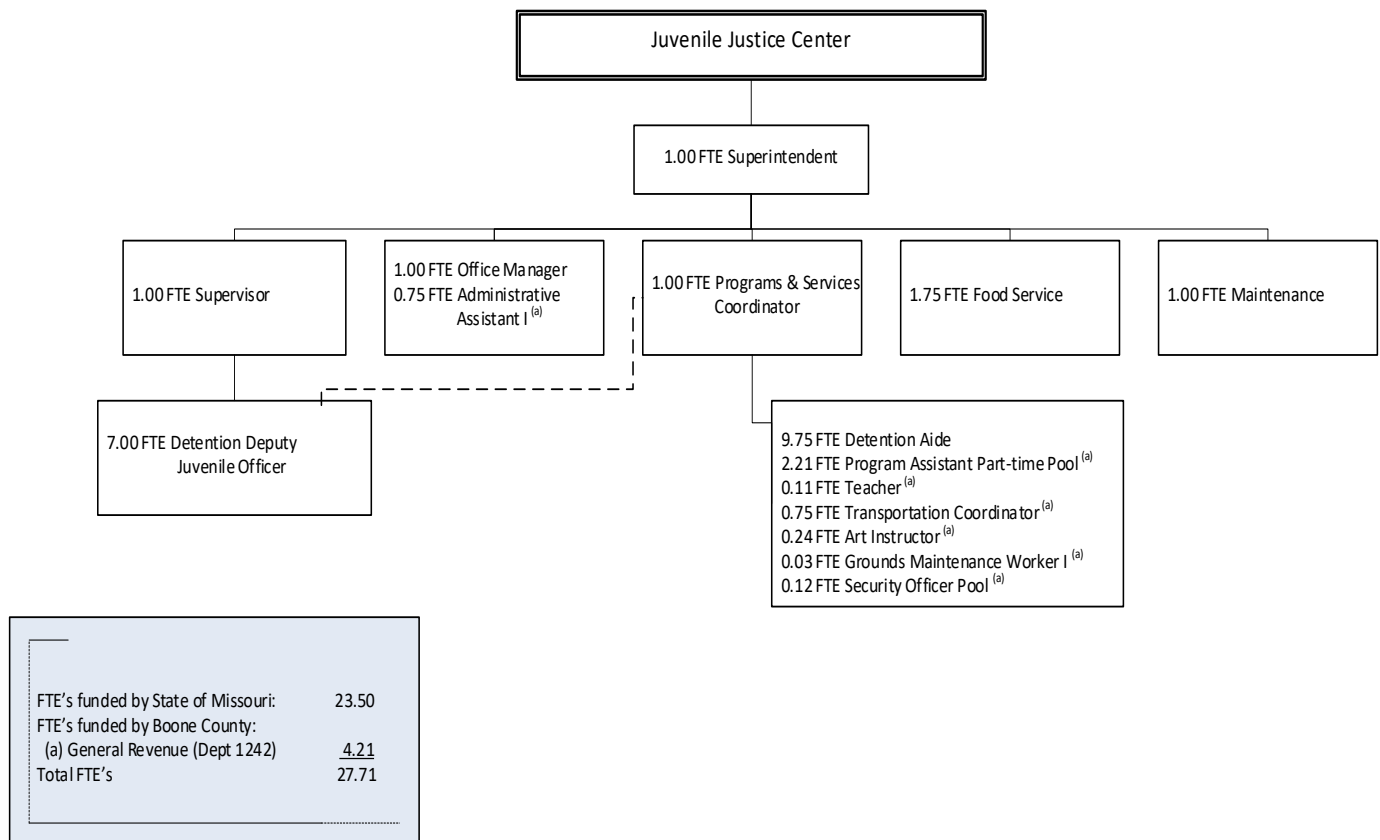
There are no significant changes to the budget.

# Juvenile Detention Operations

## Performance Measures

Performance Measure	2019 Actual	2020 Estimated	2021 Projected
<b>Detention</b>			
Number of Admissions	183	175	165
Number of Resident Days	2,203	2,100	2,000
Average Length of Stay	12.0	12.0	20.0
<b>Evaluation</b>			
Number of Evaluations Completed	55	47	45
Number of Resident Days	1,357	1,200	1,050
Average Length of Stay	24.7	25.5	25.0
<b>Short Term/Placement</b>			
Number of Placements	14	8	6
Number of Resident Days	311	200	165
Average Length of Stay	22.2	25.0	27.3
<b>Average Length of Stay for all Placements Combined</b>	15.4	15.2	14.9
<b>Average Daily Population</b>	6.5	6.0	6.7

## Organizational Chart



# Juvenile Detention Operations

## Annual Budget

### 1242 GF JUVENILE DETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3410	FED REIMB - USDA	22,618	22,000	21,000	22,000	0	22,000	0
3411	FEDERAL GRANT REIMBURSE	36,927	56,000	52,660	56,000	0	56,000	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	45,540	61,000	50,000	61,000	0	61,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	193	165	179	165	0	165	0
3471	REIMBURSEMENT CALLAWAY	33,800	38,500	50,000	38,500	0	38,500	0
3475	DYS CONTRACTS	21,780	25,000	26,064	25,000	0	25,000	0
3477	STATE REIMB-DEL CHIL HOME	58,548	62,000	49,795	62,000	0	62,000	0
SUBTOTAL *****		219,406	264,665	249,698	264,665	0	264,665	0
<b>CHARGES FOR SERVICES</b>								
3523	PER DIEM PARENTAL PAYMENT	16,269	4,500	3,500	4,500	0	4,500	0
3555	MEAL REIMBURSEMENT	2,170	2,000	1,200	2,000	0	2,000	0
SUBTOTAL *****		18,439	6,500	4,700	6,500	0	6,500	0
<b>MISCELLANEOUS</b>								
3835	SALE OF CAPITAL FIXED ASSET	950	0	0	0	0	0	0
3880	CONTRIBUTIONS	53	0	5	0	0	0	0
3891	DIVIDENDS/REBATES	1,269	1,600	1,600	1,600	0	1,600	0
SUBTOTAL *****		2,272	1,600	1,605	1,600	0	1,600	0
<b>TOTAL REVENUES *****</b>		<b>240,117</b>	<b>272,765</b>	<b>256,003</b>	<b>272,765</b>	<b>0</b>	<b>272,765</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	83,257	110,130	71,652	110,149	0	110,539	0
10120	HOLIDAY WORKED	2,155	4,000	2,374	4,000	0	4,000	0
10125	FAMILY HOLIDAY WORKED PREMIUM	510	2,000	729	2,000	0	2,000	0
10200	FICA	6,546	8,883	5,646	8,885	0	8,915	0
10300	HEALTH INSURANCE	7,420	10,596	5,712	11,760	0	11,760	10
10310	COUNTY HSA CONTRIBUTION	0	1,200	0	0	0	0	100-
10325	DISABILITY INSURANCE	111	147	121	147	0	148	0
10350	LIFE INSURANCE	105	144	120	144	0	144	0
10375	DENTAL INSURANCE	642	840	472	840	0	840	0
10500	401(A) MATCH PLAN	900	1,040	650	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	384	0	384	0
10600	UNEMPLOYMENT BENEFITS	0	0	1,118	0	0	0	0
SUBTOTAL *****		101,646	138,980	88,594	139,349	0	139,770	1
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	1,580	1,800	1,770	1,770	0	1,770	1-
23001	PRINTED MATERIALS	170	250	250	250	0	250	0
23015	COMPUTER SUPPLIES	0	100	0	100	0	100	0
23018	PRINTER SUPPLIES	302	215	215	252	0	252	17
23025	RESIDENT SUPPLIES	1,475	2,500	2,200	2,200	0	2,200	12-
23030	KITCHEN SUPPLIES	577	1,000	750	750	0	750	25-
23031	CUSTODIAL SUPPLIES	3,290	4,000	4,000	4,000	0	4,000	0
23035	MAINTENANCE SUPPLIES	426	1,340	825	11,950	0	11,950	791
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	300	0	300	0
23050	OTHER SUPPLIES	898	1,300	1,200	1,200	0	1,200	7-
23400	FOOD	30,164	32,000	31,000	32,000	0	32,000	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	1,060	0	1,060	0
23502	NON-PRES. MED. SUPPLIES	129	250	250	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	109	2,915	1,000	1,785	0	1,785	38-
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	610	0	610	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,034	2,250	2,250	3,350	0	3,350	48
23855	UNTAGGED FURNITURE/FIXTURES	421	860	700	754	0	754	12-
SUBTOTAL *****		42,575	50,880	46,510	62,431	0	62,431	23
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	150	150	0	150	0
37200	REGISTRATION	0	0	0	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	0	133	0	0	0	0
37220	TRAVEL: TRAINING RELATED	236	300	100	1,300	0	1,300	333
37230	MEALS & LODGING-TRAINING	748	1,000	400	0	0	0	100-
37235	MEALS & LODGING - OTHER	20	100	50	0	0	0	100-
37240	REGISTRATION/TUITION	60	1,000	725	0	0	0	100-
SUBTOTAL *****		1,064	2,550	1,558	2,450	0	2,450	4-

# Juvenile Detention Operations

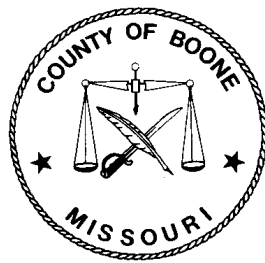
<b>UTILITIES</b>							
48000	TELEPHONES	4,252	3,900	3,830	4,400	0	12
48100	NATURAL GAS	10,022	13,000	10,380	12,000	0	7-
48200	ELECTRICITY	26,030	30,000	26,000	30,000	0	0
48300	WATER	2,245	2,500	2,300	2,500	0	0
48400	SOLID WASTE	1,956	1,975	1,975	1,975	0	0
48500	STORM WATER UTILITY	393	420	420	420	0	0
48600	SEWER USE	2,484	2,600	2,500	2,600	0	0
48700	LP GAS/BLDG GENERATOR FUEL	0	400	300	300	0	25-
SUBTOTAL *****		47,382	54,795	47,705	54,195	0	1-
<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	1,097	1,500	1,100	1,400	0	6-
59010	FUEL SURCHARGE - REIMB TO R&B	52	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	692	500	700	500	0	0
59105	TIRES	0	800	643	800	0	0
59110	MECHANICS CHARGE - REIMB R&B	241	0	0	0	0	0
59200	LOCAL MILEAGE	66	100	20	0	0	100-
SUBTOTAL *****		2,148	2,900	2,463	2,700	0	7-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	2,760	3,515	3,515	3,560	0	1
60100	BLDG REPAIRS/MAINTENANCE	6,584	15,450	11,000	2,400	0	84-
60150	PEST CONTROL	744	750	744	780	0	4
60200	EQUIP REPAIRS/MAINTENANCE	18	2,960	500	900	0	69-
60400	GROUND MAINTENANCE	365	700	500	600	0	14-
SUBTOTAL *****		10,471	23,375	16,259	8,240	0	65-
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	538	500	538	550	0	10
71100	OUTSOURCED SERVICES	1,039	1,000	1,000	0	0	100-
71101	PROFESSIONAL SERVICES	10,000	10,500	10,000	10,650	0	1
71600	EQUIP LEASES & METER CHRG	0	0	0	40	0	0
SUBTOTAL *****		11,577	12,000	11,538	11,240	0	6-
<b>OTHER</b>							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	270	275	270	270	0	1-
83810	INTERFUND SERVICES USED	0	170	188	175	0	2
83815	FACILITIES INTERNAL SVC CHRG	102,587	92,599	92,599	72,878	0	21-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	30	30	30	0	0
85620	OTHER MEDICAL	0	200	200	200	0	0
85710	TRAVEL-OTHER	0	0	0	200	0	0
86300	TESTING	608	810	810	1,000	0	23
SUBTOTAL *****		103,465	94,084	94,097	74,753	0	21-
<b>FIXED ASSET ADDITIONS</b>							
91301	COMPUTER HARDWARE	0	0	0	5,500	0	0
92300	REPLCMENT MACH & EQUIP	1,625	14,000	14,000	0	0	100-
92301	REPLC COMPUTER HDWR	2,021	8,394	8,394	0	0	100-
SUBTOTAL *****		3,646	22,394	22,394	5,500	0	75-
<b>TOTAL EXPENDITURES *****</b>		<b>323,974</b>	<b>401,958</b>	<b>331,118</b>	<b>360,858</b>	<b>0</b>	<b>10-</b>

## 2907 LEST JUVENILE DETENTION

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	
UTILITIES								
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	2,100	2,100	2,100	2,100	0	2,100	0
	TOTAL EXPENDITURES *****	2,100	2,100	2,100	2,100	0	2,100	0

Decimal values have been truncated.





# Sheriff & Adult Detention – Combined Budget Summary

## **Description of Funding Sources**

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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/Detention Administration include the following:**

- General Fund (1228)
- Law Enforcement Services Fund (2909)

**The funding sources for Sheriff Enforcement Operations include the following:**

- General Fund (1251, 1253)
- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund Activity (2510)
- Citizen Contributions Fund (2520-2525)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund Activity (2540)
- Sheriff Revolving Fund Activity (2550)
- Sheriff K9 Operations Fund Activity (2570)
- Law Enforcement Services Fund (2901)

**The funding sources for Adult Detention include the following:**

- General Fund (1255)
- Inmate Prisoner Security Fund Activity (2560)
- Law Enforcement Services Fund (2902, 2906)

## **Sheriff & Adult Detention Summary**

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.

Effective with the 2021 budget, the overall resources allocated to this area have been organized into three divisions:

- Sheriff/Detention Administration (new)
- Sheriff Enforcement Operations
- Adult Detention

The summary personnel table below reflects the re-assignment of various personnel positions to the new administration division. The 2021 budget includes an additional full-time benefitted Evidence Custodian position (General Fund); however, the table reflects an overall decrease which is attributable to the decreases for five grant funded positions where the current award covers only a portion of the county's fiscal year.

# Sheriff & Adult Detention Summary

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff/Detention Administration:								
100	1228	GF Sheriff/Detention Admin	\$ -	\$ -	\$ 1,653,964	\$ 849,648	\$ 17,400	\$ 2,521,012
290	2909	LEST Sheriff/Detention Admin	\$ -	\$ -	\$ 75,105	\$ 4,150	\$ -	\$ 79,255
		Subtotal	\$ -	\$ -	\$ 1,729,069	\$ 853,798	\$ 17,400	\$ 2,600,267
Sheriff Enforcement:								
100	1251	GF Sheriff Operations	\$ 5,430,257	\$ 5,766,618	\$ 3,271,431	\$ 563,703	\$ 73,253	\$ 3,908,387
100	1253	GF Sheriff Grants	200,468	181,555	228,222	2,657	-	230,879
250	2501	SH Forfeiture-Dept of Justice	-	6,201	-	-	-	-
250	2502	SH Forfeiture-Dept of Treasury	-	-	-	-	-	-
251	2510	SH Training Fund Activity	16,789	18,500	-	16,400	-	16,400
252	252x	Citizen Contribution Fund	-	-	-	8,230	-	8,230
253	253x	Justice Assistance Grants (JAG)	53,480	22,815	-	37,122	4,312	41,434
254	2540	Sheriff Civil Charges Fund Activity	40,601	24,624	-	28,124	-	28,124
255	2550	Sheriff Revolving Fund Activity	98,446	77,646	-	50,162	-	50,162
257	2570	Sheriff K9 Operations Fund Activity	3,369	11,400	-	21,300	-	21,300
290	2901	LEST Sheriff Operations	1,802,739	2,056,816	1,253,925	246,181	444,942	1,945,048
		Subtotal	\$ 7,646,149	\$ 8,166,175	\$ 4,753,578	\$ 973,879	\$ 522,507	\$ 6,249,964
Adult Detention:								
								-
100	1255	Gf Detention Operations	4,349,537	4,328,794	2,377,655	1,576,010	56,124	4,009,789
256	2560	Inmate Prisoner Security Fund Activity	16,324	15,095	-	35,095	-	35,095
290	2902	LEST Detention Operations	767,110	798,727	828,355	9,502	-	837,857
290	2906	LEST Contract Inmate Housing	220,763	184,900	-	195,000	-	195,000
		Subtotal	5,353,734	5,327,516	3,206,010	1,815,607	56,124	5,077,741
		Total	\$ 12,999,883	\$ 13,493,691	\$ 9,688,657	\$ 3,643,284	\$ 596,031	\$ 13,927,972

# Sheriff & Adult Detention Summary

## Personnel Summary

Departmental Funding Source											
Full-time Equivalent Positions											
Position Title	2019	2020	Dept. 1228	Dept. 2909	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 1255	Dept. 2902	2021 Total	Change
Sheriff/Detention Administration											
Sheriff (Elected)	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Major	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Captain	-	-	1.00	-	-	-	-	-	-	1.00 a	1.00
Sergeant	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Professional Development Officer	-	-	2.00	-	-	-	-	-	-	2.00	2.00
Sheriff's Hiring Investigator	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Administrative Deputy	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Budget Administrator	-	-	1.00	-	-	-	-	-	-	1.00 a	1.00
Account Specialist III	-	-	1.19	-	-	-	-	-	-	1.19 a	1.19
Warrant Supervisor	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Warrant Specialist	-	-	8.00	-	-	-	-	-	-	8.00	8.00
Records Specialist	-	-	4.00	1.00	-	-	-	-	-	5.00	5.00
Office Specialist	-	-	1.25	1.00	-	-	-	-	-	2.25	2.25
Evidence Custodian	-	-	3.00	-	-	-	-	-	-	3.00	3.00
Technical/Fleet Analyst	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Subtotal	-	-	28.44	2.00	-	-	-	-	-	30.44	30.44
Sheriff Enforcement											
Sheriff (Elected)	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Major	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Captain	1.50	1.50	-	-	1.00	-	-	-	-	1.00 a	(0.50)
Lieutenant	3.00	3.00	-	-	3.00	-	-	-	-	3.00	-
Sergeant	8.00	8.00	-	-	6.00	1.00	-	-	-	7.00	(1.00)
Deputy Sheriff/Sr. Deputy Sheriff	38.00	39.00	-	-	26.00	10.00	2.25 c	-	-	38.25	(0.75)
Deputy Sheriff-Civil Process	2.00	2.00	-	-	2.00	-	-	-	-	2.00	-
Professional Development Officer	2.00	2.00	-	-	-	-	-	-	-	-	(2.00)
Sheriff's Hiring Investigator	2.00	2.00	-	-	-	-	-	-	-	-	(2.00)
Investigator	11.00	11.00	-	-	8.00	1.00	0.83 b	-	-	9.83	(1.17)
Administrative Deputy	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Budget Administrator	0.50	0.50	-	-	-	-	-	-	-	- a	(0.50)
Account Specialist III	0.50	0.50	-	-	-	-	-	-	-	- a	(0.50)
Warrant Supervisor	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Warrant Specialist	7.50	8.00	-	-	-	-	-	-	-	-	(8.00)
Records Specialist	4.00	4.00	-	-	-	-	-	-	-	-	(4.00)
Office Specialist	2.25	2.25	-	-	-	-	-	-	-	-	(2.25)
Evidence Custodian	2.00	2.00	-	-	-	-	-	-	-	-	(2.00)
Technical/Fleet Analyst	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Subtotal	89.25	90.75	-	-	46.00	12.00	3.08	-	-	61.08	(29.67)
Adult Detention											
Detention Director	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Captain	1.50	1.50	-	-	-	-	-	-	1.00	1.00 a	(0.50)
Detention Lieutenant	2.00	2.00	-	-	-	-	-	1.00	1.00	2.00	-
Detention Sergeant	5.00	5.00	-	-	-	-	-	5.00	-	5.00	-
Detention Officer/Sr. Detention Officer	34.00	34.00	-	-	-	-	-	30.00	4.00	34.00	-
Detention Officer Pool	0.17	-	-	-	-	-	-	-	-	-	-
Control Room Officer	8.00	8.00	-	-	-	-	-	8.00	-	8.00	-
Control Room Officer Pool	0.06	-	-	-	-	-	-	-	-	-	-
Budget Administrator	0.50	0.50	-	-	-	-	-	-	-	- a	(0.50)
Account Specialist III	0.50	0.69	-	-	-	-	-	-	-	- a	(0.69)
Office Specialist	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Subtotal	53.73	53.69	-	-	-	-	-	46.00	6.00	52.00	(1.69)
Total FTEs	142.98	144.44	28.44	2.00	46.00	12.00	3.08	46.00	6.00	143.52	(0.92)
Overtime	\$ 628,706	\$625,815	\$ -	\$363,552	\$363,552	\$104,448	\$ -	\$ 361,169	\$ 72,831	\$ 902,000	\$ 276,185
Holiday	\$ 133,828	\$132,024	\$ -	\$ 54,177	\$ 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 Administration and Enforcement Operations

**Department Numbers 1228, 1251, 1253, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2570, 2901, 2909**

## Mission

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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

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**General Fund:** The budget reflects the current award period pertaining to several grants: a cyber crimes grant, a traffic unit grant, and a highway motor vehicle safety grant. These grants fund portions of various positions and the grant period does not align directly with the County's fiscal year; therefore, the annual budget will be amended at such time that the grant is renewed or extended.

The 2021 budget includes funding for an additional full-time benefited Evidence Custodian position. It also includes funding for additional fixed license plate readers for I-70 and Highway 63 locations.

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 and it will continue through 2021 only.

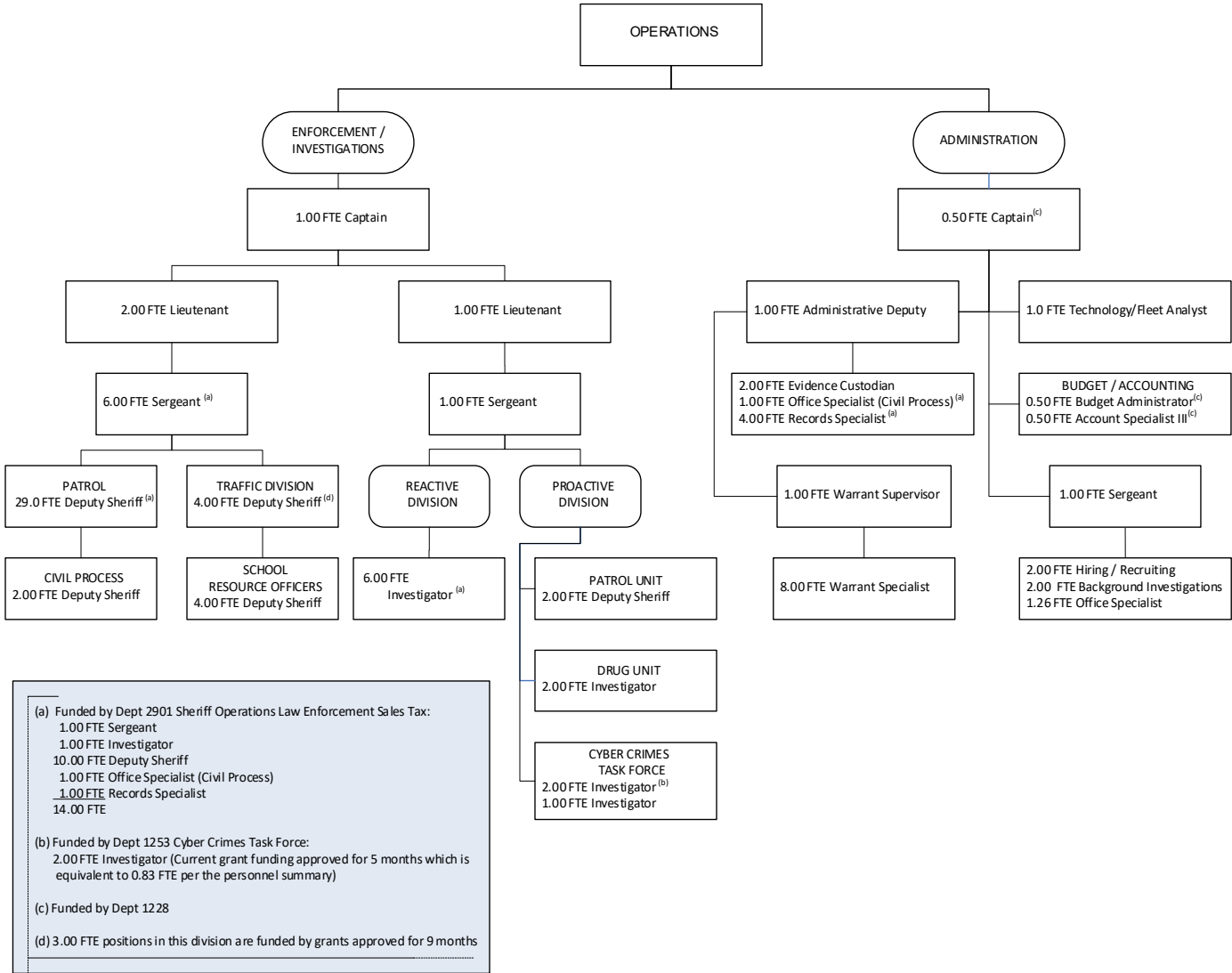
**Sheriff Revolving Fund:** The 2019 and 2020 budgets included appropriations for interior modifications to the Sheriff's Annex/ Election Warehouse Facility to improve functionality for investigative and evidence custodial activities. This project has concluded; therefore the 2021 appropriations have been reduced.

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

There are no other significant changes to the budget.

# Sheriff Administration and Enforcement Operations

## Organizational Chart



# Sheriff Administration and Enforcement Operations

## Annual Budget

### 1228 GF SHERIFF/DETENTION ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3325	ATV PERMITS	0	0	0	105	0	105	0
	SUBTOTAL *****	0	0	0	105	0	105	0
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	0	2,100	0	2,100	0
3569	OTHER FEES	0	0	0	3,000	0	3,000	0
	SUBTOTAL *****	0	0	0	5,100	0	5,100	0
<b>MISCELLANEOUS</b>								
3831	SALE OF EVID/UNCLAIM PROP	0	0	0	100	0	100	0
3890	MISCELLANEOUS	0	0	0	1,400	0	1,400	0
3891	DIVIDENDS/REBATES	0	0	0	5,700	0	5,700	0
	SUBTOTAL *****	0	0	0	7,200	0	7,200	0
	<b>TOTAL REVENUES *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,405</b>	<b>0</b>	<b>12,405</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	1,290,453	-344	1,297,659	0
10200	FICA	0	0	0	98,719	-26	99,271	0
10300	HEALTH INSURANCE	0	0	0	141,804	6,084	147,888	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	15,600	1,200	16,800	0
10325	DISABILITY INSURANCE	0	0	0	4,464	162	4,653	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	27,083	3,846	30,929	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	2,466	258	2,724	0
10350	LIFE INSURANCE	0	0	0	1,872	72	1,944	0
10375	DENTAL INSURANCE	0	0	0	10,500	420	10,920	0
10400	WORKERS COMP	0	0	0	13,376	-331	13,204	0
10500	401(A) MATCH PLAN	0	0	0	13,520	650	14,170	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	13,651	0	13,802	0
	SUBTOTAL *****	0	0	0	1,633,508	11,991	1,653,964	0
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	1,005	0	1,005	0
23000	OFFICE SUPPLIES	0	0	0	14,500	0	14,500	0
23001	PRINTED MATERIALS	0	0	0	3,300	0	3,300	0
23016	MEDIA STORAGE SUPPLIES	0	0	0	1,000	0	1,000	0
23050	OTHER SUPPLIES	0	0	0	10,000	0	10,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	3,750	0	3,750	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	5,000	0	5,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	39,555	0	39,555	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	2,700	0	2,700	0
37200	REGISTRATION	0	0	0	4,350	0	4,350	0
37220	TRAVEL: TRAINING RELATED	0	0	0	9,962	0	9,962	0
	SUBTOTAL *****	0	0	0	17,012	0	17,012	0
<b>UTILITIES</b>								
48000	TELEPHONES	0	0	0	39,984	0	39,984	0
48050	MOBILE DEVICE SERVICE	0	0	0	4,656	0	4,656	0
48100	NATURAL GAS	0	0	0	32,568	0	32,568	0
48200	ELECTRICITY	0	0	0	143,004	0	143,004	0
48300	WATER	0	0	0	30,204	0	30,204	0
48400	SOLID WASTE	0	0	0	7,824	0	7,824	0
48500	STORM WATER UTILITY	0	0	0	3,348	0	3,348	0
48600	SEWER USE	0	0	0	25,740	0	25,740	0
	SUBTOTAL *****	0	0	0	287,328	0	287,328	0
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	0	0	0	7,619	0	7,619	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	225	0	225	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	3,600	0	3,600	0
59105	TIRES	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	13,444	0	13,444	0

# Sheriff Administration and Enforcement Operations

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	7,477	0	7,477	0
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	2,000	0	2,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		0	0	0	10,477	0	10,477	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	5,700	0	5,700	0
71000	NOTARY BONDS	0	0	0	250	0	250	0
71100	OUTSOURCED SERVICES	0	0	0	1,750	0	1,750	0
71101	PROFESSIONAL SERVICES	0	0	0	4,850	0	4,850	0
71501	PARKING	0	0	0	25	0	25	0
71526	DISPOSAL SERVICES	0	0	0	1,896	0	1,896	0
71600	EQUIP LEASES & METER CHRG	0	0	0	200	0	200	0
SUBTOTAL *****		0	0	0	14,671	0	14,671	0
OTHER								
83100	AWARDS	0	0	0	0	5,420	0	0
83810	INTERFUND SERVICES USED	0	0	0	1,039	0	1,039	0
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	432,811	0	432,811	0
84010	RECEPTION/MEETINGS	0	0	0	1,500	0	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	5,000	0	5,000	0
86300	TESTING	0	0	0	25,811	0	25,811	0
86900	MISCELLANEOUS	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		0	0	0	467,161	5,420	467,161	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	2,400	2,400	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	15,000	15,000	0
SUBTOTAL *****		0	0	0	0	17,400	17,400	0
TOTAL EXPENDITURES *****		0	0	0	2,483,156	34,811	2,521,012	0

## 1251 GF SHERIFF OPERATIONS

100 GENERAL FUND

100	GENERAL FUND							
		2019	2020		2021	2021	2021	%CHG
		BUDGET	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
	LICENSES AND PERMITS							
3325	ATV PERMITS	165	120	120	0	0	0	100-
	SUBTOTAL *****	165	120	120	0	0	0	100-
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	87,944	209,129	209,000	28,573	0	28,573	86-
3465	FEDERAL REIMBURSE EXPENSES	11,459	10,000	0	100	0	100	99-
3469	STATE REIMB-CRIMINAL COSTS	20,700	24,000	46,000	27,000	0	27,000	12
	SUBTOTAL *****	120,103	243,129	255,000	55,673	0	55,673	77-
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	1,473	1,400	2,100	0	0	0	100-
3519	TRAINING COST REIMBRSMNT	15,150	0	0	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	56,308	56,308	56,741	56,741	0	56,741	0
3528	REIMB PERSONNEL/PROJECTS	36,113	0	26,000	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	5,266	5,600	4,900	4,900	0	4,900	12-
3563	CIVIL PROCESS FEES	19,850	17,000	18,500	18,500	0	18,500	8
3569	OTHER FEES	2,732	3,200	3,000	0	0	0	100-
3572	SHERIFF'S FEES	69,737	80,000	75,000	75,000	0	75,000	6-
3590	INSPECTION FEES	235	150	425	300	0	300	100
	SUBTOTAL *****	206,864	163,658	186,666	155,441	0	155,441	5-
	MISCELLANEOUS							
3831	SALE OF EVID/UNCLAIM PROP	1,950	2,100	100	0	0	0	100-
3836	SALE OF NON-CAPITAL ASSETS	0	14,205	14,205	0	0	0	100-
3890	MISCELLANEOUS	3	10	87	0	0	0	100-
3891	DIVIDENDS/REBATES	1,050	1,200	1,100	0	0	0	100-
3892	OVERAGE	0	0	1	0	0	0	0
	SUBTOTAL *****	3,003	17,515	15,493	0	0	0	100-
	TOTAL REVENUES *****	330,135	424,422	457,279	211,114	0	211,114	50-



# Sheriff Administration and Enforcement Operations

<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	3,180,961	3,335,545	3,122,883	2,445,497	277,560	2,133,291	36-
10110	OVERTIME	474,212	363,552	438,190	384,000	0	363,552	0
10115	SHIFT DIFFERENTIAL	39,685	38,014	36,902	37,000	8,112	37,000	2-
10120	HOLIDAY WORKED	85,019	54,177	108,851	60,000	0	54,177	0
10125	FAMILY HOLIDAY WORKED PREMIUM	15,884	10,500	22,762	10,500	0	10,500	0
10200	FICA	275,380	290,760	271,834	224,680	21,234	198,787	31-
10300	HEALTH INSURANCE	345,388	358,557	340,926	241,680	36,504	241,680	32-
10310	COUNTY HSA CONTRIBUTION	34,400	35,100	36,800	24,000	7,200	24,000	31-
10325	DISABILITY INSURANCE	10,451	11,417	10,102	8,803	1,002	7,234	36-
10330	CNTY PD DEPENDENT PREM-HEALTH	85,781	91,223	102,485	67,318	23,076	67,318	26-
10331	CNTY PD DEPENDENT PREM-DENTAL	7,606	12,643	8,019	4,896	1,548	4,896	61-
10350	LIFE INSURANCE	4,905	5,112	4,835	3,312	432	3,312	35-
10375	DENTAL INSURANCE	28,033	28,980	27,178	18,900	2,520	18,900	34-
10400	WORKERS COMP	80,604	104,699	109,380	59,705	9,468	47,840	54-
10500	401(A) MATCH PLAN	39,093	36,984	37,142	23,920	3,900	23,920	35-
10510	CERF-EMPLOYER PD CONTRIBUTION	55,438	48,208	52,618	34,787	5,550	35,024	27-
SUBTOTAL *****		4,762,840	4,825,471	4,730,907	3,648,998	398,106	3,271,431	32-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,743	3,755	3,700	3,151	0	3,151	16-
23000	OFFICE SUPPLIES	9,132	9,270	8,000	0	0	0	100-
23001	PRINTED MATERIALS	3,925	4,000	2,500	2,500	0	2,500	37-
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	8,700	4,985	13,685	0
23016	MEDIA STORAGE SUPPLIES	1,347	1,500	1,200	750	0	750	50-
23050	OTHER SUPPLIES	13,572	41,337	25,000	0	570	0	100-
23200	AMMUNITION	416	4,050	500	5,000	0	5,000	23
23201	AMMUNITION (LESS-LETHAL)	462	1,550	0	2,200	0	2,200	41
23300	UNIFORMS	36,216	42,183	35,000	42,038	6,000	42,038	0
23305	UNIFORM MAINTENANCE	2,855	4,300	2,200	4,100	0	4,100	4-
23350	SPECIAL PROGRAM SUPPLIES	730	2,285	500	8,535	0	8,535	273
23850	UNTAGGED EQUIPMENT & TOOLS	11,177	21,863	23,000	16,855	13,052	19,005	13-
23855	UNTAGGED FURNITURE/FIXTURES	2,080	2,000	2,000	0	0	0	100-
23860	VEHICLE EQUIPMENT <\$1000	3,205	8,534	14,000	2,750	40,688	7,234	15-
SUBTOTAL *****		86,860	146,627	117,600	96,579	65,295	108,198	26-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	3,878	4,460	4,400	1,580	0	1,580	64-
37200	REGISTRATION	4,334	3,770	1,500	25,115	0	25,115	566
37210	TRAINING/SCHOOLS	20,395	19,100	7,500	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	1,855	3,000	3,000	12,686	0	12,686	322
37230	MEALS & LODGING-TRAINING	6,204	11,909	6,000	0	0	0	100-
37235	MEALS & LODGING - OTHER	0	0	138	0	0	0	0
SUBTOTAL *****		36,666	42,239	22,538	39,381	0	39,381	7-
<b>UTILITIES</b>								
48000	TELEPHONES	31,417	31,371	31,500	0	0	0	100-
48050	MOBILE DEVICE SERVICE	29,566	35,220	33,000	30,432	16,848	30,432	13-
48100	NATURAL GAS	6,767	6,588	4,500	0	0	0	100-
48200	ELECTRICITY	35,125	38,520	35,500	0	0	0	100-
48300	WATER	6,294	6,192	6,200	0	0	0	100-
48400	SOLID WASTE	1,484	1,488	1,488	0	0	0	100-
48500	STORM WATER UTILITY	565	540	636	0	0	0	100-
48600	SEWER USE	5,433	5,352	5,580	0	0	0	100-
SUBTOTAL *****		116,651	125,271	118,404	30,432	16,848	30,432	76-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	176,361	191,483	130,000	184,537	0	184,537	3-
59010	FUEL SURCHARGE - REIMB TO R&B	8,434	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	851	1,297	1,300	1,109	90	1,109	14-
59100	VEHICLE REPAIRS/MAINTENANCE	53,632	41,420	36,600	43,200	0	43,200	4
59105	TIRES	17,867	19,238	21,900	24,000	0	24,000	24
59110	MECHANICS CHARGE - REIMB R&B	10,351	0	0	0	0	0	0
SUBTOTAL *****		267,496	253,438	189,800	252,846	90	252,846	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	2,038	7,466	7,500	0	0	0	100-
60100	BLDG REPAIRS/MAINTENANCE	57	500	500	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	5,938	7,000	7,000	6,000	0	6,000	14-
60250	EQUIPMENT INSTALLATION CHARGES	0	34,255	20,000	0	37,000	19,000	44-
SUBTOTAL *****		8,033	49,221	35,000	6,000	37,000	25,000	49-

# Sheriff Administration and Enforcement Operations

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,901	46,732	58,000	3,663	0	3,663	92-
70100	SOFTWARE SUBSCRIPTIONS	3,995	7,101	7,574	61,323	1,230	61,323	763
71000	NOTARY BONDS	100	100	100	0	0	0	100-
71100	OUTSOURCED SERVICES	4,526	55,422	61,600	0	4,200	4,200	92-
71526	DISPOSAL SERVICES	507	588	1,328	0	0	0	100
71600	EQUIP LEASES & METER CHRG	1,200	200	100	0	0	0	100-
SUBTOTAL *****		12,229	110,143	128,702	64,986	5,430	69,186	37-
OTHER								
83810	INTERFUND SERVICES USED	0	19,670	21,200	18,660	0	18,660	5-
83815	FACILITIES INTERNAL SERVC CHRG	97,384	89,877	89,877	0	0	0	100-
83922	OTO: TO SPECIAL REVENUE FUND	0	11,745	11,745	0	0	0	100-
84010	RECEPTION/MEETINGS	205	1,500	800	0	0	0	100-
84300	PUBLIC NOTICE/ADVERTISING SRVC	166	0	717	0	0	0	0
85400	CRIMINAL INVESTIGATION	10,140	20,000	3,000	20,000	0	20,000	0
86300	TESTING	2,798	11,492	10,000	0	0	0	100-
SUBTOTAL *****		110,693	154,284	137,339	38,660	0	38,660	75-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,568	64,722	64,000	0	124,618	67,258	3
91301	COMPUTER HARDWARE	1,730	4,640	4,640	0	33,420	0	100-
91302	COMPUTER SOFTWARE	9,205	0	0	0	0	0	0
91400	AUTO/TRUCKS	0	35,704	35,105	0	221,166	0	100-
92300	REPLCMENT MACH & EQUIP	13,287	202,944	182,583	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	5,995	5,995	0
SUBTOTAL *****		28,790	308,010	286,328	0	385,199	73,253	76-
TOTAL EXPENDITURES *****		5,430,258	6,014,704	5,766,618	4,177,882	907,968	3,908,387	35-

## 1253 GF SHERIFF GRANTS

100 GENERAL FUND

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	6,435	19,066	16,000	80,714	0	80,714	323
3451	STATE REIMB-GRANT/PROGRAM/OTHR	184,686	184,414	196,300	56,437	0	56,437	69-
SUBTOTAL *****		191,121	203,480	212,300	137,151	0	137,151	33-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	6	0	0	0	0	0	0
SUBTOTAL *****		6	0	0	0	0	0	0
TOTAL REVENUES *****		191,127	203,480	212,300	137,151	0	137,151	33-
PERSONAL SERVICES								
10100	SALARIES & WAGES	106,344	107,767	107,770	251,347	0	169,782	57
10110	OVERTIME	6,811	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	39	0	0	0	0	0	0
10120	HOLIDAY WORKED	459	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	140	0	0	0	0	0	0
10200	FICA	8,284	8,244	8,020	19,228	0	12,989	57
10300	HEALTH INSURANCE	9,361	9,768	9,768	25,992	0	16,829	72
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	2,700	4,800	0	4,425	84
10325	DISABILITY INSURANCE	380	387	386	904	0	837	116
10330	CNTY PD DEPENDENT PREM-HEALTH	2,976	1,648	1,649	11,600	0	11,600	603
10331	CNTY PD DEPENDENT PREM-DENTAL	199	110	111	736	0	704	540
10350	LIFE INSURANCE	144	144	144	360	0	328	127
10375	DENTAL INSURANCE	840	840	840	2,100	0	1,916	128
10400	WORKERS COMP	3,499	3,674	3,636	5,278	0	2,602	29-
10500	401(A) MATCH PLAN	1,300	1,040	1,250	2,600	0	1,558	49
10510	CERF-EMPLOYER PD CONTRIBUTION	2,231	2,155	2,098	5,026	0	4,652	115
SUBTOTAL *****		145,407	138,177	138,372	329,971	0	228,222	65
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	20	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	0	2,000	1,749	0	0	0	100-
23050	OTHER SUPPLIES	319	1,069	194	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	2,200	2,947	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	118	0	0	0	0
SUBTOTAL *****		319	5,269	5,028	0	0	0	100-

# Sheriff Administration and Enforcement Operations

<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	0	225	75	0	0	100-
37200	REGISTRATION	1,590	967	3,717	850	0	12-
37210	TRAINING/SCHOOLS	289	5,495	5,795	0	0	100-
37220	TRAVEL: TRAINING RELATED	2,016	3,884	2,143	850	0	78-
37230	MEALS & LODGING-TRAINING	2,829	1,306	0	0	0	100-
SUBTOTAL *****		6,724	11,877	11,730	1,700	0	86-
<b>UTILITIES</b>							
48002	DATA COMMUNICATIONS	0	560	0	400	0	28-
48050	MOBILE DEVICE SERVICE	513	499	504	207	0	58-
SUBTOTAL *****		513	1,059	504	607	0	43-
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	33,363	35,579	12,456	350	0	99-
71100	OUTSOURCED SERVICES	8,312	400	978	0	0	100-
SUBTOTAL *****		41,675	35,979	13,434	350	0	99-
<b>FIXED ASSET ADDITIONS</b>							
91301	COMPUTER HARDWARE	5,829	9,180	7,988	0	0	100-
91302	COMPUTER SOFTWARE	0	6,008	4,499	0	0	100-
SUBTOTAL *****		5,829	15,188	12,487	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>200,467</b>	<b>207,549</b>	<b>181,555</b>	<b>332,628</b>	<b>0</b>	<b>11</b>

## 2501 SH FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>FINES AND FORFEITURES</b>								
3615	FINES AND FORFEITURES	10,912	0	0	0	0	0	0
SUBTOTAL *****		10,912	0	0	0	0	0	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	346	346	200	200	0	200	42-
3712	INT-LONG TERM INVEST	2,536	2,553	1,950	1,950	0	1,950	23-
3798	INC/DEC IN FV OF INVESTMENTS	1,355	0	0	0	0	0	0
SUBTOTAL *****		4,237	2,899	2,150	2,150	0	2,150	26-
<b>TOTAL REVENUES *****</b>		<b>15,149</b>	<b>2,899</b>	<b>2,150</b>	<b>2,150</b>	<b>0</b>	<b>2,150</b>	<b>26-</b>
<b>OTHER</b>								
83922	OTO: TO SPECIAL REVENUE FUND	0	6,202	6,201	0	0	0	100-
SUBTOTAL *****		0	6,202	6,201	0	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>6,202</b>	<b>6,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>

## 2502 SH FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>FINES AND FORFEITURES</b>								
3615	FINES AND FORFEITURES	2,849	0	0	0	0	0	0
SUBTOTAL *****		2,849	0	0	0	0	0	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	75	74	45	45	0	45	39-
3712	INT-LONG TERM INVEST	545	538	450	450	0	450	16-
3798	INC/DEC IN FV OF INVESTMENTS	283	0	0	0	0	0	0
SUBTOTAL *****		903	612	495	495	0	495	19-
<b>TOTAL REVENUES *****</b>		<b>3,752</b>	<b>612</b>	<b>495</b>	<b>495</b>	<b>0</b>	<b>495</b>	<b>19-</b>

# Sheriff Administration and Enforcement Operations

## 2510 SH TRAINING FUND ACTIVITY

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3448	LAW ENFORCEMENT POST FUND	4,727	4,700	4,700	4,700	0	4,700	0
	SUBTOTAL *****	4,727	4,700	4,700	4,700	0	4,700	0
<b>CHARGES FOR SERVICES</b>								
3540	DEFENDANT CRT COSTS&RECOUPMENT	9,624	9,700	7,600	7,600	0	7,600	21-
	SUBTOTAL *****	9,624	9,700	7,600	7,600	0	7,600	22-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	17	19	5	5	0	5	73-
3712	INT-LONG TERM INVEST	125	134	50	50	0	50	62-
3798	INC/DEC IN FV OF INVESTMENTS	72	0	0	0	0	0	0
	SUBTOTAL *****	214	153	55	55	0	55	64-
<b>OTHER FINANCING SOURCES</b>								
3913	OTI: FROM GENERAL FUND	0	11,745	11,745	0	0	0	100-
	SUBTOTAL *****	0	11,745	11,745	0	0	0	100-
	<b>TOTAL REVENUES *****</b>	<b>14,565</b>	<b>26,298</b>	<b>24,100</b>	<b>12,355</b>	<b>0</b>	<b>12,355</b>	<b>53-</b>
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	3,051	4,500	2,000	12,500	0	12,500	177
37210	TRAINING/SCHOOLS	12,285	17,745	15,000	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	192	1,000	0	3,900	0	3,900	290
37230	MEALS & LODGING-TRAINING	1,262	3,500	1,500	0	0	0	100-
	SUBTOTAL *****	16,790	26,745	18,500	16,400	0	16,400	39-
	<b>TOTAL EXPENDITURES *****</b>	<b>16,790</b>	<b>26,745</b>	<b>18,500</b>	<b>16,400</b>	<b>0</b>	<b>16,400</b>	<b>39-</b>

## 2521 CTZNCNTRBFD-CMNTY TRFFC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	62	64	36	36	0	36	43-
3712	INT-LONG TERM INVEST	456	465	350	350	0	350	24-
3798	INC/DEC IN FV OF INVESTMENTS	246	0	0	0	0	0	0
	SUBTOTAL *****	764	529	386	386	0	386	27-
<b>MISCELLANEOUS</b>								
3826	PRIOR YEAR COST REPAYMENT	8	0	0	0	0	0	0
	SUBTOTAL *****	8	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>772</b>	<b>529</b>	<b>386</b>	<b>386</b>	<b>0</b>	<b>386</b>	<b>27-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23050	OTHER SUPPLIES	0	300	0	300	0	300	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	0	800	0	800	0
	SUBTOTAL *****	0	1,100	0	1,100	0	1,100	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	200	0	200	0
37210	TRAINING/SCHOOLS	0	200	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	0	0	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	500	0	0	0	0	100-
	SUBTOTAL *****	0	700	0	700	0	700	0
<b>OTHER</b>								
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
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>7,800</b>	<b>0</b>	<b>7,800</b>	<b>0</b>	<b>7,800</b>	<b>0</b>

# Sheriff Administration and Enforcement Operations

## 2522 CTZNCNTRBFD-DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	0	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	-2	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-2	0	0	0	0	0	0
SUBTOTAL *****		-4	0	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>-4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 2525 CTZNCNTRBFD-CMNTY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	1	2	1	1	0	1	50-
3712	INT-LONG TERM INVEST	10	19	5	3	0	3	84-
3798	INC/DEC IN FV OF INVESTMENTS	6	0	5	0	0	0	0
SUBTOTAL *****		17	21	11	4	0	4	81-
<b>TOTAL REVENUES *****</b>		<b>17</b>	<b>21</b>	<b>11</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>81-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23850	UNTAGGED EQUIPMENT & TOOLS	0	215	0	0	0	0	100-
SUBTOTAL *****		0	215	0	0	0	0	100-
<b>OTHER</b>								
86850	CONTINGENCY	0	367	0	430	0	430	17
SUBTOTAL *****		0	367	0	430	0	430	17
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>582</b>	<b>0</b>	<b>430</b>	<b>0</b>	<b>430</b>	<b>26-</b>

## 2537 JUSTICE ASSISTANCE GRANT FYX7

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	30,181	7,282	7,282	0	0	0	100-
SUBTOTAL *****		30,181	7,282	7,282	0	0	0	100-
<b>TOTAL REVENUES *****</b>		<b>30,181</b>	<b>7,282</b>	<b>7,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23300	UNIFORMS	0	4,007	3,756	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	5,904	3,275	3,526	0	0	0	100-
SUBTOTAL *****		5,904	7,282	7,282	0	0	0	100-
<b>CONTRACTUAL SERVICES</b>								
71250	FED GRANT PMT TO SUBRECIPIENT	22,478	0	0	0	0	0	0
SUBTOTAL *****		22,478	0	0	0	0	0	0
<b>FIXED ASSET ADDITIONS</b>								
91300	MACHINERY & EQUIPMENT	1,800	0	0	0	0	0	0
SUBTOTAL *****		1,800	0	0	0	0	0	0
<b>TOTAL EXPENDITURES *****</b>		<b>30,182</b>	<b>7,282</b>	<b>7,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>

# Sheriff Administration and Enforcement Operations

## 2538 JUSTICE ASSISTANCE GRANT FYX8

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	23,300	15,534	15,533	0	0	0	100-
	SUBTOTAL *****	23,300	15,534	15,533	0	0	0	100-
	<b>TOTAL REVENUES *****</b>	<b>23,300</b>	<b>15,534</b>	<b>15,533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23001	PRINTED MATERIALS	0	500	500	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	8,881	8,881	0	0	0	100-
	SUBTOTAL *****	0	9,381	9,381	500	0	500	95-
<b>CONTRACTUAL SERVICES</b>								
71250	FED GRANT PMT TO SUBRECIPIENT	23,300	0	0	0	0	0	0
	SUBTOTAL *****	23,300	0	0	0	0	0	0
<b>FIXED ASSET ADDITIONS</b>								
92300	REPLCMENT MACH & EQUIP	0	6,153	6,152	0	0	0	100-
	SUBTOTAL *****	0	6,153	6,152	0	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>23,300</b>	<b>15,534</b>	<b>15,533</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>97-</b>

## 2539 JUSTICE ASSISTANCE GRANT FYX9

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	40,934	0	40,934	0	40,934	0
	SUBTOTAL *****	0	40,934	0	40,934	0	40,934	0
	<b>TOTAL REVENUES *****</b>	<b>0</b>	<b>40,934</b>	<b>0</b>	<b>40,934</b>	<b>0</b>	<b>40,934</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23001	PRINTED MATERIALS	0	500	0	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	11,561	0	11,561	0	11,561	0
	SUBTOTAL *****	0	12,061	0	12,061	0	12,061	0
<b>CONTRACTUAL SERVICES</b>								
71250	FED GRANT PMT TO SUBRECIPIENT	0	24,561	0	24,561	0	24,561	0
	SUBTOTAL *****	0	24,561	0	24,561	0	24,561	0
<b>FIXED ASSET ADDITIONS</b>								
91300	MACHINERY & EQUIPMENT	0	4,312	0	4,312	0	4,312	0
	SUBTOTAL *****	0	4,312	0	4,312	0	4,312	0
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>40,934</b>	<b>0</b>	<b>40,934</b>	<b>0</b>	<b>40,934</b>	<b>0</b>

## 2540 SHERIFF CIVIL CHARGES FD ACTIV

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3563	CIVIL PROCESS FEES	16,324	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	33,676	43,000	43,000	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0

# Sheriff Administration and Enforcement Operations

<b>INTEREST</b>							
3711	INT-OVERNIGHT	147	29	100	72	0	72 148
3712	INT-LONG TERM INVEST	1,090	322	1,123	412	0	412 27
3798	INC/DEC IN FV OF INVESTMENTS	633	0	0	0	0	0 0
SUBTOTAL *****		1,870	351	1,223	484	0	484 38
<b>MISCELLANEOUS</b>							
3835	SALE OF CAPITAL FIXED ASSET	0	0	1,855	0	0	0 0
SUBTOTAL *****		0	0	1,855	0	0	0 0
<b>OTHER FINANCING SOURCES</b>							
3912	OTI: FROM DEBT SERVICE FUND	0	25,177	25,177	0	0	0 100-
SUBTOTAL *****		0	25,177	25,177	0	0	0 100-
<b>TOTAL REVENUES *****</b>		<b>51,870</b>	<b>75,528</b>	<b>78,255</b>	<b>50,484</b>	<b>0</b>	<b>50,484 33-</b>
<b>MATERIALS &amp; SUPPLIES</b>							
26201	ROCK-VENDOR HAULED	0	1,450	0	1,500	0	1,500 3
SUBTOTAL *****		0	1,450	0	1,500	0	1,500 3
<b>UTILITIES</b>							
48000	TELEPHONES	596	650	624	624	0	624 4-
SUBTOTAL *****		596	650	624	624	0	624 4-
<b>OTHER</b>							
83917	OTO: TO GENERAL FUND	0	24,000	24,000	24,000	0	24,000 0
83920	OTO: TO DEBT SERVICE FUND	40,000	0	0	0	0	0 0
86850	CONTINGENCY	0	2,000	0	2,000	0	2,000 0
86898	SHORTAGES & OVERAGES- NET	6	0	0	0	0	0 0
SUBTOTAL *****		40,006	26,000	24,000	26,000	0	26,000 0
<b>TOTAL EXPENDITURES *****</b>		<b>40,602</b>	<b>28,100</b>	<b>24,624</b>	<b>28,124</b>	<b>0</b>	<b>28,124 0</b>

## 2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

255	SHERIFF REVOLVING FUND							%CHG FROM PY
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	62,858	59,122	92,750	92,154	0	92,154	55
	SUBTOTAL *****	62,858	59,122	92,750	92,154	0	92,154	56
CHARGES FOR SERVICES								
3569	OTHER FEES	6,517	7,176	8,900	8,112	0	8,112	13
	SUBTOTAL *****	6,517	7,176	8,900	8,112	0	8,112	13
INTEREST								
3711	INT-OVERNIGHT	465	497	245	245	0	245	50-
3712	INT-LONG TERM INVEST	3,405	3,641	2,275	2,275	0	2,275	37-
3798	INC/DEC IN FV OF INVESTMENTS	1,933	0	0	0	0	0	0
	SUBTOTAL *****	5,803	4,138	2,520	2,520	0	2,520	39-
MISCELLANEOUS								
3894	RETURNED CHECK PENALTY	7	0	0	0	0	0	0
	SUBTOTAL *****	7	0	0	0	0	0	0
	TOTAL REVENUES *****	75,185	70,436	104,170	102,786	0	102,786	46
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	760	1,640	966	1,000	0	1,000	39-
	SUBTOTAL *****	760	1,640	966	1,000	0	1,000	39-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,319	1,115	0	1,050	0	1,050	5-
	SUBTOTAL *****	1,319	1,115	0	1,050	0	1,050	6-

# Sheriff Administration and Enforcement Operations

CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	6,377	7,176	8,000	8,112	0	8,112	13
71101	PROFESSIONAL SERVICES	28,490	34,500	10,000	30,000	0	30,000	13
	SUBTOTAL *****	34,867	41,676	18,000	38,112	0	38,112	9
OTHER								
86850	CONTINGENCY	0	3,500	0	10,000	0	10,000	185
	SUBTOTAL *****	0	3,500	0	10,000	0	10,000	186
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	54,997	50,500	51,000	0	0	0	100
92300	REPLCMENT MACH & EQUIP	6,504	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	7,680	7,680	0	0	0	100
	SUBTOTAL *****	61,501	58,180	58,680	0	0	0	100
TOTAL EXPENDITURES *****		98,447	106,111	77,646	50,162	0	50,162	53

## 2570 SHERIFF K9 OPERATIONS FND ACTV

257 SHERIFF K9 OPERATIONS FUND

257 SHERIFF K9 OPERATIONS FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3569	OTHER FEES	46,740	29,800	22,600	23,600	0	23,600	20-
	SUBTOTAL *****	46,740	29,800	22,600	23,600	0	23,600	21-
INTEREST								
3711	INT-OVERNIGHT	208	192	150	150	0	150	21-
3712	INT-LONG TERM INVEST	1,520	1,399	1,500	1,500	0	1,500	7
3798	INC/DEC IN FV OF INVESTMENTS	764	0	0	0	0	0	0
	SUBTOTAL *****	2,492	1,591	1,650	1,650	0	1,650	4
TOTAL REVENUES *****		49,232	31,391	24,250	25,250	0	25,250	20-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	379	1,787	700	1,800	0	1,800	0
23300	UNIFORMS	0	400	500	500	0	500	25
23850	UNTAGGED EQUIPMENT & TOOLS	898	400	400	1,600	0	1,600	300
	SUBTOTAL *****	1,277	2,587	1,600	3,900	0	3,900	51
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	350	0	350	0
37200	REGISTRATION	0	0	0	450	0	450	0
37210	TRAINING/SCHOOLS	420	450	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	0	0	2,800	0	2,800	0
37230	MEALS & LODGING-TRAINING	1,385	3,000	0	0	0	0	100-
37235	MEALS & LODGING - OTHER	288	600	300	0	0	0	100-
	SUBTOTAL *****	2,093	4,050	300	3,600	0	3,600	11-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	2,000	0	2,000	0	2,000	0
71101	PROFESSIONAL SERVICES	0	1,200	0	1,200	0	1,200	0
	SUBTOTAL *****	0	3,200	0	3,200	0	3,200	0
OTHER								
85710	TRAVEL-OTHER	0	0	0	600	0	600	0
86850	CONTINGENCY	0	1,000	0	10,000	0	10,000	900
	SUBTOTAL *****	0	1,000	0	10,600	0	10,600	960
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	16,150	8,000	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	1,500	1,500	0	0	0	100-
	SUBTOTAL *****	0	17,650	9,500	0	0	0	100-
TOTAL EXPENDITURES *****		3,370	28,487	11,400	21,300	0	21,300	25-



# Sheriff Administration and Enforcement Operations

## 2901 LEST SHERIFF OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3835	SALE OF CAPITAL FIXED ASSET	34,822	44,750	40,975	0	40,978	40,978	8-
3836	SALE OF NON-CAPITAL ASSETS	1,887	0	806	0	0	0	0
	SUBTOTAL *****	36,709	44,750	41,781	0	40,978	40,978	8-
<b>OTHER FINANCING SOURCES</b>								
3917	OTI: FROM SPECIAL REVENUE FUND	0	6,202	6,201	0	0	0	100-
3946	INS PROCEEDS-CAP ASSET RETIRED	3,664	12,343	12,549	0	0	0	100-
	SUBTOTAL *****	3,664	18,545	18,750	0	0	0	100-
	<b>TOTAL REVENUES *****</b>	<b>40,373</b>	<b>63,295</b>	<b>60,531</b>	<b>0</b>	<b>40,978</b>	<b>40,978</b>	<b>35-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	845,785	984,748	869,925	584,521	0	909,706	7-
10110	OVERTIME	111,864	104,448	90,818	84,000	0	104,448	0
10115	SHIFT DIFFERENTIAL	9,061	9,000	8,307	9,000	0	9,000	0
10120	HOLIDAY WORKED	24,117	19,323	27,029	13,500	0	19,323	0
10125	FAMILY HOLIDAY WORKED PREMIUM	3,074	2,300	5,654	2,300	0	2,300	0
10200	FICA	75,290	85,665	75,480	53,039	0	79,925	6-
10300	HEALTH INSURANCE	62,376	70,116	60,220	67,152	0	67,152	4-
10310	COUNTY HSA CONTRIBUTION	5,500	6,000	4,500	4,800	0	4,800	20-
10325	DISABILITY INSURANCE	3,515	3,990	3,896	2,104	0	3,720	6-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,855	3,855	3,855	3,968	0	3,968	2
10331	CNTY PD DEPENDENT PREM-DENTAL	351	367	470	367	0	367	0
10350	LIFE INSURANCE	846	1,008	847	864	0	864	14-
10375	DENTAL INSURANCE	4,916	5,460	4,675	5,040	0	5,040	7-
10400	WORKERS COMP	28,204	36,057	32,578	14,321	0	26,459	26-
10500	401(A) MATCH PLAN	5,545	7,280	5,030	6,240	0	6,240	14-
10510	CERF-EMPLOYER PD CONTRIBUTION	10,546	10,883	11,032	10,590	0	10,613	2-
	SUBTOTAL *****	1,194,845	1,350,500	1,204,316	861,806	0	1,253,925	7-
<b>MATERIALS &amp; SUPPLIES</b>								
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	8,350	0	8,350	0
23050	OTHER SUPPLIES	4,613	12,340	11,000	0	0	0	100-
23200	AMMUNITION	0	950	1,432	1,500	0	1,500	57
23201	AMMUNITION (LESS-LETHAL)	7,761	9,055	10,000	14,765	0	14,765	63
23300	UNIFORMS	5,583	8,977	8,300	10,657	0	10,657	18
23305	UNIFORM MAINTENANCE	978	1,384	1,500	1,384	0	1,384	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	5,000	216	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	9,355	11,335	9,500	12,574	15,535	28,109	147
23860	VEHICLE EQUIPMENT <\$1000	66,055	97,375	97,400	30,415	34,592	65,007	33-
	SUBTOTAL *****	94,345	146,416	139,348	79,645	50,127	129,772	11-
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	1,393	3,166	4,000	6,128	0	6,128	93
37210	TRAINING/SCHOOLS	2,770	5,030	2,000	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	1,880	1,120	0	11,712	0	11,712	945
37230	MEALS & LODGING-TRAINING	4,434	15,548	2,000	0	0	0	100-
	SUBTOTAL *****	10,477	24,864	8,000	17,840	0	17,840	28-
<b>UTILITIES</b>								
48050	MOBILE DEVICE SERVICE	31,843	33,176	34,200	32,012	0	32,012	3-
	SUBTOTAL *****	31,843	33,176	34,200	32,012	0	32,012	4-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	13,652	18,858	17,200	18,171	0	18,171	3-
60200	EQUIP REPAIRS/MAINTENANCE	0	500	200	500	0	500	0
60250	EQUIPMENT INSTALLATION CHARGES	26,900	39,900	30,000	4,000	22,031	26,031	34-
	SUBTOTAL *****	40,552	59,258	47,400	22,671	22,031	44,702	25-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	14,438	22,515	22,515	20,320	0	20,320	9-
70100	SOFTWARE SUBSCRIPTIONS	5,061	5,500	5,502	0	995	995	81-
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
	SUBTOTAL *****	20,039	28,555	28,557	20,860	995	21,855	23-

# Sheriff Administration and Enforcement Operations

<b>OTHER</b>							
83200	FEES & COMMISSIONS	140	150	120	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-176	0	0	0	0	0
SUBTOTAL *****		-36	150	120	0	0	100-
<b>FIXED ASSET ADDITIONS</b>							
91300	MACHINERY & EQUIPMENT	0	4,662	4,662	0	9,710	108
91301	COMPUTER HARDWARE	0	0	0	0	3,500	0
92300	REPLCMENT MACH & EQUIP	81,934	133,505	133,505	0	134,575	0
92301	REPLC COMPUTER HDWR	37,400	0	0	0	38,500	0
92400	REPLCMENT AUTO/TRUCKS	291,341	463,531	456,708	0	258,657	44-
SUBTOTAL *****		410,675	601,698	594,875	0	444,942	26-
<b>TOTAL EXPENDITURES *****</b>		<b>1,802,740</b>	<b>2,244,617</b>	<b>2,056,816</b>	<b>1,034,834</b>	<b>518,095</b>	<b>1,945,048</b>
							<b>13-</b>

## 2909 LEST SHERIFF/DETENTION ADMIN

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	60,860	0	61,380	0
10200	FICA	0	0	0	4,655	0	4,695	0
10300	HEALTH INSURANCE	0	0	0	5,880	0	5,880	0
10325	DISABILITY INSURANCE	0	0	0	219	0	221	0
10350	LIFE INSURANCE	0	0	0	144	0	144	0
10375	DENTAL INSURANCE	0	0	0	420	0	420	0
10400	WORKERS COMP	0	0	0	97	0	98	0
10500	401(A) MATCH PLAN	0	0	0	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	1,217	0	1,227	0
SUBTOTAL *****		0	0	0	74,532	0	75,105	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	0	0	0	3,000	0	3,000	0
SUBTOTAL *****		0	0	0	4,000	0	4,000	0
<b>OTHER</b>								
83200	FEES & COMMISSIONS	0	0	0	150	0	150	0
SUBTOTAL *****		0	0	0	150	0	150	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>78,682</b>	<b>0</b>	<b>79,255</b>	<b>0</b>

Decimal values have been truncated.

# Adult Detention Operations

**Department Numbers 1255, 2560, 2902, 2906**

## Mission

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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

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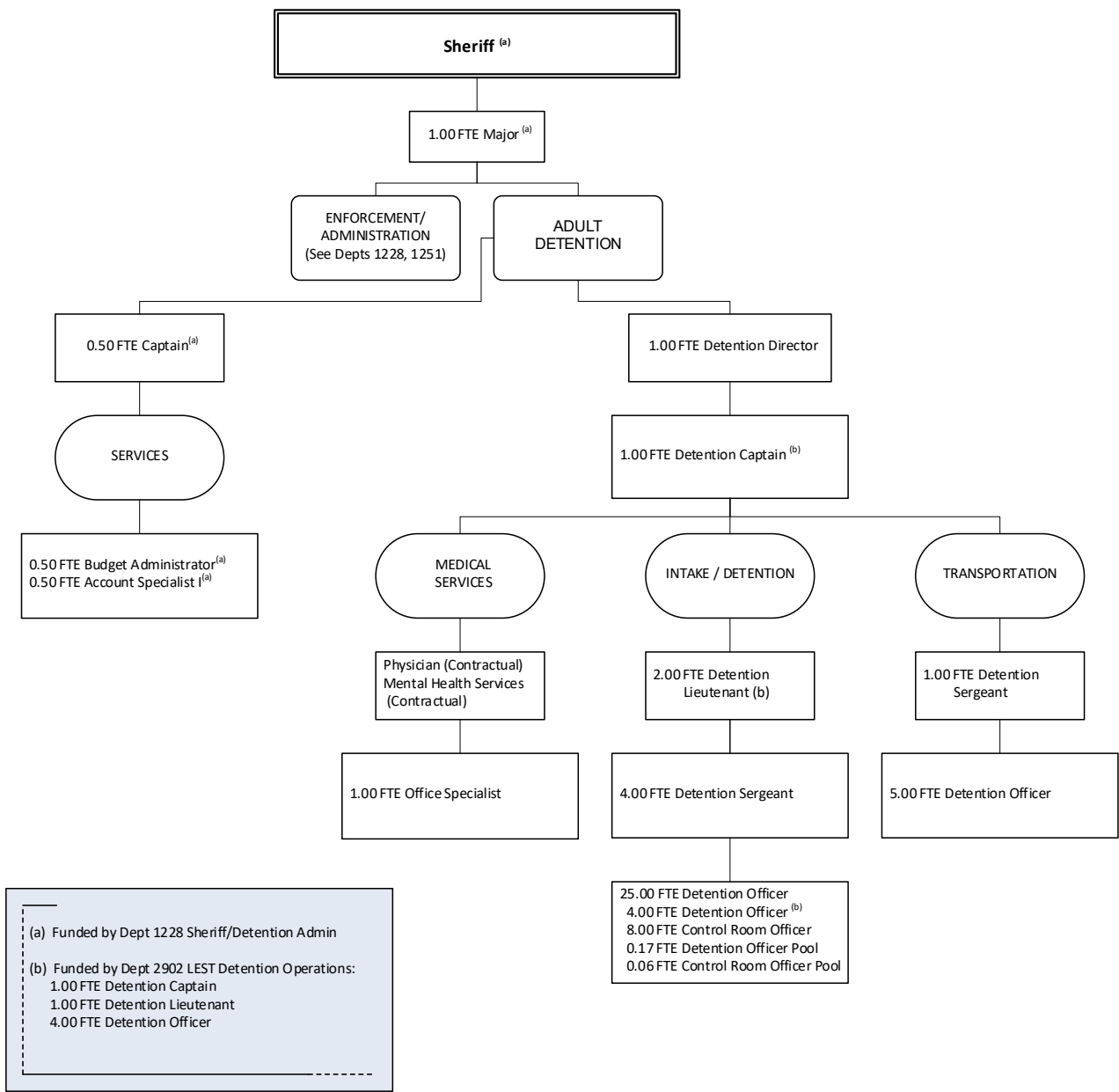
**General Fund**—The 2021 budget includes funding for routine corrections equipment as well as hardware and software upgrades for the door-locking system (Corsair). There are no other significant changes to the budget.

**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)**— There are no significant changes to the budget.

# Adult Detention Operations

## Organizational Chart



# Adult Detention Operations

## Annual Budget

### 1255 GF DETENTION OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	24,360	24,360	0	0	0	100-
3420	FEDERAL INCENTIVE PROGRAM	2,600	8,000	8,300	8,000	0	8,000	0
3467	STATE REIMB-EXTRADITION	31,930	24,500	50,000	24,500	0	24,500	0
3468	STATE REIMB-TRANSPORTING	20,647	26,625	23,000	23,000	0	23,000	13-
3476	STATE REIMB-PRISONER BD.	980,404	818,400	1,600,000	925,000	0	925,000	13
3494	PRISONER HOUSING-US MARSHALS	1,225	1,290	686	1,030	0	1,030	20-
3495	PRISONER HOUSING-COLUMBIA	343	500	0	100	0	100	80-
SUBTOTAL *****		1,037,149	903,675	1,706,346	981,630	0	981,630	9
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	202	382	100	200	0	200	47-
3518	INMATE MED FEES (RECOUPMENT)	18,141	17,700	24,000	24,000	0	24,000	35
3528	REIMB PERSONNEL/PROJECTS	75,000	75,000	75,000	75,000	0	75,000	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,414	10,029	2,600	2,600	0	2,600	74-
3550	COMMISSIONS	53,261	52,144	66,000	66,000	0	66,000	26
3553	COMMISSIONS-PHONES	106,479	90,864	126,000	126,000	0	126,000	38
3556	INMATE FEES (NON-MEDICAL)	4,740	5,208	4,600	4,572	0	4,572	12-
SUBTOTAL *****		260,237	251,327	298,300	298,372	0	298,372	19
<b>MISCELLANEOUS</b>								
3835	SALE OF CAPITAL FIXED ASSET	8,500	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	436	0	0	0	0	0	0
3890	MISCELLANEOUS	92	700	0	0	0	0	100-
3891	DIVIDENDS/REBATES	0	4,500	9,100	0	0	0	100-
SUBTOTAL *****		9,028	5,200	9,100	0	0	0	100-
<b>TOTAL REVENUES *****</b>		<b>1,306,414</b>	<b>1,160,202</b>	<b>2,013,746</b>	<b>1,280,002</b>	<b>0</b>	<b>1,280,002</b>	<b>10</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	1,396,042	1,614,378	1,295,647	1,956,905	0	1,390,168	13-
10110	OVERTIME	380,735	361,169	340,261	393,000	0	361,169	0
10115	SHIFT DIFFERENTIAL	30,305	32,000	28,031	32,000	0	32,000	0
10120	HOLIDAY WORKED	58,650	51,332	90,992	59,000	0	51,332	0
10125	FAMILY HOLIDAY WORKED PREMIUM	11,578	11,000	14,727	11,000	0	11,000	0
10200	FICA	138,494	148,252	130,300	187,570	0	135,465	8-
10300	HEALTH INSURANCE	172,507	209,954	176,403	248,328	0	208,328	0
10310	COUNTY HSA CONTRIBUTION	23,650	31,800	25,550	31,200	0	31,200	1-
10325	DISABILITY INSURANCE	4,480	6,090	4,400	7,044	0	5,470	10-
10330	CNTY PD DEPENDENT PREM-HEALTH	33,795	30,871	30,932	29,624	0	29,624	4-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,526	2,208	2,348	2,393	0	2,393	8
10350	LIFE INSURANCE	2,876	3,564	2,635	3,312	0	3,312	7-
10375	DENTAL INSURANCE	15,010	19,950	14,948	19,320	0	19,320	3-
10400	WORKERS COMP	44,074	72,084	53,088	49,843	0	37,610	47-
10500	401(A) MATCH PLAN	14,438	25,740	13,753	23,920	0	23,920	7-
10510	CERF-EMPLOYER PD CONTRIBUTION	36,420	36,846	33,653	35,261	0	35,344	4-
10600	UNEMPLOYMENT BENEFITS	0	0	1,440	0	0	0	0
SUBTOTAL *****		2,365,580	2,657,238	2,259,108	3,089,720	0	2,377,655	11-

# Adult Detention Operations

<b>MATERIALS &amp; SUPPLIES</b>							
22500	SUBSCRIPTIONS/PUBLICATIONS	2,125	2,340	2,215	2,215	0	2,215 5-
23000	OFFICE SUPPLIES	5,292	5,500	4,900	0	0	0 100-
23001	PRINTED MATERIALS	1,200	1,300	750	500	0	500 61-
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	9,854	0	9,854 0
23016	MEDIA STORAGE SUPPLIES	18	250	200	250	0	250 0
23025	RESIDENT SUPPLIES	32,501	35,500	30,500	40,500	0	40,500 14
23026	INTAKE/INDIGENT SUPPLIES	9,866	10,720	9,800	9,400	0	9,400 12-
23027	WORK/INCENTIVE SUPPLIES	6,494	7,698	5,900	7,698	0	7,698 0
23030	KITCHEN SUPPLIES	3,916	4,300	5,600	6,744	0	6,744 56
23035	MAINTENANCE SUPPLIES	14,566	15,656	22,000	23,400	0	23,400 49
23050	OTHER SUPPLIES	7,769	30,681	25,200	0	0	0 100-
23200	AMMUNITION	0	250	250	750	0	750 200
23201	AMMUNITION (LESS-LETHAL)	10,644	10,600	7,000	8,725	0	8,725 17-
23300	UNIFORMS	22,431	29,658	16,000	29,658	0	29,658 0
23305	UNIFORM MAINTENANCE	698	1,300	1,600	1,300	0	1,300 0
23501	MEDICINE & MED SUPPLIES/EQUIP	134	18,000	19	3,000	0	3,000 83-
23502	NON-PRES. MED. SUPPLIES	477	2,000	500	0	0	0 100-
23800	MEDICAL EQUIPMENT	53	1,000	0	0	0	0 100-
23850	UNTAGGED EQUIPMENT & TOOLS	5,467	12,345	7,300	9,889	0	9,889 19-
23855	UNTAGGED FURNITURE/FIXTURES	280	2,800	2,800	0	0	0 100-
23860	VEHICLE EQUIPMENT <\$1000	1,712	0	71	0	0	0 0
SUBTOTAL *****		125,643	191,898	142,605	153,883	0	153,883 20-
<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	2,971	3,509	850	3,509	0	3,509 0
37200	REGISTRATION	3,829	3,819	3,800	7,870	0	7,870 106
37210	TRAINING/SCHOOLS	1,063	3,750	3,200	0	0	0 100-
37220	TRAVEL: TRAINING RELATED	1,215	1,139	1,108	8,075	0	8,075 608
37230	MEALS & LODGING-TRAINING	4,057	8,248	1,500	0	0	0 100-
SUBTOTAL *****		13,135	20,465	10,458	19,454	0	19,454 5-
<b>UTILITIES</b>							
48000	TELEPHONES	8,114	8,529	8,600	0	0	0 100-
48050	MOBILE DEVICE SERVICE	4,597	5,700	4,861	5,160	0	5,160 9-
48100	NATURAL GAS	23,699	25,950	20,000	0	0	0 100-
48200	ELECTRICITY	104,081	100,403	104,400	0	0	0 100-
48300	WATER	23,582	23,500	24,000	0	0	0 100-
48400	SOLID WASTE	6,327	6,336	6,336	0	0	0 100-
48500	STORM WATER UTILITY	2,408	2,268	2,712	0	0	0 100-
48600	SEWER USE	19,592	19,235	20,200	0	0	0 100-
SUBTOTAL *****		192,400	191,921	191,109	5,160	0	5,160 97-
<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	15,875	14,311	10,000	14,487	0	14,487 1
59010	FUEL SURCHARGE - REIMB TO R&B	704	0	0	0	0	0 0
59025	VEHICLE TITLE/LICENSE/PLATES	28	138	138	138	0	138 0
59100	VEHICLE REPAIRS/MAINTENANCE	4,044	4,906	2,000	4,580	0	4,580 6-
59105	TIRES	143	1,541	1,700	1,700	0	1,700 10
59110	MECHANICS CHARGE - REIMB R&B	1,663	0	0	0	0	0 0
SUBTOTAL *****		22,457	20,896	13,838	20,905	0	20,905 0
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	4,720	4,881	4,881	4,881	0	4,881 0
60100	BLDG REPAIRS/MAINTENANCE	3,190	22,000	22,000	21,000	1,120	22,120 0
60200	EQUIP REPAIRS/MAINTENANCE	2,454	6,000	4,200	6,000	0	6,000 0
60250	EQUIPMENT INSTALLATION CHARGES	1,200	3,990	3,780	0	0	0 100-
SUBTOTAL *****		11,564	36,871	34,861	31,881	1,120	33,001 10-
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	0	5,467	3,378	0	0	0 100-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	3,378	0	3,378 0
71000	NOTARY BONDS	200	100	100	100	0	100 0
71100	OUTSOURCED SERVICES	377,592	339,024	319,000	342,906	0	342,906 1
71101	PROFESSIONAL SERVICES	0	3,250	0	500	0	500 84-
71526	DISPOSAL SERVICES	447	588	948	0	0	0 100-
72000	OUT OF FACILITY INMATE HOUSING	120,000	120,000	120,000	120,000	0	120,000 0
SUBTOTAL *****		498,239	468,429	443,426	466,884	0	466,884 0

# Adult Detention Operations

OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	450	0	300	0	300	33-
83810	INTERFUND SERVICES USED	0	2,705	1,200	2,541	0	2,541	6-
83815	FACILITIES INTERNAL SERVC CHRG	349,934	291,774	291,774	0	0	0	100-
85600	EXTRADITION EXPENSE	36,474	41,000	90,000	120,000	0	120,000	192
85605	PRISONER TRANSPORT-INSTAT	490	668	400	650	0	650	2-
85610	HOSPITAL COSTS	39,185	60,000	78,800	0	0	0	100-
85620	OTHER MEDICAL	649,290	710,240	710,240	753,232	0	753,232	6
86300	TESTING	5,025	14,319	5,000	0	0	0	100-
86898	SHORTAGES & OVERAGES- NET	-2	0	0	0	0	0	0
SUBTOTAL *****		1,080,396	1,121,156	1,177,414	876,723	0	876,723	22-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	1,975	1,975	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	6,390	60,977	54,000	0	56,124	56,124	7-
92400	REPLCMENT AUTO/TRUCKS	33,732	0	0	0	0	0	0
SUBTOTAL *****		40,122	62,952	55,975	0	56,124	56,124	11-
TOTAL EXPENDITURES *****		4,349,536	4,771,826	4,328,794	4,664,610	57,244	4,009,789	16-

## 2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	21,363	25,266	17,000	23,614	0	23,614	6-
SUBTOTAL *****		21,363	25,266	17,000	23,614	0	23,614	7-
INTEREST								
3711	INT-OVERNIGHT	178	116	95	100	0	100	13-
3712	INT-LONG TERM INVEST	1,300	1,614	924	950	0	950	41-
3798	INC/DEC IN FV OF INVESTMENTS	696	0	0	0	0	0	0
SUBTOTAL *****		2,174	1,730	1,019	1,050	0	1,050	39-
TOTAL REVENUES *****		23,537	26,996	18,019	24,664	0	24,664	9-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,608	13,475	15,095	15,095	0	15,095	12
71101	PROFESSIONAL SERVICES	5,716	20,000	0	20,000	0	20,000	0
SUBTOTAL *****		16,324	33,475	15,095	35,095	0	35,095	5
TOTAL EXPENDITURES *****		16,324	33,475	15,095	35,095	0	35,095	5

## 2902 LEST DETENTION OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	4,025	0	0	0	0	0	0
	SUBTOTAL *****	4,025	0	0	0	0	0	0
	TOTAL REVENUES *****	4,025	0	0	0	0	0	0

# Adult Detention Operations

<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	533,532	607,657	575,349	301,766	0	608,703	0
10110	OVERTIME	83,646	72,831	67,120	41,000	0	72,831	0
10115	SHIFT DIFFERENTIAL	3,535	3,000	4,108	3,000	0	3,000	0
10120	HOLIDAY WORKED	14,881	14,668	29,381	7,000	0	14,668	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,354	1,000	2,177	1,000	0	1,000	0
10200	FICA	47,578	53,485	51,053	27,063	0	53,566	0
10300	HEALTH INSURANCE	25,669	26,076	22,571	32,724	0	32,724	25
10310	COUNTY HSA CONTRIBUTION	3,350	3,600	2,950	3,600	0	3,600	0
10325	DISABILITY INSURANCE	2,518	2,675	2,920	1,086	0	2,679	0
10330	CNTY PD DEPENDENT PREM-HEALTH	5,292	6,043	6,044	6,222	0	6,222	2
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	405	404	0	404	0
10350	LIFE INSURANCE	387	432	368	432	0	432	0
10375	DENTAL INSURANCE	2,257	2,520	2,281	2,520	0	2,520	0
10400	WORKERS COMP	15,770	24,349	26,392	7,408	0	19,750	18-
10500	401(A) MATCH PLAN	1,500	3,120	1,950	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,297	3,115	3,058	3,115	0	3,136	0
SUBTOTAL *****		744,971	824,975	798,127	441,460	0	828,355	0
<b>MATERIALS &amp; SUPPLIES</b>								
23300	UNIFORMS	923	2,521	600	2,521	0	2,521	0
SUBTOTAL *****		923	2,521	600	2,521	0	2,521	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	6,580	6,778	0	6,981	0	6,981	2
SUBTOTAL *****		6,580	6,778	0	6,981	0	6,981	3
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	10,008	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	2,520	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	2,109	0	0	0	0	0	0
SUBTOTAL *****		14,637	0	0	0	0	0	0
<b>TOTAL EXPENDITURES *****</b>		<b>767,111</b>	<b>834,274</b>	<b>798,727</b>	<b>450,962</b>	<b>0</b>	<b>837,857</b>	<b>0</b>

## 2906 LEST CONTRACT INMATE HOUSING

290 LAW ENFORCEMENT SERVICES FUND								%CHG
		2019	2020		2021	2021	2021	FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET +</u>	<u>2020</u>	<u>CORE</u>	<u>SUPPLEMENTAL</u>	<u>ADOPTED</u>	<u>PY</u>
			<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>BUD</u>
CONTRACTUAL SERVICES								
71550	WORK RELEASE CONTRACT COSTS	5,702	15,000	4,900	15,000	0	15,000	0
72000	OUT OF FACILITY INMATE HOUSING	215,061	180,000	180,000	180,000	0	180,000	0
	SUBTOTAL *****	220,763	195,000	184,900	195,000	0	195,000	0
	TOTAL EXPENDITURES *****	220,763	195,000	184,900	195,000	0	195,000	0

Decimal values have been truncated.



# Prosecuting Attorney – Combined Budget Summary

## Description of Funding Sources

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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 (100)
  - Prosecuting Attorney (1261)
  - Prosecuting Attorney Victim Witness (1262)
  - Prosecuting Attorney Retirement (1264)
  - Prosecuting Attorney Child Support Enforcement (1263)
- PA Training Fund (260)
  - Prosecuting Attorney Training Fund Activity (2600)
- PA Tax Collection Fund (261)
  - Prosecuting Attorney Tax Collection (2610)
- PA Contingency Fund (262)
  - Prosecuting Attorney Contingency (2620)
- PA Forfeiture Fund (264)
  - Prosecuting Attorney Forfeiture (2640)
- PA Administrative Handling Cost Fund (265)
  - Prosecuting Attorney Handling Cost (2650)
  - Prosecuting Attorney Bad Check (2651)
- Law Enforcement Services Fund (290)
  - LEST Prosecuting Attorney (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)
- Prosecuting Attorney Child Support Enforcement (1263)

# Prosecuting Attorney Summary

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.

## Budget Summary

Fund	Dept	Department Name	2019 Actual	2020 Estimated	2021 Class 1 Personal Services	2021 Classes 2-8 Other Services and Charges	2021 Class 9 Capital Outlay	2021 Total
<b>Prosecuting Attorney Operations</b>								
100	1261	GF Prosecuting Attorney	\$ 2,103,707	\$ 2,275,391	\$ 1,954,356	\$ 278,636	\$ -	\$ 2,232,992
100	1262	GF Pros Attorny Victim Witness	344,222	314,065	313,137	40,148	-	353,285
100	1264	PA Retirement	11,628	-	-	-	-	-
260	2600	Pros Attorny Training Fund Activity	3,792	-	-	4,283	-	4,283
261	2610	Pros Attorny Tax Collection	17,287	18,076	16,860	2,175	-	19,035
262	2620	Pros Attorny Contingency	19,529	14,585	-	20,000	-	20,000
264	2640	Pros Attorny Forfeiture	1,652	-	-	3,075	-	3,075
265	2650	Pros Attorny Admin Handling Cost	12,361	15,207	-	13,234	-	13,234
265	2651	Pros Attorny Bad Check	5,995	2,391	-	2,800	-	2,800
290	2903	LEST Prosecuting Attorney	327,838	335,844	324,529	12,270	-	336,799
		<b>Subtotal</b>	<u>2,848,011</u>	<u>2,975,559</u>	<u>2,608,882</u>	<u>376,621</u>	<u>-</u>	<u>2,985,503</u>
<b>Child Support Enforcement</b>								
100	1263	Pros Attorny Child Support Enf	235,942	237,791	195,601	22,642	-	218,243
		<b>Subtotal</b>	<u>235,942</u>	<u>237,791</u>	<u>195,601</u>	<u>22,642</u>	<u>-</u>	<u>218,243</u>
		<b>Total</b>	<u>\$ 3,083,953</u>	<u>\$ 3,213,350</u>	<u>\$ 2,804,483</u>	<u>\$ 399,263</u>	<u>\$ -</u>	<u>\$ 3,203,746</u>

# Prosecuting Attorney Summary

## Personnel Summary

Position Title			Departmental Funding Source					2021 Total	Change
	2019	2020	Full-time Equivalent Positions						
			Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2903		
<b>Prosecuting Attorney</b>									
<b>Operations:</b>									
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	13.00	10.00	-	-	-	2.00	12.00	(1.00)
Chief Investigator	1.00	-	-	-	-	-	-	-	-
Investigator	3.00	4.60	2.60	-	-	-	2.00	4.60	-
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	2.00	-	2.00	-	-	-	2.00	-
Victim Assistant	-	1.00	-	1.00	-	-	-	1.00	-
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	-
Intern Part-time Pool	-	0.24	-	0.43	-	-	-	0.43	0.19
Subtotal	36.48	38.32	26.20	5.91	-	0.40	5.00	37.51	(0.81)
<b>Child Support Enforcement:</b>									
Assistant Prosecuting Attorney I/II	1.00	1.00	-	-	1.00	-	-	1.00	-
Legal Assistant III	1.00	1.00	-	-	1.00	-	-	1.00	-
Legal Assistant II	1.00	1.00	-	-	1.00	-	-	1.00	-
Subtotal	3.00	3.00	-	-	3.00	-	-	3.00	-
Total FTEs	39.48	41.32	26.20	5.91	3.00	0.40	5.00	40.51	(0.81)
Overtime	\$ 8,400	\$ 9,900	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 9,000	\$ (900)

# **Prosecuting Attorney Operations**

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

## **Mission**

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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**

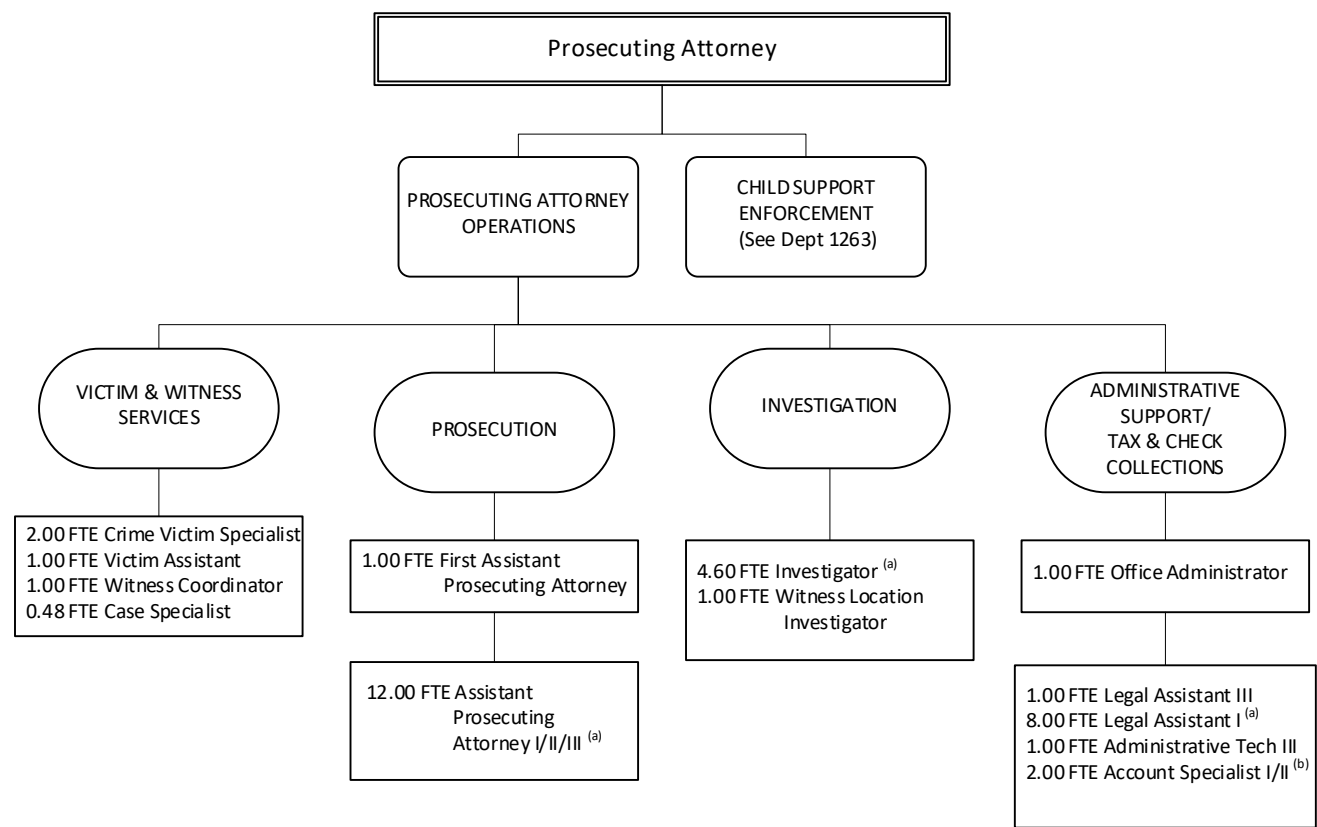
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An additional Assistant Prosecuting Attorney position was added mid-year 2020 to allow the hiring of a specific individual. The additional position was authorized only until such time that a vacancy occurred in an permanent position. Accordingly, the 2021 budget reflects the removal of this temporary position. There 2021 budget also includes a one-time salary adjustment for this employee.

There are no other significant changes to the budget.

# Prosecuting Attorney Operations

## Organizational Chart



Funded by Sources other than the General Fund:  
(a) Prosecuting Attorney Law Enforcement Sales Tax (Dept 2903)  
2.00 FTE Investigator  
1.00 FTE Legal Assistant I  
2.00 FTE Assistant Prosecuting Attorney I/II  
(b) Prosecuting Attorney Tax Collection (Dept 2610)  
0.40 FTE Account Specialist I

# Prosecuting Attorney Operations

## Performance Measures

	2019	2020	2021
	Actual	Estimated	Projected
Number of Felonies Filed	1,898	2,500	2,000
Number of Misdemeanors Filed	6,914	5,900	6,000
Total Number of Cases Filed	8,812	7,900	8,000

## Annual Budget

### 1261 GF PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	70,953	146,756	118,160	186,940	0	186,940	27
	SUBTOTAL *****	70,953	146,756	118,160	186,940	0	186,940	27
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	3,739	0	2,585	0	0	0	0
3560	COLLECTION FEES	23,680	38,500	23,266	20,000	0	20,000	48-
3574	P.A. FEES	58,994	58,000	42,510	50,000	0	50,000	13-
	SUBTOTAL *****	86,413	96,500	68,361	70,000	0	70,000	27-
<b>OTHER FINANCING SOURCES</b>								
3917	OTI: FROM SPECIAL REVENUE FUND	5,966	2,745	2,376	2,770	0	2,770	0
	SUBTOTAL *****	5,966	2,745	2,376	2,770	0	2,770	1
	<b>TOTAL REVENUES *****</b>	<b>163,332</b>	<b>246,001</b>	<b>188,897</b>	<b>259,710</b>	<b>0</b>	<b>259,710</b>	<b>6</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	1,502,284	1,574,307	1,654,930	1,572,925	14,997	1,601,234	1
10110	OVERTIME	5,102	3,000	3,974	3,000	0	3,000	0
10120	HOLIDAY WORKED	0	0	314	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	98	0	0	0	0
10200	FICA	109,713	120,409	123,374	120,558	1,148	122,724	1
10300	HEALTH INSURANCE	128,234	133,523	131,984	132,292	0	132,292	0
10310	COUNTY HSA CONTRIBUTION	7,650	6,000	8,150	9,120	0	9,120	52
10325	DISABILITY INSURANCE	5,262	5,656	5,398	5,560	54	5,662	0
10330	CNTY PD DEPENDENT PREM-HEALTH	23,955	19,277	18,260	14,926	0	14,926	22-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,955	1,362	1,470	846	0	846	37-
10350	LIFE INSURANCE	1,803	1,883	1,999	1,915	0	1,915	1
10375	DENTAL INSURANCE	10,537	10,368	10,491	9,912	0	9,912	4-
10400	WORKERS COMP	2,980	3,445	3,363	2,363	27	2,410	30-
10500	401(A) MATCH PLAN	11,290	13,652	10,517	13,832	0	13,832	1
10510	CERF-EMPLOYER PD CONTRIBUTION	20,887	21,760	23,087	24,289	300	24,855	14
10511	PACARS-EMPLOYER PD CONTRIBUTN	0	11,628	11,628	0	0	11,628	0
10600	UNEMPLOYMENT BENEFITS	1,280	0	0	0	0	0	0
	SUBTOTAL *****	1,832,932	1,926,270	2,009,037	1,911,538	16,526	1,954,356	1
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,340	3,345	3,370	26,706	0	26,706	698
23000	OFFICE SUPPLIES	12,274	14,860	9,530	15,360	0	15,360	3
23001	PRINTED MATERIALS	1,107	825	919	825	0	825	0
23050	OTHER SUPPLIES	429	500	860	2,300	0	2,300	360
23200	AMMUNITION	180	200	180	200	0	200	0
23300	UNIFORMS	0	0	0	200	0	200	0
23850	UNTAGGED EQUIPMENT & TOOLS	293	500	0	500	0	500	0
23855	UNTAGGED FURNITURE/FXTURES	697	1,500	814	1,590	0	1,590	6
	SUBTOTAL *****	17,320	21,730	15,673	47,681	0	47,681	119
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	7,816	8,235	7,915	8,987	0	8,987	9
37200	REGISTRATION	4,875	5,000	4,570	5,500	0	5,500	10
37220	TRAVEL: TRAINING RELATED	1,402	1,261	615	7,900	0	7,900	526
37230	MEALS & LODGING-TRAINING	4,420	4,237	1,210	0	0	0	100-
	SUBTOTAL *****	18,513	18,733	14,310	22,387	0	22,387	20

# Prosecuting Attorney Operations

<b>UTILITIES</b>								
48000	TELEPHONES	11,610	11,500	3,585	2,100	0	2,100	81-
48050	MOBILE DEVICE SERVICE	1,070	1,068	1,075	1,116	0	1,116	4
48100	NATURAL GAS	171	204	140	204	0	204	0
48200	ELECTRICITY	572	2,330	420	7,560	0	7,560	224
48300	WATER	48	60	40	195	0	195	225
48400	SOLID WASTE	135	132	130	132	0	132	0
48600	SEWER USE	72	72	65	277	0	277	284
48700	LP GAS/BLDG GENERATOR FUEL	0	0	0	950	0	950	0
SUBTOTAL *****		13,678	15,366	5,455	12,534	0	12,534	18-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	2,928	3,600	2,015	3,600	0	3,600	0
59010	FUEL SURCHARGE - REIMB TO R&B	138	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	162	0	0	330	0	330	0
59100	VEHICLE REPAIRS/MAINTENANCE	566	1,000	445	1,000	0	1,000	0
59105	TIRES	325	500	32	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	566	0	0	0	0	0	0
59200	LOCAL MILEAGE	417	500	325	0	0	0	100-
SUBTOTAL *****		5,102	5,600	2,817	5,430	0	5,430	3-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	3,815	3,978	3,900	3,978	0	3,978	0
SUBTOTAL *****		3,815	3,978	3,900	3,978	0	3,978	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	645	645	172	0	172	73-
70100	SOFTWARE SUBSCRIPTIONS	20,738	22,328	25,810	430	0	430	98-
71000	NOTARY BONDS	50	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	489	2,000	950	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	7,996	0	0	0	0
71526	DISPOSAL SERVICES	0	0	0	2,000	0	2,000	0
71600	EQUIP LEASES & METER CHR	71	72	72	72	0	72	0
SUBTOTAL *****		21,348	25,045	35,473	2,674	0	2,674	89-
<b>OTHER</b>								
83810	INTERFUND SERVICES USED	0	1,094	385	1,094	0	1,094	0
83815	FACILITIES INTERNAL SVC CHRG	184,478	179,025	179,025	172,358	0	172,358	3-
84700	WITNESS EXPENSES	0	0	1,520	0	0	0	0
84800	TRANSCRIPTS-CRIMINAL	0	0	0	10,000	0	10,000	0
85710	TRAVEL-OTHER	0	0	0	500	0	500	0
SUBTOTAL *****		184,478	180,119	180,930	183,952	0	183,952	2
<b>FIXED ASSET ADDITIONS</b>								
91100	FURNITURE AND FIXTURES	0	2,545	2,545	0	0	0	100-
91301	COMPUTER HARDWARE	0	5,251	5,251	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	6,517	0	0	0	0	0	0
SUBTOTAL *****		6,517	7,796	7,796	0	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>2,103,703</b>	<b>2,204,637</b>	<b>2,275,391</b>	<b>2,190,174</b>	<b>16,526</b>	<b>2,232,992</b>	<b>1</b>

## 1262 GF PROS ATRNY VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	127,844	159,127	127,324	162,223	0	128,089	19-
SUBTOTAL *****		127,844	159,127	127,324	162,223	0	128,089	20-
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
<b>MISCELLANEOUS</b>								
3826	PRIOR YEAR COST REPAYMENT	0	0	450	0	0	0	0
SUBTOTAL *****		0	0	450	0	0	0	0
<b>OTHER FINANCING SOURCES</b>								
3917	OTI: FROM SPECIAL REVENUE FUND	11,773	11,748	14,652	12,129	0	12,129	3
SUBTOTAL *****		11,773	11,748	14,652	12,129	0	12,129	3
<b>TOTAL REVENUES *****</b>		<b>139,617</b>	<b>170,975</b>	<b>142,426</b>	<b>174,452</b>	<b>0</b>	<b>140,318</b>	<b>18-</b>

# Prosecuting Attorney Operations

<b>PERSONAL SERVICES</b>							
10100	SALARIES & WAGES	246,299	255,416	236,680	248,201	15,985	250,801 1-
10110	OVERTIME	3,627	3,900	1,314	3,000	0	3,000 23-
10120	HOLIDAY WORKED	118	0	0	0	0	0 0
10200	FICA	18,096	19,837	17,978	19,216	1,223	19,415 2-
10300	HEALTH INSURANCE	25,883	26,076	23,010	21,816	0	21,816 16-
10310	COUNTY HSA CONTRIBUTION	3,700	3,600	2,500	2,400	0	2,400 33-
10325	DISABILITY INSURANCE	769	813	757	744	58	753 7-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,664	7,794	6,284	6,327	0	6,327 18-
10331	CNTY PD DEPENDENT PREM-DENTAL	677	625	389	367	0	367 41-
10350	LIFE INSURANCE	354	360	358	360	0	360 0
10375	DENTAL INSURANCE	2,095	2,100	1,819	1,680	0	1,680 20-
10400	WORKERS COMP	455	570	572	376	36	380 33-
10500	401(A) MATCH PLAN	3,000	2,600	2,225	2,600	0	2,600 0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,427	3,568	3,052	3,186	0	3,238 9-
10600	UNEMPLOYMENT BENEFITS	0	0	640	0	0	0 0
SUBTOTAL *****		315,164	327,259	297,578	310,273	17,302	313,137 4-
<b>MATERIALS &amp; SUPPLIES</b>							
22500	SUBSCRIPTIONS/PUBLICATIONS	114	162	120	162	0	162 0
23000	OFFICE SUPPLIES	2,000	2,200	330	2,200	0	2,200 0
23001	PRINTED MATERIALS	191	396	250	396	0	396 0
23050	OTHER SUPPLIES	327	250	132	250	0	250 0
23850	UNTAGGED EQUIPMENT & TOOLS	258	750	0	500	0	500 33-
SUBTOTAL *****		2,890	3,758	832	3,508	0	3,508 7-
<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	325	325	325	325	0	325 0
37200	REGISTRATION	900	4,770	0	6,765	0	6,765 41
37220	TRAVEL: TRAINING RELATED	721	4,290	0	18,920	0	18,920 341
37230	MEALS & LODGING-TRAINING	2,122	11,316	0	0	0	0 100-
SUBTOTAL *****		4,068	20,701	325	26,010	0	26,010 26
<b>UTILITIES</b>							
48000	TELEPHONES	1,697	1,680	630	480	0	480 71-
SUBTOTAL *****		1,697	1,680	630	480	0	480 71-
<b>OTHER</b>							
84010	RECEPTION/MEETINGS	0	150	0	150	0	150 0
84600	COURT COSTS	11	2,500	700	0	0	0 100-
84700	WITNESS EXPENSES	6,986	8,500	6,500	10,000	0	10,000 17
84800	TRANSCRIPTS-CRIMINAL	13,404	7,500	7,500	0	0	0 100-
85400	CRIMINAL INVESTIGATION	5	0	0	0	0	0 0
SUBTOTAL *****		20,406	18,650	14,700	10,150	0	10,150 46-
<b>TOTAL EXPENDITURES *****</b>		<b>344,225</b>	<b>372,048</b>	<b>314,065</b>	<b>350,421</b>	<b>17,302</b>	<b>353,285 5-</b>

## 1264 PA RETIREMENT

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
OTHER								
86790	MO PROSECUTOR'S RETIREMEN	11,628	0	0	0	0	0	0
	SUBTOTAL *****	11,628	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	11,628	0	0	0	0	0	0

## 2600 PROS ATTRNY TRAINING FD ACTVTY

260 PA TRAINING FUND

260 PA TRAINING FUND								%CHG
		2019	2020		2021	2021	2021	FROM
			BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>BUD</u>
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	5,681	2,500	9,750	6,000	0	6,000	140
	SUBTOTAL *****	5,681	2,500	9,750	6,000	0	6,000	140



# Prosecuting Attorney Operations

INTEREST								
3711	INT-OVERNIGHT	13	12	10	12	0	12	0
3712	INT-LONG TERM INVEST	93	100	130	100	0	100	0
3798	INC/DEC IN FV OF INVESTMENTS	55	0	0	0	0	0	0
SUBTOTAL *****		161	112	140	112	0	112	0
TOTAL REVENUES *****		5,842	2,612	9,890	6,112	0	6,112	134
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,750	1,750	0	1,750	0	1,750	0
37220	TRAVEL: TRAINING RELATED	330	384	0	2,533	0	2,533	559
37230	MEALS & LODGING-TRAINING	1,712	2,149	0	0	0	0	100-
SUBTOTAL *****		3,792	4,283	0	4,283	0	4,283	0
TOTAL EXPENDITURES *****		3,792	4,283	0	4,283	0	4,283	0

## 2610 PROS ATTRNY TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3560	COLLECTION FEES	23,680	38,500	23,625	25,000	0	25,000	35-
SUBTOTAL *****		23,680	38,500	23,625	25,000	0	25,000	35-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	49	45	35	45	0	45	0
3712	INT-LONG TERM INVEST	360	350	350	350	0	350	0
3798	INC/DEC IN FV OF INVESTMENTS	197	0	0	0	0	0	0
SUBTOTAL *****		606	395	385	395	0	395	0
<b>MISCELLANEOUS</b>								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	360	0	0	0	0
SUBTOTAL *****		0	0	360	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>24,286</b>	<b>38,895</b>	<b>24,370</b>	<b>25,395</b>	<b>0</b>	<b>25,395</b>	<b>35-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	12,573	12,791	14,095	12,471	0	12,679	0
10110	OVERTIME	50	0	1	0	0	0	0
10200	FICA	965	978	850	954	0	970	0
10300	HEALTH INSURANCE	2,285	2,284	1,866	2,011	0	2,011	11-
10310	COUNTY HSA CONTRIBUTION	0	0	200	480	0	480	0
10325	DISABILITY INSURANCE	38	46	38	44	0	45	2-
10350	LIFE INSURANCE	24	28	24	28	0	28	0
10375	DENTAL INSURANCE	168	168	149	168	0	168	0
10400	WORKERS COMP	1	28	30	18	0	18	35-
10500	401(A) MATCH PLAN	100	208	154	208	0	208	0
10510	CERF-EMPLOYER PD CONTRIBUTION	252	255	214	249	0	253	0
SUBTOTAL *****		16,456	16,786	17,621	16,631	0	16,860	0
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	749	1,500	371	1,200	0	1,200	20-
23000	OFFICE SUPPLIES	0	750	0	750	0	750	0
23001	PRINTED MATERIALS	0	75	0	75	0	75	0
23050	OTHER SUPPLIES	0	50	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50	0
SUBTOTAL *****		749	2,425	371	2,075	0	2,075	14-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	84	100	84	100	0	100	0
SUBTOTAL *****		84	100	84	100	0	100	0
<b>TOTAL EXPENDITURES *****</b>		<b>17,289</b>	<b>19,311</b>	<b>18,076</b>	<b>18,806</b>	<b>0</b>	<b>19,035</b>	<b>1-</b>

# Prosecuting Attorney Operations

## 2620 PROS ATTRNY CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3574	P.A. FEES	19,320	20,000	17,950	20,000	0	20,000	0
	SUBTOTAL *****	19,320	20,000	17,950	20,000	0	20,000	0
	<b>TOTAL REVENUES *****</b>	<b>19,320</b>	<b>20,000</b>	<b>17,950</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23050	OTHER SUPPLIES	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,000	0	1,000	0
<b>CONTRACTUAL SERVICES</b>								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
<b>OTHER</b>								
84600	COURT COSTS	0	1,000	0	0	0	0	100-
84700	WITNESS EXPENSES	1,006	8,000	1,500	8,000	0	8,000	0
84750	PERSONNEL/PROJECT REIMBURSEMNT	9,930	0	0	0	0	0	0
84800	TRANSCRIPTS-CRIMINAL	8,593	10,000	10,000	10,000	0	10,000	0
85400	CRIMINAL INVESTIGATION	0	500	3,085	500	0	500	0
	SUBTOTAL *****	19,529	19,500	14,585	18,500	0	18,500	5-
	<b>TOTAL EXPENDITURES *****</b>	<b>19,529</b>	<b>20,000</b>	<b>14,585</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>

## 2640 PROS ATTRNY FORFEITURE

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	12	12	5	12	0	12	0
3712	INT-LONG TERM INVEST	87	99	55	99	0	99	0
3798	INC/DEC IN FV OF INVESTMENTS	53	0	0	0	0	0	0
	SUBTOTAL *****	152	111	60	111	0	111	0
	<b>TOTAL REVENUES *****</b>	<b>152</b>	<b>111</b>	<b>60</b>	<b>111</b>	<b>0</b>	<b>111</b>	<b>0</b>
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	575	0	575	0	575	0
37220	TRAVEL: TRAINING RELATED	533	750	0	1,500	0	1,500	100
37230	MEALS & LODGING-TRAINING	1,119	750	0	0	0	0	100-
	SUBTOTAL *****	1,652	2,075	0	2,075	0	2,075	0
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	<b>TOTAL EXPENDITURES *****</b>	<b>1,652</b>	<b>3,075</b>	<b>0</b>	<b>3,075</b>	<b>0</b>	<b>3,075</b>	<b>0</b>

## 2650 PROS ATTRNY ADMIN HANDLINGCOST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3501	ADMINISTRATIVE FEE	14,596	13,000	12,360	13,000	0	13,000	0
	SUBTOTAL *****	14,596	13,000	12,360	13,000	0	13,000	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	52	59	24	50	0	50	15-
3712	INT-LONG TERM INVEST	378	59	275	100	0	100	69
3798	INC/DEC IN FV OF INVESTMENTS	232	0	0	0	0	0	0
	SUBTOTAL *****	662	118	299	150	0	150	27

# Prosecuting Attorney Operations

<b>MISCELLANEOUS</b>							
3892	OVERAGE	-16	25	22	25	0	25 0
	SUBTOTAL *****	-16	25	22	25	0	25 0
	<b>TOTAL REVENUES *****</b>	<b>15,242</b>	<b>13,143</b>	<b>12,681</b>	<b>13,175</b>	<b>0</b>	<b>13,175 0</b>
<b>MATERIALS &amp; SUPPLIES</b>							
22000	US POSTAL&OTHER SHIPPING SRVCS	589	600	550	600	0	600 0
23000	OFFICE SUPPLIES	0	500	0	300	0	300 40-
23001	PRINTED MATERIALS	0	190	0	150	0	150 21-
23050	OTHER SUPPLIES	0	50	0	0	0	0 100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50 0
	SUBTOTAL *****	589	1,390	550	1,100	0	1,100 21-
<b>OTHER</b>							
83917	OTO: TO GENERAL FUND	11,773	11,748	14,652	12,129	0	12,129 3
86896	SHORTAGE	1	5	5	5	0	5 0
	SUBTOTAL *****	11,774	11,753	14,657	12,134	0	12,134 3
	<b>TOTAL EXPENDITURES *****</b>	<b>12,363</b>	<b>13,143</b>	<b>15,207</b>	<b>13,234</b>	<b>0</b>	<b>13,234 1</b>

## 2651 PROS ATTRNY BAD CHECK

265 PA ADMIN HANDLING COST FUND

265 PA ADMIN HANDLING COST FUND								%CHG
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	2,405	2,800	1,445	2,800	0	2,800	0
	SUBTOTAL *****	2,405	2,800	1,445	2,800	0	2,800	0
MISCELLANEOUS								
3892	OVERAGE	0	10	10	10	0	10	0
	SUBTOTAL *****	0	10	10	10	0	10	0
	TOTAL REVENUES *****	2,405	2,810	1,455	2,810	0	2,810	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	29	50	15	25	0	25	50-
	SUBTOTAL *****	29	50	15	25	0	25	50-
OTHER								
83917	OTO: TO GENERAL FUND	5,966	2,745	2,376	2,770	0	2,770	0
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	5,966	2,750	2,376	2,775	0	2,775	1
	TOTAL EXPENDITURES *****	5,995	2,800	2,391	2,800	0	2,800	0

## 2903 LEST PROSECUTING ATTORNEY

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	254,517	271,683	260,298	255,195	0	257,795	5-
10110	OVERTIME	3,478	3,000	4,500	3,000	0	3,000	0
10120	HOLIDAY WORKED	46	0	0	0	0	0	0
10200	FICA	19,256	21,013	19,633	19,751	0	19,950	5-
10300	HEALTH INSURANCE	26,076	26,076	26,076	26,844	0	26,844	2
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,500	3,600	0	3,600	0
10325	DISABILITY INSURANCE	925	978	916	918	0	927	5-
10330	CNTY PD DEPENDENT PREM-HEALTH	1,511	1,648	3,159	1,697	0	1,697	2
10331	CNTY PD DEPENDENT PREM-DENTAL	212	220	322	110	0	110	50-
10350	LIFE INSURANCE	360	360	350	360	0	360	0
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	469	604	579	387	0	391	35-
10500	401(A) MATCH PLAN	2,600	2,600	2,800	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,160	5,433	5,132	5,103	0	5,155	5-
SUBTOTAL *****		320,310	339,315	329,365	321,665	0	324,529	4

# Prosecuting Attorney Operations

<b>MATERIALS &amp; SUPPLIES</b>							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	6,000	0	6,000 0
23000	OFFICE SUPPLIES	1,179	940	0	1,000	0	1,000 6
SUBTOTAL *****		1,179	940	0	7,000	0	7,000 645
<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	1,126	1,406	1,175	1,178	0	1,178 16-
37200	REGISTRATION	500	1,000	1,000	1,000	0	1,000 0
37220	TRAVEL: TRAINING RELATED	91	384	794	1,592	0	1,592 314
37230	MEALS & LODGING-TRAINING	920	1,208	420	0	0	0 100-
SUBTOTAL *****		2,637	3,998	3,389	3,770	0	3,770 6-
<b>UTILITIES</b>							
48000	TELEPHONES	2,050	2,100	1,000	1,500	0	1,500 28-
SUBTOTAL *****		2,050	2,100	1,000	1,500	0	1,500 29-
<b>CONTRACTUAL SERVICES</b>							
70100	SOFTWARE SUBSCRIPTIONS	1,662	2,088	2,090	0	0	0 100-
SUBTOTAL *****		1,662	2,088	2,090	0	0	0 100-
<b>TOTAL EXPENDITURES *****</b>		<b>327,838</b>	<b>348,441</b>	<b>335,844</b>	<b>333,935</b>	<b>0</b>	<b>336,799 3-</b>

Decimal values have been truncated.

# **Child Support Enforcement**

## **Department Number 1263**

### **Mission**

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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**

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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.

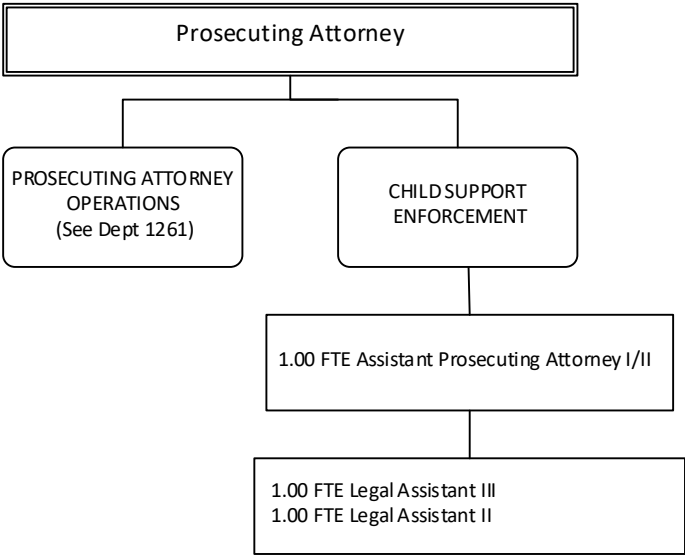
In January 2010, the state reduced funding to this program which required eliminating one full-time position and reducing another position to part-time. In fiscal year 2012, the state further reduced funding, resulting in an additional .50 FTE reduction. Effective January 2013, the state significantly 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

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# Child Support Enforcement

## Annual Budget

### 1263 PROS ATTRNY CHILD SUPPORT ENF

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	226,000	250,000	226,000	0	226,000	0
3465	FEDERAL REIMBURSE EXPENSES	229,744	0	0	0	0	0	0
	SUBTOTAL *****	229,744	226,000	250,000	226,000	0	226,000	0
	<b>TOTAL REVENUES *****</b>	<b>229,744</b>	<b>226,000</b>	<b>250,000</b>	<b>226,000</b>	<b>0</b>	<b>226,000</b>	<b>0</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	162,255	168,573	179,853	158,662	0	160,222	4-
10200	FICA	11,331	12,896	13,086	12,137	0	12,256	4-
10300	HEALTH INSURANCE	16,873	17,260	11,548	10,908	0	10,908	36-
10310	COUNTY HSA CONTRIBUTION	1,100	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	562	607	581	571	0	577	4-
10330	CNTY PD DEPENDENT PREM-HEALTH	7,068	7,068	4,926	4,630	0	4,630	34-
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	282	257	0	257	36-
10350	LIFE INSURANCE	216	228	221	216	0	216	5-
10375	DENTAL INSURANCE	1,297	1,330	1,316	1,260	0	1,260	5-
10400	WORKERS COMP	278	369	377	237	0	239	35-
10500	401 (A) MATCH PLAN	1,275	1,660	1,250	1,560	0	1,560	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	858	952	2,106	2,245	0	2,276	139
	SUBTOTAL *****	203,518	212,547	216,746	193,883	0	195,601	8-
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	363	420	257	390	0	390	7-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	1,380	0	1,380	0
23000	OFFICE SUPPLIES	163	740	135	720	0	720	2-
	SUBTOTAL *****	526	1,160	392	2,490	0	2,490	115
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	635	625	612	560	0	560	10-
37200	REGISTRATION	550	950	0	1,010	0	1,010	6
37210	TRAINING/SCHOOLS	0	45	45	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	829	570	0	2,495	0	2,495	337
37230	MEALS & LODGING-TRAINING	1,399	2,093	0	0	0	0	100-
	SUBTOTAL *****	3,413	4,283	657	4,065	0	4,065	5-
<b>UTILITIES</b>								
48000	TELEPHONES	2,152	2,336	1,100	720	0	720	69-
48002	DATA COMMUNICATIONS	350	360	360	360	0	360	0
48100	NATURAL GAS	414	550	400	480	0	480	12-
48200	ELECTRICITY	1,477	1,600	1,250	1,380	0	1,380	13-
48300	WATER	123	130	120	130	0	130	0
48400	SOLID WASTE	345	345	345	345	0	345	0
48600	SEWER USE	185	192	180	185	0	185	3-
	SUBTOTAL *****	5,046	5,513	3,755	3,600	0	3,600	35-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	706	800	550	450	0	750	6-
	SUBTOTAL *****	706	800	550	450	0	750	6-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	1,858	1,668	2,000	1,920	0	1,920	15
70100	SOFTWARE SUBSCRIPTIONS	1,963	2,643	2,100	958	0	958	63-
71000	NOTARY BONDS	65	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	1,135	1,250	320	1,100	0	1,100	12-
	SUBTOTAL *****	5,021	5,561	4,420	3,978	0	3,978	28-
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	14,417	11,271	11,271	7,759	0	7,759	31-
	SUBTOTAL *****	14,417	11,271	11,271	7,759	0	7,759	31-

# Child Support Enforcement

FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,350	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	1,945	0	0	0	0	0	0
SUBTOTAL *****		3,295	0	0	0	0	0	0
TOTAL EXPENDITURES *****		235,942	241,135	237,791	216,225	0	218,243	9-

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 Communication Operations (2701)
  - Radio Network Operations (2704)
  - BoCo Joint Comm Administration (2711)
  - 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	2019	2020	2021	2021	2021	2021
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
270	2701	911/Joint Communications Operations	\$ 3,695,434	\$ 3,777,684	\$ 3,405,302	\$ 201,015	\$ -	\$ 3,606,317
270	2704	Joint Communications Radio Network	537,012	911,850	144,891	496,508	-	641,399
270	2706	Radio Network Improvements	217,902	870,550	-	-	-	-
270	2711	911/Joint Communications Admin	-	-	430,121	397,473	-	827,594
271	2710	911 Prepaid Wireless Fee	-	-	-	60,000	-	60,000
<b>Total</b>			<b>\$ 4,450,348</b>	<b>\$ 5,560,084</b>	<b>\$ 3,980,314</b>	<b>\$ 1,154,996</b>	<b>\$ -</b>	<b>\$ 5,135,310</b>

# 911/Joint Communications– Combined Budget

## Summary

### Personnel Summary

Position Title	Departmental Funding Source						Change
	2019	2020	Full-time Equivalent Positions				
	Full-time Equivalent	Full-time Equivalent	Dept. 2701	Dept. 2704	Dept. 2711	2021 Total	
<b>Joint Communication Operations</b>							
Director, Emergency Communications Center	1.00	0.50	-	-	0.50	0.50	-
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	52.00	53.00	53.00	-	-	53.00	-
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	0.75	0.75	-	-	0.75	0.75	-
Facilities Maintenance Technician	- <sup>a</sup>	-	-	-	-	-	-
Subtotal	68.13	68.63	61.00	-	7.63	68.63	-
<b>Joint Communications Radio Network</b>							
Radio Network Manager	-	-	-	1.00	-	1.00	1.00
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	-	3.70	-	3.70	1.00
Total FTEs	70.83	71.33	61.00	3.70	7.63	72.33	1.00
Overtime	\$ 253,107	\$ 272,744	\$ 229,910	\$ 1,500	\$ 10,000	\$ 239,910	\$ (32,834)
Holiday	\$ 55,248	\$ 64,840	\$ 58,570	\$ 100	\$ 800	\$ 59,370	\$ (5,470)

# **911/Joint Communications**

## **Department Numbers 2701, 2704, 2706, 2710, 2711**

### **Mission**

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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**

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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 2021 budget, administrative activities and costs have been assigned to a new cost center (2711) which results in operating activities and costs organized around three divisions: Administration, Operations, and Radio Network.

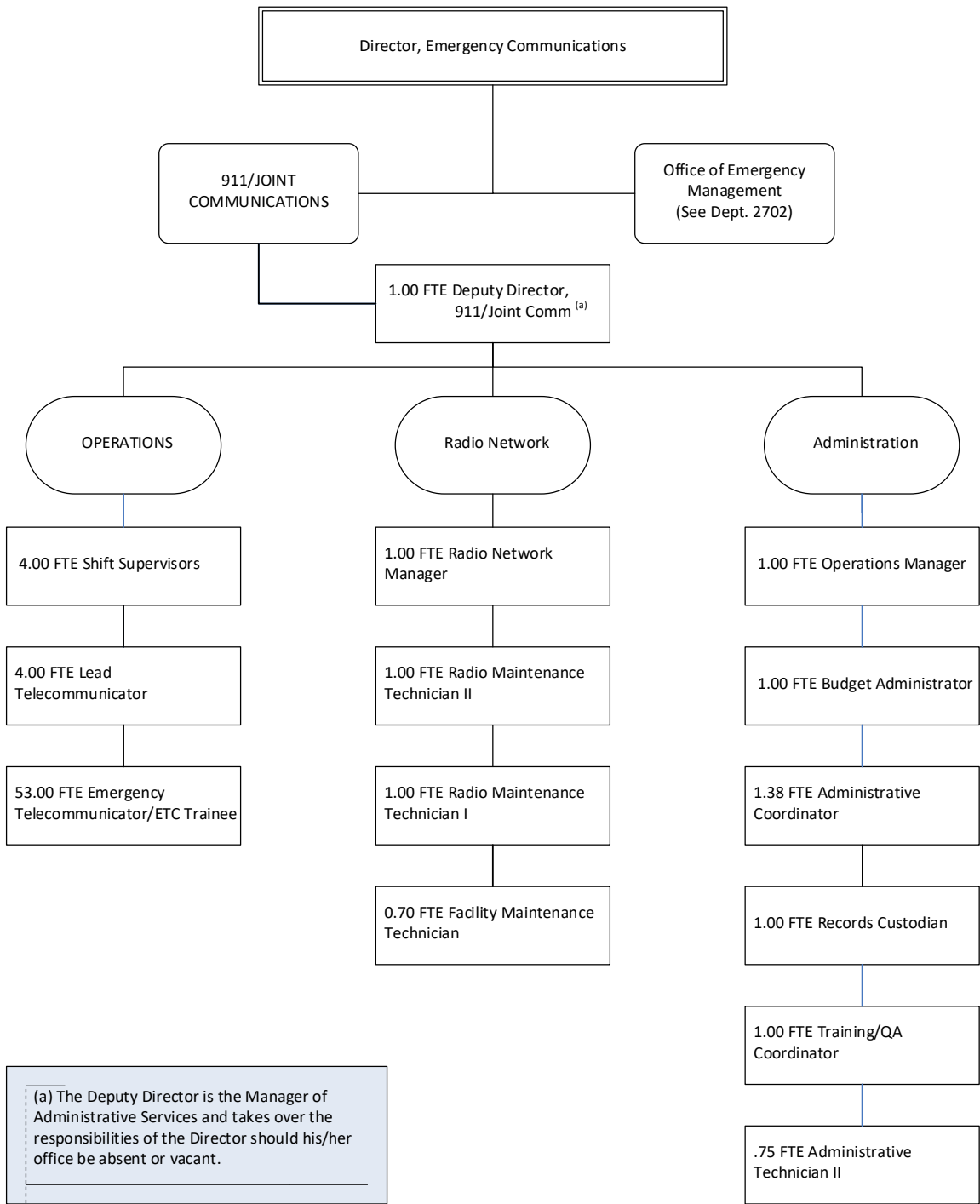
In November 2019, duties of the vacant position, Director Emergency Management, were assigned to the Director of Boone County Joint Communications and the vacant Director position was eliminated. The two offices remain separate with separate and distinct administrative support staff, with both under the direction of a single Director, the Director of Emergency Communications.

The 2021 budget includes funding for an additional full-time benefitted position titled Radio Network Manager.

There are no other significant changes to the budget.

# 911/Joint Communications

## Organizational Chart



# 911/Joint Communications

## Annual Budget

### 2701 BOCO JOINT COMM 911 OPERATIONS

2701 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	1,812	510	995	510	0	510	0
	SUBTOTAL *****	1,812	510	995	510	0	510	0
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	0	500	130	50	0	50	90-
3528	REIMB PERSONNEL/PROJECTS	0	250	0	250	0	250	0
	SUBTOTAL *****	0	750	130	300	0	300	60-
<b>MISCELLANEOUS</b>								
3882	RESTITUTION REIMB/SETTLEMENTS	92	0	105	0	0	0	0
	SUBTOTAL *****	92	0	105	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>1,904</b>	<b>1,260</b>	<b>1,230</b>	<b>810</b>	<b>0</b>	<b>810</b>	<b>36-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	2,181,696	2,756,718	2,134,960	2,391,896	0	2,400,403	12-
10110	OVERTIME	225,657	271,219	245,420	229,910	0	229,910	15-
10115	SHIFT DIFFERENTIAL	35,722	43,082	33,111	37,740	0	37,740	12-
10120	HOLIDAY WORKED	57,844	64,740	47,190	58,570	0	58,570	9-
10125	FAMILY HOLIDAY WORKED PREMIUM	11,380	13,752	10,946	13,630	0	13,630	0
10200	FICA	183,434	240,938	193,545	208,978	0	209,629	12-
10300	HEALTH INSURANCE	276,572	349,710	248,062	295,452	0	295,452	15-
10310	COUNTY HSA CONTRIBUTION	27,500	35,400	26,500	22,800	0	22,800	35-
10325	DISABILITY INSURANCE	7,809	9,857	7,440	8,610	0	8,641	12-
10330	CNTY PD DEPENDENT PREM-HEALTH	48,460	53,268	42,957	32,470	0	32,470	39-
10331	CNTY PD DEPENDENT PREM-DENTAL	3,121	3,349	2,818	2,098	0	2,098	37-
10350	LIFE INSURANCE	3,897	4,932	3,800	4,392	0	4,392	10-
10375	DENTAL INSURANCE	22,885	28,350	20,990	23,100	0	23,100	18-
10400	WORKERS COMP	5,381	8,464	7,074	4,348	0	4,362	48-
10500	401(A) MATCH PLAN	18,929	35,685	20,427	31,720	0	31,720	11-
10510	CERF-EMPLOYER PD CONTRIBUTION	47,892	53,486	46,385	47,837	0	48,007	10-
10600	UNEMPLOYMENT BENEFITS	200	0	1,765	0	0	0	0
	SUBTOTAL *****	3,158,379	3,972,950	3,093,390	3,413,551	0	3,422,924	14-
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	172	250	200	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	31	0	0	0	100-
23000	OFFICE SUPPLIES	5,763	7,250	6,526	2,000	0	2,000	72-
23001	PRINTED MATERIALS	91	550	58	200	0	200	63-
23050	OTHER SUPPLIES	1,528	2,700	1,400	0	0	0	100-
23300	UNIFORMS	8,117	10,575	6,325	9,800	0	9,800	7-
23305	UNIFORM MAINTENANCE	917	700	900	850	0	850	21
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,140	1,069	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	1,426	5,800	3,000	2,800	0	2,800	51-
23855	UNTAGGED FURNITURE/FIXTURES	2,575	1,000	500	0	0	0	100-
23860	VEHICLE EQUIPMENT <\$1000	410	250	150	0	0	0	100-
	SUBTOTAL *****	20,999	30,415	20,159	15,650	0	15,650	49-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	6,716	7,690	6,969	3,580	0	3,580	53-
37200	REGISTRATION	10,420	14,308	1,024	55,280	0	55,280	286
37210	TRAINING/SCHOOLS	45,198	80,705	33,550	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	8,386	13,790	5,314	3,250	0	3,250	76-
37230	MEALS & LODGING-TRAINING	30,230	44,777	1,060	0	0	0	100-
	SUBTOTAL *****	100,950	161,270	47,917	62,110	0	62,110	61-
<b>UTILITIES</b>								
48000	TELEPHONES	173,945	177,000	163,140	58,200	0	58,200	67-
48002	DATA COMMUNICATIONS	2,474	2,640	2,475	52,980	0	52,980	,906
48050	MOBILE DEVICE SERVICE	1,042	1,140	1,050	600	0	600	47-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	974	1,620	540	0	0	0	100-
	SUBTOTAL *****	178,435	182,400	167,205	111,780	0	111,780	39-

# 911/Joint Communications

<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	2,827	4,563	2,137	0	0	100-
59010	FUEL SURCHARGE - REIMB TO R&B	136	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	87	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,081	2,650	4,325	0	0	100-
59105	TIRES	0	1,700	853	0	0	100-
59110	MECHANICS CHARGE - REIMB R&B	374	0	0	0	0	0
59200	LOCAL MILEAGE	8	100	25	0	0	100-
SUBTOTAL *****		5,513	9,013	7,340	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	1,872	2,450	2,084	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	775	3,680	1,950	2,200	0	40-
SUBTOTAL *****		2,647	6,130	4,034	2,200	0	64-
<b>CONTRACTUAL SERVICES</b>							
70100	SOFTWARE SUBSCRIPTIONS	3,997	0	0	0	0	0
71000	NOTARY BONDS	0	100	100	0	0	100-
71100	OUTSOURCED SERVICES	21,086	10,050	5,000	500	0	95-
71101	PROFESSIONAL SERVICES	93,552	96,600	93,600	4,500	0	95-
71501	PARKING	137	75	75	25	0	66-
71526	DISPOSAL SERVICES	144	250	360	0	0	100-
SUBTOTAL *****		118,916	107,075	99,135	5,025	0	95-
<b>OTHER</b>							
83100	AWARDS	3,065	4,565	3,026	0	0	100-
83200	FEES & COMMISSIONS	0	50	50	0	0	100-
83810	INTERFUND SERVICES USED	0	797	470	0	0	100-
84010	RECEPTION/MEETINGS	1,495	2,100	1,100	0	0	100-
84300	PUBLIC NOTICE/ADVERTISING SRVC	88,108	126,200	122,000	0	0	100-
85710	TRAVEL-OTHER	0	0	0	50	0	0
86300	TESTING	4,723	6,378	5,064	0	0	100-
86900	MISCELLANEOUS	83	1,000	0	1,000	0	0
SUBTOTAL *****		97,474	141,090	131,710	1,050	0	99-
<b>FIXED ASSET ADDITIONS</b>							
91100	FURNITURE AND FIXTURES	5,999	4,000	3,492	0	0	100-
91400	AUTO/TRUCKS	6,122	0	0	0	0	0
SUBTOTAL *****		12,121	4,000	3,492	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>3,695,434</b>	<b>4,614,343</b>	<b>3,574,382</b>	<b>3,611,366</b>	<b>0</b>	<b>22-</b>

## 2704 BOCO JOINT COMM RADIO OPS

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							%CHG FROM PY
		2019	2020		2021	2021	2021	
		BUDGET	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	110	0	0	0	0
3891	DIVIDENDS/REBATES	983	0	800	800	0	800	0
SUBTOTAL *****		983	0	910	800	0	800	0
TOTAL REVENUES *****		983	0	910	800	0	800	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	92,035	114,131	121,951	114,125	59,239	174,404	52
10110	OVERTIME	1,025	1,525	1,663	1,500	0	1,500	1-
10115	SHIFT DIFFERENTIAL	0	0	2	0	0	50	0
10120	HOLIDAY WORKED	0	100	0	100	0	100	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	100	0	100	0	100	0
10200	FICA	7,046	8,863	9,378	8,860	4,532	13,472	52
10300	HEALTH INSURANCE	8,692	10,596	9,247	10,056	5,712	15,768	48
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	2,250	2,400	0	2,400	100
10325	DISABILITY INSURANCE	264	326	279	326	214	544	66
10350	LIFE INSURANCE	118	144	132	144	72	216	50
10375	DENTAL INSURANCE	700	840	796	840	420	1,260	50
10400	WORKERS COMP	4,462	5,772	4,294	3,538	107	3,678	36-
10500	401(A) MATCH PLAN	0	1,040	1,075	1,040	650	1,690	62
10510	CERF-EMPLOYER PD CONTRIBUTION	1,861	1,812	2,001	1,812	1,185	3,018	66
SUBTOTAL *****		117,403	146,449	153,068	144,841	72,131	218,200	49

# 911/Joint Communications

MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	28	120	251	200	0	200	66
23035	MAINTENANCE SUPPLIES	11,068	13,700	9,950	10,200	0	10,200	25-
23050	OTHER SUPPLIES	3,942	7,000	5,536	6,000	0	6,000	14-
23300	UNIFORMS	0	825	804	825	250	1,075	30
23810	UNTAGGED HARDWARE AND SOFTWARE	986	2,000	1,500	1,500	0	1,500	25-
23850	UNTAGGED EQUIPMENT & TOOLS	1,838	2,000	8,455	3,000	500	3,500	75
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <\$1000	38	200	150	200	0	200	0
SUBTOTAL *****		17,900	25,845	26,646	22,925	750	23,675	8-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,099	1,600	1,099	1,600	0	1,600	0
37220	TRAVEL: TRAINING RELATED	303	1,550	610	1,952	0	1,952	25
37230	MEALS & LODGING-TRAINING	1,090	2,443	0	0	0	0	100-
SUBTOTAL *****		2,492	5,593	1,709	3,552	0	3,552	36-
UTILITIES								
48002	DATA COMMUNICATIONS	22,768	41,340	27,210	27,960	0	27,960	32-
48050	MOBILE DEVICE SERVICE	1,042	1,140	1,050	1,140	0	1,140	0
48200	ELECTRICITY	20,850	31,230	21,320	23,700	0	23,700	24-
48700	LP GAS/BLDG GENERATOR FUEL	1,744	2,280	1,355	1,800	0	1,800	21-
SUBTOTAL *****		46,404	75,990	50,935	54,600	0	54,600	28-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,521	4,435	2,802	4,115	0	4,115	7-
59010	FUEL SURCHARGE - REIMB TO R&B	168	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	23	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	577	1,324	1,130	2,050	0	2,050	54
59105	TIRES	72	1,200	1,200	800	0	800	33-
59110	MECHANICS CHARGE - REIMB R&B	180	0	0	0	0	0	0
SUBTOTAL *****		4,541	6,959	5,132	6,965	0	6,965	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	22,335	22,336	23,046	23,445	0	23,445	4
60200	EQUIP REPAIRS/MAINTENANCE	64,001	89,035	35,000	50,020	0	50,020	43-
SUBTOTAL *****		86,336	111,371	58,046	73,465	0	73,465	34-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	87,205	88,028	87,539	90,685	0	90,685	3
71100	OUTSOURCED SERVICES	0	10,000	3,055	4,616	0	4,616	53
71101	PROFESSIONAL SERVICES	77,857	123,000	123,000	114,000	0	114,000	7-
71500	CONDO ASSESSMENT	70,141	68,250	72,140	75,100	0	75,100	10
71501	PARKING	91	100	100	100	0	100	0
SUBTOTAL *****		235,294	289,378	285,834	284,501	0	284,501	2-
OTHER								
83200	FEES & COMMISSIONS	0	0	9	0	0	0	0
83810	INTERFUND SERVICES USED	0	670	487	500	0	500	25-
86850	CONTINGENCY	0	50,000	0	50,000	0	50,000	0
SUBTOTAL *****		0	50,670	496	50,500	0	50,500	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	20,000	20,000	0	0	0	100-
91300	MACHINERY & EQUIPMENT	22,053	338,500	338,500	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	4,589	0	0	0	0	0	0
SUBTOTAL *****		26,642	358,500	358,500	0	0	0	100-
TOTAL EXPENDITURES *****		537,012	1,070,755	940,366	641,349	72,881	715,458	33

## 2706 BOCO JOINT COMM RADIO IMPVMNTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CONTRACTUAL SERVICES</b>								
71101	PROFESSIONAL SERVICES	4,980	0	2,000	0	16,600	16,600	0
SUBTOTAL *****		4,980	0	2,000	0	16,600	16,600	0

# 911/Joint Communications

<b>OTHER</b>							
86910	PY ENCUMBRANCES NOT USED	-200	0	0	0	0	0
	SUBTOTAL *****	-200	0	0	0	0	0
<b>FIXED ASSET ADDITIONS</b>							
91300	MACHINERY & EQUIPMENT	213,123	12,000	568,550	0	668,800	668,800 ,473
91800	LAND	0	1,000,000	300,000	0	0	0 100-
	SUBTOTAL *****	213,123	1,012,000	868,550	0	668,800	668,800 34-
	<b>TOTAL EXPENDITURES *****</b>	<b>217,903</b>	<b>1,012,000</b>	<b>870,550</b>	<b>0</b>	<b>685,400</b>	<b>685,400 32-</b>

## 2710 WRLSFEEFND BOCO JOINT COMM 911

271 911 PREPAID WIRELESS FEE FUND

271	911 PREPAID WIRELESS FEE FUND							%CHG
		2019	2020		2021	2021	2021	FROM
		BUDGET	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	CHARGES FOR SERVICES							
3503	PREPAID WIRELESS SERVICE FEE	32,867	0	60,000	60,000	0	60,000	0
	SUBTOTAL *****	32,867	0	60,000	60,000	0	60,000	0
	INTEREST							
3711	INT-OVERNIGHT	8	0	44	0	0	0	0
3712	INT-LONG TERM INVEST	53	0	517	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	4	0	0	0	0	0	0
	SUBTOTAL *****	65	0	561	0	0	0	0
	TOTAL REVENUES *****	32,932	0	60,561	60,000	0	60,000	0
	OTHER							
86850	CONTINGENCY	0	0	0	60,000	0	60,000	0
	SUBTOTAL *****	0	0	0	60,000	0	60,000	0
	TOTAL EXPENDITURES *****	0	0	0	60,000	0	60,000	0

## 2711 BOCO JOINT COMM ADMINISTRATION

270 911/EM SALES TAX FUND

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	423,503	0	426,233	0
10110	OVERTIME	0	0	0	10,000	0	10,000	0
10115	SHIFT DIFFERENTIAL	0	0	0	50	0	50	0
10120	HOLIDAY WORKED	0	0	0	800	0	800	0
10200	FICA	0	0	0	33,228	0	33,437	0
10300	HEALTH INSURANCE	0	0	0	35,238	0	35,238	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	4,200	0	4,200	0
10325	DISABILITY INSURANCE	0	0	0	1,445	0	1,455	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	9,721	0	9,721	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	589	0	589	0
10350	LIFE INSURANCE	0	0	0	540	0	540	0
10375	DENTAL INSURANCE	0	0	0	2,730	0	2,730	0
10400	WORKERS COMP	0	0	0	2,625	0	2,713	0
10500	401(A) MATCH PLAN	0	0	0	3,900	0	3,900	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	6,755	0	6,810	0
SUBTOTAL *****		0	0	0	535,324	0	538,416	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	100	0	100	0
23000	OFFICE SUPPLIES	0	0	0	4,920	0	4,920	0
23001	PRINTED MATERIALS	0	0	0	100	0	100	0
23050	OTHER SUPPLIES	0	0	0	2,200	0	2,200	0
23300	UNIFORMS	0	0	0	1,650	0	1,650	0
23305	UNIFORM MAINTENANCE	0	0	0	50	0	50	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	300	0	300	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	200	0	200	0
SUBTOTAL *****		0	0	0	10,720	0	10,720	0



# 911/Joint Communications

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	3,260	0	3,260	0
37200	REGISTRATION	0	0	0	28,398	0	28,398	0
37220	TRAVEL: TRAINING RELATED	0	0	0	42,996	0	42,996	0
SUBTOTAL *****		0	0	0	74,654	0	74,654	0
UTILITIES								
48000	TELEPHONES	0	0	0	26,640	0	26,640	0
48002	DATA COMMUNICATIONS	0	0	0	36,300	0	36,300	0
48050	MOBILE DEVICE SERVICE	0	0	0	600	0	600	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	1,620	0	1,620	0
SUBTOTAL *****		0	0	0	65,160	0	65,160	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	3,650	0	3,650	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	75	0	75	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	3,875	0	3,875	0
59105	TIRES	0	0	0	800	0	800	0
SUBTOTAL *****		0	0	0	8,400	0	8,400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	2,460	0	2,460	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	525	0	525	0
SUBTOTAL *****		0	0	0	2,985	0	2,985	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	0	5,430	0	5,430	0
71101	PROFESSIONAL SERVICES	0	0	0	96,600	0	96,600	0
71501	PARKING	0	0	0	50	0	50	0
71526	DISPOSAL SERVICES	0	0	0	390	0	390	0
SUBTOTAL *****		0	0	0	102,470	0	102,470	0
OTHER								
83100	AWARDS	0	0	0	3,020	0	3,020	0
83200	FEES & COMMISSIONS	0	0	0	50	0	50	0
83810	INTERFUND SERVICES USED	0	0	0	600	0	600	0
84010	RECEPTION/MEETINGS	0	0	0	1,770	0	1,770	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	122,000	0	122,000	0
85710	TRAVEL-OTHER	0	0	0	50	0	50	0
86300	TESTING	0	0	0	5,544	0	5,544	0
SUBTOTAL *****		0	0	0	133,034	0	133,034	0
TOTAL EXPENDITURES *****		0	0	0	932,747	0	935,839	0

Decimal values have been truncated.

# Emergency Management– Combined Budget Summary

## Description of Funding Sources

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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 (270)
  - Emergency Management Operations (2702)
  - Disaster Relief Activities (2707)
- Local Emergency Planning Committee (LEPC) Fund (210)
  - Local Emergency Planning Committee (2100)
  - LEPC-CEPF Grant (2101)

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

# Emergency Management– Combined Budget Summary

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
210	2100	Local Emergency Planning Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	14,515	4,983	-	14,350	-	14,350
270	2702	Emergency Management Operations	531,020	825,906	439,179	223,660	185,000	847,839
270	2707	Disaster Relief Activities	1,901	451,010	-	500,000	-	500,000
<b>Total</b>			<b>\$ 547,436</b>	<b>\$ 1,281,899</b>	<b>\$ 439,179</b>	<b>\$ 738,010</b>	<b>\$ 185,000</b>	<b>\$ 1,362,189</b>

## Personnel Summary

Position Title	2019	2020	2021	Change
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	
Director, Emergency Communications Center	-	0.50	0.50	-
Director, Emergency Management	1.00	-	-	-
Deputy Director, Emergency Management	1.00	1.00	1.00	-
Mitigation & Recovery Specialist	1.00	1.00	1.00	-
Planning & Preparedness Specialist	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	-
<b>Total FTEs</b>	<b>7.00</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>
Overtime	\$ 4,500	\$ 6,640	\$ 9,846	\$ 3,206

# **Office of Emergency Management**

## **Department Numbers 2100, 2101, 2702, 2707**

### **Mission**

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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**

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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.

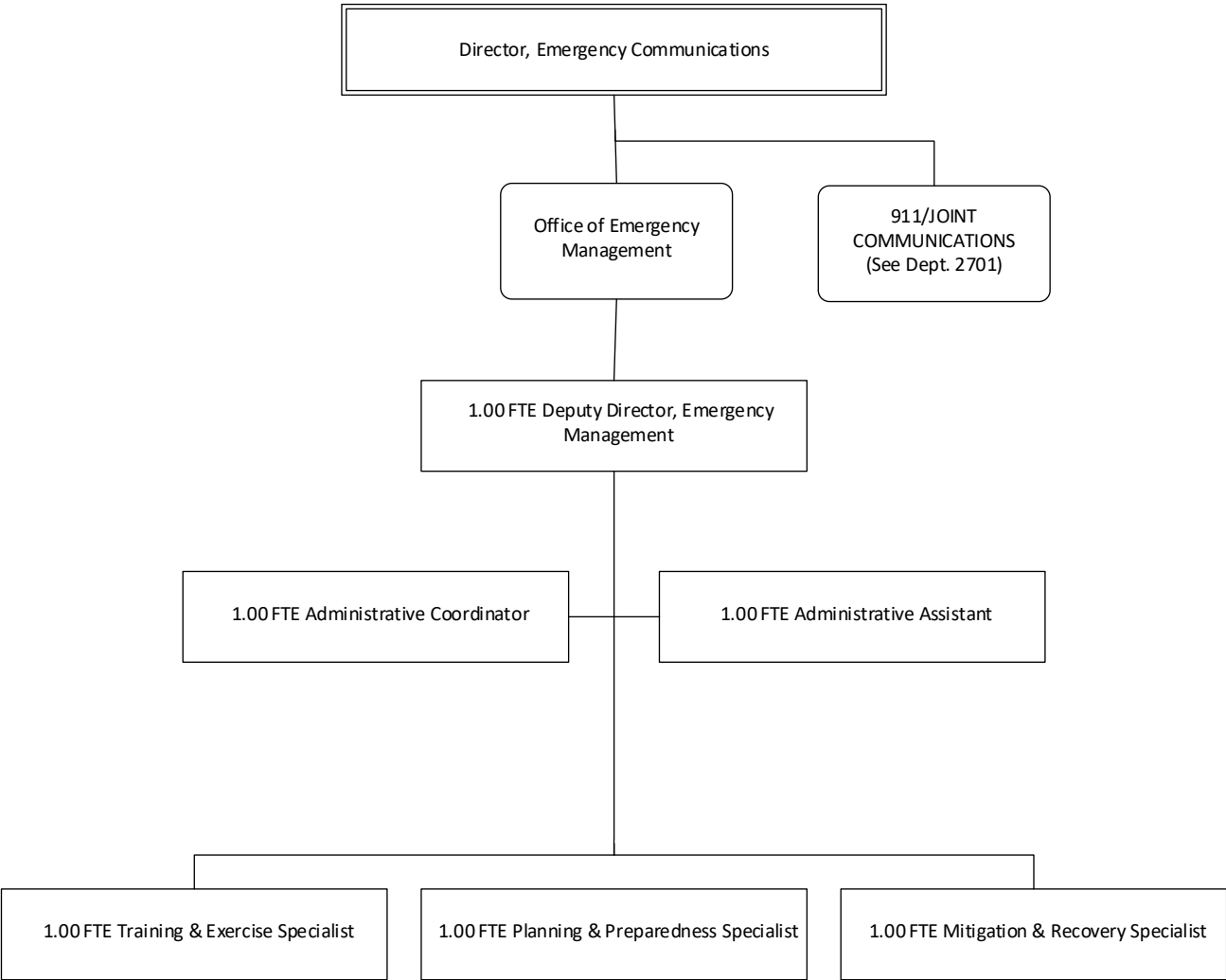
The Local Emergency Planning Committee budget (2100 and 2101) was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation.

There are no significant changes to the budget.

# Office of Emergency Management

## Organizational Chart

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# Office of Emergency Management

## Annual Budget

### 2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	30	0	15	0	0	0	0
3712	INT-LONG TERM INVEST	224	0	180	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	168	0	0	0	0	0	0
	SUBTOTAL *****	422	0	195	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>422</b>	<b>0</b>	<b>195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	8,627	0	8,510	8,510	0	8,510	0
	SUBTOTAL *****	8,627	0	8,510	8,510	0	8,510	0
	<b>TOTAL REVENUES *****</b>	<b>8,627</b>	<b>0</b>	<b>8,510</b>	<b>8,510</b>	<b>0</b>	<b>8,510</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	4,655	0	0	0	0
23050	OTHER SUPPLIES	8,210	4,700	0	0	0	0	100-
	SUBTOTAL *****	8,210	4,700	4,655	0	0	0	100-
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	14,050	0	14,050	0
37210	TRAINING/SCHOOLS	5,950	0	0	0	0	0	0
	SUBTOTAL *****	5,950	0	0	14,050	0	14,050	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	216	300	216	0	0	0	100-
	SUBTOTAL *****	216	300	216	0	0	0	100-
<b>OTHER</b>								
84300	PUBLIC NOTICE/ADVERTISING SRVC	139	150	112	300	0	300	100
	SUBTOTAL *****	139	150	112	300	0	300	100
	<b>TOTAL EXPENDITURES *****</b>	<b>14,515</b>	<b>5,150</b>	<b>4,983</b>	<b>14,350</b>	<b>0</b>	<b>14,350</b>	<b>179</b>

### 2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	77,570	120,000	110,750	120,000	0	120,000	0
	SUBTOTAL *****	77,570	120,000	110,750	120,000	0	120,000	0
<b>MISCELLANEOUS</b>								
3836	SALE OF NON-CAPITAL ASSETS	2,550	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	106	0	0	0	0	0	0
	SUBTOTAL *****	2,656	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>80,226</b>	<b>120,000</b>	<b>110,750</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>0</b>

# Office of Emergency Management

<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	239,917	332,441	312,340	333,517	0	336,377	1
10110	OVERTIME	4,315	6,640	14,065	9,846	0	9,846	48
10120	HOLIDAY WORKED	0	0	359	0	0	0	0
10200	FICA	18,189	25,939	24,268	26,267	0	26,486	2
10300	HEALTH INSURANCE	26,930	34,230	31,560	34,386	0	34,386	0
10310	COUNTY HSA CONTRIBUTION	4,250	4,200	4,300	5,400	0	5,400	28
10325	DISABILITY INSURANCE	845	1,200	1,126	1,200	0	1,210	0
10330	CNTY PD DEPENDENT PREM-HEALTH	1,797	3,026	2,985	3,115	0	3,115	2
10331	CNTY PD DEPENDENT PREM-DENTAL	365	589	513	441	0	441	25-
10350	LIFE INSURANCE	376	468	449	468	0	468	0
10375	DENTAL INSURANCE	2,192	2,730	2,542	2,730	0	2,730	0
10400	WORKERS COMP	5,667	12,693	7,528	9,798	0	9,890	22-
10500	401(A) MATCH PLAN	1,236	3,445	1,567	3,380	0	3,380	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,726	5,393	5,197	5,393	0	5,450	1
SUBTOTAL *****		310,805	432,994	408,799	435,941	0	439,179	1
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	168	200	50	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	416	712	712	1,077	0	1,077	51
23000	OFFICE SUPPLIES	950	1,200	1,200	1,200	0	1,200	0
23001	PRINTED MATERIALS	320	500	200	500	0	500	0
23050	OTHER SUPPLIES	13,846	77,965	2,920	0	0	0	100-
23300	UNIFORMS	675	2,500	2,500	2,500	0	2,500	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	14,500	0	14,500	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	40,000	0	40,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	2,280	2,138	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	2,159	1,500	1,500	1,500	0	1,500	0
23855	UNTAGGED FURNITURE/FIXTURES	0	4,925	4,733	0	0	0	100-
23860	VEHICLE EQUIPMENT <\$1000	1,895	2,000	2,000	1,440	0	1,440	28-
SUBTOTAL *****		20,429	93,782	17,953	62,917	0	62,917	33-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,050	1,050	1,200	0	1,200	14
37200	REGISTRATION	350	3,700	1,500	7,700	0	7,700	108
37210	TRAINING/SCHOOLS	1,101	4,000	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	1,248	2,070	2,000	9,598	0	9,598	363
37230	MEALS & LODGING-TRAINING	2,235	5,512	1,500	0	0	0	100-
37235	MEALS & LODGING - OTHER	903	1,500	0	0	0	0	100-
SUBTOTAL *****		5,837	17,832	6,050	18,498	0	18,498	4
<b>UTILITIES</b>								
48000	TELEPHONES	1,424	1,500	1,500	1,500	0	1,500	0
48050	MOBILE DEVICE SERVICE	788	1,647	800	1,020	0	1,020	38-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	225	1,080	450	540	0	540	50-
48200	ELECTRICITY	4,332	6,000	5,500	6,000	0	6,000	0
SUBTOTAL *****		6,769	10,227	8,250	9,060	0	9,060	11-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	840	5,410	265	4,880	0	4,880	9-
59010	FUEL SURCHARGE - REIMB TO R&B	40	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	25	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	377	2,000	380	2,000	0	2,000	0
59105	TIRES	0	300	300	750	0	750	150
59110	MECHANICS CHARGE - REIMB R&B	425	0	730	0	0	0	0
SUBTOTAL *****		1,707	7,710	1,675	7,630	0	7,630	1-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	47,165	48,078	50,255	48,300	0	48,300	0
60200	EQUIP REPAIRS/MAINTENANCE	360	4,000	4,000	5,500	0	5,500	37
60250	EQUIPMENT INSTALLATION CHARGES	0	3,000	18,000	0	65,000	65,000	,066
SUBTOTAL *****		47,525	55,078	72,255	53,800	65,000	118,800	116
<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	0	0	384	0	0	0	0
71100	OUTSOURCED SERVICES	0	500	500	500	0	500	0
SUBTOTAL *****		0	500	884	500	0	500	0
<b>OTHER</b>								
83810	INTERFUND SERVICES USED	0	1,090	40	1,055	0	1,055	3-
84010	RECEPTION/MEETINGS	1,006	2,900	0	3,700	0	3,700	27
85710	TRAVEL-OTHER	0	0	0	1,500	0	1,500	0
86910	PY ENCUMBRANCES NOT USED	-51,386	0	0	0	0	0	0
SUBTOTAL *****		-50,380	3,990	40	6,255	0	6,255	57

# Office of Emergency Management

<b>FIXED ASSET ADDITIONS</b>							
91300	MACHINERY & EQUIPMENT	114,214	255,000	240,000	0	185,000	27-185,000
92300	REPLCMENT MACH & EQUIP	74,115	70,000	70,000	0	0	100-0
SUBTOTAL *****		188,329	325,000	310,000	0	185,000	43-185,000
<b>TOTAL EXPENDITURES *****</b>		<b>531,021</b>	<b>947,113</b>	<b>825,906</b>	<b>594,601</b>	<b>250,000</b>	<b>10-847,839</b>

## 2707 DISASTER RELIEF ACTIVITIES

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	129	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	256,907	0	0	0	0
23050	OTHER SUPPLIES	1,372	0	193,807	0	0	0	0
SUBTOTAL *****		1,372	0	450,843	0	0	0	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37230	MEALS & LODGING-TRAINING	0	0	151	0	0	0	0
SUBTOTAL *****		0	0	151	0	0	0	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	0	16	0	0	0	0
71700	EQUIPMENT RENTALS	529	0	0	0	0	0	0
SUBTOTAL *****		529	0	16	0	0	0	0
<b>OTHER</b>								
86850	CONTINGENCY	0	500,000	0	500,000	0	500,000	0
SUBTOTAL *****		0	500,000	0	500,000	0	500,000	0
<b>TOTAL EXPENDITURES *****</b>		<b>1,901</b>	<b>500,000</b>	<b>451,010</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>

Decimal values have been truncated.



# 911/Joint Communications and Emergency Management – Sales Tax Revenue

## Department 2700

### Mission

This budget accounts for the combined sales tax revenue and investment income attributable to the 3/8-cent permanent sales tax, approved by voters on April 2013. The sales tax revenue is to be used for 911 and Emergency Management facilities, equipment, and operations. This budget also accounts for various appropriations properly paid from the 911/Emergency Management Sales Tax Fund, but which are not appropriately assigned to the operating budgets for 911 or Emergency Management. For instance, this budget includes appropriations for Tax Increment Financing (TIF) payments to the City of Columbia pertaining to several city-approved TIF projects; transfers to the debt service fund to pay principal and interest on bonds issued for the Emergency Communications Center; insurance premiums, deductibles, and insurance claim activity, and reimbursement to the General Fund for inter-fund services used (legal, Human Resources, Purchasing, Information Technology, etc.).

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

#### 2700 911/EM NON-DEPARTMENTAL

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>SALES TAXES</b>								
3110	SALES TAXES	10,635,918	10,583,000	10,583,000	10,583,000	0	10,583,000	0
	SUBTOTAL *****	10,635,918	10,583,000	10,583,000	10,583,000	0	10,583,000	0
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	0	145	0	0	0	0
	SUBTOTAL *****	0	0	145	0	0	0	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	45,123	40,000	23,150	40,000	0	40,000	0
3712	INT-LONG TERM INVEST	329,733	300,000	271,390	300,000	0	300,000	0
3718	INT-SALES TAX	26,716	0	5,455	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	170,268	0	0	0	0	0	0
	SUBTOTAL *****	571,840	340,000	299,995	340,000	0	340,000	0
<b>MISCELLANEOUS</b>								
3871	CERF EMPLOYER CONTRIBUTION REF	2,398	0	13,401	16,000	0	16,000	0
	SUBTOTAL *****	2,398	0	13,401	16,000	0	16,000	0

# 911/Joint Communications and Emergency Management

## – Sales Tax Revenue

<b>OTHER FINANCING SOURCES</b>								
3945	INSURANCE RECOVERIES/PROCEEDS	954	0	0	0	0	0	0
	SUBTOTAL *****	954	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>11,211,110</b>	<b>10,923,000</b>	<b>10,896,541</b>	<b>10,939,000</b>	<b>0</b>	<b>10,939,000</b>	<b>0</b>
<b>VEHICLE EXPENSE</b>								
59100	VEHICLE REPAIRS/MAINTENANCE	954	0	0	0	0	0	0
	SUBTOTAL *****	954	0	0	0	0	0	0
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	3,245	3,735	4,268	0	0	0	100-
71002	AUTO LIABILITY INS	1,509	1,735	2,312	0	0	0	100-
71004	PROPERTY INSURANCE	36,227	39,750	36,385	0	0	0	100-
71006	ERRORS & OMISSIONS INS	1,491	1,925	1,699	0	0	0	100-
71008	GENERAL LIABILITY INS	15,366	18,760	17,345	0	0	0	100-
71016	AUTO CLAIMS DEDUCTIBLE	1,000	2,000	0	0	0	0	100-
71018	OTHER CLAIMS DEDUCTIBLE	4,117	6,000	3,425	0	0	0	100-
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	0	0	0	100-
	SUBTOTAL *****	62,955	74,405	65,434	0	0	0	100-
<b>OTHER</b>								
83810	INTERFUND SERVICES USED	471,860	473,000	473,000	473,000	0	473,000	0
83920	OTO: TO DEBT SERVICE FUND	870,587	869,287	869,287	872,737	0	872,737	0
86800	EMERGENCY	0	96,580	0	100,000	0	100,000	3
86850	CONTINGENCY	0	4,500	0	25,000	0	25,000	455
86882	TIF SALES TAX PAYMENTS	6,094	6,800	7,745	6,800	0	6,800	0
	SUBTOTAL *****	1,348,541	1,450,167	1,350,032	1,477,537	0	1,477,537	2
	<b>TOTAL EXPENDITURES *****</b>	<b>1,412,450</b>	<b>1,524,572</b>	<b>1,415,466</b>	<b>1,477,537</b>	<b>0</b>	<b>1,477,537</b>	<b>3-</b>

Decimal values have been truncated.

# Public Administrator

## Department Number 1200

### Mission

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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

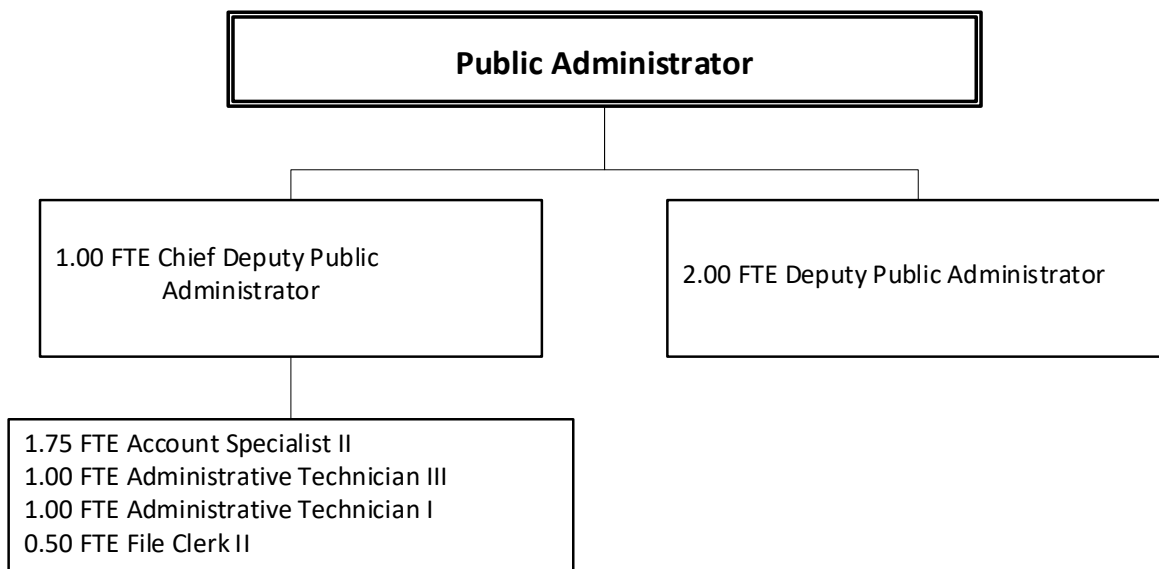
## Budget Highlights

There are no significant changes to this budget.

## Personnel Detail

Position Title	2019	2020	2021	2020-2021
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	2.00	2.00	2.00	-
Account Specialist II	1.75	1.75	1.75	-
Administrative Technician III	1.00	1.00	1.00	-
Administrative Technician I	1.00	1.00	1.00	-
File Clerk II	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>
Overtime	\$ 600	\$ 300	\$ -	\$ (300)

## Organizational Chart



# Public Administrator

## Annual Budget

### 1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3559	PUBLIC ADM. FEES	121,465	100,000	140,000	110,000	0	110,000	10
	SUBTOTAL *****	121,465	100,000	140,000	110,000	0	110,000	10
	<b>TOTAL REVENUES *****</b>	<b>121,465</b>	<b>100,000</b>	<b>140,000</b>	<b>110,000</b>	<b>0</b>	<b>110,000</b>	<b>10</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	337,815	370,917	361,642	367,281	0	370,791	0
10110	OVERTIME	0	300	0	0	0	0	100-
10200	FICA	24,767	28,398	26,972	28,097	0	28,366	0
10300	HEALTH INSURANCE	42,392	42,384	36,672	42,780	0	42,780	0
10310	COUNTY HSA CONTRIBUTION	2,500	4,800	3,600	6,000	0	6,000	25
10325	DISABILITY INSURANCE	1,231	1,289	1,297	1,276	0	1,289	0
10330	CNTY PD DEPENDENT PREM-HEALTH	6,550	8,064	5,495	5,656	0	5,656	29-
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	384	515	0	515	27
10350	LIFE INSURANCE	552	576	586	576	0	576	0
10375	DENTAL INSURANCE	3,307	3,360	3,360	3,360	0	3,360	0
10400	WORKERS COMP	9,834	12,623	11,508	7,710	0	7,823	38-
10500	401 (A) MATCH PLAN	2,975	4,160	3,275	4,160	0	4,160	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,784	5,155	5,284	5,082	0	5,152	0
	SUBTOTAL *****	437,112	482,430	460,075	472,493	0	476,468	1-
<b>MATERIALS &amp; SUPPLIES</b>								
22005	MAILING FEES/PERMITS/RENTALS	0	0	0	325	0	325	0
23000	OFFICE SUPPLIES	2,426	2,500	2,300	2,200	0	2,200	12-
23001	PRINTED MATERIALS	789	1,500	900	1,200	0	1,200	20-
23018	PRINTER SUPPLIES	285	300	200	400	0	400	33
23850	UNTAGGED EQUIPMENT & TOOLS	749	0	0	0	0	0	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	1,200	0	1,200	0
	SUBTOTAL *****	4,249	4,300	3,400	5,325	0	5,325	24
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	0	150	0	150	0
37200	REGISTRATION	0	0	0	600	0	600	0
37210	TRAINING/SCHOOLS	600	600	300	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	276	400	100	1,800	0	1,800	350
37230	MEALS & LODGING-TRAINING	0	400	100	0	0	0	100-
37235	MEALS & LODGING - OTHER	269	600	0	0	0	0	100-
	SUBTOTAL *****	1,145	2,150	500	2,550	0	2,550	19
<b>UTILITIES</b>								
48000	TELEPHONES	3,037	3,300	1,500	850	0	850	74-
48050	MOBILE DEVICE SERVICE	998	1,000	1,000	1,025	0	1,025	2
	SUBTOTAL *****	4,035	4,300	2,500	1,875	0	1,875	56-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	17,336	20,400	6,000	0	0	0	100-
	SUBTOTAL *****	17,336	20,400	6,000	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	521	575	547	600	0	600	4
60200	EQUIP REPAIRS/MAINTENANCE	0	200	0	0	0	0	100-
	SUBTOTAL *****	521	775	547	600	0	600	23-
<b>CONTRACTUAL SERVICES</b>								
71000	NOTARY BONDS	100	100	100	150	0	150	50
71105	LEGAL SERVICES	1,217	6,100	4,000	2,500	0	2,500	59-
71525	STORAGE CHARGES	262	300	300	0	0	0	100-
	SUBTOTAL *****	1,579	6,500	4,400	2,650	0	2,650	59-

# Public Administrator

OTHER									
83815	FACILITIES INTERNAL SERVC CHRG	19,517	18,855	18,855	31,820	0	31,820	68	
85710	TRAVEL-OTHER	0	0	0	22,400	0	22,400	0	
SUBTOTAL *****		19,517	18,855	18,855	54,220	0	54,220	188	
TOTAL EXPENDITURES *****		485,494	539,710	496,277	539,713	0	543,688	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 agreed-upon contract pricing increases. There are no other significant changes to the budget.

### Annual Budget

#### 1280 MEDICAL EXAMINER

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	348,362	358,813	358,813	365,989	0	365,989	2
	SUBTOTAL *****	348,362	358,813	358,813	365,989	0	365,989	2
	TOTAL EXPENDITURES *****	348,362	358,813	358,813	365,989	0	365,989	2

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. The County provides space for the District Defender within a County-owned facility. The annual costs for utilities and facilities maintenance associated with this space are accounted for within the annual budget as an internal service charge. All other operating costs of the District Defender's office are paid by the State of Missouri.

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

#### 1285 GF PUBLIC DEFENDER

100 GENERAL FUND

		2019	2020	2020	2021	2021	2021	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	44,350	43,663	43,663	36,585	0	36,585	16-
SUBTOTAL *****		44,350	43,663	43,663	36,585	0	36,585	16-
TOTAL EXPENDITURES *****		44,350	43,663	43,663	36,585	0	36,585	16-

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 Adult Detention 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 as well as annual emergency appropriations assigned to the fund as a whole rather than to individual cost centers (such as the Sheriff and Adult Detention, Prosecuting Attorney, etc...) and includes such things as the insurance claims deductibles, Emergency, 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 LEST NON-DEPARTMENTAL

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>SALES TAXES</b>								
3110	SALES TAXES	3,545,739	3,528,000	3,528,000	3,528,000	0	3,528,000	0
	SUBTOTAL *****	3,545,739	3,528,000	3,528,000	3,528,000	0	3,528,000	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	6,102	6,100	3,100	3,100	0	3,100	49-
3712	INT-LONG TERM INVEST	44,520	44,000	32,500	32,500	0	32,500	26-
3718	INT-SALES TAX	8,908	3,000	1,819	2,000	0	2,000	33-
3798	INC/DEC IN FV OF INVESTMENTS	23,808	0	0	0	0	0	0
	SUBTOTAL *****	83,338	53,100	37,419	37,600	0	37,600	29-
<b>MISCELLANEOUS</b>								
3871	CERF EMPLOYER CONTRIBUTION REF	472	0	1,253	0	0	0	0
	SUBTOTAL *****	472	0	1,253	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>3,629,549</b>	<b>3,581,100</b>	<b>3,566,672</b>	<b>3,565,600</b>	<b>0</b>	<b>3,565,600</b>	<b>0</b>
<b>CONTRACTUAL SERVICES</b>								
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

# System Law Enforcement Sales Tax

Dept. No. 2900

OTHER							
86800 EMERGENCY	0	4,300	0	25,000	0	25,000	481
86882 TIF SALES TAX PAYMENTS	2,247	2,300	3,800	2,300	0	2,300	0
SUBTOTAL *****	2,247	6,600	3,800	27,300	0	27,300	314
TOTAL EXPENDITURES *****	2,247	9,100	3,800	29,800	0	29,800	227

Decimal values have been truncated.

# Resource Management— Combined Budget Summary

## Description of Funding Sources

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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)
- Land Use Planning (1710)
- Administration (1711)
- Building Inspection (1720)
- Stormwater Planning (1725)

■ Road and Bridge Fund

- Road Inspection (2045)
- Stormwater Planning (2046)
- Administration (2081)
- Engineering (2082)

■ Storm Water Grants Fund

- Grants (2142)

# Resource Management Summary

## ■ Road Development Agreements

### ■ Gans Road Development Agreement (2170)

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

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	GF NID Administration	\$ 711	\$ 900	\$ -	\$ 5,250	\$ -	\$ 5,250
100	1360	Solid Waste Recycling	124,502	116,760	21,107	110,638	-	131,745
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,729	4,751	-	-	-	-
100	1710	GF RM Land Use Planning	418,065	374,675	334,178	62,319	-	396,497
100	1711	GF RM Administration	-	-	108,735	39,535	-	148,270
100	1720	GF RM Building Inspection	515,660	482,927	378,032	42,559	-	420,591
100	1725	GF RM Stormwater Planning	209,709	122,744	131,534	107,684	-	239,218
204	2045	R&B RM Road Inspection	1,195,385	1,040,845	268,249	93,224	-	361,473
204	2046	R&B RM Stormwater Planning	110,767	116,911	131,534	23,416	-	154,950
204	2081	R&B RM Administration	-	-	73,116	155,411	-	228,527
204	2082	R&B RM Engineering	-	-	516,031	611,212	-	1,127,243
		RM Grants (STRMWTR						
214	2142	GRANT FND)	10,317	124,529	-	-	-	-
<b>Total</b>			<b>\$ 2,589,845</b>	<b>\$ 2,385,042</b>	<b>\$ 1,962,516</b>	<b>\$ 1,251,248</b>	<b>\$ -</b>	<b>\$ 3,213,764</b>

## Personnel Summary

Position Title	Departmental Funding Source												Change
	2019	2020	Full-time Equivalent Positions										
			Dept. 1360	Dept. 1710	Dept. 1711	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2081	Dept. 2082	2021 Total	
Director, Resource Management	1.00	1.00	-	-	0.63	-	-	-	-	0.37	-	1.00	-
Senior Planner	2.00	1.00	0.25	0.75	-	-	-	-	-	-	-	1.00	-
Planner	1.00	2.00	-	2.00	-	-	-	-	-	-	-	2.00	-
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	-	-	0.50	-	-	-	-	0.50	-	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	-	-	-	-	0.33	-	0.33	-	2.34	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	-	-	-	-	-	-	-	-	-	-	-	-	-
Inspector-Construction	3.00	3.00	-	-	-	-	-	3.00	-	-	-	3.00	-
GIS Technician II	0.75	0.75	-	-	-	-	-	-	-	-	1.00	1.00	0.25
Engineering Intern Pool	-	-	-	-	-	-	-	-	-	-	-	-	-
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	26.50	26.50	0.25	4.75	1.13	6.00	1.83	4.00	1.83	0.87	6.09	26.75	0.25
Overtime	\$ 41,941	\$ 42,047	\$ -	\$ 9,724	\$ 1,036	\$ 13,576	\$ 303	\$ 10,278	\$ 303	\$ 1,036	\$ -	\$ 36,256	\$ (5,791)

# Resource Management

**Department Numbers 1340, 1360, 1370, 1710, 1711, 1720, 1725, 2045, 2046, 2081, 2082, 2142, 2170**

## Mission

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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 engineering and improvement, and stormwater management. Divided into three divisions comprising Planning Services, Inspection Services and Infrastructure Engineering Services, the department is responsible for implementing zoning and subdivision regulations, stormwater regulations, building codes road construction standards and the solid waste recycling program. 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, subdivision regulations and floodplain management. 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 new subdivision streets, driveway upgrade and new connections to county-maintained roads. The Department also conducts inspections of the work performed in County owned right of way.

**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 September 2028. 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.

## Resource Management

**Stormwater Administration activities:** Resource Management is responsible ensuring compliance with the County's National Pollution Discharge Elimination Systems (NPDES) Phase II permit through administration of adopted stormwater and land disturbance regulations. This includes review and issuance of Land Disturbance and Stormwater Discharge permits and participation in the Hinkson Creek Collaborative Adaptive Management (CAM) program. Stormwater also conducts various long term water quality planning and restoration efforts primarily through the use of grant funds.

**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

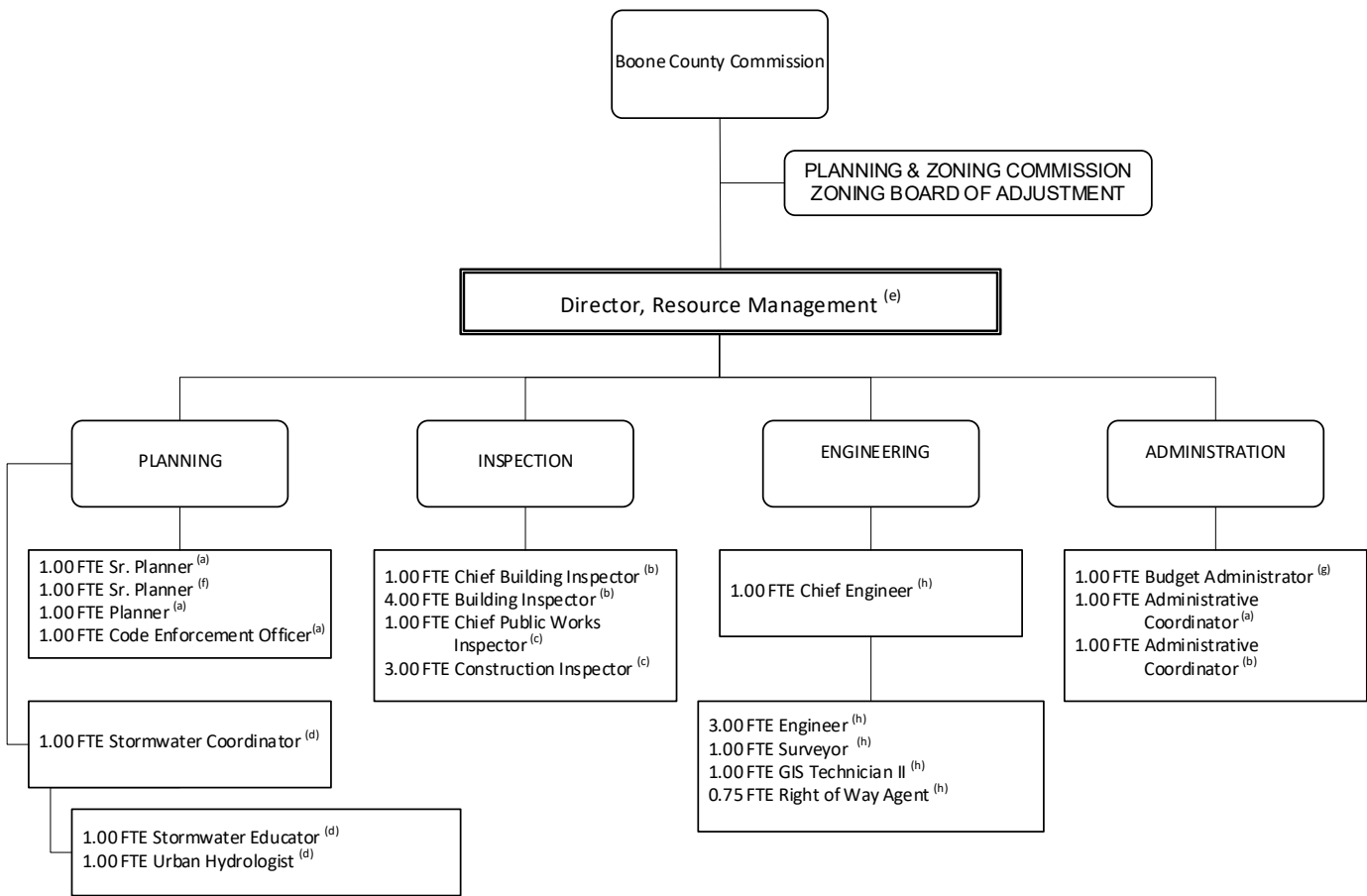
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The budget includes re-appropriated funding for potential zoning violation abatement expenses and Hinkson Creek Water/Chemical Analysis (CAM) project. New appropriations for the re-construction of the Hartsburg Bottom Bridge are included and will be reimbursed with a grant.

Beginning in fiscal year 2021, two new cost centers have been established to account for administrative personnel and other costs: 1711 (for costs funded from the General Fund) and 2081 (for costs funded from the Road and Bridge Fund). There are no other significant changes to the budget.

# Resource Management

## Organizational Chart



- (a) Funded 100 % by Dept 1710 Land Use Planning
- (b) Funded 100 % by Dept 1720 Building Inspection
- (c) Funded 100% by Dept 2045 Road Inspection
- (d) Funded 50% by Dept 1725 Stormwater Planning and 50% by Dept 2046 Stormwater Planning
- (e) Funded 63% by Dept 1711 GF RM Administration, and 33% by Dept 2081 R&B RM Administration
- (f) Funded 25% by Dept 1360 Solid Waste Recycling and 75% by Dept 1710 Land Use Planning
- (g) Funded 50% by Dept 1711 GF RM Administration and 50% by Dept 2081 R&B RM Administration
- (h) Funded 100% by Dept 2081 RM Engineering

# Resource Management

## Annual Budget

### 1340 GF NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	390	1,000	400	750	0	750	25-
71102	ENGINEERING SERVICES	0	750	0	500	0	500	33-
	SUBTOTAL *****	390	1,750	400	1,250	0	1,250	29-
<b>OTHER</b>								
83810	INTERFUND SERVICES USED	321	4,500	500	4,000	0	4,000	11-
	SUBTOTAL *****	321	4,500	500	4,000	0	4,000	11-
	<b>TOTAL EXPENDITURES *****</b>	<b>711</b>	<b>6,250</b>	<b>900</b>	<b>5,250</b>	<b>0</b>	<b>5,250</b>	<b>16-</b>

### 1360 GF RM SOLID WASTE

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	16,968	17,264	17,360	17,264	0	17,394	0
10200	FICA	1,298	1,320	1,322	1,320	0	1,330	0
10300	HEALTH INSURANCE	1,221	1,221	1,221	1,257	0	1,257	2
10310	COUNTY HSA CONTRIBUTION	300	300	300	300	0	300	0
10325	DISABILITY INSURANCE	51	62	57	62	0	62	0
10330	CNTY PD DEPENDENT PREM-HEALTH	412	412	412	424	0	424	2
10331	CNTY PD DEPENDENT PREM-DENTAL	28	27	28	27	0	27	0
10350	LIFE INSURANCE	15	18	18	18	0	18	0
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	35	46	46	27	0	27	41-
10500	401(A) MATCH PLAN	156	130	163	130	0	163	25
	SUBTOTAL *****	20,589	20,905	21,032	20,934	0	21,107	1
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	36	75	50	65	0	65	13-
23001	PRINTED MATERIALS	0	50	0	50	0	50	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	25	0	25	0	25	0
26000	PAVEMENT REPAIRS MATERIAL	0	100	0	100	0	100	0
26600	STRT/TRAFFIC/CONST SIGNS	0	250	0	250	0	250	0
	SUBTOTAL *****	36	500	50	490	0	490	2-
<b>VEHICLE EXPENSE</b>								
59200	LOCAL MILEAGE	160	323	228	0	0	0	100-
	SUBTOTAL *****	160	323	228	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60200	EQUIP REPAIRS/MAINTENANCE	0	1,600	0	1,600	0	1,600	0
	SUBTOTAL *****	0	1,600	0	1,600	0	1,600	0
<b>OTHER</b>								
83160	RECYCLING & DUMP FEES	103,718	108,150	95,450	108,150	0	108,150	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	0	0	0	323	0	323	0
	SUBTOTAL *****	103,718	108,225	95,450	108,548	0	108,548	0
	<b>TOTAL EXPENDITURES *****</b>	<b>124,503</b>	<b>131,553</b>	<b>116,760</b>	<b>131,572</b>	<b>0</b>	<b>131,745</b>	<b>0</b>



# Resource Management

## 1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3525	REIMB. SPECIAL PROJECTS	4,971	5,009	5,009	0	0	0	100-
	SUBTOTAL *****	4,971	5,009	5,009	0	0	0	100-
	<b>TOTAL REVENUES *****</b>	<b>4,971</b>	<b>5,009</b>	<b>5,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	4,385	4,368	4,402	4,368	0	0	100-
10200	FICA	336	334	337	334	0	0	100-
10400	WORKERS COMP	9	11	12	6	0	0	100-
	SUBTOTAL *****	4,730	4,713	4,751	4,708	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>4,730</b>	<b>4,713</b>	<b>4,751</b>	<b>4,708</b>	<b>0</b>	<b>0</b>	<b>100-</b>

## 1710 GF RM LAND USE PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3316	LICENSES OTHER	0	0	270	330	0	330	0
3320	PERMITS	270	330	0	0	0	0	100-
	SUBTOTAL *****	270	330	270	330	0	330	0
<b>CHARGES FOR SERVICES</b>								
3510	COPIES/PUBLIC INFORMATION RQST	289	0	177	3	0	3	0
3536	ADMINISTRATION SURVEY	0	0	0	520	0	520	0
3537	RE-ZONING APPLICATION FEE	0	0	0	5,400	0	5,400	0
3538	CONDITIONAL USE APPLICATN FEE	0	0	0	600	0	600	0
3539	BOA APPLICATION FEE	0	0	0	1,800	0	1,800	0
3544	PLAN REVIEW FEE	0	0	0	500	0	500	0
3545	PRELIMINARY PLAT FEE	0	0	0	750	0	750	0
3546	FINAL PLAT FEE	0	0	0	8,692	0	8,692	0
3569	OTHER FEES	20,381	16,500	16,989	0	0	0	100-
	SUBTOTAL *****	20,670	16,500	17,166	18,265	0	18,265	11
<b>MISCELLANEOUS</b>								
3894	RETURNED CHECK PENALTY	0	0	25	0	0	0	0
	SUBTOTAL *****	0	0	25	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>20,940</b>	<b>16,830</b>	<b>17,461</b>	<b>18,595</b>	<b>0</b>	<b>18,595</b>	<b>10</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	316,338	320,657	280,618	255,632	0	257,582	19-
10110	OVERTIME	6,281	8,269	6,159	8,427	0	8,427	1
10111	OVERTIME 1.0	0	0	0	0	0	1,297	0
10200	FICA	22,703	25,162	20,800	20,200	0	20,448	18-
10300	HEALTH INSURANCE	28,056	28,056	24,912	27,291	0	27,291	2-
10310	COUNTY HSA CONTRIBUTION	2,220	2,220	2,086	900	0	900	59-
10325	DISABILITY INSURANCE	1,167	1,154	1,052	920	0	934	19-
10330	CNTY PD DEPENDENT PREM-HEALTH	7,010	7,010	3,184	3,257	0	3,257	53-
10331	CNTY PD DEPENDENT PREM-DENTAL	451	450	343	193	0	193	57-
10350	LIFE INSURANCE	386	372	334	342	0	342	8-
10375	DENTAL INSURANCE	2,176	2,175	1,919	1,995	0	1,995	8-
10400	WORKERS COMP	2,951	3,669	3,611	6,893	0	6,921	88
10500	401(A) MATCH PLAN	2,994	2,693	2,869	2,470	0	2,470	8-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,250	1,210	1,244	2,082	0	2,121	75
	SUBTOTAL *****	393,983	403,097	349,131	330,602	0	334,178	17-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	106	320	130	155	0	155	51-
23000	OFFICE SUPPLIES	372	540	548	155	0	155	71-
23001	PRINTED MATERIALS	115	673	199	532	0	532	20-
23050	OTHER SUPPLIES	114	150	116	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	332	661	661	100	380	480	27-
23855	UNTAGGED FURNITURE/FIXTURES	225	0	36	0	150	150	0
	SUBTOTAL *****	1,264	2,344	1,690	942	530	1,472	37-

# Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,601	1,828	1,266	2,257	0	2,257	23
37200	REGISTRATION	149	750	250	1,000	0	1,000	33
37220	TRAVEL: TRAINING RELATED	0	700	0	1,530	0	1,530	118
37230	MEALS & LODGING-TRAINING	0	830	0	0	0	0	100-
37240	REGISTRATION/TUITON	0	250	250	0	0	0	100-
SUBTOTAL *****		1,750	4,358	1,766	4,787	0	4,787	10
UTILITIES								
48000	TELEPHONES	2,327	2,520	679	540	0	540	78-
48050	MOBILE DEVICE SERVICE	125	432	276	360	120	480	11
SUBTOTAL *****		2,452	2,952	955	900	120	1,020	65-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	1,650	2,850	1,575	0	0	0	100-
SUBTOTAL *****		1,650	2,850	1,575	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	644	900	400	800	0	800	11-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	90	0	90	80
SUBTOTAL *****		644	950	400	890	0	890	6-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	36,000	200	36,000	0	36,000	0
71101	PROFESSIONAL SERVICES	0	1,100	0	100	0	100	90-
SUBTOTAL *****		0	37,100	200	36,100	0	36,100	3-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	15,434	16,004	16,004	14,765	0	14,765	7-
84010	RECEPTION/MEETINGS	0	75	75	75	0	75	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	500	0	500	0
84400	PUBLIC NOTICES	-11	650	200	0	0	0	100-
85710	TRAVEL-OTHER	0	0	0	2,710	0	2,710	0
SUBTOTAL *****		15,423	16,729	16,279	18,050	0	18,050	8
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	899	4,075	2,679	0	0	0	100-
SUBTOTAL *****		899	4,075	2,679	0	0	0	100-
TOTAL EXPENDITURES *****		418,065	474,455	374,675	392,271	650	396,497	16-

## 1711 GF RM ADMINISTRATION

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	0	4,990	0	4,990	0
	SUBTOTAL *****	0	0	0	4,990	0	4,990	0
	TOTAL REVENUES *****	0	0	0	4,990	0	4,990	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	84,453	0	89,081	0
10110	OVERTIME	0	0	0	938	0	938	0
10111	OVERTIME 1.0	0	0	0	0	0	98	0
10200	FICA	0	0	0	6,532	0	6,893	0
10300	HEALTH INSURANCE	0	0	0	5,681	0	5,681	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,356	0	1,356	0
10325	DISABILITY INSURANCE	0	0	0	304	0	306	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	2,494	0	2,494	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	162	0	162	0
10350	LIFE INSURANCE	0	0	0	81	0	81	0
10375	DENTAL INSURANCE	0	0	0	474	0	474	0
10400	WORKERS COMP	0	0	0	136	0	143	0
10500	401(A) MATCH PLAN	0	0	0	587	0	587	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	436	0	441	0
	SUBTOTAL *****	0	0	0	103,634	0	108,735	0

# Resource Management

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	113	0	113	0
23000	OFFICE SUPPLIES	0	0	0	940	0	940	0
23001	PRINTED MATERIALS	0	0	0	188	0	188	0
23031	CUSTODIAL SUPPLIES	0	0	0	112	0	112	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	13	0	13	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	4,710	4,710	0
SUBTOTAL *****		0	0	0	1,366	4,710	6,076	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	33	0	33	0
37200	REGISTRATION	0	0	0	88	0	88	0
37220	TRAVEL: TRAINING RELATED	0	0	0	188	0	188	0
SUBTOTAL *****		0	0	0	309	0	309	0
UTILITIES								
48000	TELEPHONES	0	0	0	528	0	528	0
SUBTOTAL *****		0	0	0	528	0	528	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	339	0	339	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	112	0	112	0
SUBTOTAL *****		0	0	0	451	0	451	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	0	0	13	0	13	0
SUBTOTAL *****		0	0	0	13	0	13	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	32,008	0	32,008	0
85710	TRAVEL-OTHER	0	0	0	150	0	150	0
SUBTOTAL *****		0	0	0	32,158	0	32,158	0
TOTAL EXPENDITURES *****		0	0	0	138,459	4,710	148,270	0

## 1720 GF RM BUILDING INSPECTION

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2019	2020		2021	2021	2021	FROM
		BUDGET	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	384,497	366,396	585,784	300,000	0	300,000	18-
	SUBTOTAL *****	384,497	366,396	585,784	300,000	0	300,000	18-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	15	10	28	10	0	10	0
3544	PLAN REVIEW FEE	0	0	0	10,008	0	10,008	0
3569	OTHER FEES	14,954	12,000	13,550	0	0	0	100-
	SUBTOTAL *****	14,969	12,010	13,578	10,018	0	10,018	17-
MISCELLANEOUS								
3892	OVERAGE	0	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	25	0	0	0	0	0	0
	SUBTOTAL *****	25	0	0	0	0	0	0
TOTAL REVENUES *****		399,491	378,406	599,362	310,018	0	310,018	18-

# Resource Management

<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	318,519	321,271	329,379	278,512	0	281,632	12-
10110	OVERTIME	12,278	16,813	11,514	12,354	0	12,354	26-
10111	OVERTIME 1.0	0	0	0	0	0	1,222	0
10200	FICA	24,406	25,863	25,421	22,251	0	22,584	12-
10300	HEALTH INSURANCE	33,390	33,390	33,294	31,872	0	31,872	4-
10310	COUNTY HSA CONTRIBUTION	4,920	4,920	5,158	4,800	0	4,800	2-
10325	DISABILITY INSURANCE	1,116	1,156	1,202	1,002	0	1,018	11-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,498	4,498	5,314	4,630	0	4,630	2
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	312	257	0	257	0
10350	LIFE INSURANCE	460	463	502	432	0	432	6-
10375	DENTAL INSURANCE	2,705	2,704	2,711	2,520	0	2,520	6-
10400	WORKERS COMP	10,137	13,238	13,109	7,936	0	8,090	38-
10500	401(A) MATCH PLAN	3,534	3,348	3,536	3,120	0	3,120	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	3,560	3,493	3,669	3,439	0	3,501	0
SUBTOTAL *****		419,781	431,414	435,121	373,125	0	378,032	12-
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,338	188	1,122	50	0	50	73-
23000	OFFICE SUPPLIES	459	1,045	567	630	0	630	39-
23001	PRINTED MATERIALS	174	285	314	198	0	198	30-
23039	FIELD SUPPLIES	0	0	0	610	0	610	0
23050	OTHER SUPPLIES	247	540	560	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	474	800	25	800	0	800	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	6	0	0	0	0
SUBTOTAL *****		3,692	2,858	2,594	2,288	0	2,288	20-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	655	610	575	640	0	640	4
37200	REGISTRATION	0	150	0	1,250	0	1,250	733
37220	TRAVEL: TRAINING RELATED	0	175	0	1,535	0	1,535	777
37230	MEALS & LODGING-TRAINING	648	1,340	0	0	0	0	100-
37240	REGISTRATION/TUITION	450	1,100	0	0	0	0	100-
SUBTOTAL *****		1,753	3,375	575	3,425	0	3,425	1
<b>UTILITIES</b>								
48000	TELEPHONES	2,335	2,520	403	648	0	648	74-
48050	MOBILE DEVICE SERVICE	2,838	3,372	2,778	4,296	0	4,296	27
SUBTOTAL *****		5,173	5,892	3,181	4,944	0	4,944	16-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	10,661	10,248	7,474	10,500	0	10,500	2
59010	FUEL SURCHARGE - REIMB TO R&B	512	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,092	2,140	2,520	2,640	0	2,640	23
59105	TIRES	1,334	1,350	1,404	1,572	0	1,572	16
59110	MECHANICS CHARGE - REIMB R&B	1,231	0	0	0	0	0	0
59200	LOCAL MILEAGE	0	30	0	0	0	0	100-
SUBTOTAL *****		17,830	13,768	11,398	14,712	0	14,712	7
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	197	280	147	200	0	200	28-
60200	EQUIP REPAIRS/MAINTENANCE	13	25	0	25	0	25	0
SUBTOTAL *****		210	305	147	225	0	225	26-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	1,056	1,066	1,113	0	0	0	100-
71000	NOTARY BONDS	0	0	0	50	0	50	0
71100	OUTSOURCED SERVICES	50,731	15,000	7,500	0	0	0	100-
SUBTOTAL *****		51,787	16,066	8,613	50	0	50	100-
<b>OTHER</b>								
83810	INTERFUND SERVICES USED	0	1,940	2,365	2,120	0	2,120	9
83815	FACILITIES INTERNAL SERVC CHRG	15,434	16,004	16,004	14,765	0	14,765	7-
84400	PUBLIC NOTICES	0	200	250	0	0	0	100-
85710	TRAVEL-OTHER	0	0	0	30	0	30	0
86896	SHORTAGE	1	0	0	0	0	0	0
SUBTOTAL *****		15,435	18,144	18,619	16,915	0	16,915	7-
<b>FIXED ASSET ADDITIONS</b>								
92300	REPLCMENT MACH & EQUIP	0	4,075	2,679	0	0	0	100-
SUBTOTAL *****		0	4,075	2,679	0	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>515,661</b>	<b>495,897</b>	<b>482,927</b>	<b>415,684</b>	<b>0</b>	<b>420,591</b>	<b>15-</b>

# Resource Management

## 1725 GF RM STORMWATER PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3320	PERMITS	368	300	200	300	0	300	0
3322	LAND DISTURBANCE PERMIT	1,350	1,875	1,800	1,875	0	1,875	0
	SUBTOTAL *****	1,718	2,175	2,000	2,175	0	2,175	0
<b>CHARGES FOR SERVICES</b>								
3519	TRAINING COST REIMBRSMT	400	460	0	200	0	200	56-
3525	REIMB. SPECIAL PROJECTS	21,256	94,480	43,421	51,362	0	51,362	45-
	SUBTOTAL *****	21,656	94,940	43,421	51,562	0	51,562	46-
	<b>TOTAL REVENUES *****</b>	<b>23,374</b>	<b>97,115</b>	<b>45,421</b>	<b>53,737</b>	<b>0</b>	<b>53,737</b>	<b>45-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	76,724	78,239	78,735	98,629	0	103,430	32
10110	OVERTIME	576	665	325	206	0	206	69-
10111	OVERTIME 1.0	0	0	0	0	0	97	0
10120	HOLIDAY WORKED	54	0	0	56	0	56	0
10200	FICA	5,008	6,036	5,487	7,565	0	7,941	31
10300	HEALTH INSURANCE	7,326	7,326	7,326	9,482	0	9,481	29
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	298	281	376	355	0	373	32
10330	CNTY PD DEPENDENT PREM-HEALTH	824	824	824	848	0	848	2
10331	CNTY PD DEPENDENT PREM-DENTAL	55	55	55	55	0	55	0
10350	LIFE INSURANCE	117	108	108	131	0	131	21
10375	DENTAL INSURANCE	630	630	630	768	0	768	21
10400	WORKERS COMP	2,368	2,997	3,015	3,172	0	3,330	11
10500	401(A) MATCH PLAN	1,013	780	1,013	951	0	950	21
10510	CERF-EMPLOYER PD CONTRIBUTION	1,547	1,564	1,576	1,972	0	2,068	32
10600	UNEMPLOYMENT BENEFITS	640	0	0	0	0	0	0
	SUBTOTAL *****	98,980	101,305	101,270	125,990	0	131,534	30
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	99	346	151	546	0	546	57
22010	SHIPPING CHARGES	0	200	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	21	58	21	35	0	35	39-
23000	OFFICE SUPPLIES	221	748	222	470	0	470	37-
23001	PRINTED MATERIALS	59	1,170	88	1,027	0	1,027	12-
23014	HDWR INSTALLATION SUPPLIES	28	65	65	0	0	0	100-
23039	FIELD SUPPLIES	0	0	0	750	0	750	0
23050	OTHER SUPPLIES	1,493	3,125	1,572	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	875	0	875	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	200	200	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	308	400	430	600	0	600	50
23855	UNTAGGED FURNITURE/FIXTURES	244	160	163	0	0	0	100-
	SUBTOTAL *****	2,473	6,472	2,912	4,303	0	4,303	34-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	248	308	859	888	0	888	188
37200	REGISTRATION	0	0	0	1,398	0	1,398	0
37210	TRAINING/SCHOOLS	710	1,153	358	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	477	530	0	1,880	0	1,880	254
37230	MEALS & LODGING-TRAINING	731	1,350	0	0	0	0	100-
37240	REGISTRATION/TUITION	627	575	448	0	0	0	100-
	SUBTOTAL *****	2,793	3,916	1,665	4,166	0	4,166	6
<b>UTILITIES</b>								
48000	TELEPHONES	354	396	73	168	0	168	57-
48050	MOBILE DEVICE SERVICE	382	577	608	497	0	497	13-
	SUBTOTAL *****	736	973	681	665	0	665	32-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	248	276	108	240	0	240	13-
59010	FUEL SURCHARGE - REIMB TO R&B	12	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	111	296	224	296	0	296	0
59105	TIRES	0	333	0	389	0	389	16
59110	MECHANICS CHARGE - REIMB R&B	20	0	0	0	0	0	0
59200	LOCAL MILEAGE	14	10	0	0	0	0	100-
	SUBTOTAL *****	405	915	332	925	0	925	1

# Resource Management

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	228	414	249	120	0	120	71-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	1,262	0	1,262	0
60200	EQUIP REPAIRS/MAINTENANCE	38	475	301	700	0	700	47
SUBTOTAL *****		266	889	550	2,082	0	2,082	134
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	429	431	376	257	0	257	40-
70100	SOFTWARE SUBSCRIPTIONS	613	2,353	3,270	1,537	0	1,537	34-
71100	OUTSOURCED SERVICES	100,348	83,588	6,545	83,784	2,000	85,784	2
71101	PROFESSIONAL SERVICES	25	300	0	375	0	375	25
71501	PARKING	723	0	0	0	0	0	0
71700	EQUIPMENT RENTALS	0	75	0	75	0	75	0
SUBTOTAL *****		102,138	86,747	10,191	86,028	2,000	88,028	1
OTHER								
83100	AWARDS	117	75	0	75	0	75	0
83810	INTERFUND SERVICES USED	0	97	85	96	0	96	1-
83815	FACILITIES INTERNAL SERVC CHRG	0	750	755	774	0	774	3
84010	RECEPTION/MEETINGS	631	2,320	193	2,000	0	2,000	13-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	275	0	275	266
84400	PUBLIC NOTICES	0	200	0	0	0	0	100-
85710	TRAVEL-OTHER	0	0	0	15	0	15	0
86300	TESTING	0	6,780	0	4,280	0	4,280	36-
SUBTOTAL *****		748	10,297	1,033	7,515	0	7,515	27-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	2,212	2,270	0	0	0	100-
91301	COMPUTER HARDWARE	0	500	500	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	2,038	1,340	0	0	0	100-
92301	REPLC COMPUTER HDWR	1,173	0	0	0	0	0	0
SUBTOTAL *****		1,173	4,750	4,110	0	0	0	100-
TOTAL EXPENDITURES *****		209,712	216,264	122,744	231,674	2,000	239,218	11

## 2045 R&B RM ROAD INSPECTION

204 ROAD & BRIDGE FUND

204	ROAD & BRIDGE FUND							%CHG FROM
		2019	2020		2021	2021	2021	
		BUDGET	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	8,130	7,200	9,180	6,000	0	6,000	16-
3326	RIGHT-OF-WAY PERMIT	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	8,130	7,200	9,180	8,000	0	8,000	11
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	4,585	75,000	71,415	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,500	0	0	0	0	0	0
	SUBTOTAL *****	6,085	75,000	71,415	0	0	0	100-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	70	5	53	5	0	5	0
3569	OTHER FEES	0	0	839	0	0	0	0
	SUBTOTAL *****	70	5	892	5	0	5	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	321	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	5	0	0	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	8,026	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	79	0	0	0	0	0	0
	SUBTOTAL *****	8,431	0	0	0	0	0	0
	TOTAL REVENUES *****	22,716	82,205	81,487	8,005	0	8,005	90-

# Resource Management

<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	715,969	721,826	709,716	198,889	0	200,449	72-
10110	OVERTIME	14,374	15,635	6,986	9,333	0	9,333	40-
10111	OVERTIME 1.0	0	0	0	0	0	945	0
10120	HOLIDAY WORKED	271	562	52	544	0	544	3-
10200	FICA	53,464	56,458	53,215	15,970	0	16,162	71-
10300	HEALTH INSURANCE	60,428	60,428	55,101	23,520	0	23,520	61-
10310	COUNTY HSA CONTRIBUTION	4,560	4,560	4,791	0	0	0	100-
10325	DISABILITY INSURANCE	2,526	2,598	2,586	716	0	725	72-
10330	CNTY PD DEPENDENT PREM-HEALTH	11,194	11,193	10,863	2,646	0	2,646	76-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,473	1,435	1,102	147	0	147	89-
10350	LIFE INSURANCE	867	873	858	288	0	288	67-
10375	DENTAL INSURANCE	5,095	5,094	4,716	1,680	0	1,680	67-
10400	WORKERS COMP	26,565	32,918	33,709	6,701	0	6,801	79-
10500	401(A) MATCH PLAN	7,751	6,307	7,260	2,080	0	2,080	67-
10510	CERF-EMPLOYER PD CONTRIBUTION	11,906	11,814	11,197	2,898	0	2,929	75-
SUBTOTAL *****		916,443	931,701	902,152	265,412	0	268,249	71-
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	1,002	1,080	581	120	0	120	88-
22010	SHIPPING CHARGES	16	15	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	128	75	124	0	0	0	100-
23000	OFFICE SUPPLIES	679	795	464	60	0	60	92-
23001	PRINTED MATERIALS	129	700	183	66	0	66	90-
23014	HDWR INSTALLATION SUPPLIES	767	500	500	0	0	0	100-
23039	FIELD SUPPLIES	0	0	0	950	0	950	0
23050	OTHER SUPPLIES	2,336	2,400	1,001	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	3,937	1,400	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	2,203	1,800	48	1,300	0	1,300	27-
23855	UNTAGGED FURNITURE/FIXTURES	1,969	0	221	0	0	0	0
SUBTOTAL *****		9,229	11,302	4,522	2,496	0	2,496	78-
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	2,323	2,365	2,295	240	0	240	89-
37200	REGISTRATION	0	0	0	430	0	430	0
37210	TRAINING/SCHOOLS	1,104	2,330	629	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	974	2,025	114	396	0	396	80-
37230	MEALS & LODGING-TRAINING	3,547	10,496	358	0	0	0	100-
37240	REGISTRATION/TUITON	2,670	3,560	250	0	0	0	100-
SUBTOTAL *****		10,618	20,776	3,646	1,066	0	1,066	95-
<b>UTILITIES</b>								
48000	TELEPHONES	2,552	3,000	907	432	0	432	85-
48050	MOBILE DEVICE SERVICE	3,934	4,380	3,692	3,984	0	3,984	9-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	316	360	335	0	0	0	100-
48200	ELECTRICITY	2,937	2,940	2,590	0	0	0	100-
SUBTOTAL *****		9,739	10,680	7,524	4,416	0	4,416	59-
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	9,017	8,724	5,548	7,320	0	7,320	16-
59025	VEHICLE TITLE/LICENSE/PLATES	24	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,969	3,350	2,638	2,640	0	2,640	21-
59105	TIRES	1,807	1,880	1,400	1,020	0	1,020	45-
59200	LOCAL MILEAGE	0	50	0	0	0	0	100-
SUBTOTAL *****		13,817	14,004	9,586	10,980	0	10,980	22-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	676	2,184	535	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	563	250	0	200	0	200	20-
SUBTOTAL *****		1,239	2,434	535	200	0	200	92-
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	6,289	6,876	6,902	127	0	127	98-
70100	SOFTWARE SUBSCRIPTIONS	25,336	26,953	26,619	23,507	0	23,507	12-
71100	OUTSOURCED SERVICES	0	52,463	16,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	35,000	0	0	0	0	0	0
71102	ENGINEERING SERVICES	60,000	0	0	0	0	0	0
71118	EASEMENT ACQUISITION COSTS	0	20,000	0	0	0	0	100-
71501	PARKING	6,867	0	0	0	0	0	0
SUBTOTAL *****		133,492	106,292	49,521	23,634	0	23,634	78-

# Resource Management

<b>OTHER</b>							
83815	FACILITIES INTERNAL SERVC CHRG	50,126	56,902	56,971	50,337	0	50,337 11-
84010	RECEPTION/MEETINGS	27	75	0	75	0	75 0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	275	0	0	0	0 100-
84400	PUBLIC NOTICES	219	100	0	0	0	0 100-
85710	TRAVEL-OTHER	0	0	0	20	0	20 0
86800	EMERGENCY	0	100,000	0	0	0	0 100-
SUBTOTAL *****		50,372	157,352	56,971	50,432	0	50,432 68-
<b>FIXED ASSET ADDITIONS</b>							
92300	REPLCMENT MACH & EQUIP	0	4,075	2,679	0	0	0 100-
92301	REPLC COMPUTER HDWR	22,194	5,000	3,709	0	0	0 100-
92400	REPLCMENT AUTO/TRUCKS	28,246	0	0	0	0	0 0
SUBTOTAL *****		50,440	9,075	6,388	0	0	0 100-
<b>TOTAL EXPENDITURES *****</b>		<b>1,195,389</b>	<b>1,263,616</b>	<b>1,040,845</b>	<b>358,636</b>	<b>0</b>	<b>361,473 71-</b>

## 2046 R&B RM STORMWATER PLANNING

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM
		2019	2020		2021	2021	2021	PY
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2020 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	368	300	200	300	0	300	0
3322	LAND DISTURBANCE PERMIT	1,350	1,875	1,800	1,875	0	1,875	0
	SUBTOTAL *****	1,718	2,175	2,000	2,175	0	2,175	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	400	460	0	200	0	200	56-
	SUBTOTAL *****	400	460	0	200	0	200	57-
TOTAL REVENUES *****		2,118	2,635	2,000	2,375	0	2,375	10-
PERSONAL SERVICES								
10100	SALARIES & WAGES	76,724	77,149	78,735	98,629	0	103,430	34
10110	OVERTIME	576	665	325	206	0	206	69-
10111	OVERTIME 1.0	0	0	0	0	0	97	0
10120	HOLIDAY WORKED	54	0	0	56	0	56	0
10200	FICA	5,918	5,952	6,014	7,565	0	7,941	33
10300	HEALTH INSURANCE	7,326	7,326	7,326	9,482	0	9,481	29
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	252	277	277	355	0	373	34
10330	CNTY PD DEPENDENT PREM-HEALTH	824	824	824	848	0	848	2
10331	CNTY PD DEPENDENT PREM-DENTAL	55	55	55	55	0	55	0
10350	LIFE INSURANCE	99	108	108	131	0	131	21
10375	DENTAL INSURANCE	630	630	630	768	0	768	21
10400	WORKERS COMP	2,368	2,940	3,015	3,172	0	3,330	13
10500	401(A) MATCH PLAN	938	780	780	951	0	950	21
10510	CERF-EMPLOYER PD CONTRIBUTION	1,547	1,543	1,576	1,972	0	2,068	34
10600	UNEMPLOYMENT BENEFITS	640	0	0	0	0	0	0
	SUBTOTAL *****	99,751	100,049	101,465	125,990	0	131,534	31
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	99	346	151	546	0	546	57
22010	SHIPPING CHARGES	0	200	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	21	58	21	35	0	35	39-
23000	OFFICE SUPPLIES	240	748	224	470	0	470	37-
23001	PRINTED MATERIALS	55	720	88	577	0	577	19-
23014	HDWR INSTALLATION SUPPLIES	28	65	65	0	0	0	100-
23039	FIELD SUPPLIES	0	0	0	750	0	750	0
23050	OTHER SUPPLIES	1,477	3,125	1,572	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	875	0	875	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	200	200	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	308	400	430	600	0	600	50
23855	UNTAGGED FURNITURE/FIXTURES	244	160	163	0	0	0	100-
	SUBTOTAL *****	2,472	6,022	2,914	3,853	0	3,853	36-



# Resource Management

<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	248	308	859	763	0	763 147
37200	REGISTRATION	0	0	0	1,398	0	1,398 0
37210	TRAINING/SCHOOLS	710	1,153	358	0	0	0 100-
37220	TRAVEL: TRAINING RELATED	477	530	0	1,880	0	1,880 254
37230	MEALS & LODGING-TRAINING	731	1,350	0	0	0	0 100-
37240	REGISTRATION/TUITION	627	575	448	0	0	0 100-
SUBTOTAL *****		2,793	3,916	1,665	4,041	0	4,041 3
<b>UTILITIES</b>							
48000	TELEPHONES	353	396	73	168	0	168 57-
48050	MOBILE DEVICE SERVICE	382	577	608	497	0	497 13-
SUBTOTAL *****		735	973	681	665	0	665 32-
<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	248	276	108	240	0	240 13-
59100	VEHICLE REPAIRS/MAINTENANCE	111	296	224	296	0	296 0
59105	TIRES	0	333	0	389	0	389 16
59200	LOCAL MILEAGE	14	10	0	0	0	0 100-
SUBTOTAL *****		373	915	332	925	0	925 1
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	264	414	249	120	0	120 71-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	1,262	0	1,262 0
60200	EQUIP REPAIRS/MAINTENANCE	38	475	301	700	0	700 47
SUBTOTAL *****		302	889	550	2,082	0	2,082 134
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	460	431	376	257	0	257 40-
70100	SOFTWARE SUBSCRIPTIONS	613	2,353	3,270	1,537	0	1,537 34-
71100	OUTSOURCED SERVICES	0	0	0	0	2,000	2,000 0
71101	PROFESSIONAL SERVICES	25	300	0	375	0	375 25
71501	PARKING	723	0	0	0	0	0 0
71700	EQUIPMENT RENTALS	0	75	0	75	0	75 0
SUBTOTAL *****		1,821	3,159	3,646	2,244	2,000	4,244 34
<b>OTHER</b>							
83100	AWARDS	117	75	0	75	0	75 0
83170	FEEES-PERMIT/LICENS/INSP/CERTIF	600	1,000	600	800	0	800 20-
83815	FACILITIES INTERNAL SRVC CHRG	0	750	755	1,161	0	1,161 54
84010	RECEPTION/MEETINGS	631	1,320	193	1,000	0	1,000 24-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	275	0	275 266
84400	PUBLIC NOTICES	0	200	0	0	0	0 100-
85710	TRAVEL-OTHER	0	0	0	15	0	15 0
86300	TESTING	0	6,780	0	4,280	0	4,280 36-
SUBTOTAL *****		1,348	10,200	1,548	7,606	0	7,606 25-
<b>FIXED ASSET ADDITIONS</b>							
91300	MACHINERY & EQUIPMENT	0	2,212	2,270	0	0	0 100-
91301	COMPUTER HARDWARE	0	500	500	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	0	2,038	1,340	0	0	0 100-
92301	REPLC COMPUTER HDWR	1,173	0	0	0	0	0 0
SUBTOTAL *****		1,173	4,750	4,110	0	0	0 100-
<b>TOTAL EXPENDITURES *****</b>		<b>110,768</b>	<b>130,873</b>	<b>116,911</b>	<b>147,406</b>	<b>2,000</b>	<b>154,950 18</b>

# Resource Management

## 2081 R&B RM ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	58,630	0	58,890	0
10110	OVERTIME	0	0	0	938	0	938	0
10111	OVERTIME 1.0	0	0	0	0	0	98	0
10200	FICA	0	0	0	4,556	0	4,583	0
10300	HEALTH INSURANCE	0	0	0	4,374	0	4,374	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,044	0	1,044	0
10325	DISABILITY INSURANCE	0	0	0	211	0	213	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	1,465	0	1,465	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	95	0	95	0
10350	LIFE INSURANCE	0	0	0	62	0	62	0
10375	DENTAL INSURANCE	0	0	0	365	0	365	0
10400	WORKERS COMP	0	0	0	95	0	96	0
10500	401(A) MATCH PLAN	0	0	0	452	0	452	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	436	0	441	0
SUBTOTAL *****		0	0	0	72,723	0	73,116	0
<b>MATERIALS &amp; SUPPLIES</b>								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	68	0	68	0
23000	OFFICE SUPPLIES	0	0	0	520	0	520	0
23001	PRINTED MATERIALS	0	0	0	113	0	113	0
23031	CUSTODIAL SUPPLIES	0	0	0	62	0	62	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	13	0	13	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	2,355	2,355	0
SUBTOTAL *****		0	0	0	776	2,355	3,131	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	33	0	33	0
37200	REGISTRATION	0	0	0	88	0	88	0
37220	TRAVEL: TRAINING RELATED	0	0	0	188	0	188	0
SUBTOTAL *****		0	0	0	309	0	309	0
<b>UTILITIES</b>								
48000	TELEPHONES	0	0	0	492	0	492	0
SUBTOTAL *****		0	0	0	492	0	492	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	0	0	0	1,042	0	1,042	0
60051	IT EQUIP SERVICE CONTRACT	0	0	0	35	0	35	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	62	0	62	0
SUBTOTAL *****		0	0	0	1,139	0	1,139	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	143	0	143	0
71000	NOTARY BONDS	0	0	0	13	0	13	0
SUBTOTAL *****		0	0	0	156	0	156	0
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	50,184	0	50,184	0
86800	EMERGENCY	0	0	0	100,000	0	100,000	0
SUBTOTAL *****		0	0	0	150,184	0	150,184	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>225,779</b>	<b>2,355</b>	<b>228,527</b>	<b>0</b>

## 2082 R&B RM ENGINEERING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	0	0	585,000	0	585,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	0	3,000	0	3,000	0
SUBTOTAL *****		0	0	0	588,000	0	588,000	0
<b>TOTAL REVENUES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>588,000</b>	<b>0</b>	<b>588,000</b>	<b>0</b>

# Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	407,226	0	414,235	0
10200	FICA	0	0	0	31,152	0	31,687	0
10300	HEALTH INSURANCE	0	0	0	28,843	0	28,845	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	3,600	0	3,600	0
10325	DISABILITY INSURANCE	0	0	0	1,466	0	1,492	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	9,538	0	9,538	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	920	0	920	0
10350	LIFE INSURANCE	0	0	0	456	0	457	0
10375	DENTAL INSURANCE	0	0	0	2,662	0	2,662	0
10400	WORKERS COMP	0	0	0	11,529	0	11,753	0
10500	401(A) MATCH PLAN	0	0	0	3,296	0	3,296	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	7,406	0	7,546	0
SUBTOTAL *****		0	0	0	508,094	0	516,031	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	975	0	975	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	75	0	75	0
23000	OFFICE SUPPLIES	0	0	0	120	0	120	0
23001	PRINTED MATERIALS	0	0	0	566	0	566	0
23039	FIELD SUPPLIES	0	0	0	1,000	0	1,000	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	600	600	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	1,625	0	1,625	0
SUBTOTAL *****		0	0	0	4,361	600	4,961	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	2,405	0	2,405	0
37200	REGISTRATION	0	0	0	4,400	0	4,400	0
37220	TRAVEL: TRAINING RELATED	0	0	0	5,942	0	5,942	0
SUBTOTAL *****		0	0	0	12,747	0	12,747	0
UTILITIES								
48000	TELEPHONES	0	0	0	756	0	756	0
48050	MOBILE DEVICE SERVICE	0	0	0	1,800	0	1,800	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	360	0	360	0
48200	ELECTRICITY	0	0	0	2,640	0	2,640	0
SUBTOTAL *****		0	0	0	5,556	0	5,556	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	1,476	0	1,476	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	1,200	0	1,200	0
59105	TIRES	0	0	0	100	0	100	0
SUBTOTAL *****		0	0	0	2,776	0	2,776	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	0	0	0	344	0	344	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	200	0	200	0
SUBTOTAL *****		0	0	0	544	0	544	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	6,063	0	6,063	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	25,426	0	25,426	0
71000	NOTARY BONDS	0	0	0	25	0	25	0
71201	CONSTRUCTION COSTS	0	0	0	550,000	0	550,000	0
SUBTOTAL *****		0	0	0	581,514	0	581,514	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	2,709	0	2,709	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	375	0	375	0
85710	TRAVEL-OTHER	0	0	0	30	0	30	0
SUBTOTAL *****		0	0	0	3,114	0	3,114	0
TOTAL EXPENDITURES *****		0	0	0	1,118,706	600	1,127,243	0

# Resource Management

## 2142 RM GRANTS (STRMWTR GRANT FND)

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	10,421	125,176	125,176	0	0	0	100-
	SUBTOTAL *****	10,421	125,176	125,176	0	0	0	100-
	<b>TOTAL REVENUES *****</b>	<b>10,421</b>	<b>125,176</b>	<b>125,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	732	0	0	0	0	0	0
22010	SHIPPING CHARGES	383	0	0	0	0	0	0
23001	PRINTED MATERIALS	938	2,800	2,800	0	0	0	100-
23050	OTHER SUPPLIES	0	3,227	3,200	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	27	0	0	0	0
	SUBTOTAL *****	2,053	6,027	6,027	0	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	72	0	10	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	400	390	0	0	0	100-
	SUBTOTAL *****	72	400	400	0	0	0	100-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	0	7,211	7,211	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	73,084	73,084	0	0	0	100-
71202	CONTRACTOR COSTS	3,222	31,578	31,484	0	0	0	100-
71700	EQUIPMENT RENTALS	0	0	94	0	0	0	0
	SUBTOTAL *****	3,222	111,873	111,873	0	0	0	100-
<b>OTHER</b>								
84010	RECEPTION/MEETINGS	395	1,500	1,500	0	0	0	100-
86300	TESTING	4,576	4,729	4,729	0	0	0	100-
	SUBTOTAL *****	4,971	6,229	6,229	0	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>10,318</b>	<b>124,529</b>	<b>124,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>

## 2170 RM GANS RD NETWORK DEVAGMT

217 ROAD DEVELOPMENT AGREEMENTS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>CHARGES FOR SERVICES</b>								
3598	DEVELOPMENT IMPACT FEES	0	0	40,000	0	0	0	0
	SUBTOTAL *****	0	0	40,000	0	0	0	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	0	0	20	25	0	25	0
3712	INT-LONG TERM INVEST	0	0	390	520	0	520	0
	SUBTOTAL *****	0	0	410	545	0	545	0
	<b>TOTAL REVENUES *****</b>	<b>0</b>	<b>0</b>	<b>40,410</b>	<b>545</b>	<b>0</b>	<b>545</b>	<b>0</b>

Decimal values have been truncated.

# Road and Bridge Maintenance Operations—Combined Budget Summary

## Description of Funding Sources

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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:

- Road Maintenance Operations (2040)
- Road 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*.
- Fleet Maintenance Operations (2042)
- Traffic/Sign (2043)
- R&B Administration (2044)
- R&B Facilities Maintenance & Custodial (2047)

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.

# Road and Bridge Maintenance Operations Summary

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.

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	R&B Road Maintenance	\$ 7,128,059	\$ 7,077,758	\$ 2,619,037	\$ 2,497,114	\$ 893,595	\$ 6,009,746
204	2041	R&B RM Road Infrastructure, Preservation & Rehabilitation	6,646,328	3,856,879	-	5,700,000	-	5,700,000
204	2042	R&B Fleet Maintenance Operations	-	-	616,476	985,795	41,000	1,643,271
204	2043	R&B Traffic/Sign	-	-	368,471	16,760	-	385,231
204	2044	R&B Administration	-	-	269,996	56,022	-	326,018
204	2047	R&B Facilities Maintenance/Grounds	-	-	-	273,820	-	273,820
<b>Total</b>			<b>\$ 13,774,387</b>	<b>\$ 10,934,637</b>	<b>\$ 3,873,980</b>	<b>\$ 9,529,511</b>	<b>\$ 934,595</b>	<b>\$ 14,338,086</b>

# Road and Bridge Maintenance Operations Summary

## Personnel Summary

Position Title	Full-time Equivalent Positions							Change
	2019	2020	Dept.	Dept.	Dept.	Dept.	2021	
			2040	2042	2043	2044	Total	
Director, Road Maintenance Operations	1.00	1.00	-	-	-	1.00	1.00	-
Office Administrator	1.00	1.00	-	-	-	1.00	1.00	-
Maintenance Superintendent	2.00	2.00	2.00	-	-	-	2.00	-
Fleet Operations Superintendent	1.00	1.00	-	1.00	-	-	1.00	-
Field Supervisor	2.00	2.00	2.00	-	-	-	2.00	-
Mechanic	3.00	4.00	-	4.00	-	-	4.00	-
Maintenance Worker IV	20.00	-	-	-	-	-	-	-
Maintenance Worker III	17.00	-	-	-	-	-	-	-
Maintenance Worker II	5.00	-	-	-	-	-	-	-
Senior Road Maintenance Worker	-	20.00	20.00	-	-	-	20.00	-
Road Maintenance Worker/Apprentice	-	22.00	22.00	-	-	-	22.00	-
Senior Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Field Services Technician	1.00	-	-	-	-	-	-	-
Administrative Coordinator	1.00	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	0.75	0.75	-	-	-	1.00	1.00	0.25
Subtotal	57.23	57.23	46.00	5.00	2.00	4.00	57.00	(0.23)
<b>Total FTEs</b>	<b>57.23</b>	<b>57.23</b>	<b>46.00</b>	<b>5.00</b>	<b>2.00</b>	<b>4.00</b>	<b>57.00</b>	<b>(0.23)</b>
Overtime	\$ 65,830	\$ 65,830	\$ 74,340	\$ 7,080	\$ 3,540	\$ 130	\$ 85,090	\$ 19,260
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	\$ -	\$ -	\$ 14,500	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Reassignment Pay	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -

# **Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation**

**Department Numbers 2040, 2041, 2042, 2043, 2044,  
2047**

## **Mission**

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The Road & Bridge Maintenance Operations Department is responsible for the upkeep and repair of 771 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**

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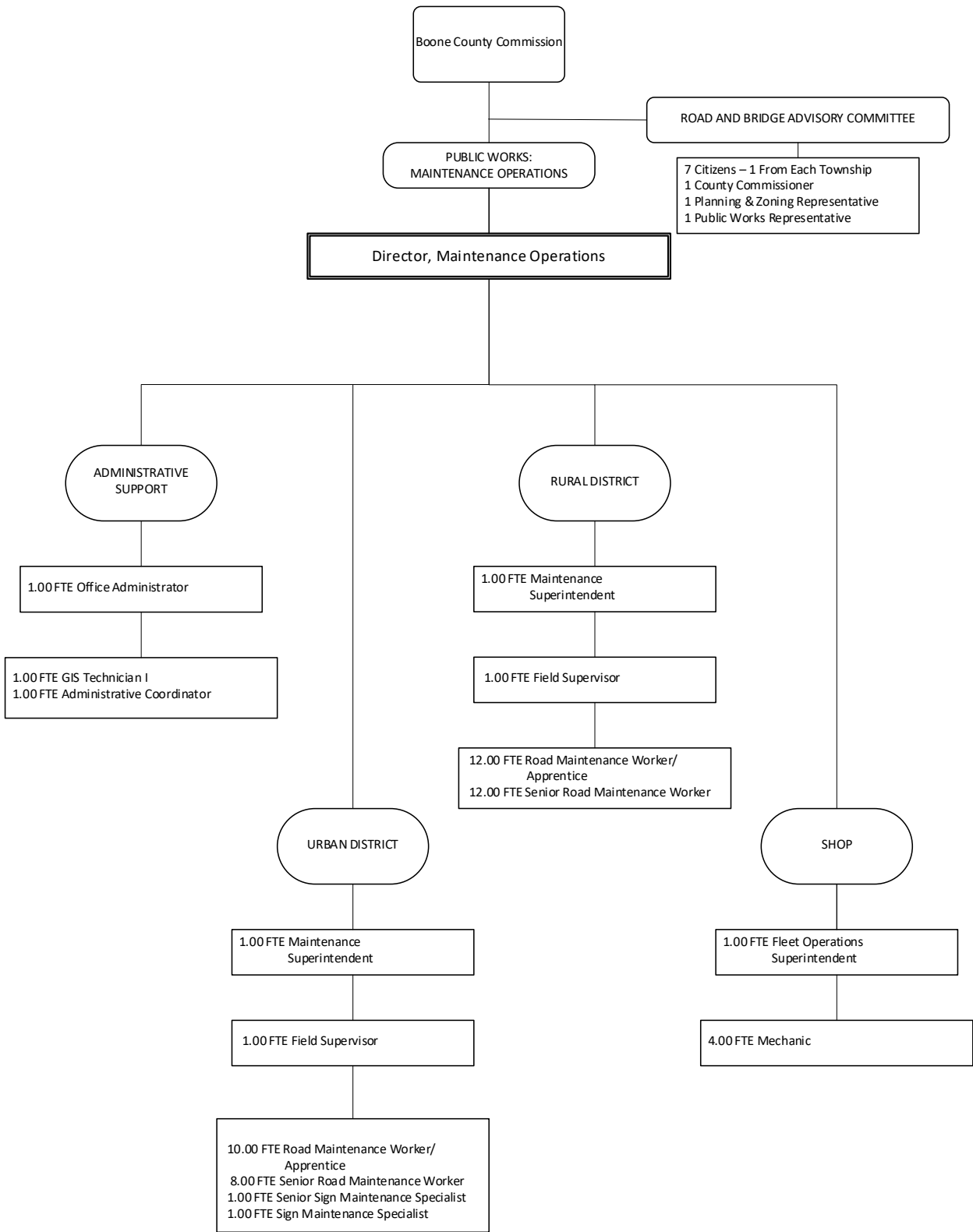
The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2021 include \$8.6 M for Maintenance Operations (which includes \$0.9 M for new and replacement equipment) and \$5.7 M for Infrastructure Preservation and Rehabilitation.

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 R&B ROAD MAINTENANCE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	23,631	26,370	22,833	33,751	0	33,751	27
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	145,604	0	0	0	0
	SUBTOTAL *****	23,631	26,370	168,437	33,751	0	33,751	28
<b>CHARGES FOR SERVICES</b>								
3525	REIMB. SPECIAL PROJECTS	0	0	38,989	0	0	0	0
3573	MECHANIC CHARGES	16,844	0	0	0	0	0	0
3585	FUEL SURCHARGE	10,867	0	0	0	0	0	0
	SUBTOTAL *****	27,711	0	38,989	0	0	0	0
<b>MISCELLANEOUS</b>								
3810	INTERFUND SERVICES PROVIDED	0	30,200	29,770	0	0	0	100-
3826	PRIOR YEAR COST REPAYMENT	11,819	11,850	13,255	12,900	0	12,900	8
3830	SALES	8,475	8,000	11,510	8,000	0	8,000	0
3835	SALE OF CAPITAL FIXED ASSET	112,091	165,750	100,000	0	100,500	100,500	39-
3836	SALE OF NON-CAPITAL ASSETS	1,164	5,775	5,775	2,000	0	2,000	65-
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	69	0	0	0	0
3890	MISCELLANEOUS	67	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	1,074	1,300	1,300	1,300	0	1,300	0
	SUBTOTAL *****	134,690	222,875	161,679	24,200	100,500	124,700	44-
<b>OTHER FINANCING SOURCES</b>								
3946	INS PROCEEDS-CAP ASSET RETIRED	7,806	0	0	0	0	0	0
	SUBTOTAL *****	7,806	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>193,838</b>	<b>249,245</b>	<b>369,105</b>	<b>57,951</b>	<b>100,500</b>	<b>158,451</b>	<b>36-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	2,324,304	2,483,406	2,464,353	1,885,878	0	1,905,617	23-
10110	OVERTIME	157,813	65,830	78,000	74,340	0	74,340	12
10115	SHIFT DIFFERENTIAL	0	0	300	0	0	300	0
10200	FICA	182,707	200,052	189,255	155,643	0	157,153	21-
10300	HEALTH INSURANCE	275,258	291,888	286,249	235,884	0	235,884	19-
10310	COUNTY HSA CONTRIBUTION	22,150	24,000	21,750	15,600	0	15,600	35-
10325	DISABILITY INSURANCE	8,282	8,832	8,820	6,731	0	6,802	22-
10330	CNTY PD DEPENDENT PREM-HEALTH	55,354	57,813	62,316	47,607	0	47,607	17-
10331	CNTY PD DEPENDENT PREM-DENTAL	4,837	4,968	4,948	3,644	0	3,644	26-
10350	LIFE INSURANCE	3,881	4,104	4,158	3,312	0	3,312	19-
10375	DENTAL INSURANCE	21,686	22,680	22,014	17,640	0	17,640	22-
10400	WORKERS COMP	121,472	133,058	154,800	86,672	0	87,512	34-
10500	401(A) MATCH PLAN	22,290	29,640	20,850	23,920	0	23,920	19-
10510	CERF-EMPLOYER PD CONTRIBUTION	31,912	32,019	34,265	29,861	0	30,256	5-
10600	UNEMPLOYMENT BENEFITS	45	0	721	0	0	0	0
10800	UNIFORM ALLOWANCE	9,775	10,450	10,225	0	0	9,450	9-
10900	MECHANIC TOOL ALLOWANCE	5,250	5,250	5,250	0	0	0	100-
	SUBTOTAL *****	3,247,016	3,373,990	3,368,274	2,586,732	0	2,619,037	22-

# Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

<b>MATERIALS &amp; SUPPLIES</b>							
22000	US POSTAL&OTHER SHIPPING SRVCS	348	500	500	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	300	298	301	600	0	101
23000	OFFICE SUPPLIES	941	1,200	1,200	0	0	100-
23001	PRINTED MATERIALS	0	500	500	0	0	100-
23014	HDWR INSTALLATION SUPPLIES	110	0	0	0	0	0
23031	CUSTODIAL SUPPLIES	2,461	2,000	2,750	0	0	100-
23036	SAFETY SUPPLIES & EQUIPMENT	11,836	11,090	11,090	10,715	0	3-
23037	SHOP SUPPLIES	5,397	3,000	3,250	0	0	100-
23050	OTHER SUPPLIES	2,073	3,700	3,000	0	0	100-
23300	UNIFORMS	1,808	1,950	1,950	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,600	125	0	1,480	7-
23850	UNTAGGED EQUIPMENT & TOOLS	31,483	35,790	30,000	9,140	0	74-
23855	UNTAGGED FURNITURE/FIXTURES	0	550	550	0	0	100-
23860	VEHICLE EQUIPMENT <\$1000	0	860	850	860	0	0
26000	PAVEMENT REPAIRS MATERIAL	218,296	277,471	277,400	277,471	0	0
26200	ROCK	1,306,731	1,045,334	1,045,000	1,045,334	42,592	0
26201	ROCK-VENDOR HAULED	48,063	72,150	70,000	92,350	6,681	28
26300	MATERIAL & CHEMICAL SUPP.	54,064	94,169	90,000	94,169	0	0
26301	SRFACE STABILIZATION MTRL	44,349	60,000	53,000	60,000	0	0
26302	ROAD SALT	283,524	200,000	121,000	200,000	0	0
26400	ROAD OIL	119,992	172,160	172,000	214,000	21,015	24
26420	CULVERTS	105,063	136,219	136,000	136,219	0	0
26500	HIGHWAY SAFETY SIGNS	4,531	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	14,498	15,000	15,000	0	0	100-
SUBTOTAL *****		2,255,868	2,135,541	2,035,466	2,140,858	71,768	0
<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	760	1,255	1,000	856	0	31-
37200	REGISTRATION	0	0	0	4,389	0	0
37210	TRAINING/SCHOOLS	9,341	11,738	4,000	0	0	100-
37220	TRAVEL: TRAINING RELATED	382	1,750	25	3,265	0	86
37230	MEALS & LODGING-TRAINING	4,184	7,240	1,200	0	0	100-
SUBTOTAL *****		14,667	21,983	6,225	8,510	0	61-
<b>UTILITIES</b>							
48000	TELEPHONES	1,003	2,044	1,500	0	0	100-
48002	DATA COMMUNICATIONS	37,121	43,201	43,000	6,696	0	84-
48050	MOBILE DEVICE SERVICE	10,556	11,520	11,500	720	0	93-
48100	NATURAL GAS	4,171	5,500	5,500	0	0	100-
48200	ELECTRICITY	22,174	27,408	21,000	0	0	100-
48300	WATER	3,528	3,696	3,600	250	0	93-
48400	SOLID WASTE	4,338	4,688	4,600	500	0	89-
48600	SEWER USE	552	552	552	0	0	100-
48700	LP GAS/BLDG GENERATOR FUEL	4,824	5,000	5,000	0	0	100-
SUBTOTAL *****		88,267	103,609	96,252	8,166	0	92-
<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	450,413	473,180	350,000	0	0	100-
59025	VEHICLE TITLE/LICENSE/PLATES	97	258	100	0	0	100-
59050	ENGINE FLUIDS	30,977	31,157	38,000	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	-947	2,600	2,600	0	0	100-
59105	TIRES	107,054	115,000	115,000	0	0	100-
59200	LOCAL MILEAGE	0	20	0	0	0	100-
59300	PARKING	120	0	120	0	0	0
SUBTOTAL *****		587,714	622,215	505,820	0	0	100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	2,172	3,009	3,009	0	0	100-
60100	BLDG REPAIRS/MAINTENANCE	14,086	10,500	7,000	0	0	100-
60125	CUSTODIAL/JANITORIAL SERV	15,781	16,360	16,360	0	0	100-
60150	PEST CONTROL	510	701	400	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	289,772	300,000	235,000	0	0	100-
60400	GROUND MAINTENANCE	0	250	0	0	0	100-
SUBTOTAL *****		322,321	330,820	261,769	0	0	100-

# Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	30,167	30,391	29,000	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	17,078	20,556	20,491	0	0	100-
71000	NOTARY BONDS	500	510	500	0	0	100-
71100	OUTSOURCED SERVICES	24,806	155,363	20,000	178,000	0	14
71118	EASEMENT ACQUISITION COSTS	0	0	54	0	0	0
71501	PARKING	0	120	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	0	200	150	100	0	50-
71700	EQUIPMENT RENTALS	4,200	7,500	2,500	7,500	0	0
SUBTOTAL *****		76,751	214,640	72,695	185,600	0	14-
<b>OTHER</b>							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	500	200	200	0	0	100-
83200	FEES & COMMISSIONS	4,204	11,850	7,500	0	0	100-
83815	FACILITIES INTERNAL SERVC CHRG	0	1,500	1,500	0	0	100-
83919	OTO: TO CAPITAL PROJECT FUND	3,500,000	0	0	0	0	0
84010	RECEPTION/MEETINGS	0	100	0	0	0	100-
86300	TESTING	1,058	2,500	2,500	2,500	0	0
86800	EMERGENCY	0	150,000	0	150,000	0	0
86910	PY ENCUMBRANCES NOT USED	-9,323	0	-96,524	0	0	0
SUBTOTAL *****		3,496,439	166,150	-84,824	152,500	0	8-
<b>FIXED ASSET ADDITIONS</b>							
91300	MACHINERY & EQUIPMENT	27,713	184,250	129,795	0	80,095	56-
91301	COMPUTER HARDWARE	3,512	0	0	0	0	0
91302	COMPUTER SOFTWARE	5,788	0	0	0	0	0
92000	REPLCMNT OFFICE EQUIP	0	7,900	7,803	0	0	100-
92300	REPLCMNT MACH & EQUIP	466,468	658,300	640,000	0	515,500	19-
92301	REPLC COMPUTER HDWR	3,248	1,350	5,063	0	0	100-
92400	REPLCMNT AUTO/TRUCKS	32,291	148,700	33,420	0	283,000	90
SUBTOTAL *****		539,020	1,000,500	816,081	0	878,595	11-
<b>TOTAL EXPENDITURES *****</b>		<b>10,628,063</b>	<b>7,969,448</b>	<b>7,077,758</b>	<b>5,082,366</b>	<b>950,363</b>	<b>25-</b>

## 2041 R&B RM RD INFRSTR REHAB/PRSVN

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	1,145,798	1,275,000	768,181	1,105,000	0	1,105,000	13-
71101	PROFESSIONAL SERVICES	15,720	60,000	17,100	60,000	0	60,000	0
71102	ENGINEERING SERVICES	154,366	160,000	92,000	160,000	0	160,000	0
71118	EASEMENT ACQUISITION COSTS	108	20,000	44,403	25,000	0	25,000	25
71202	CONTRACTOR COSTS	5,336,753	3,800,000	957,197	4,350,000	0	4,350,000	14
SUBTOTAL *****		6,652,745	5,315,000	1,878,881	5,700,000	0	5,700,000	7
OTHER								
84200	OTHER CONTRACTS	0	2,000,000	2,000,000	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-6,415	0	-22,002	0	0	0	0
SUBTOTAL *****		-6,415	2,000,000	1,977,998	0	0	0	100-
TOTAL EXPENDITURES *****		6,646,330	7,315,000	3,856,879	5,700,000	0	5,700,000	22-

## 2042 R&B FLEET MNTC OPERATIONS

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG
		2019	2020		2021	2021	2021	FROM
			BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	29,770	0	29,770	0
3835	SALE OF CAPITAL FIXED ASSET	0	0	0	0	25	25	0
SUBTOTAL *****		0	0	0	29,770	25	29,795	0
TOTAL REVENUES *****		0	0	0	29,770	25	29,795	0

# Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	500,052	0	503,900	0
10110	OVERTIME	0	0	0	7,080	0	7,080	0
10115	SHIFT DIFFERENTIAL	0	0	0	0	0	180	0
10200	FICA	0	0	0	38,795	0	39,089	0
10300	HEALTH INSURANCE	0	0	0	25,992	0	25,992	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	4,800	0	4,800	0
10325	DISABILITY INSURANCE	0	0	0	968	0	982	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	2,646	0	2,646	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	515	0	515	0
10350	LIFE INSURANCE	0	0	0	360	0	360	0
10375	DENTAL INSURANCE	0	0	0	2,100	0	2,100	0
10400	WORKERS COMP	0	0	0	17,245	0	17,409	0
10500	401(A) MATCH PLAN	0	0	0	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	2,946	0	3,023	0
10800	UNIFORM ALLOWANCE	0	0	0	0	0	550	0
10900	MECHANIC TOOL ALLOWANCE	0	0	0	0	0	5,250	0
SUBTOTAL *****		0	0	0	606,099	0	616,476	0
MATERIALS & SUPPLIES								
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	1,154	0	1,154	0
23037	SHOP SUPPLIES	0	0	0	3,000	0	3,000	0
23305	UNIFORM MAINTENANCE	0	0	0	1,950	0	1,950	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	26,250	0	26,250	0
SUBTOTAL *****		0	0	0	32,354	0	32,354	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	5,332	0	5,332	0
SUBTOTAL *****		0	0	0	5,332	0	5,332	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	12,168	0	12,168	0
SUBTOTAL *****		0	0	0	12,168	0	12,168	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	522,150	0	522,150	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	258	0	258	0
59050	ENGINE FLUIDS	0	0	0	42,000	0	42,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	2,700	0	2,700	0
59105	TIRES	0	0	0	118,000	0	118,000	0
SUBTOTAL *****		0	0	0	685,108	0	685,108	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	235,000	0	235,000	0
SUBTOTAL *****		0	0	0	235,000	0	235,000	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	12,453	0	12,453	0
71100	OUTSOURCED SERVICES	0	0	0	1,780	0	1,780	0
71101	PROFESSIONAL SERVICES	0	0	0	1,000	0	1,000	0
71600	EQUIP LEASES & METER CHRG	0	0	0	100	0	100	0
SUBTOTAL *****		0	0	0	15,333	0	15,333	0
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	0	0	0	500	0	500	0
SUBTOTAL *****		0	0	0	500	0	500	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	37,000	37,000	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	4,000	4,000	0
SUBTOTAL *****		0	0	0	0	41,000	41,000	0
TOTAL EXPENDITURES *****		0	0	0	1,591,894	41,000	1,643,271	0

# Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

## 2043 R&B TRAFFIC/SIGN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	308,006	0	308,838	0
10110	OVERTIME	0	0	0	3,540	0	3,540	0
10115	SHIFT DIFFERENTIAL	0	0	0	0	0	26	0
10200	FICA	0	0	0	23,833	0	23,897	0
10300	HEALTH INSURANCE	0	0	0	11,760	0	11,760	0
10325	DISABILITY INSURANCE	0	0	0	277	0	280	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	2,646	0	2,646	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	147	0	147	0
10350	LIFE INSURANCE	0	0	0	144	0	144	0
10375	DENTAL INSURANCE	0	0	0	840	0	840	0
10400	WORKERS COMP	0	0	0	13,271	0	13,306	0
10500	401(A) MATCH PLAN	0	0	0	1,040	0	1,040	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	1,540	0	1,557	0
10800	UNIFORM ALLOWANCE	0	0	0	0	0	450	0
SUBTOTAL *****		0	0	0	367,044	0	368,471	0
<b>MATERIALS &amp; SUPPLIES</b>								
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	327	0	327	0
26600	STR/TRAFFIC/CONST SIGNS	0	0	0	16,265	0	16,265	0
SUBTOTAL *****		0	0	0	16,592	0	16,592	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	18	0	18	0
SUBTOTAL *****		0	0	0	18	0	18	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	150	0	150	0
SUBTOTAL *****		0	0	0	150	0	150	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>383,804</b>	<b>0</b>	<b>385,231</b>	<b>0</b>

## 2044 R&B ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	214,156	0	215,716	0
10110	OVERTIME	0	0	0	130	0	130	0
10200	FICA	0	0	0	16,392	0	16,511	0
10300	HEALTH INSURANCE	0	0	0	21,816	0	21,816	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	2,400	0	2,400	0
10325	DISABILITY INSURANCE	0	0	0	770	0	776	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	2,646	0	2,646	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	294	0	294	0
10350	LIFE INSURANCE	0	0	0	288	0	288	0
10375	DENTAL INSURANCE	0	0	0	1,680	0	1,680	0
10400	WORKERS COMP	0	0	0	3,110	0	3,160	0
10500	401(A) MATCH PLAN	0	0	0	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	2,468	0	2,499	0
SUBTOTAL *****		0	0	0	268,230	0	269,996	0
<b>MATERIALS &amp; SUPPLIES</b>								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	298	0	298	0
23000	OFFICE SUPPLIES	0	0	0	3,400	0	3,400	0
23001	PRINTED MATERIALS	0	0	0	500	0	500	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	400	0	400	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	400	0	400	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	550	0	550	0
SUBTOTAL *****		0	0	0	6,048	0	6,048	0

# Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	399	0	399	0
37200	REGISTRATION	0	0	0	1,960	0	1,960	0
37220	TRAVEL: TRAINING RELATED	0	0	0	3,875	0	3,875	0
SUBTOTAL *****		0	0	0	6,234	0	6,234	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	4,200	0	4,200	0
SUBTOTAL *****		0	0	0	4,200	0	4,200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	1,893	0	1,893	0
SUBTOTAL *****		0	0	0	1,893	0	1,893	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	2,515	0	2,515	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	23,042	0	23,042	0
71501	PARKING	0	0	0	120	0	120	0
SUBTOTAL *****		0	0	0	25,677	0	25,677	0
OTHER								
83200	FEES & COMMISSIONS	0	0	0	11,850	0	11,850	0
84010	RECEPTION/MEETINGS	0	0	0	100	0	100	0
85710	TRAVEL-OTHER	0	0	0	20	0	20	0
SUBTOTAL *****		0	0	0	11,970	0	11,970	0
TOTAL EXPENDITURES *****		0	0	0	324,252	0	326,018	0

## 2047 R&B FACILITIES MAINT & CUSTODL

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	0	0	0	2,500	0	2,500	0
	SUBTOTAL *****	0	0	0	2,500	0	2,500	0
UTILITIES								
48000	TELEPHONES	0	0	0	2,044	0	2,044	0
48002	DATA COMMUNICATIONS	0	0	0	36,305	0	36,305	0
48100	NATURAL GAS	0	0	0	5,500	0	5,500	0
48200	ELECTRICITY	0	0	0	32,424	0	32,424	0
48300	WATER	0	0	0	3,696	0	3,696	0
48400	SOLID WASTE	0	0	0	4,188	0	4,188	0
48600	SEWER USE	0	0	0	552	0	552	0
48700	LP GAS/BLDG GENERATOR FUEL	0	0	0	5,000	0	5,000	0
	SUBTOTAL *****	0	0	0	89,709	0	89,709	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	12,000	0	12,000	0
60125	CUSTODIAL/JANITORIAL SERV	0	0	0	16,360	0	16,360	0
60150	PEST CONTROL	0	0	0	701	0	701	0
60400	GROUNDS MAINTENANCE	0	0	0	250	0	250	0
	SUBTOTAL *****	0	0	0	29,311	0	29,311	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	0	600	0	600	0
	SUBTOTAL *****	0	0	0	600	0	600	0
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	0	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	151,500	0	151,500	0
	SUBTOTAL *****	0	0	0	151,700	0	151,700	0
TOTAL EXPENDITURES *****		0	0	0	273,820	0	273,820	0

Decimal values have been truncated.

# Road & Bridge - Other

## Department Numbers 2049, 2080

### Mission

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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 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

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There are no other significant changes to this budget.



# Road & Bridge - Other

## Annual Budget

### 2049 R&B NON-DEPARTMENTAL

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3001	REAL ESTATE CY	1,156,736	1,187,100	1,178,000	1,195,600	0	1,195,600	0
3002	PERSONAL PROPERTY CY	249,353	249,000	250,300	254,000	0	254,000	2
3003	RAILROAD AND UTILITY CY	19,912	20,000	20,400	20,400	0	20,400	2
3004	REPLACEMENT SURTAX/GEN CY	187,412	186,000	187,000	187,000	0	187,000	0
3011	REAL ESTATE PY	13,822	16,000	15,750	14,400	0	14,400	10-
3012	PERSONAL PROPERTY PY	27,530	25,000	25,775	25,775	0	25,775	3
3013	RAILROAD & UTILITY PY	-13	0	0	0	0	0	0
SUBTOTAL *****		1,654,752	1,683,100	1,677,225	1,697,175	0	1,697,175	1
<b>SALES TAXES</b>								
3110	SALES TAXES	0	14,111,000	14,111,000	14,111,000	0	14,111,000	0
3130	MOTOR VEHICLE SALES TAX	541,022	0	0	0	0	0	0
SUBTOTAL *****		541,022	14,111,000	14,111,000	14,111,000	0	14,111,000	0
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	0	32	0	0	0	0
3445	FINANCIAL INSTITUTION TAX	4,391	3,000	3,000	3,000	0	3,000	0
3450	COUNTY AID ROAD TAX	1,244,912	1,225,000	1,113,550	1,114,000	0	1,114,000	9-
3454	MOTOR VEHICLE SALES TAX	0	345,050	324,045	324,000	0	324,000	6-
3455	MOTOR VEHICLE FEE INCREASES	0	169,950	165,760	165,750	0	165,750	2-
3490	FISH & WILDLIFE PILT	394	0	1,817	0	0	0	0
3491	NATL FOREST PILT	9,336	9,400	8,328	8,300	0	8,300	11-
3492	BUREAU OF LAND MGMT PILT	10,792	10,800	11,487	10,800	0	10,800	0
SUBTOTAL *****		1,269,825	1,763,200	1,628,019	1,625,850	0	1,625,850	8-
<b>CHARGES FOR SERVICES</b>								
3551	COMMISSIONS-CSRD	7,915	7,300	7,300	7,300	0	7,300	0
SUBTOTAL *****		7,915	7,300	7,300	7,300	0	7,300	0
<b>INTEREST</b>								
3710	INTEREST	1,576	1,000	840	800	0	800	20-
3711	INT-OVERNIGHT	0	36,000	16,080	16,000	0	16,000	55-
3712	INT-LONG TERM INVEST	0	250,000	137,510	137,500	0	137,500	45-
3718	INT-SALES TAX	0	12,000	7,274	7,500	0	7,500	37-
3719	INT-FINANCIAL INST TAX	66	25	25	25	0	25	0
SUBTOTAL *****		1,642	299,025	161,729	161,825	0	161,825	46-
<b>MISCELLANEOUS</b>								
3871	CERF EMPLOYER CONTRIBUTION REF	1,321	0	0	0	0	0	0
SUBTOTAL *****		1,321	0	0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>								
3917	OTI: FROM SPECIAL REVENUE FUND	18,622,201	0	0	0	0	0	0
SUBTOTAL *****		18,622,201	0	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>22,098,678</b>	<b>17,863,625</b>	<b>17,585,273</b>	<b>17,603,150</b>	<b>0</b>	<b>17,603,150</b>	<b>1-</b>
<b>CONTRACTUAL SERVICES</b>								
71001	AUTO PHYSICAL DAMAGE INS	62,359	78,573	76,296	0	0	0	100-
71002	AUTO LIABILITY INS	13,487	15,515	17,550	0	0	0	100-
71004	PROPERTY INSURANCE	22,827	26,910	21,254	0	0	0	100-
71006	ERRORS & OMISSIONS INS	4,591	5,920	4,476	0	0	0	100-
71008	GENERAL LIABILITY INS	47,322	57,770	45,702	0	0	0	100-
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	0	0	0	100-
71305	CART/MV DISTRIBUTION TO RD DIS	89,095	87,000	80,168	80,190	0	80,190	7-
71350	PROPTXDIST-STATUTORY (R&BFUND)	271,371	290,100	279,454	284,600	0	284,600	1-
71405	SALESTXDIST-REPLC PROP TX RLCK	1,333,004	1,402,600	1,340,640	1,397,600	0	1,397,600	0
71451	SALESTXDIST - FORMULA	1,227,665	1,207,100	1,199,178	1,150,900	0	1,150,900	4-
71452	SALESTXDIST-APPLICATION	76,477	118,800	98,635	95,210	0	95,210	19-
71453	SALESTXDIST-ROAD DISTRICT	120,754	118,800	117,952	113,200	0	113,200	4-
SUBTOTAL *****		3,268,952	3,409,588	3,281,305	3,121,700	0	3,121,700	8-

# Road & Bridge - Other

<b>OTHER</b>							
83810	INTERFUND SERVICES USED	630,000	675,000	675,000	675,000	0	675,000 0
83815	FACILITIES INTERNAL SERVC CHRG	150,000	150,000	150,000	0	0	0 100-
86882	TIF SALES TAX PAYMENTS	8,377	9,000	9,945	10,000	0	10,000 11
SUBTOTAL *****		788,377	834,000	834,945	685,000	0	685,000 18-
<b>TOTAL EXPENDITURES *****</b>		<b>4,057,329</b>	<b>4,243,588</b>	<b>4,116,250</b>	<b>3,806,700</b>	<b>0</b>	<b>3,806,700 10-</b>

## 2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>SALES TAXES</b>								
3110	SALES TAXES	14,181,968	0	0	0	0	0	0
SUBTOTAL *****		14,181,968	0	0	0	0	0	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	34,243	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	252,382	0	0	0	0	0	0
3718	INT-SALES TAX	35,632	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	152,299	0	0	0	0	0	0
SUBTOTAL *****		474,556	0	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>14,656,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>								
83922	OTO: TO SPECIAL REVENUE FUND	18,622,201	0	0	0	0	0	0
SUBTOTAL *****		18,622,201	0	0	0	0	0	0
<b>TOTAL EXPENDITURES *****</b>		<b>18,622,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

The organizational relationship of the BCCSB and the County Commission was established and is governed by a memorandum of understanding.

## Budget Summary

Fund	Dept	Department Name	2019	2020	2021	2021	2021	2021
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 38,519	\$ 33,031	\$ 15,516	\$ 23,941	\$ -	\$ 39,457
203	2030	Domestic Violence	25,998	23,294	-	22,000	-	22,000
213	2130	Community Health/Medical	827,077	1,367,561	42,097	16,050	-	58,147
213	2131	Strategic Opportunity-Community Health	-	-	-	500,000	-	500,000
213	2132	Program Funding-Community Health	-	-	-	734,752	-	734,752
216	2160	Community Children's Services	473,200	471,907	288,147	288,036	-	576,183
216	2161	CCS Funding Opportunities	6,697,231	9,166,017	-	1,209,000	-	1,209,000
216	2162	Program Funding-CSF	-	-	-	11,500,000	-	11,500,000
<b>Total</b>			<u>8,062,025</u>	<u>11,061,810</u>	<u>345,760</u>	<u>14,293,779</u>	<u>-</u>	<u>14,639,539</u>

# Community Services Summary

## Personnel Summary

Position Title	Departmental Funding Source						Change
	2019	2020	Full-time Equivalent Positions			2021 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	1.00	-	0.15	0.85	1.00	-
Program, Diversity, Equity, and Inclusion 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	5.00	5.00	0.25	0.60	4.15	5.00	-

# Community Services

## Department Numbers 1420, 2030, 2130, 2160, 2161

### Mission

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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 is comprised of the following cost centers:

**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 Services

**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 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

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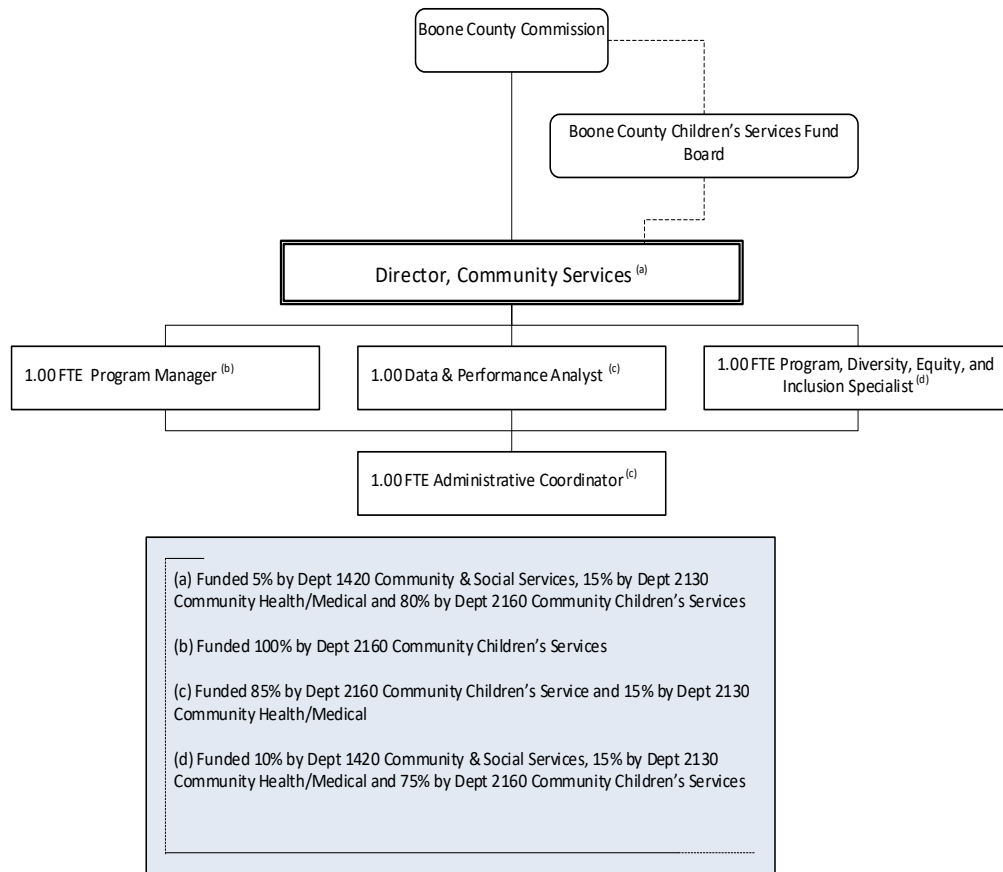
During 2014, the Boone County Children's Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. Subsequent annual budgets have included appropriations for purchase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

The total amounts appropriated in 2015 through 2021 include the annual appropriations associated with revenues expected to be received that year as well as accumulated tax revenues received in prior years that were not expended in the year collected. In addition, utilization rates on various contracts continues to fall short of budget projections, resulting in actual spending falling below actual revenues and this in turn, creates an accumulated fund balance. These un-expended carry-over monies are available for appropriation in one or more subsequent years and when they are appropriated, it results in the annual appropriation amounts exceeding the annual expected revenues within that given year. However, the fund as whole remains solvent. The 2021 budget includes significant appropriation amounts associated with accumulated carry-over revenues. As these accumulated carry-over revenues are expended over time, the annual appropriations will correspondingly diminish such that eventually annual appropriations are equivalent to the annual revenues.

There are no significant changes to this budget.

# Community Services

## Organizational Chart



## Annual Budget

### 1420 GF COMMUNITY SERVICES ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	10,669	11,845	8,740	11,680	0	11,785	0
10110	OVERTIME	130	0	12	300	0	300	0
10200	FICA	596	906	535	916	0	924	1
10300	HEALTH INSURANCE	1,268	1,345	886	1,470	0	1,470	9
10310	COUNTY HSA CONTRIBUTION	50	120	113	0	0	0	100-
10325	DISABILITY INSURANCE	68	42	29	42	0	42	0
10330	CNTY PD DEPENDENT PREM-HEALTH	261	192	62	463	0	463	141
10331	CNTY PD DEPENDENT PREM-DENTAL	30	25	10	25	0	25	0
10350	LIFE INSURANCE	31	18	13	18	0	18	0
10375	DENTAL INSURANCE	98	105	74	105	0	105	0
10400	WORKERS COMP	25	31	27	19	0	19	38-
10500	401(A) MATCH PLAN	46	130	93	130	0	130	0
10510	CERF-EMPLOYER PD CONTRIBUTION	216	236	156	233	0	235	0
SUBTOTAL *****		13,488	14,995	10,750	15,401	0	15,516	3

# Community Services

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	523	660	660	660	0	660	0
23001	PRINTED MATERIALS	736	500	500	500	0	500	0
23014	HDWR INSTALLATION SUPPLIES	36	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	200	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	159	165	165	165	0	165	0
23855	UNTAGGED FURNITURE/FIXTURES	0	165	0	0	0	0	100-
SUBTOTAL *****		1,454	1,690	1,325	1,325	0	1,325	22-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	135	330	0	0	0	0	100-
37200	REGISTRATION	179	500	200	500	0	500	0
37210	TRAINING/SCHOOLS	594	525	100	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	44	1,000	0	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	79	500	0	0	0	0	100-
SUBTOTAL *****		1,031	2,855	300	1,500	0	1,500	47-
UTILITIES								
48000	TELEPHONES	295	450	400	400	0	400	11-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	89	180	180	180	0	180	0
48100	NATURAL GAS	145	250	200	225	0	225	10-
48200	ELECTRICITY	530	650	500	600	0	600	7-
48300	WATER	44	50	45	50	0	50	0
48400	SOLID WASTE	123	120	125	150	0	150	25
48500	STORM WATER UTILITY	0	10	0	0	0	0	100-
48600	SEWER USE	66	70	70	80	0	80	14
SUBTOTAL *****		1,292	1,780	1,520	1,685	0	1,685	5-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	83	500	400	400	0	400	20-
SUBTOTAL *****		83	500	400	400	0	400	20-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	47	51	50	166	0	166	225
70100	SOFTWARE SUBSCRIPTIONS	1,371	1,729	1,685	926	0	926	46-
71101	PROFESSIONAL SERVICES	13,204	15,000	13,204	15,000	0	15,000	0
SUBTOTAL *****		14,622	16,780	14,939	16,092	0	16,092	4-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	4,818	3,767	3,767	2,709	0	2,709	28-
84010	RECEPTION/MEETINGS	15	750	0	200	0	200	73-
84300	PUBLIC NOTICE/ADVERTISING SRVC	26	30	30	30	0	30	0
SUBTOTAL *****		4,859	4,547	3,797	2,939	0	2,939	35-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	1,689	0	0	0	0	0	0
SUBTOTAL *****		1,689	0	0	0	0	0	0
TOTAL EXPENDITURES *****		38,518	43,147	33,031	39,342	0	39,457	9-

## 2030 DOMESTIC VIOLENCE FND ACTIVITY

203 DOMESTIC VIOLENCE FUND

		2019	2020	2020	2021	2021	2021	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
<b>CHARGES FOR SERVICES</b>								
3566	RECORDER FEES	10,930	11,000	10,000	10,000	0	10,000	9-
3567	DOM VIOLENCE FEES-CIR CLK	12,227	10,500	10,000	10,500	0	10,500	0
SUBTOTAL *****		23,157	21,500	20,000	20,500	0	20,500	5-



# Community Services

INTEREST								
3711	INT-OVERNIGHT	69	40	50	50	0	50	25
3712	INT-LONG TERM INVEST	502	500	400	400	0	400	20-
3798	INC/DEC IN FV OF INVESTMENTS	287	0	0	0	0	0	0
SUBTOTAL *****		858	540	450	450	0	450	17-
TOTAL REVENUES *****		24,015	22,040	20,450	20,950	0	20,950	5-
OTHER								
86900	MISCELLANEOUS	25,998	24,000	23,294	22,000	0	22,000	8-
SUBTOTAL *****		25,998	24,000	23,294	22,000	0	22,000	8-
TOTAL EXPENDITURES *****		25,998	24,000	23,294	22,000	0	22,000	8-

## 2130 CMTYHLTHFND COMM SERVICES ADMIN

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3528	REIMB PERSONNEL/PROJECTS	5,000	0	0	0	0	0	0
SUBTOTAL *****		5,000	0	0	0	0	0	0
<b>INTEREST</b>								
3711	INT-OVERNIGHT	9,300	9,600	6,000	6,000	0	6,000	37-
3712	INT-LONG TERM INVEST	68,107	70,000	55,000	55,000	0	55,000	21-
3798	INC/DEC IN FV OF INVESTMENTS	37,191	0	0	0	0	0	0
SUBTOTAL *****		114,598	79,600	61,000	61,000	0	61,000	23-
<b>MISCELLANEOUS</b>								
3823	HOSPITAL LEASE	556,018	565,000	568,695	430,000	0	430,000	23-
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	260	0	0	0	0
SUBTOTAL *****		556,018	565,000	568,955	430,000	0	430,000	24-
<b>OTHER FINANCING SOURCES</b>								
3921	OTI: FROM AGENCY/TRUST FUND	3,056	0	0	0	0	0	0
SUBTOTAL *****		3,056	0	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>678,672</b>	<b>644,600</b>	<b>629,955</b>	<b>491,000</b>	<b>0</b>	<b>491,000</b>	<b>24-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	25,621	31,258	25,550	31,290	0	31,547	0
10110	OVERTIME	373	0	219	2,250	0	2,250	0
10200	FICA	1,935	2,391	1,898	2,565	0	2,585	8
10300	HEALTH INSURANCE	2,659	3,178	2,383	3,400	0	3,400	6
10310	COUNTY HSA CONTRIBUTION	255	360	293	180	0	180	50-
10325	DISABILITY INSURANCE	209	112	215	112	0	113	0
10330	CNTY PD DEPENDENT PREM-HEALTH	495	289	93	694	0	694	140
10331	CNTY PD DEPENDENT PREM-DENTAL	52	38	15	38	0	38	0
10350	LIFE INSURANCE	81	43	84	43	0	43	0
10375	DENTAL INSURANCE	212	252	197	252	0	252	0
10400	WORKERS COMP	51	84	74	53	0	53	36-
10500	401 (A) MATCH PLAN	169	312	252	312	0	312	0
10510	CERF-EMPLOYER PD CONTRIBUTION	520	625	486	625	0	630	0
SUBTOTAL *****		32,632	38,942	31,759	41,814	0	42,097	8
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	224	0	50	50	0	50	0
71100	OUTSOURCED SERVICES	46,908	750,000	600,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	540	5,000	1,000	1,000	0	1,000	80-
71106	CONTRACTED SERVICES	776,009	734,752	734,752	0	0	0	100-
SUBTOTAL *****		823,681	1,489,752	1,335,802	1,050	0	1,050	100-

# Community Services

<b>OTHER</b>							
84010	RECEPTION/MEETINGS	0	250	0	0	0	100-
86850	CONTINGENCY	0	15,000	0	15,000	0	0
86910	PY ENCUMBRANCES NOT USED	-29,236	0	0	0	0	0
SUBTOTAL *****		-29,236	15,250	0	15,000	0	2-
<b>TOTAL EXPENDITURES *****</b>		<b>827,077</b>	<b>1,543,944</b>	<b>1,367,561</b>	<b>57,864</b>	<b>0</b>	<b>96-</b>

## 2131 CMTYHLTHFND STRATEGIC OPPRTNTY

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	0	0	0	500,000	0	500,000	0
SUBTOTAL *****		0	0	0	500,000	0	500,000	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>

## 2132 CMTYHLTHFND PROGRAM FUNDING

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CONTRACTUAL SERVICES</b>								
71106	CONTRACTED SERVICES	0	0	0	734,752	0	734,752	0
SUBTOTAL *****		0	0	0	734,752	0	734,752	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>734,752</b>	<b>0</b>	<b>734,752</b>	<b>0</b>

## 2160 CSF COMMUNITY SERVICES ADMIN

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>SALES TAXES</b>								
3110	SALES TAXES	6,675,451	6,642,000	6,642,000	6,642,000	0	6,642,000	0
SUBTOTAL *****		6,675,451	6,642,000	6,642,000	6,642,000	0	6,642,000	0
<b>INTERGOVERNMENTAL REVENUE</b>								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	160,000	50,000	110,000	0	110,000	31-
SUBTOTAL *****		0	160,000	50,000	110,000	0	110,000	31-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	36,009	37,000	21,000	21,000	0	21,000	43-
3712	INT-LONG TERM INVEST	263,510	270,000	200,000	210,000	0	210,000	22-
3718	INT-SALES TAX	16,792	6,000	3,415	4,000	0	4,000	33-
3798	INC/DEC IN FV OF INVESTMENTS	145,789	0	0	0	0	0	0
SUBTOTAL *****		462,100	313,000	224,415	235,000	0	235,000	25-
<b>MISCELLANEOUS</b>								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	1,369	0	0	0	0
3880	CONTRIBUTIONS	1,100	0	0	0	0	0	0
SUBTOTAL *****		1,100	0	1,369	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>7,138,651</b>	<b>7,115,000</b>	<b>6,917,784</b>	<b>6,987,000</b>	<b>0</b>	<b>6,987,000</b>	<b>2-</b>

# Community Services

<b>PERSONAL SERVICES</b>							
10100	SALARIES & WAGES	201,547	237,685	181,887	228,136	0	229,904 3-
10110	OVERTIME	3,255	0	944	0	0	0
10200	FICA	14,985	18,182	13,727	17,452	0	17,587 3-
10300	HEALTH INSURANCE	19,510	22,380	17,096	22,825	0	22,825 1
10310	COUNTY HSA CONTRIBUTION	1,395	1,920	2,483	2,220	0	2,220 15
10325	DISABILITY INSURANCE	564	855	489	821	0	827 3-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,545	1,445	1,494	5,169	0	5,169 257
10331	CNTY PD DEPENDENT PREM-DENTAL	267	193	234	451	0	451 133
10350	LIFE INSURANCE	195	298	191	298	0	298 0
10375	DENTAL INSURANCE	1,522	1,743	1,410	1,743	0	1,743 0
10400	WORKERS COMP	402	641	576	365	0	368 42-
10500	401(A) MATCH PLAN	1,555	2,158	1,561	2,158	0	2,158 0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,096	4,753	3,806	4,562	0	4,597 3-
SUBTOTAL *****		251,838	292,253	225,898	286,200	0	288,147 1-
<b>MATERIALS &amp; SUPPLIES</b>							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	150	70	150	0	150 0
23000	OFFICE SUPPLIES	1,102	1,340	1,340	1,340	0	1,340 0
23001	PRINTED MATERIALS	1,465	1,500	1,500	1,500	0	1,500 0
23014	HDWR INSTALLATION SUPPLIES	91	0	0	90	0	90 0
23810	UNTAGGED HARDWARE AND SOFTWARE	42	2,480	2,400	2,480	0	2,480 0
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	600	600 0
23850	UNTAGGED EQUIPMENT & TOOLS	323	250	200	250	0	250 0
23855	UNTAGGED FURNITURE/FIXTURES	0	250	0	0	0	0 100-
SUBTOTAL *****		3,023	5,970	5,510	5,810	600	6,410 7
<b>DUES TRAVEL &amp; TRAINING</b>							
37000	DUES & PROF CERTIFCTN/LICENSE	275	670	100	500	0	500 25-
37200	REGISTRATION	547	2,000	500	5,645	0	5,645 182
37210	TRAINING/SCHOOLS	1,986	3,550	3,047	0	0	0 100-
37220	TRAVEL: TRAINING RELATED	89	5,000	0	8,500	0	8,500 70
37230	MEALS & LODGING-TRAINING	160	3,500	0	0	0	0 100-
SUBTOTAL *****		3,057	14,720	3,647	14,645	0	14,645 1-
<b>UTILITIES</b>							
48000	TELEPHONES	598	1,200	564	659	0	659 45-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	391	792	792	792	0	792 0
48100	NATURAL GAS	280	600	300	400	0	400 33-
48200	ELECTRICITY	1,024	1,050	1,030	1,150	0	1,150 9
48300	WATER	85	90	90	94	0	94 4
48400	SOLID WASTE	238	220	220	268	0	268 21
48500	STORM WATER UTILITY	0	20	0	0	0	0 100-
48600	SEWER USE	128	130	130	142	0	142 9
SUBTOTAL *****		2,744	4,102	3,126	3,505	0	3,505 15-
<b>VEHICLE EXPENSE</b>							
59200	LOCAL MILEAGE	41	500	20	0	0	0 100-
SUBTOTAL *****		41	500	20	0	0	0 100-
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	204	1,000	1,000	1,024	0	1,024 2
SUBTOTAL *****		204	1,000	1,000	1,024	0	1,024 2
<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	1,890	102	1,300	1,681	0	1,681 ,548
70100	SOFTWARE SUBSCRIPTIONS	3,018	3,756	3,756	7,435	0	7,435 97
71006	ERRORS & OMISSIONS INS	40	220	40	40	0	40 81-
71008	GENERAL LIABILITY INS	408	400	413	425	0	425 6
71101	PROFESSIONAL SERVICES	46,834	75,000	25,000	75,000	0	75,000 0
71106	CONTRACTED SERVICES	0	160,000	50,000	0	0	0 100-
71526	DISPOSAL SERVICES	0	100	50	50	0	50 50-
SUBTOTAL *****		52,190	239,578	80,559	84,631	0	84,631 65-

# Community Services

OTHER								
83810	INTERFUND SERVICES USED	137,960	144,300	144,300	150,072	0	150,072	4
83815	FACILITIES INTERNAL SERVC CHRG	9,781	7,647	7,647	6,249	0	6,249	18-
84010	RECEPTION/MEETINGS	214	10,000	200	6,000	0	6,000	40-
85710	TRAVEL-OTHER	0	0	0	500	0	500	0
86800	EMERGENCY	0	12,720	0	15,000	0	15,000	17
SUBTOTAL *****		147,955	174,667	152,147	177,821	0	177,821	2
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	7,598	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,121	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	3,430	0	0	0	0	0	0
SUBTOTAL *****		12,149	0	0	0	0	0	0
TOTAL EXPENDITURES *****		473,201	732,790	471,907	573,636	600	576,183	21-

## 2161 CSF STRATEGIC OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

216	CMNTY CHILDREN'S SERVICES FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	6,447	0	0	0	0	0	0
	SUBTOTAL *****	6,447	0	0	0	0	0	0
	TOTAL REVENUES *****	6,447	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	381,135	750,000	600,000	750,000	0	750,000	0
71106	CONTRACTED SERVICES	6,147,267	10,500,000	9,500,000	0	0	0	100-
	SUBTOTAL *****	6,528,402	11,250,000	10,100,000	750,000	0	750,000	93-
	OTHER							
83810	INTERFUND SERVICES USED	168,829	209,000	209,000	209,000	0	209,000	0
86850	CONTINGENCY	0	250,000	0	250,000	0	250,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	-1,142,983	0	0	0	0
	SUBTOTAL *****	168,829	459,000	-933,983	459,000	0	459,000	0
	TOTAL EXPENDITURES *****	6,697,231	11,709,000	9,166,017	1,209,000	0	1,209,000	90-

## 2162 CSF PROGRAM FUNDING

216 CMNTY CHILDREN'S SERVICES FUND

216 CMNTY CHILDREN'S SERVICES FUND								%CHG
		2019	2020		2021	2021	2021	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	0	0	0	11,500,000	0	11,500,000	0
	SUBTOTAL *****	0	0	0	11,500,000	0	11,500,000	0
TOTAL EXPENDITURES *****		0	0	0	11,500,000	0	11,500,000	0

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# Public Health Services

## Department Number 1410

### Mission

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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

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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	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3320	PERMITS	100	100	200	200	0	200	100
3323	FOOD INSPECTION FEES	48,748	55,000	55,000	55,000	0	55,000	0
	SUBTOTAL *****	48,848	55,100	55,200	55,200	0	55,200	0
<b>CHARGES FOR SERVICES</b>								
3596	ABATEMENT COST REIMBURSEMENT	7,569	3,500	15,000	5,000	0	5,000	42
	SUBTOTAL *****	7,569	3,500	15,000	5,000	0	5,000	43
	<b>TOTAL REVENUES *****</b>	<b>56,417</b>	<b>58,600</b>	<b>70,200</b>	<b>60,200</b>	<b>0</b>	<b>60,200</b>	<b>3</b>
<b>CONTRACTUAL SERVICES</b>								
71500	CONDO ASSESSMENT	17,638	29,008	29,008	29,008	0	29,008	0
	SUBTOTAL *****	17,638	29,008	29,008	29,008	0	29,008	0
<b>OTHER</b>								
84200	OTHER CONTRACTS	0	0	0	1,343,722	0	1,136,748	0
86645	MEDICATION ASSISTANCE	5,000	5,000	5,000	0	0	0	100-
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	0	0	0	100-
86680	DEPT OF HEALTH & COMM SRV	964,888	1,161,042	1,102,989	0	0	0	100-
	SUBTOTAL *****	976,888	1,173,042	1,114,989	1,343,722	0	1,136,748	3-
	<b>TOTAL EXPENDITURES *****</b>	<b>994,526</b>	<b>1,202,050</b>	<b>1,143,997</b>	<b>1,372,730</b>	<b>0</b>	<b>1,165,756</b>	<b>3-</b>

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	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3320	PERMITS	1,925	500	1,000	900	0	900	80
	SUBTOTAL *****	1,925	500	1,000	900	0	900	80
<b>CHARGES FOR SERVICES</b>								
3501	ADMINISTRATIVE FEE	36	50	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	23	50	25	25	0	25	50-
3515	IMPOUNDMENT FEES	2,873	2,000	2,000	2,000	0	2,000	0
3516	BOARDING FEES	3,745	3,000	3,000	3,000	0	3,000	0
3528	REIMB PERSONNEL/PROJECTS	4,399	6,000	4,500	4,500	0	4,500	25-
	SUBTOTAL *****	11,076	11,100	9,575	9,575	0	9,575	14-
<b>MISCELLANEOUS</b>								
3880	CONTRIBUTIONS	72	0	155	0	0	0	0
3892	OVERAGE	-73	0	0	0	0	0	0
	SUBTOTAL *****	-1	0	155	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>13,000</b>	<b>11,600</b>	<b>10,730</b>	<b>10,475</b>	<b>0</b>	<b>10,475</b>	<b>10-</b>
<b>VEHICLE EXPENSE</b>								
59100	VEHICLE REPAIRS/MAINTENANCE	119	1,500	200	1,500	0	1,500	0
59105	TIRES	381	0	420	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	194	0	0	0	0	0	0
	SUBTOTAL *****	694	1,500	620	1,500	0	1,500	0
<b>CONTRACTUAL SERVICES</b>								
71900	ANIMAL CONTROL	212,726	236,640	224,800	0	0	0	100-
	SUBTOTAL *****	212,726	236,640	224,800	0	0	0	100-

# Animal Control

Dept. No. 1730

<b>OTHER</b>							
83810 INTERFUND SERVICES USED	0	700	300	700	0	700	0
84200 OTHER CONTRACTS	0	0	0	233,669	0	233,669	0
<hr/>							
SUBTOTAL *****	0	700	300	234,369	0	234,369	**
<hr/>							
TOTAL EXPENDITURES *****	213,420	238,840	225,720	235,869	0	235,869	1-

Decimal values have been truncated.



# On-Site Waste Water

## Department Number 1740

### Mission

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

### Budget Highlights

Program revenues 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	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>LICENSES AND PERMITS</b>								
3321	WASTE WATER CONST. PERMIT	64,210	79,200	79,200	79,200	0	79,200	0
	SUBTOTAL *****	64,210	79,200	79,200	79,200	0	79,200	0
	<b>TOTAL REVENUES *****</b>	<b>64,210</b>	<b>79,200</b>	<b>79,200</b>	<b>79,200</b>	<b>0</b>	<b>79,200</b>	<b>0</b>
<b>OTHER</b>								
84200	OTHER CONTRACTS	0	0	0	108,382	0	108,382	0
86606	ON-SITE SEWAGE PROGRAM	105,845	108,495	108,495	0	0	0	100-
	SUBTOTAL *****	105,845	108,495	108,495	108,382	0	108,382	0
	<b>TOTAL EXPENDITURES *****</b>	<b>105,845</b>	<b>108,495</b>	<b>108,495</b>	<b>108,382</b>	<b>0</b>	<b>108,382</b>	<b>0</b>

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# 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.

There are no significant changes to the budget.

### Annual Budget

#### 1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MISCELLANEOUS</b>								
3880	CONTRIBUTIONS	6,200	8,000	3,500	8,000	0	8,000	0
	SUBTOTAL *****	6,200	8,000	3,500	8,000	0	8,000	0
	<b>TOTAL REVENUES *****</b>	<b>6,200</b>	<b>8,000</b>	<b>3,500</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
<b>OTHER</b>								
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	6,200	8,000	3,500	8,000	0	8,000	0
86675	EXTENSION COUNCIL	75,000	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 *****	111,460	113,260	108,760	113,260	0	113,260	0
	<b>TOTAL EXPENDITURES *****</b>	<b>111,460</b>	<b>113,260</b>	<b>108,760</b>	<b>113,260</b>	<b>0</b>	<b>113,260</b>	<b>0</b>

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# 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

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>OTHER</b>								
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
SUBTOTAL *****		53,000	53,000	53,000	53,000	0	53,000	0
TOTAL EXPENDITURES *****		53,000	53,000	53,000	53,000	0	53,000	0

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# Fairground Capital and Maintenance

## Department Number 2120

### Mission

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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. Ownership of the property was transferred to the City of Columbia June 15, 2020 pursuant to an intergovernmental agreement.

The County Commission approves and administers this budget.

### Budget Highlights

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As noted above, ownership of this property was transferred to the City of Columbia mid-year 2020. Accordingly, the residual assets will be transferred to the General Fund and the Fairgrounds Maintenance Fund will be closed in 2021.

# Fairground and Capital Maintenance

## Annual Budget

### 2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	254	110	135	110	0	110	0
3712	INT-LONG TERM INVEST	1,858	1,900	1,400	1,400	0	1,400	26-
3798	INC/DEC IN FV OF INVESTMENTS	1,010	0	0	0	0	0	0
	SUBTOTAL *****	3,122	2,010	1,535	1,510	0	1,510	25-
	<b>TOTAL REVENUES *****</b>	<b>3,122</b>	<b>2,010</b>	<b>1,535</b>	<b>1,510</b>	<b>0</b>	<b>1,510</b>	<b>25-</b>
<b>OTHER</b>								
86850	CONTINGENCY	0	100,000	0	100,000	0	100,000	0
	SUBTOTAL *****	0	100,000	0	100,000	0	100,000	0
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>

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# 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 situated within the district's boundaries includes property solely owned by Boone County and commonly known as the Boone County Fairgrounds; this property was transferred to the City of Columbia mid-year 2020.

Proceeds of the sales tax are restricted for use on maintenance, repair, and/or 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 FAIRGRND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>SALES TAXES</b>								
3110	SALES TAXES	9,864	7,000	4,000	4,000	0	4,000	42-
	SUBTOTAL *****	9,864	7,000	4,000	4,000	0	4,000	43-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	126	50	75	50	0	50	0
3712	INT-LONG TERM INVEST	925	900	810	800	0	800	11-
3718	INT-SALES TAX	33	0	5	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	485	0	0	0	0	0	0
	SUBTOTAL *****	1,569	950	890	850	0	850	11-
	<b>TOTAL REVENUES *****</b>	<b>11,433</b>	<b>7,950</b>	<b>4,890</b>	<b>4,850</b>	<b>0</b>	<b>4,850</b>	<b>39-</b>

Decimal values have been truncated.

# CARES Act

## Department Number 2982

### Mission

This budget was established mid-year 2020 as a result of receiving Coronavirus Aid, Relief, and Economic Security Act monies, also known as CARES Act monies. The \$21.7 million paid to Boone County was passed through the State of Missouri.

### Budget Highlights

The county amended its 2020 annual budget upon receipt of the monies and intends to fully expend all monies during fiscal year 2020. Therefore, no budget is required or needed for fiscal year 2021.

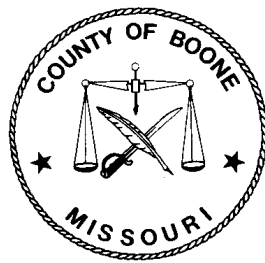
### Annual Budget

#### 2982 CARES ACT

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	0	21,171,910	21,171,910	0	0	0	100-
	SUBTOTAL *****	0	21,171,910	21,171,910	0	0	0	100-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	0	0	2,400	0	0	0	0
	SUBTOTAL *****	0	0	2,400	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>0</b>	<b>21,171,910</b>	<b>21,174,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	0	122,754	122,754	0	0	0	100-
	SUBTOTAL *****	0	122,754	122,754	0	0	0	100-
<b>OTHER</b>								
84200	OTHER CONTRACTS	0	0	21,051,556	0	0	0	0
86850	CONTINGENCY	0	21,049,156	0	0	0	0	100-
	SUBTOTAL *****	0	21,049,156	21,051,556	0	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>0</b>	<b>21,171,910</b>	<b>21,174,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>

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# **Operating Budgets—**

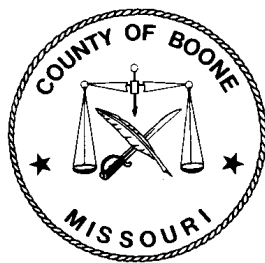
## **Other Funds**

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 3050, 3060, 3870, 3880, 3890, 3900, 3920, 3930**

## Mission

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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

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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). *Fully retired in Fiscal Year 2020.*
- 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

### 3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTERGOVERNMENTAL REVENUE</b>								
3411	FEDERAL GRANT REIMBURSE	2,763	924	924	0	0	0	100-
	SUBTOTAL *****	2,763	924	924	0	0	0	100-
<b>INTEREST</b>								
3710	INTEREST	60	0	48	0	0	0	0
3711	INT-OVERNIGHT	291	200	62	0	0	0	100-
3712	INT-LONG TERM INVEST	2,082	1,500	509	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	847	0	452	0	0	0	0
	SUBTOTAL *****	3,280	1,700	1,071	0	0	0	100-
<b>OTHER FINANCING SOURCES</b>								
3913	OTI: FROM GENERAL FUND	60,000	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	40,000	0	0	0	0	0	0
	SUBTOTAL *****	100,000	0	0	0	0	0	0
	<b>TOTAL REVENUES *****</b>	<b>106,043</b>	<b>2,624</b>	<b>1,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>
<b>OTHER</b>								
83917	OTO: TO GENERAL FUND	0	37,865	37,767	0	0	0	100-
83922	OTO: TO SPECIAL REVENUE FUND	0	25,177	25,176	0	0	0	100-
84050	DEBT RETIREMENT-PRINCIPAL	95,000	95,000	95,000	0	0	0	100-
84100	INTEREST EXPENSE	6,546	2,183	2,182	0	0	0	100-
	SUBTOTAL *****	101,546	160,225	160,125	0	0	0	100-
	<b>TOTAL EXPENDITURES *****</b>	<b>101,546</b>	<b>160,225</b>	<b>160,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100-</b>

### 3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	332	450	590	600	0	600	33
3712	INT-LONG TERM INVEST	2,401	3,400	3,000	3,000	0	3,000	11-
3798	INC/DEC IN FV OF INVESTMENTS	2,805	0	0	0	0	0	0
	SUBTOTAL *****	5,538	3,850	3,590	3,600	0	3,600	6-
<b>OTHER FINANCING SOURCES</b>								
3917	OTI: FROM SPECIAL REVENUE FUND	870,587	869,287	869,287	872,737	0	872,737	0
	SUBTOTAL *****	870,587	869,287	869,287	872,737	0	872,737	0
	<b>TOTAL REVENUES *****</b>	<b>876,125</b>	<b>873,137</b>	<b>872,877</b>	<b>876,337</b>	<b>0</b>	<b>876,337</b>	<b>0</b>
<b>OTHER</b>								
84050	DEBT RETIREMENT-PRINCIPAL	560,000	570,000	570,000	585,000	0	585,000	2
84100	INTEREST EXPENSE	310,269	298,969	298,969	287,420	0	287,420	3-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
	SUBTOTAL *****	870,587	869,287	869,287	872,738	0	872,738	0
	<b>TOTAL EXPENDITURES *****</b>	<b>870,587</b>	<b>869,287</b>	<b>869,287</b>	<b>872,738</b>	<b>0</b>	<b>872,738</b>	<b>0</b>

# Debt Service Funds

## 3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3058	NID PROP TAX PASS THRU-PRINCIP	57,644	39,370	40,615	38,870	0	38,870	1-
3059	NID PROP TAX PASS THRU-INTERST	8,148	5,792	6,021	4,932	0	4,932	14-
	SUBTOTAL *****	65,792	45,162	46,636	43,802	0	43,802	3-
<b>INTEREST</b>								
3710	INTEREST	227	150	55	150	0	150	0
3711	INT-OVERNIGHT	570	500	360	360	0	360	28-
3712	INT-LONG TERM INVEST	4,160	3,500	3,264	3,300	0	3,300	5-
3798	INC/DEC IN FV OF INVESTMENTS	2,303	0	0	0	0	0	0
	SUBTOTAL *****	7,260	4,150	3,679	3,810	0	3,810	8-
	<b>TOTAL REVENUES *****</b>	<b>73,052</b>	<b>49,312</b>	<b>50,315</b>	<b>47,612</b>	<b>0</b>	<b>47,612</b>	<b>3-</b>
<b>OTHER</b>								
84050	DEBT RETIREMENT-PRINCIPAL	55,600	56,600	56,600	57,600	0	57,600	1
84100	INTEREST EXPENSE	11,025	9,948	9,948	8,852	0	8,852	11-
86900	MISCELLANEOUS	3,010	2,732	2,732	2,449	0	2,449	10-
	SUBTOTAL *****	69,635	69,280	69,280	68,901	0	68,901	1-
	<b>TOTAL EXPENDITURES *****</b>	<b>69,635</b>	<b>69,280</b>	<b>69,280</b>	<b>68,901</b>	<b>0</b>	<b>68,901</b>	<b>1-</b>

## 3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3058	NID PROP TAX PASS THRU-PRINCIP	16,086	1,344	2,068	1,987	0	1,987	47
3059	NID PROP TAX PASS THRU-INTERST	11,871	6,151	6,833	5,932	0	5,932	3-
	SUBTOTAL *****	27,957	7,495	8,901	7,919	0	7,919	6
<b>INTEREST</b>								
3710	INTEREST	25	0	1	0	0	0	0
3711	INT-OVERNIGHT	239	200	150	150	0	150	25-
3712	INT-LONG TERM INVEST	1,743	1,500	1,500	1,500	0	1,500	0
3798	INC/DEC IN FV OF INVESTMENTS	895	0	0	0	0	0	0
	SUBTOTAL *****	2,902	1,700	1,651	1,650	0	1,650	3-
	<b>TOTAL REVENUES *****</b>	<b>30,859</b>	<b>9,195</b>	<b>10,552</b>	<b>9,569</b>	<b>0</b>	<b>9,569</b>	<b>4</b>
<b>OTHER</b>								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	2,000	2,000	2,000	0	2,000	0
84100	INTEREST EXPENSE	9,750	9,690	9,690	9,600	0	9,600	0
	SUBTOTAL *****	10,750	11,690	11,690	11,600	0	11,600	1-
	<b>TOTAL EXPENDITURES *****</b>	<b>10,750</b>	<b>11,690</b>	<b>11,690</b>	<b>11,600</b>	<b>0</b>	<b>11,600</b>	<b>1-</b>

## 3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3058	NID PROP TAX PASS THRU-PRINCIP	4,111	4,290	5,522	4,328	0	4,328	0
3059	NID PROP TAX PASS THRU-INTERST	1,761	1,651	2,059	1,484	0	1,484	10-
	SUBTOTAL *****	5,872	5,941	7,581	5,812	0	5,812	2-

# Debt Service Funds

<b>INTEREST</b>							
3710 INTEREST	6	0	1	0	0	0	0
3711 INT-OVERNIGHT	88	80	50	50	0	50	37-
3712 INT-LONG TERM INVEST	643	500	460	460	0	460	8-
3798 INC/DEC IN FV OF INVESTMENTS	363	0	0	0	0	0	0
SUBTOTAL *****	1,100	580	511	510	0	510	12-
<b>TOTAL REVENUES *****</b>	<b>6,972</b>	<b>6,521</b>	<b>8,092</b>	<b>6,322</b>	<b>0</b>	<b>6,322</b>	<b>3-</b>
<b>OTHER</b>							
84050 DEBT RETIREMENT-PRINCIPAL	7,700	7,800	7,800	8,000	0	8,000	2
84100 INTEREST EXPENSE	1,318	1,204	1,204	1,087	0	1,087	9-
86900 MISCELLANEOUS	1,562	1,524	1,523	1,486	0	1,486	2-
SUBTOTAL *****	10,580	10,528	10,527	10,573	0	10,573	0
<b>TOTAL EXPENDITURES *****</b>	<b>10,580</b>	<b>10,528</b>	<b>10,527</b>	<b>10,573</b>	<b>0</b>	<b>10,573</b>	<b>0</b>

## 3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3058 NID PROP TAX PASS THRU-PRINCIP		36,416	32,869	40,000	0	0	0	100-
3059 NID PROP TAX PASS THRU-INTERST		2,423	644	1,253	0	0	0	100-
SUBTOTAL *****		38,839	33,513	41,253	0	0	0	100-
<b>INTEREST</b>								
3710 INTEREST		52	70	30	10	0	10	85-
3711 INT-OVERNIGHT		153	100	80	20	0	20	80-
3712 INT-LONG TERM INVEST		1,109	1,000	650	200	0	200	80-
3798 INC/DEC IN FV OF INVESTMENTS		570	0	0	0	0	0	0
SUBTOTAL *****		1,884	1,170	760	230	0	230	80-
<b>TOTAL REVENUES *****</b>		<b>40,723</b>	<b>34,683</b>	<b>42,013</b>	<b>230</b>	<b>0</b>	<b>230</b>	<b>99-</b>
<b>OTHER</b>								
84050 DEBT RETIREMENT-PRINCIPAL		50,000	50,000	50,000	55,000	0	55,000	10
84100 INTEREST EXPENSE		5,075	3,200	3,200	1,100	0	1,100	65-
SUBTOTAL *****		55,075	53,200	53,200	56,100	0	56,100	5
<b>TOTAL EXPENDITURES *****</b>		<b>55,075</b>	<b>53,200</b>	<b>53,200</b>	<b>56,100</b>	<b>0</b>	<b>56,100</b>	<b>5</b>

## 3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3058 NID PROP TAX PASS THRU-PRINCIP		1,155	1,285	2,614	1,259	0	1,259	2-
3059 NID PROP TAX PASS THRU-INTERST		866	852	1,271	741	0	741	13-
SUBTOTAL *****		2,021	2,137	3,885	2,000	0	2,000	6-
<b>INTEREST</b>								
3710 INTEREST		9	5	5	5	0	5	0
3711 INT-OVERNIGHT		135	100	75	75	0	75	25-
3712 INT-LONG TERM INVEST		990	900	750	750	0	750	16-
3798 INC/DEC IN FV OF INVESTMENTS		538	0	0	0	0	0	0
SUBTOTAL *****		1,672	1,005	830	830	0	830	17-
<b>TOTAL REVENUES *****</b>		<b>3,693</b>	<b>3,142</b>	<b>4,715</b>	<b>2,830</b>	<b>0</b>	<b>2,830</b>	<b>10-</b>

# Debt Service Funds

<b>OTHER</b>							
84050	DEBT RETIREMENT-PRINCIPAL	3,000	3,000	3,000	4,000	0	4,000 33
84100	INTEREST EXPENSE	2,690	2,570	2,570	2,430	0	2,430 5-
SUBTOTAL *****		5,690	5,570	5,570	6,430	0	6,430 15
<b>TOTAL EXPENDITURES *****</b>		<b>5,690</b>	<b>5,570</b>	<b>5,570</b>	<b>6,430</b>	<b>0</b>	<b>6,430 15</b>

## 3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>PROPERTY TAXES</b>								
3058	NID PROP TAX PASS THRU-PRINCIP	8,690	9,112	16,810	8,984	0	8,984	1-
3059	NID PROP TAX PASS THRU-INTERST	5,114	4,924	7,022	4,488	0	4,488	8-
SUBTOTAL *****		13,804	14,036	23,832	13,472	0	13,472	4-
<b>INTEREST</b>								
3710	INTEREST	33	0	10	0	0	0	0
3711	INT-OVERNIGHT	49	50	30	30	0	30	40-
3712	INT-LONG TERM INVEST	362	400	335	335	0	335	16-
3798	INC/DEC IN FV OF INVESTMENTS	235	0	0	0	0	0	0
SUBTOTAL *****		679	450	375	365	0	365	19-
<b>TOTAL REVENUES *****</b>		<b>14,483</b>	<b>14,486</b>	<b>24,207</b>	<b>13,837</b>	<b>0</b>	<b>13,837</b>	<b>4-</b>
<b>OTHER</b>								
84050	DEBT RETIREMENT-PRINCIPAL	9,017	9,265	9,265	9,521	0	9,521	2
84100	INTEREST EXPENSE	5,676	5,428	5,428	5,173	0	5,173	4-
SUBTOTAL *****		14,693	14,693	14,693	14,694	0	14,694	0
<b>TOTAL EXPENDITURES *****</b>		<b>14,693</b>	<b>14,693</b>	<b>14,693</b>	<b>14,694</b>	<b>0</b>	<b>14,694</b>	<b>0</b>

Decimal values have been truncated.





# Self-Insured Health Insurance

## Department Number 6000, 6001, 6002

### Mission

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

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

### Budget Highlights

Effective with 2017, the County offers employees a choice between a PPO (Preferred Provider Organization) and a high-deductible HSA (Health Savings Account). The budget consists of the following cost centers:

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

There are no significant changes to this budget.

### Annual Budget

#### 6000 SELF-INS HEALTH PPO PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	1,237,568	1,353,420	1,139,750	1,205,400	0	1,205,400	10-
3531	DEPENDENT INSURANCE PREMIUMS	318,070	325,439	305,270	307,260	0	307,260	5-
3532	RETIREE/COBRA INSUR. PREMIUMS	16,766	0	22,290	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	259,155	266,296	248,410	251,340	0	251,340	5-
3535	EMPLOYEE PAID PREMIUMS-SELF	62,193	65,700	57,450	61,500	0	61,500	6-
SUBTOTAL *****		1,893,752	2,010,855	1,773,170	1,825,500	0	1,825,500	9-
<b>MISCELLANEOUS</b>								
3891	DIVIDENDS/REBATES	0	108,250	34,926	108,250	0	108,250	0
SUBTOTAL *****		0	108,250	34,926	108,250	0	108,250	0
<b>TOTAL REVENUES *****</b>		<b>1,893,752</b>	<b>2,119,105</b>	<b>1,808,096</b>	<b>1,933,750</b>	<b>0</b>	<b>1,933,750</b>	<b>9-</b>

# Self-Insured Health Insurance

## Dept. No. 6000, 6001, 6002

<b>CONTRACTUAL SERVICES</b>								
71050	SELF INSURED CLAIMS	1,153,855	1,328,993	854,170	965,212	0	965,212	27-
71052	IN-NETWORK DISCOUNT FEES	31,649	0	857	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	358,035	447,503	510,130	576,447	0	576,447	28
71060	EXCESS LOSS/COVERAGE POLICY	251,704	300,233	287,010	321,554	0	321,554	7
71104	ADMINISTRATIVE SERVICES	73,735	159,587	152,108	152,108	0	152,108	4-
71117	PRESCRIPTION ADMIN FEES	3,329	1,340	8,420	9,000	0	9,000	571
SUBTOTAL *****		1,872,307	2,237,656	1,812,695	2,024,321	0	2,024,321	10-
<b>TOTAL EXPENDITURES *****</b>		<b>1,872,307</b>	<b>2,237,656</b>	<b>1,812,695</b>	<b>2,024,321</b>	<b>0</b>	<b>2,024,321</b>	<b>10-</b>

### 6001 SELF-INS HEALTH HIGHDEDHLTHPLN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	1,114,251	1,267,200	1,177,110	1,236,888	0	1,236,888	2-
3531	DEPENDENT INSURANCE PREMIUMS	223,388	247,566	244,110	239,228	0	239,228	3-
3532	RETIREE/COBRA INSUR. PREMIUMS	37,405	0	28,790	0	0	0	0
3533	CNTY PD DEPENDENT PREM-HEALTH	183,177	202,554	200,050	195,718	0	195,718	3-
SUBTOTAL *****		1,558,221	1,717,320	1,650,060	1,671,834	0	1,671,834	3-
<b>MISCELLANEOUS</b>								
3891	DIVIDENDS/REBATES	0	108,250	34,926	108,250	0	108,250	0
SUBTOTAL *****		0	108,250	34,926	108,250	0	108,250	0
<b>TOTAL REVENUES *****</b>		<b>1,558,221</b>	<b>1,825,570</b>	<b>1,684,986</b>	<b>1,780,084</b>	<b>0</b>	<b>1,780,084</b>	<b>2-</b>
<b>CONTRACTUAL SERVICES</b>								
71050	SELF INSURED CLAIMS	676,239	684,351	856,630	967,992	0	967,992	41
71052	IN-NETWORK DISCOUNT FEES	20,673	0	304	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	450,465	581,193	370,960	419,185	0	419,185	27-
71060	EXCESS LOSS/COVERAGE POLICY	247,804	310,247	324,930	356,388	0	356,388	14
71104	ADMINISTRATIVE SERVICES	69,986	164,909	172,390	168,585	0	168,585	2
71117	PRESCRIPTION ADMIN FEES	2,380	1,120	3,910	4,000	0	4,000	257
SUBTOTAL *****		1,467,547	1,741,820	1,729,124	1,916,150	0	1,916,150	10
<b>TOTAL EXPENDITURES *****</b>		<b>1,467,547</b>	<b>1,741,820</b>	<b>1,729,124</b>	<b>1,916,150</b>	<b>0</b>	<b>1,916,150</b>	<b>10</b>

### 6002 SELF-INS ADMIN & WELLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	9,164	8,500	5,050	5,050	0	5,050	40-
3712	INT-LONG TERM INVEST	67,071	66,500	50,590	50,590	0	50,590	23-
3798	INC/DEC IN FV OF INVESTMENTS	36,973	0	0	0	0	0	0
SUBTOTAL *****		113,208	75,000	55,640	55,640	0	55,640	26-
<b>TOTAL REVENUES *****</b>		<b>113,208</b>	<b>75,000</b>	<b>55,640</b>	<b>55,640</b>	<b>0</b>	<b>55,640</b>	<b>26-</b>
<b>MATERIALS &amp; SUPPLIES</b>								
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

<b>CONTRACTUAL SERVICES</b>								
70100	SOFTWARE SUBSCRIPTIONS	1,043	600	600	600	0	600	0
71051	OTHER POST-EMPLOYMENT BENEFITS	26,046	67,200	50,000	50,000	0	50,000	25-
71100	OUTSOURCED SERVICES	10,960	15,590	10,000	15,590	0	15,590	0
71101	PROFESSIONAL SERVICES	33,900	34,400	31,400	34,400	0	34,400	0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000	0
SUBTOTAL *****		71,949	120,790	92,000	103,590	0	103,590	14-
<b>OTHER</b>								
83110	PREVENTIVE CARE INCENTIVE	0	0	12,500	12,500	0	12,500	0
83200	FEES & COMMISSIONS	1,868	0	0	0	0	0	0
SUBTOTAL *****		1,868	0	12,500	12,500	0	12,500	0
<b>TOTAL EXPENDITURES *****</b>		<b>73,817</b>	<b>120,990</b>	<b>104,500</b>	<b>116,290</b>	<b>0</b>	<b>116,290</b>	<b>4-</b>

Decimal values have been truncated.

# Self-Insured Dental Insurance

## Department Number 6010

### Mission

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

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

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

#### 6010 SELF-INS DENTAL PLAN

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	193,257	211,260	190,910	210,000	0	210,000	0
3531	DEPENDENT INSURANCE PREMIUMS	69,057	72,452	67,170	65,829	0	65,829	9-
3532	RETIREE/COBRA INSUR. PREMIUMS	2,031	0	2,460	0	0	0	0
3534	CNTY PD DEPENDENT PREM-DENTAL	37,217	38,953	36,170	35,391	0	35,391	9-
SUBTOTAL *****		301,562	322,665	296,710	311,220	0	311,220	4-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	709	790	445	790	0	790	0
3712	INT-LONG TERM INVEST	5,192	6,210	4,455	6,210	0	6,210	0
3798	INC/DEC IN FV OF INVESTMENTS	2,691	0	0	0	0	0	0
SUBTOTAL *****		8,592	7,000	4,900	7,000	0	7,000	0
<b>MISCELLANEOUS</b>								
3892	OVERAGE	0	0	0	0	0	0	0
SUBTOTAL *****		0	0	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>310,154</b>	<b>329,665</b>	<b>301,610</b>	<b>318,220</b>	<b>0</b>	<b>318,220</b>	<b>3-</b>
<b>CONTRACTUAL SERVICES</b>								
71050	SELF INSURED CLAIMS	247,116	303,713	217,210	271,831	0	271,831	10-
71104	ADMINISTRATIVE SERVICES	18,597	21,549	18,410	20,400	0	20,400	5-
SUBTOTAL *****		265,713	325,262	235,620	292,231	0	292,231	10-
<b>TOTAL EXPENDITURES *****</b>		<b>265,713</b>	<b>325,262</b>	<b>235,620</b>	<b>292,231</b>	<b>0</b>	<b>292,231</b>	<b>10-</b>

Decimal values have been truncated.

# Self-Insured Workers' Comp

## Department Number 6020

### Mission

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers' Compensation. A fund statement is included in the Fund Statements tab section of this document.

Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers Compensation Trust Fund. Open workers compensation claims as of the date of transfer to the MAC Trust continue to be accounted for within this self-insured fund. At such time that all remaining self-insured claims are closed-out, the residual assets of the self-insured fund will be distributed back to the appropriate governmental funds.

This budget is administered by the Human Resources & Risk Management Department.

### Budget Highlights

There are no significant changes to this budget.

### Annual Budget

#### 6020 SELF-INS WORKERS COMP PLAN

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	2,210	2,400	1,130	1,130	0	1,130	52-
3712	INT-LONG TERM INVEST	16,258	17,000	12,440	12,440	0	12,440	26-
3798	INC/DEC IN FV OF INVESTMENTS	9,375	0	0	0	0	0	0
SUBTOTAL *****		27,843	19,400	13,570	13,570	0	13,570	30-
<b>OTHER FINANCING SOURCES</b>								
3945	INSURANCE RECOVERIES/PROCEEDS	51,716	0	25,845	0	0	0	0
SUBTOTAL *****		51,716	0	25,845	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>79,559</b>	<b>19,400</b>	<b>39,415</b>	<b>13,570</b>	<b>0</b>	<b>13,570</b>	<b>30-</b>
<b>CONTRACTUAL SERVICES</b>								
71050	SELF INSURED CLAIMS	19,316	10,000	2,520	10,000	0	10,000	0
71055	PRESCRIPTION DRUG CLAIMS	27,076	20,000	29,555	20,000	0	20,000	0
71056	CLAIMS EXPENSE - LEGAL	876	500	350	500	0	500	0
71057	CLAIMS EXPENSE - INDEMNITY	0	120,000	0	120,000	0	120,000	0
71058	CLAIMS EXPENSE - OTHER	1,859	5,000	3,680	5,000	0	5,000	0
71070	INCREASE/DECREASE IN RESERVES	-47,655	0	-25,845	0	0	0	0
71104	ADMINISTRATIVE SERVICES	2,426	3,000	1,995	3,000	0	3,000	0
SUBTOTAL *****		3,898	158,500	12,255	158,500	0	158,500	0
<b>TOTAL EXPENDITURES *****</b>		<b>3,898</b>	<b>158,500</b>	<b>12,255</b>	<b>158,500</b>	<b>0</b>	<b>158,500</b>	<b>0</b>

Decimal values have been truncated.

# Facilities and Grounds Services Combined Budget Summary

## Description of Funding Sources

Building maintenance, parking lot maintenance, and custodial services are provided through a centralized department, Facilities Maintenance. The County Commission provides direct oversight to the Director of Facilities Maintenance, who is responsible for the day-to-day operations. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Public Works Maintenance Operations provides for its own housekeeping, maintenance, and facilities repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund). In addition, maintenance and housekeeping costs the Juvenile Justice Center (JJC) are accounted for within the JJC annual operating budget.

## Budget Summary

Fund	Dept	Department Name	2019 Actual	2020 Estimated	2021 Class 1 Personal Services	2021 Classes 2-8 Other Services and Charges	2021 Class 9 Capital Outlay	2021 Total
<b>Facilities Maintenance, Housekeeping, Parking &amp; Grounds</b>								
610	6100	FM Building Maintenance	\$ 929,268	\$ 949,428	\$ 330,047	\$ 322,716	\$ 1,500	\$ 654,263
610	6101	FM Housekping& Custodial Svcs	399,013	418,601	353,279	73,807	-	427,086
610	6102	FM Parking	53,975	52,591	-	54,030	-	54,030
610	6104	FM Grounds Maintenance	255,510	219,171	137,458	70,949	-	208,407
610	6105	FM Administration	-	-	198,654	6,452	-	205,106
		<b>Subtotal</b>	<u>1,637,766</u>	<u>1,639,791</u>	<u>1,019,438</u>	<u>527,954</u>	<u>1,500</u>	<u>1,548,892</u>
<b>ECC - Facilities Maintenance, Housekeeping &amp; Grounds</b>								
270	2705	911/EM FM Building Maint	248,112	285,119	-	402,682	-	402,682
		<b>Subtotal</b>	<u>248,112</u>	<u>285,119</u>	<u>-</u>	<u>402,682</u>	<u>-</u>	<u>402,682</u>
		<b>Total</b>	<u>\$ 1,885,878</u>	<u>\$ 1,924,910</u>	<u>\$ 1,019,438</u>	<u>\$ 930,636</u>	<u>\$ 1,500</u>	<u>\$ 1,951,574</u>

# Facilities and Grounds Services Summary

## Personnel Summary

Position Title	Departmental Funding Source							Change
	2019	2020	Full-time Equivalent Positions					
			Dept. 6100	Dept. 6101	Dept. 6104	Dept. 6105	2021 Total	
<b>FM Administration</b>								
Director, Facilities Maintenance & Custodial Services	1.00	1.00	-	-	-	1.00	1.00	-
Service Coordinator I	1.00	1.00	-	-	-	1.00	1.00	-
Administrative Assistant	1.00	1.00	-	-	-	1.00	1.00	-
Subtotal	3.00	3.00	-	-	-	3.00	3.00	-
<b>FM Building Maintenance</b>								
Senior Maintenance Technician	5.00	5.00	6.00	-	-	-	6.00	1.00
Maintenance Technician	1.00	1.00	-	-	-	-	-	(1.00)
Subtotal	6.00	6.00	6.00	-	-	-	6.00	-
<b>FM Grounds Maintenance</b>								
Maintenance Technician	1.00	1.00	-	-	1.00	-	1.00	-
Grounds Maintenance Technician I	2.00	2.00	-	-	2.00	-	2.00	-
	3.00	3.00	-	-	3.00	-	3.00	-
<b>FM Housekeeping/ Custodial Services</b>								
Lead Custodian	1.00	1.00	-	1.00	-	-	1.00	-
Custodian	8.00	8.00	-	8.00	-	-	8.00	-
Subtotal	9.00	9.00	-	9.00	-	-	9.00	-
Total FTEs	21.00	21.00	6.00	9.00	3.00	3.00	21.00	-
Overtime	\$ 8,980	\$ 10,866	\$ 5,976	\$ 770	\$ 5,415	\$ -	\$ 12,161	\$ 1,295

# **Facilities and Grounds Maintenance**

**Department Numbers 2705, 6100, 6101, 6102, 6104,  
6105**

## **Mission**

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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**

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Effective with the 2021 budget, a new cost center (6105) was established to capture operating costs associated with administrative personnel and activities.

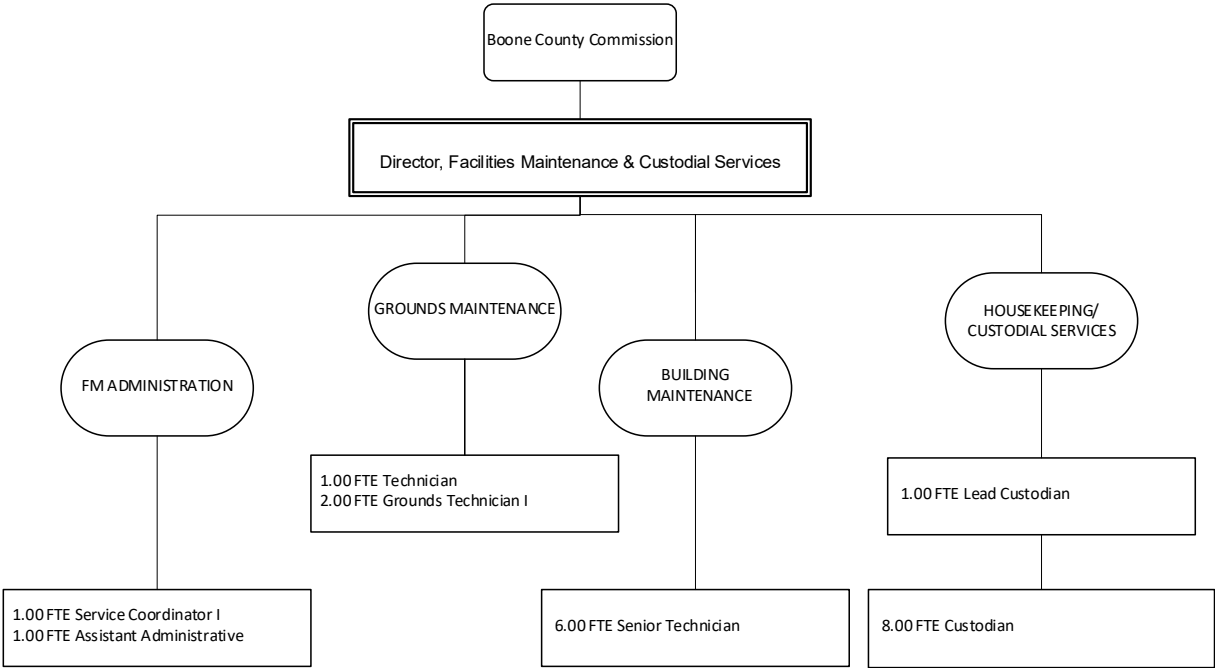
There are no significant changes to the budget.



# Facilities and Grounds Maintenance

## Organizational Chart

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# Facilities and Grounds Maintenance

## Annual Budget

### 2705 911/EM FM BUILDING MAINT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>MATERIALS &amp; SUPPLIES</b>								
23031	CUSTODIAL SUPPLIES	5,078	5,200	5,800	7,200	0	7,200	38
23035	MAINTENANCE SUPPLIES	2,885	4,100	4,500	9,100	0	9,100	121
23038	GROUND MAINTENANCE SUPPLIES	980	1,650	1,200	0	0	0	100-
23050	OTHER SUPPLIES	576	700	1,000	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	374	600	200	800	0	50,800	,366
26300	MATERIAL & CHEMICAL SUPP.	1,388	1,900	1,700	2,200	0	2,200	15
26600	STRT/TRAFFIC/CONST SIGNS	430	300	0	300	0	300	0
SUBTOTAL *****		11,711	14,450	14,400	19,600	0	69,600	382
<b>UTILITIES</b>								
48000	TELEPHONES	616	612	638	696	0	696	13
48100	NATURAL GAS	419	480	400	480	0	480	0
48200	ELECTRICITY	81,036	86,725	81,000	110,940	0	110,940	27
48300	WATER	2,327	3,600	3,000	4,185	0	4,185	16
48400	SOLID WASTE	1,245	1,248	1,300	1,692	0	1,692	35
48600	SEWER USE	1,318	1,296	1,200	2,255	0	2,255	74
48700	LP GAS/BLDG GENERATOR FUEL	688	1,400	1,705	6,650	0	6,650	375
SUBTOTAL *****		87,649	95,361	89,243	126,898	0	126,898	33
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	16,275	17,160	17,160	17,160	0	17,160	0
60100	BLDG REPAIRS/MAINTENANCE	1,116	1,500	656	1,500	0	1,500	0
60125	CUSTODIAL/JANITORIAL SERV	2,010	2,260	2,260	2,260	0	2,260	0
60150	PEST CONTROL	461	965	700	1,285	0	1,285	33
60200	EQUIP REPAIRS/MAINTENANCE	7,167	5,800	7,800	7,800	0	7,800	34
60400	GROUND MAINTENANCE	117	7,100	11,000	300	0	300	95-
SUBTOTAL *****		27,146	34,785	39,576	30,305	0	30,305	13-
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	3,759	7,930	6,300	11,030	0	11,030	39
71700	EQUIPMENT RENTALS	0	300	186	300	0	300	0
SUBTOTAL *****		3,759	8,230	6,486	11,330	0	11,330	38
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	117,847	135,414	135,414	164,549	0	164,549	21
SUBTOTAL *****		117,847	135,414	135,414	164,549	0	164,549	22
<b>FIXED ASSET ADDITIONS</b>								
91301	COMPUTER HARDWARE	0	1,200	0	0	0	0	100-
SUBTOTAL *****		0	1,200	0	0	0	0	100-
<b>TOTAL EXPENDITURES *****</b>		<b>248,112</b>	<b>289,440</b>	<b>285,119</b>	<b>352,682</b>	<b>0</b>	<b>402,682</b>	<b>39</b>

### 6100 FM BUILDING MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3528	REIMB PERSONNEL/PROJECTS	1,682	0	0	0	0	0	0
3530	INTERNAL SERVICE CHG	1,061,749	963,855	965,355	858,370	0	858,370	10-
SUBTOTAL *****		1,063,431	963,855	965,355	858,370	0	858,370	11-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	1,987	750	1,080	750	0	750	0
3712	INT-LONG TERM INVEST	14,573	9,000	11,900	9,000	0	9,000	0
3798	INC/DEC IN FV OF INVESTMENTS	7,465	0	0	0	0	0	0
SUBTOTAL *****		24,025	9,750	12,980	9,750	0	9,750	0

# Facilities and Grounds Maintenance

<b>MISCELLANEOUS</b>							
3826	PRIOR YEAR COST REPAYMENT	18	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	7,700	300	0	300	0	300
3836	SALE OF NON-CAPITAL ASSETS	566	0	70	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	150	0	1,366	0	0	0
SUBTOTAL *****		8,434	300	1,436	300	0	300
<b>OTHER FINANCING SOURCES</b>							
3945	INSURANCE RECOVERIES/PROCEEDS	14,928	0	0	0	0	0
SUBTOTAL *****		14,928	0	0	0	0	0
<b>TOTAL REVENUES *****</b>		<b>1,110,818</b>	<b>973,905</b>	<b>979,771</b>	<b>868,420</b>	<b>0</b>	<b>868,420</b>
<b>PERSONAL SERVICES</b>							
10100	SALARIES & WAGES	379,168	402,687	404,925	247,582	0	250,182
10110	OVERTIME	6,226	6,800	5,779	5,976	0	5,976
10120	HOLIDAY WORKED	673	400	1,403	900	0	900
10125	FAMILY HOLIDAY WORKED PREMIUM	0	50	8	40	0	40
10200	FICA	29,086	31,360	30,896	19,469	0	19,668
10300	HEALTH INSURANCE	41,556	41,556	43,212	27,696	0	27,696
10310	COUNTY HSA CONTRIBUTION	5,900	6,000	3,600	2,400	0	2,400
10325	DISABILITY INSURANCE	1,360	1,449	1,449	891	0	900
10330	CNTY PD DEPENDENT PREM-HEALTH	1,499	2,570	5,141	5,292	0	5,292
10331	CNTY PD DEPENDENT PREM-DENTAL	490	551	699	441	0	441
10350	LIFE INSURANCE	612	648	648	432	0	432
10375	DENTAL INSURANCE	3,360	3,360	3,360	2,100	0	2,100
10400	WORKERS COMP	13,257	13,474	12,958	6,285	0	6,349
10500	401(A) MATCH PLAN	3,275	4,680	3,750	3,120	0	3,120
10510	CERF-EMPLOYER PD CONTRIBUTION	6,597	6,982	6,945	3,899	0	3,951
10800	UNIFORM ALLOWANCE	600	600	600	0	0	600
SUBTOTAL *****		493,659	523,167	525,373	326,523	0	330,047
<b>MATERIALS &amp; SUPPLIES</b>							
23000	OFFICE SUPPLIES	478	550	500	0	0	0
23014	HDWR INSTALLATION SUPPLIES	220	0	0	0	0	0
23035	MAINTENANCE SUPPLIES	12,629	29,500	25,885	33,500	0	33,500
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	4,000	0	4,000
23050	OTHER SUPPLIES	7,502	7,500	6,000	0	0	0
23300	UNIFORMS	474	600	495	1,140	0	1,140
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,614	1,268	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,836	4,910	3,500	4,400	0	4,400
23860	VEHICLE EQUIPMENT <\$1000	0	300	300	300	0	300
26300	MATERIAL & CHEMICAL SUPP.	0	360	700	900	0	900
26600	STRT/TRAFFIC/CONST SIGNS	107	250	262	250	0	250
SUBTOTAL *****		24,246	45,584	38,910	44,490	0	44,490
<b>DUES TRAVEL &amp; TRAINING</b>							
37200	REGISTRATION	0	0	0	90	0	90
37210	TRAINING/SCHOOLS	0	165	165	0	0	0
SUBTOTAL *****		0	165	165	90	0	90
<b>UTILITIES</b>							
48000	TELEPHONES	4,424	4,800	3,200	3,240	0	3,240
48050	MOBILE DEVICE SERVICE	4,493	6,300	5,200	4,650	0	4,650
48100	NATURAL GAS	1,208	1,440	1,800	1,920	0	1,920
48200	ELECTRICITY	329	408	400	408	0	408
48300	WATER	95	180	120	132	0	132
SUBTOTAL *****		10,549	13,128	10,720	10,350	0	10,350
<b>VEHICLE EXPENSE</b>							
59000	MOTORFUEL/GASOLINE	3,915	6,200	3,600	4,800	0	4,800
59010	FUEL SURCHARGE - REIMB TO R&B	186	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	16,578	1,500	2,195	1,300	0	1,300
59105	TIRES	61	750	817	900	0	900
59110	MECHANICS CHARGE - REIMB R&B	493	0	0	0	0	0
59200	LOCAL MILEAGE	0	1,000	0	0	0	0
SUBTOTAL *****		21,233	9,450	6,612	7,000	0	7,000
<b>EQUIP &amp; BLDG MAINTENANCE</b>							
60050	EQUIP SERVICE CONTRACT	9,252	15,482	13,000	11,500	0	11,500
60100	BLDG REPAIRS/MAINTENANCE	60,317	97,000	98,000	50,500	17,000	50,500
60110	MAJOR BLDG REPAIRS/REPL	13,980	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	191,557	166,255	160,000	111,700	0	111,700
SUBTOTAL *****		275,106	278,737	271,000	173,700	17,000	173,700

# Facilities and Grounds Maintenance

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,521	8,396	8,300	8,234	0	8,234	1-
70100	SOFTWARE SUBSCRIPTIONS	2,352	3,205	2,706	1,560	0	1,560	51-
71001	AUTO PHYSICAL DAMAGE INS	3,143	3,615	4,644	0	0	0	100-
71002	AUTO LIABILITY INS	2,160	2,485	2,850	0	0	0	100-
71004	PROPERTY INSURANCE	2,130	2,340	2,122	0	0	0	100-
71006	ERRORS & OMISSIONS INS	910	1,175	742	0	0	0	100-
71008	GENERAL LIABILITY INS	9,383	11,455	7,572	0	0	0	100-
71016	AUTO CLAIMS DEDUCTIBLE	1,000	2,000	0	0	0	0	100-
71021	AUTO LIABILITY DEDUCTIBLE	1,000	0	0	0	0	0	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	0	0	0	100-
71100	OUTSOURCED SERVICES	8,192	19,360	18,300	18,900	0	18,900	2-
71101	PROFESSIONAL SERVICES	0	10,000	0	0	0	0	100-
71211	A/E FEES	0	0	0	10,000	0	10,000	0
71526	DISPOSAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
71600	EQUIP LEASES & METER CHRG	239	264	240	264	0	264	0
71700	EQUIPMENT RENTALS	0	2,000	2,000	2,000	0	2,000	0
SUBTOTAL *****		35,030	67,795	50,476	41,958	0	41,958	38-
OTHER								
83200	FEES & COMMISSIONS	42	0	0	0	0	0	0
83810	INTERFUND SERVICES USED	0	1,340	1,300	1,340	0	1,340	0
83815	FACILITIES INTERNAL SERVC CHRG	38,724	31,159	31,159	35,788	0	35,788	14
86800	EMERGENCY	0	7,808	0	8,000	0	8,000	2
SUBTOTAL *****		38,766	40,307	32,459	45,128	0	45,128	12
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,681	3,775	3,775	0	0	0	100-
91301	COMPUTER HARDWARE	0	1,500	1,500	1,500	0	1,500	0
92301	REPLC COMPUTER HDWR	3,280	8,440	8,438	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	25,717	0	0	0	0	0	0
SUBTOTAL *****		30,678	13,715	13,713	1,500	0	1,500	89-
TOTAL EXPENDITURES *****		929,267	992,048	949,428	650,739	17,000	654,263	34-

## 6101 FM HOUSEKPING & CUSTODIAL SVCS

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	423,023	420,415	420,416	434,626	0	434,626	3
	SUBTOTAL *****	423,023	420,415	420,416	434,626	0	434,626	3
TOTAL REVENUES *****		423,023	420,415	420,416	434,626	0	434,626	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	252,457	246,811	247,205	257,483	0	259,958	5
10110	OVERTIME	751	540	917	770	0	770	42
10115	SHIFT DIFFERENTIAL	9,507	10,400	9,823	9,950	0	9,950	4-
10120	HOLIDAY WORKED	29	40	97	40	0	40	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	40	49	40	0	40	0
10200	FICA	19,333	19,724	19,215	20,523	0	20,712	5
10300	HEALTH INSURANCE	36,928	30,132	30,960	31,872	0	31,872	5
10310	COUNTY HSA CONTRIBUTION	4,150	6,000	4,800	4,800	0	4,800	20-
10325	DISABILITY INSURANCE	852	888	900	926	0	935	5
10330	CNTY PD DEPENDENT PREM-HEALTH	3,557	3,296	3,576	3,681	0	3,681	11
10331	CNTY PD DEPENDENT PREM-DENTAL	346	368	368	368	0	368	0
10350	LIFE INSURANCE	616	648	654	648	0	648	0
10375	DENTAL INSURANCE	3,346	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	9,084	10,337	11,454	6,625	0	6,686	35-
10500	401(A) MATCH PLAN	4,265	4,680	4,750	4,680	0	4,680	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,204	4,936	4,988	5,149	0	5,199	5
10600	UNEMPLOYMENT BENEFITS	223	0	0	0	0	0	0
	SUBTOTAL *****	349,648	341,780	342,696	350,495	0	353,279	3
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	24,144	37,000	50,000	43,000	0	43,000	16
23300	UNIFORMS	713	765	700	765	0	765	0
23850	UNTAGGED EQUIPMENT & TOOLS	815	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	25,672	38,765	51,700	44,765	0	44,765	15

# Facilities and Grounds Maintenance

DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	60	0	60	0
37210	TRAINING/SCHOOLS	0	60	60	0	0	0	100-
	SUBTOTAL *****	0	60	60	60	0	60	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	2,216	1,072	600	780	0	780	27-
	SUBTOTAL *****	2,216	1,072	600	780	0	780	27-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	320	0	0	0	0	100-
	SUBTOTAL *****	0	320	0	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	15,835	17,240	16,000	19,240	0	19,240	11
60150	PEST CONTROL	4,449	6,478	6,080	6,478	0	6,478	0
60200	EQUIP REPAIRS/MAINTENANCE	218	300	250	300	0	300	0
	SUBTOTAL *****	20,502	24,018	22,330	26,018	0	26,018	8
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	119	132	132	144	0	144	9
70100	SOFTWARE SUBSCRIPTIONS	855	1,108	1,083	1,040	0	1,040	6-
	SUBTOTAL *****	974	1,240	1,215	1,184	0	1,184	5-
OTHER								
86800	EMERGENCY	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	399,012	408,255	418,601	424,302	0	427,086	5

## 6102 FM PARKING

610 FACILITIES & GROUNDS								%CHG
ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	33,910	53,199	38,958	54,030	0	54,030	1
3569	OTHER FEES	15	0	100	0	0	0	0
	<b>SUBTOTAL *****</b>	<b>33,925</b>	<b>53,199</b>	<b>39,058</b>	<b>54,030</b>	<b>0</b>	<b>54,030</b>	<b>2</b>
	<b>TOTAL REVENUES *****</b>	<b>33,925</b>	<b>53,199</b>	<b>39,058</b>	<b>54,030</b>	<b>0</b>	<b>54,030</b>	<b>2</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	365	50	50	50	0	50	0
23035	MAINTENANCE SUPPLIES	157	250	250	250	0	250	0
23050	OTHER SUPPLIES	0	200	0	200	0	200	0
26600	STRT/TRAFFIC/CONST SIGNS	1,084	250	0	150	0	150	40-
	<b>SUBTOTAL *****</b>	<b>1,606</b>	<b>750</b>	<b>300</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>13-</b>
<b>UTILITIES</b>								
48200	ELECTRICITY	1,287	1,716	1,280	1,440	0	1,440	16-
	<b>SUBTOTAL *****</b>	<b>1,287</b>	<b>1,716</b>	<b>1,280</b>	<b>1,440</b>	<b>0</b>	<b>1,440</b>	<b>16-</b>
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60200	EQUIP REPAIRS/MAINTENANCE	1,192	50	800	524	0	524	948
60400	GROUNDS MAINTENANCE	1,200	15,000	15,000	15,000	0	15,000	0
	<b>SUBTOTAL *****</b>	<b>2,392</b>	<b>15,050</b>	<b>15,800</b>	<b>15,524</b>	<b>0</b>	<b>15,524</b>	<b>3</b>
<b>CONTRACTUAL SERVICES</b>								
71100	OUTSOURCED SERVICES	24,944	25,883	25,856	26,831	0	26,831	3
71700	EQUIPMENT RENTALS	0	300	0	300	0	300	0
	<b>SUBTOTAL *****</b>	<b>24,944</b>	<b>26,183</b>	<b>25,856</b>	<b>27,131</b>	<b>0</b>	<b>27,131</b>	<b>4</b>
<b>OTHER</b>								
86900	MISCELLANEOUS	9,355	9,500	9,355	9,285	0	9,285	2-
	<b>SUBTOTAL *****</b>	<b>9,355</b>	<b>9,500</b>	<b>9,355</b>	<b>9,285</b>	<b>0</b>	<b>9,285</b>	<b>2-</b>

# Facilities and Grounds Maintenance

## FIXED ASSET ADDITIONS

92300	REPLCMENT MACH & EQUIP	14,393	0	0	0	0	0	0
	SUBTOTAL *****	14,393	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES *****</b>	<b>53,977</b>	<b>53,199</b>	<b>52,591</b>	<b>54,030</b>	<b>0</b>	<b>54,030</b>	<b>2</b>

## 6104 FM GROUNDS MAINTENANCE

### 610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	283,674	230,525	230,525	193,233	0	193,233	16-
	SUBTOTAL *****	283,674	230,525	230,525	193,233	0	193,233	16-
	<b>TOTAL REVENUES *****</b>	<b>283,674</b>	<b>230,525</b>	<b>230,525</b>	<b>193,233</b>	<b>0</b>	<b>193,233</b>	<b>16-</b>
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	93,120	94,798	93,456	95,243	0	96,366	1
10110	OVERTIME	6,525	3,526	4,588	5,415	0	5,415	53
10120	HOLIDAY WORKED	871	380	2,014	1,215	0	1,215	219
10125	FAMILY HOLIDAY WORKED PREMIUM	0	75	0	75	0	75	0
10200	FICA	7,622	7,556	7,560	7,799	0	7,885	4
10300	HEALTH INSURANCE	17,136	17,136	17,136	17,640	0	17,640	2
10325	DISABILITY INSURANCE	334	341	370	342	0	346	1
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	110	110	0	110	0
10350	LIFE INSURANCE	216	216	216	216	0	216	0
10375	DENTAL INSURANCE	1,260	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	3,219	3,958	4,683	2,516	0	2,544	35-
10500	401(A) MATCH PLAN	1,300	1,560	1,250	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,016	1,895	1,897	1,904	0	1,926	1
10800	UNIFORM ALLOWANCE	300	300	300	0	0	900	200
	SUBTOTAL *****	134,029	133,111	134,840	135,295	0	137,458	3
<b>MATERIALS &amp; SUPPLIES</b>								
23035	MAINTENANCE SUPPLIES	24	50	50	7,350	0	7,350	0
23038	GROUNDS MAINTENANCE SUPPLIES	4,773	7,200	6,000	0	0	0	100-
23300	UNIFORMS	196	225	225	495	0	495	120
23850	UNTAGGED EQUIPMENT & TOOLS	2,226	2,700	2,085	2,200	0	2,200	18-
23855	UNTAGGED FURNITURE/FIXTURES	759	800	290	800	0	800	0
26300	MATERIAL & CHEMICAL SUPP.	6,143	7,000	8,075	7,926	0	7,926	13
26600	STRT/TRAFFIC/CONST SIGNS	0	25	280	290	0	290	,060
	SUBTOTAL *****	14,121	18,000	17,005	19,061	0	19,061	6
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	45	0	45	0
37210	TRAINING/SCHOOLS	0	45	45	0	0	0	100-
	SUBTOTAL *****	0	45	45	45	0	45	0
<b>UTILITIES</b>								
48050	MOBILE DEVICE SERVICE	2,241	2,340	2,210	2,340	0	2,340	0
48200	ELECTRICITY	92	96	96	108	0	108	12
	SUBTOTAL *****	2,333	2,436	2,306	2,448	0	2,448	0
<b>VEHICLE EXPENSE</b>								
59000	MOTORFUEL/GASOLINE	4,876	7,250	4,536	4,880	0	4,880	32-
59010	FUEL SURCHARGE - REIMB TO R&B	231	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	36	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,350	4,750	4,805	2,500	0	2,500	47-
59105	TIRES	787	700	500	700	0	700	0
59110	MECHANICS CHARGE - REIMB R&B	425	0	0	0	0	0	0
	SUBTOTAL *****	8,705	12,700	9,841	8,080	0	8,080	36-
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	1,516	2,650	2,000	2,000	0	2,000	24-
60400	GROUNDS MAINTENANCE	40,976	48,640	45,000	33,000	0	33,000	32-
	SUBTOTAL *****	42,492	51,390	47,000	35,000	0	35,000	32-

# Facilities and Grounds Maintenance

<b>CONTRACTUAL SERVICES</b>							
70050	SOFTWARE SERVICE CONTRACT	86	99	90	105	0	105 6
70100	SOFTWARE SUBSCRIPTIONS	642	816	812	810	0	810 0
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000 0
71700	EQUIPMENT RENTALS	494	500	375	500	0	500 0
SUBTOTAL *****		1,222	2,415	1,277	2,415	0	2,415 0
<b>OTHER</b>							
83810	INTERFUND SERVICES USED	0	3,195	2,000	1,900	0	1,900 40-
86800	EMERGENCY	0	2,000	0	2,000	0	2,000 0
SUBTOTAL *****		0	5,195	2,000	3,900	0	3,900 25-
<b>FIXED ASSET ADDITIONS</b>							
91300	MACHINERY & EQUIPMENT	0	4,860	4,857	0	0	0 100-
92300	REPLCMNT MACH & EQUIP	5,826	0	0	0	0	0 0
92400	REPLCMNT AUTO/TRUCKS	46,782	0	0	0	0	0 0
SUBTOTAL *****		52,608	4,860	4,857	0	0	0 100-
<b>TOTAL EXPENDITURES *****</b>		<b>255,510</b>	<b>230,152</b>	<b>219,171</b>	<b>206,244</b>	<b>0</b>	<b>208,407 9-</b>

## 6105 FM ADMINISTRATION

### 610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>PERSONAL SERVICES</b>								
10100	SALARIES & WAGES	0	0	0	157,726	0	159,286	0
10200	FICA	0	0	0	12,066	0	12,185	0
10300	HEALTH INSURANCE	0	0	0	16,788	0	16,788	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	0	0	567	0	573	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	257	0	257	0
10350	LIFE INSURANCE	0	0	0	216	0	216	0
10375	DENTAL INSURANCE	0	0	0	1,260	0	1,260	0
10400	WORKERS COMP	0	0	0	2,105	0	2,144	0
10500	401(A) MATCH PLAN	0	0	0	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	3,154	0	3,185	0
SUBTOTAL *****		0	0	0	196,899	0	198,654	0
<b>MATERIALS &amp; SUPPLIES</b>								
23000	OFFICE SUPPLIES	0	0	0	550	0	550	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	600	600	0
SUBTOTAL *****		0	0	0	550	600	1,150	0
<b>DUES TRAVEL &amp; TRAINING</b>								
37200	REGISTRATION	0	0	0	60	0	60	0
SUBTOTAL *****		0	0	0	60	0	60	0
<b>UTILITIES</b>								
48000	TELEPHONES	0	0	0	30	0	30	0
48050	MOBILE DEVICE SERVICE	0	0	0	1,440	0	1,440	0
SUBTOTAL *****		0	0	0	1,470	0	1,470	0
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60050	EQUIP SERVICE CONTRACT	0	0	0	360	0	360	0
SUBTOTAL *****		0	0	0	360	0	360	0
<b>CONTRACTUAL SERVICES</b>								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	372	0	372	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	1,040	0	1,040	0
SUBTOTAL *****		0	0	0	1,412	0	1,412	0
<b>OTHER</b>								
85710	TRAVEL-OTHER	0	0	0	2,000	0	2,000	0
SUBTOTAL *****		0	0	0	2,000	0	2,000	0
<b>TOTAL EXPENDITURES *****</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>202,751</b>	<b>600</b>	<b>205,106</b>	<b>0</b>

Decimal values have been truncated.

# Capital Repairs and Replacements

## Department Numbers 6200, 6220, 6230, 6240, 6250

### Mission

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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 and change 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 R&R – GENERAL

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	258,072	258,072	261,603	265,746	0	265,746	2
	SUBTOTAL *****	258,072	258,072	261,603	265,746	0	265,746	3
<b>INTEREST</b>								
3711	INT-OVERNIGHT	3,310	1,415	2,830	1,435	0	1,435	1
3712	INT-LONG TERM INVEST	24,220	17,000	20,575	17,490	0	17,490	2
3798	INC/DEC IN FV OF INVESTMENTS	12,713	0	0	0	0	0	0
	SUBTOTAL *****	40,243	18,415	23,405	18,925	0	18,925	3
	<b>TOTAL REVENUES *****</b>	<b>298,315</b>	<b>276,487</b>	<b>285,008</b>	<b>284,671</b>	<b>0</b>	<b>284,671</b>	<b>3</b>
<b>EQUIP &amp; BLDG MAINTENANCE</b>								
60100	BLDG REPAIRS/MAINTENANCE	14,156	0	0	0	0	0	0
60110	MAJOR BLDG REPAIRS/REPL	43,435	140,000	48,500	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	61,479	27,000	18,670	0	0	0	100-
60400	GROUNDS MAINTENANCE	0	0	0	0	67,000	67,000	0
	SUBTOTAL *****	119,070	167,000	67,170	0	67,000	67,000	60-
	<b>TOTAL EXPENDITURES *****</b>	<b>119,070</b>	<b>167,000</b>	<b>67,170</b>	<b>0</b>	<b>67,000</b>	<b>67,000</b>	<b>60-</b>

### 6220 CAPITAL R&R – FAMILY HLTH CNTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	203	80	130	80	0	80	0
3712	INT-LONG TERM INVEST	1,488	1,100	1,240	1,100	0	1,100	0
3798	INC/DEC IN FV OF INVESTMENTS	791	0	0	0	0	0	0
	SUBTOTAL *****	2,482	1,180	1,370	1,180	0	1,180	0
<b>MISCELLANEOUS</b>								
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
	<b>TOTAL REVENUES *****</b>	<b>9,513</b>	<b>8,211</b>	<b>8,401</b>	<b>8,211</b>	<b>0</b>	<b>8,211</b>	<b>0</b>
<b>MATERIALS &amp; SUPPLIES</b>								
23035	MAINTENANCE SUPPLIES	107	700	10	700	0	700	0
	SUBTOTAL *****	107	700	10	700	0	700	0

# Capital Repairs and Replacement

EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	451	6,881	105	6,881	0	6,881	0
SUBTOTAL *****		451	6,981	105	6,981	0	6,981	0
TOTAL EXPENDITURES *****		558	7,681	115	7,681	0	7,681	0

## 6230 CAPITAL R&R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	77	35	45	35	0	35	0
3712	INT-LONG TERM INVEST	564	465	445	465	0	465	0
3798	INC/DEC IN FV OF INVESTMENTS	304	0	0	0	0	0	0
SUBTOTAL *****		945	500	490	500	0	500	0
<b>TOTAL REVENUES *****</b>		<b>945</b>	<b>500</b>	<b>490</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>

## 6240 CAPITAL R&R - R&B

624 CAPITAL R & R - ROAD & BRIDGE

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
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
<b>INTEREST</b>								
3711	INT-OVERNIGHT	1,593	1,500	1,100	1,500	0	1,500	0
3712	INT-LONG TERM INVEST	11,688	11,400	10,000	10,000	0	10,000	12-
3798	INC/DEC IN FV OF INVESTMENTS	6,318	0	0	0	0	0	0
SUBTOTAL *****		19,599	12,900	11,100	11,500	0	11,500	11-
<b>TOTAL REVENUES *****</b>		<b>169,599</b>	<b>162,900</b>	<b>161,100</b>	<b>161,500</b>	<b>0</b>	<b>161,500</b>	<b>1-</b>

## 6250 CAPITAL R&R - ECC&SUPPORT BLDG

625 CAPITAL R & R - ECC

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	36,182	36,182	36,182	49,677	0	49,677	37
SUBTOTAL *****		36,182	36,182	36,182	49,677	0	49,677	37
<b>INTEREST</b>								
3711	INT-OVERNIGHT	147	10	125	10	0	10	0
3712	INT-LONG TERM INVEST	1,075	130	1,225	130	0	130	0
3798	INC/DEC IN FV OF INVESTMENTS	516	0	0	0	0	0	0
SUBTOTAL *****		1,738	140	1,350	140	0	140	0
<b>TOTAL REVENUES *****</b>		<b>37,920</b>	<b>36,322</b>	<b>37,532</b>	<b>49,817</b>	<b>0</b>	<b>49,817</b>	<b>37</b>

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-GOVERNMENT CENTER

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	124,940	133,350	133,350	111,320	0	111,320	16-
	SUBTOTAL *****	124,940	133,350	133,350	111,320	0	111,320	17-
<b>INTEREST</b>								
3711	INT-OVERNIGHT	476	450	325	370	0	370	17-
3712	INT-LONG TERM INVEST	3,479	3,400	3,210	2,830	0	2,830	16-
3798	INC/DEC IN FV OF INVESTMENTS	1,859	0	0	0	0	0	0
	SUBTOTAL *****	5,814	3,850	3,535	3,200	0	3,200	17-
	<b>TOTAL REVENUES *****</b>	<b>130,754</b>	<b>137,200</b>	<b>136,885</b>	<b>114,520</b>	<b>0</b>	<b>114,520</b>	<b>17-</b>
<b>UTILITIES</b>								
48000	TELEPHONES	340	900	985	1,035	0	1,035	15
48100	NATURAL GAS	21,243	25,765	13,710	14,395	0	14,395	44-
48200	ELECTRICITY	92,561	98,930	84,820	87,365	0	87,365	11-
48300	WATER	1,827	1,780	1,695	1,715	0	1,715	3-
48400	SOLID WASTE	4,486	4,530	4,485	4,490	0	4,490	0
48500	STORM WATER UTILITY	308	320	355	360	0	360	12
48600	SEWER USE	2,069	2,025	1,960	1,960	0	1,960	3-
	SUBTOTAL *****	122,834	134,250	108,010	111,320	0	111,320	17-
	<b>TOTAL EXPENDITURES *****</b>	<b>122,834</b>	<b>134,250</b>	<b>108,010</b>	<b>111,320</b>	<b>0</b>	<b>111,320</b>	<b>17-</b>

#### 6211 UTILITIES-COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>CHARGES FOR SERVICES</b>								
3530	INTERNAL SERVICE CHG	246,530	238,990	238,990	202,670	0	202,670	15-
	SUBTOTAL *****	246,530	238,990	238,990	202,670	0	202,670	15-
	<b>TOTAL REVENUES *****</b>	<b>246,530</b>	<b>238,990</b>	<b>238,990</b>	<b>202,670</b>	<b>0</b>	<b>202,670</b>	<b>15-</b>

# Building Utilities

UTILITIES							
48000	TELEPHONES	340	900	985	1,035	0	1,035 15
48100	NATURAL GAS	35,524	36,810	23,520	24,695	0	24,695 32-
48200	ELECTRICITY	164,932	185,500	154,545	158,410	0	158,410 14-
48300	WATER	6,457	5,600	6,950	7,160	0	7,160 27
48400	SOLID WASTE	6,768	7,285	6,770	6,770	0	6,770 7-
48500	STORM WATER UTILITY	815	830	965	965	0	965 16
48600	SEWER USE	3,423	2,960	3,635	3,635	0	3,635 22
SUBTOTAL *****		218,259	239,885	197,370	202,670	0	202,670 16-
TOTAL EXPENDITURES *****		218,259	239,885	197,370	202,670	0	202,670 16-

## 6212 UTILITIES-JOHNSON BUILDING

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	17,320	16,785	16,786	15,775	0	15,775	6-
SUBTOTAL *****		17,320	16,785	16,786	15,775	0	15,775	6-
TOTAL REVENUES *****		17,320	16,785	16,786	15,775	0	15,775	6-
UTILITIES								
48100	NATURAL GAS	3,214	3,115	2,505	2,635	0	2,635	15-
48200	ELECTRICITY	10,769	11,130	10,535	10,855	0	10,855	2-
48300	WATER	369	375	295	295	0	295	21-
48400	SOLID WASTE	841	850	845	845	0	845	0
48500	STORM WATER UTILITY	730	980	875	875	0	875	10-
48600	SEWER USE	327	335	265	270	0	270	19-
SUBTOTAL *****		16,250	16,785	15,320	15,775	0	15,775	6-
TOTAL EXPENDITURES *****		16,250	16,785	15,320	15,775	0	15,775	6-

## 6215 UTILITIES-BOONE ANNEX

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	13,170	14,435	14,435	15,355	0	15,355	6
SUBTOTAL *****		13,170	14,435	14,435	15,355	0	15,355	6
TOTAL REVENUES *****		13,170	14,435	14,435	15,355	0	15,355	6
UTILITIES								
48100	NATURAL GAS	945	855	1,130	1,190	0	1,190	39
48200	ELECTRICITY	11,582	12,625	12,805	13,195	0	13,195	4
48300	WATER	298	305	305	315	0	315	3
48450	SOLID WASTE - RECYCLING	266	270	225	225	0	225	16-
48500	STORM WATER UTILITY	145	150	175	175	0	175	16
48600	SEWER USE	248	230	255	255	0	255	10
SUBTOTAL *****		13,484	14,435	14,895	15,355	0	15,355	6
TOTAL EXPENDITURES *****		13,484	14,435	14,895	15,355	0	15,355	6

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 FROM
		2019	2020		2021	2021	2021	
			BUDGET +	2020	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	80	80	45	50	0	50	37-
3712	INT-LONG TERM INVEST	586	600	450	450	0	450	25-
3798	INC/DEC IN FV OF INVESTMENTS	317	0	0	0	0	0	0
	SUBTOTAL *****	983	680	495	500	0	500	26-
	TOTAL REVENUES *****	983	680	495	500	0	500	26-
	OTHER							
83150	SCHOLARSHIPS	615	676	676	600	0	600	11-
	SUBTOTAL *****	615	676	676	600	0	600	11-
	TOTAL EXPENDITURES *****	615	676	676	600	0	600	11-

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	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM FY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	14	10	10	10	0	10	0
3712	INT-LONG TERM INVEST	100	90	90	90	0	90	0
3798	INC/DEC IN FV OF INVESTMENTS	54	0	0	0	0	0	0
SUBTOTAL *****		168	100	100	100	0	100	0
TOTAL REVENUES *****		168	100	100	100	0	100	0

Decimal values have been truncated.



# Rocky Fork Cemetery Trust

## Department Number 7230

### Mission

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

### Budget Highlights

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

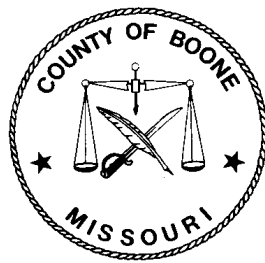
### Annual Budget

#### 7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2019 ACTUAL	2020 BUDGET + REVISIONS	2020 ESTIMATED	2021 CORE REQUEST	2021 SUPPLEMENTAL REQUEST	2021 ADOPTED BUDGET	%CHG FROM PY BUD
<b>INTEREST</b>								
3711	INT-OVERNIGHT	149	150	150	150	0	150	0
3712	INT-LONG TERM INVEST	1,087	1,100	1,100	1,100	0	1,100	0
3798	INC/DEC IN FV OF INVESTMENTS	588	0	0	0	0	0	0
SUBTOTAL *****		1,824	1,250	1,250	1,250	0	1,250	0
<b>TOTAL REVENUES *****</b>		<b>1,824</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>0</b>
<b>OTHER</b>								
83815	FACILITIES INTERNAL SERVC CHRG	2,269	3,481	3,481	2,705	0	2,705	22-
SUBTOTAL *****		2,269	3,481	3,481	2,705	0	2,705	22-
<b>TOTAL EXPENDITURES *****</b>		<b>2,269</b>	<b>3,481</b>	<b>3,481</b>	<b>2,705</b>	<b>0</b>	<b>2,705</b>	<b>22-</b>

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 emergency communications radio network operations, emergency management, and evidence storage for the Prosecuting Attorney's Office. 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 late-2020.

The 2018 budget included funding for a needs assessment for the Road & Bridge facility located on Tom Bass Road. Fiscal year 2019 budget transferred funding from the Road and Bridge Fund to a capital project fund for architectural design and construction costs. The design phase should complete late 2020 and the project is expected to bid in 2021 with construction to begin thereafter.

During 2020, the County Commission authorized architectural services to evaluate the security and social-distancing barriers of offices located on the first floor of the Government Center. The offices located on the first floor include the Collector of Revenue, the Recorder of Deeds, and the County Assessor. The county desires to improve the physical safety of these high-traffic and high-visibility offices in order to reduce risk exposure associated with an active shooter or similar event. In addition, the County desires to reduce employee and public risk resulting from COVID-19 (or any other infectious disease) by constructing appropriate physical barriers. If a determination is made to move forward with the proposed solution(s), monies will be transferred from the Record Preservation Fund, the Tax Maintenance Fund, and the Assessment Fund into a capital project fund.



# Capital Projects

## Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2021
<b>Emergency Communications Center (ECC)</b>	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	Project completed.
		Radio/Technology: 8,650,000	Approved 2014	
		<b>Total \$ <u>21,954,000</u></b>		
<b>ECC Back-Up Center</b>	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ <u>1,200,000</u>	Approved 2016	Project completed.
<b>ECC Support Building</b>	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: \$ <u>2,875,000</u>	Approved 2019	Project substantially completed.
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2021
<b>Road and Bridge Facility Improvements - Tom Bass Road Location</b>	Expand mechanics area, construct a truck washing station, improve equipment storage and vehicle outfitting areas, and pave surface areas	Facility: \$ <u>3,500,000</u>	Approved 2019	Project approved for funding in 2019 budget. Project expected to be bid in 2021.

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 eliminated 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) are paid from sources 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 and thereafter
<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- 2022	

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.	Fund is inactive at this time	\$ -
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 and technology completed in 2019. ECC Support Building substantially completed in 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 2021.	\$ -



# 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	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,480	1	8.84%	8,630	1	9.69%
University Hospital & Clinics	5,304	2	5.53%	4,279	2	4.80%
Columbia Public Schools	2,672	3	2.79%	2,140	3	2.40%
Veterans United Home Loans	2,360	4	2.46%			
Harry S. Truman Veterans Hospital	1,602	5	1.67%	1,250	6	1.40%
City of Columbia	1,371	6	1.43%	1,286	5	1.44%
Boone Hospital Center	1,357	7	1.41%	1,647	4	1.85%
Shelter Insurance Companies	1,277	8	1.33%	1,171	7	1.31%
Joe Machens Dealerships	778	9	0.81%			
Hubbell Power Systems, Inc	750	10	0.78%	680	10	0.76%
MBS Textbook Exchange	-		-	1,084	8	1.22%
State Farm Insurance Companies	-		-	1,043	9	1.17%
Total employment for principal employers	<u>25,951</u>		<u>27.05%</u>	<u>23,210</u>		<u>26.06%</u>
Total county employment	<u>95,937</u>			<u>89,078</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)			
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%	47,687	8,583,931	2.3%	3.2%	3.9%
2019	6,137,428	0.18%	180,463	0.25%			2.4%	3.3%	3.3%

\* Information not yet available.

Sources:

# 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
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
2020	2,516,810,970	11,950,444,838	568,021,771	1,726,605,380

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2011	35,170,581	109,908,066	2,375,004,770	10,450,224,688
2012	34,738,555	108,557,984	2,428,971,600	10,669,600,500
2013	36,648,760	114,527,375	2,480,387,237	10,890,288,842
2014	34,301,686	107,192,769	2,548,292,957	11,212,904,636
2015	36,281,645	113,380,141	2,626,816,085	11,556,652,225
2016	37,295,357	116,547,991	2,709,143,809	11,933,594,319
2017	35,854,509	112,045,341	2,798,735,786	12,343,231,050
2018	34,295,740	107,174,188	2,890,416,955	12,759,835,133

# Statistical and Demographic Information cont'd

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>BOONE COUNTY</b>										
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	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Group Homes	0.1130	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1136
Total Boone County	<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>	<u>\$ 0.2836</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
<b>OTHER POLITICAL SUBDIVISIONS</b>										
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	4.8812	5.4019	5.4239	5.4868	5.4656	6.0430	6.0555	6.1425	6.0988	6.0984
Southern Boone County R-I Schools	4.9660	4.9860	4.9920	5.0263	5.0300	5.0988	5.0861	5.0885	5.7918	5.7918
Hallsville R-IV Schools	4.2411	4.2371	4.2922	4.2718	4.2991	4.3033	5.1033	5.1033	4.9637	5.0274
Sturgeon R-V Schools	4.9260	5.0664	5.0812	5.0932	5.1190	5.0570	5.0508	5.0484	5.0364	5.0536
Centralia R-VI Schools	4.3595	4.3595	4.3595	4.3595	4.3282	4.3382	4.3493	4.3595	4.3327	4.3331
Harrisburg R-VIII Schools	4.5533	4.4886	4.5137	4.5417	4.5611	5.2515	5.2515	5.2515	5.2515	5.2535
New Franklin R-I Schools	3.9620	3.9620	4.0206	4.0138	4.1111	4.0475	4.0475	4.1085	4.1286	5.2496
Fayette R-III Schools	4.2095	4.2299	4.2514	4.2528	4.2528	4.2528	4.2528	4.2762	4.9962	4.9962
North Callaway R-I Schools	3.7904	3.8123	3.8351	3.8336	3.7925	3.7971	3.9102	4.6602	4.6602	4.6602
City of Ashland	0.2612	0.2612	0.2635	0.2635	0.2641	0.2480	0.2480	0.2480	0.2480	0.2480
City of Centralia	0.9590	0.9590	0.9620	0.9662	0.9697	0.9661	0.9661	0.9661	0.9529	0.9529
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4075	0.4078
City of Hallsville	0.8689	0.8691	0.8509	0.8636	0.8500	0.8490	0.8400	0.8400	0.5593	0.5655
City of Sturgeon	0.5414	0.5437	0.5493	0.5547	0.5547	0.5473	0.5473	0.5539	0.5363	0.5367
Town of Harrisburg	0.3424	0.3424	0.3479	0.3483	0.3562	0.3578	0.3640	0.3645	0.3645	0.3655
Village of Hartsburg	0.5141	0.5179	0.5765	0.5798	0.5798	0.5291	0.5409	0.5409	0.5409	-
Town of Huntsdale	-	-	-	-	-	-	-	-	-	-
City of Rocheport	0.2586	0.2557	0.2674	0.2710	0.2744	0.2656	0.2656	0.2707	0.2707	0.2707
Special Business District	-	-	-	-	-	-	-	-	-	-
Boone County Fire Protection District	0.6299	0.6229	0.6010	0.8793	0.8842	0.8842	0.8842	0.8842	0.8842	0.8842
Southern Boone County Fire District	0.3567	0.5068	0.4149	0.3904	0.3607	0.3803	0.3777	0.3728	0.4999	0.4999
Boone County Library District	0.3001	0.3036	0.3036	0.3091	0.3091	0.3091	0.3091	0.3091	0.3064	0.3064
Centralia Library District	0.3782	0.3782	0.3785	0.6285	0.6285	0.5969	0.5505	0.5508	0.5435	0.5435
Columbia Regional Library District	0.5221	0.5271	0.5382	0.5382	0.5224	0.5088	0.3091	0.3091	0.3064	0.3064
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.9000	\$ 0.0900	\$ 0.0901	\$ 0.0881	\$ 0.0882

# Statistical and Demographic Information cont'd

## Taxable Sales by Category Last Ten Years

Category	2011	2012	2013
Accommodation and Food Services	\$		
Administrative and Support and Waste Management and Remediation Services			
Agriculture, Forestry, Fishing and Hunting			
Apparel and accessories	70,867,115	75,594,864	75,318,848
Arts, Entertainment, and Recreation			
Automotive dealers and gasoline services	97,938,321	97,632,235	89,585,837
Building material; hardware, garden supply	108,986,156	109,475,686	136,531,907
Communication	82,199,389	62,626,492	62,046,135
Construction			
Eating and drinking establishments	280,233,484	296,066,467	306,913,524
Educational Services			
Electric, gas, and sanitary	98,332,103	94,196,671	101,872,872
Finance & Insurance			
Food stores	238,480,728	255,039,275	268,169,951
Furniture, home furnishings and equipment	103,023,193	100,502,588	104,363,044
General merchandise retail stores	438,648,110	445,646,258	443,183,231
Health Care and Social Assistance			
Information			
Management of Companies and Enterprises			
Manufacturing			
Mining			
Miscellaneous retail	172,913,219	186,910,672	193,287,466
Professional, Scientific, and Technical Services			
Public Administration			
Real Estate and Rental Leasing			
Retail Trade			
Transportation and Warehousing			
Utilities			
Wholesale Trade			
Wholesale trade- durable goods	69,268,607	82,533,989	75,334,761
Wholesale trade- nondurable goods	60,581,495	66,839,533	60,716,366
All other	476,989,264	529,569,655	579,894,012
Total taxable sales subject to sales and use tax	\$ 2,298,461,184	2,402,634,385	2,497,217,954
Less: Taxable sales subject to use tax included in amounts above	(44,069,311)	(44,321,012)	(53,523,437)
Total taxable sales subject to local sales tax only	\$ 2,254,391,874	2,358,313,373	2,443,694,517
Annual percentage change	4.6%	4.6%	3.6%
County direct sales tax rate	1.125%	1.125%	1.750%

\* 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

2014	2015	2016	2017*	2018*	2019*
			393,719,562	401,483,953	403,303,258
			22,744,391	26,569,541	15,940,315
				35,006	-
77,907,757	80,053,769	77,249,842	19,410,413	22,399,884	18,808,970
143,737,565	99,281,436	103,209,453			
137,864,736	139,216,042	141,721,728			
70,701,662	70,256,834	65,067,394			
			15,626,682	18,434,388	17,905,951
317,134,888	341,901,707	353,666,671	37,335,367	43,990,946	28,953
107,778,004	95,738,723	93,191,353	10,741,995	15,797,970	5,836,533
284,686,881	291,020,070	295,117,707			
105,980,465	105,132,150	107,604,453			
438,462,272	437,547,138	426,237,311			
			6,591,510	11,285,872	3,142,005
			96,157,932	83,694,975	55,854,993
			59,540,196	59,774,880	46,462,226
			37,447,269	45,260,949	28,650,011
				13,986,899	4,362,983
194,469,393	199,633,560	204,235,085	24,425,929	31,090,368	28,859,093
			949,054	1,091,786	797,825
			19,931,618	27,898,801	21,215,540
			1,327,014,480	1,333,021,196	1,352,213,048
			262,360	774,779	258,657
			213,198,791	243,165,887	230,970,792
			200,234,439	218,491,807	180,976,357
88,199,320	103,146,642	111,400,473			
63,491,663	71,055,722	76,729,222			
586,487,854	606,635,591	637,530,630	228,776,948	111,251,057	262,564,644
2,616,902,461	2,640,619,384	2,692,961,322	2,714,108,937	2,709,500,943	2,678,152,155
(57,458,620)	(78,789,736)	(86,198,364)	(116,066,544)	(112,548,063)	(85,316,944)
2,559,443,841	2,561,829,648	2,606,762,958	2,598,042,392	2,596,952,880	2,592,835,211
4.7%	0.1%	1.8%	-0.3%	0.0%	-0.2%
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, 2021

<b>Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton</b>	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
<b>Combined Sales Tax Rates</b>		<b>5.975%</b>	
<b>Hartsburg and Village of Pierpont</b>	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
<b>Combined Sales Tax Rates</b>		<b>6.475%</b>	
<b>Huntsdale</b>	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
<b>Combined Sales Tax Rates</b>		<b>6.475%</b>	
<b>Rocheport</b>	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
<b>Combined Sales Tax Rates</b>		<b>7.475%</b>	
<b>Sturgeon</b>	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
<b>Combined Sales Tax Rates</b>		<b>7.975%</b>	

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# Statistical and Demographic Information cont'd

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<b>Ashland</b>	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
<b>Combined Sales Tax Rates</b>		<b>8.475%</b>	
<b>Centralia</b>	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
<b>Combined Sales Tax Rates</b>		<b>8.475%</b>	
<b>Columbia</b>	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
<b>Combined Sales Tax Rates</b>		<b>7.975%</b>	
<b>Harrisburg</b>	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
	<b>Combined Sales Tax Rates</b>	<b>6.975%</b>	
<b>Hallsville</b>	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
<b>Combined Sales Tax Rates</b>		<b>7.600%</b>	

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# Statistical and Demographic Information cont'd

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\*\*\*\*\*Additional sales taxes apply within the boundaries of various special taxing districts:\*\*\*\*\*  
Special Taxing  
Districts

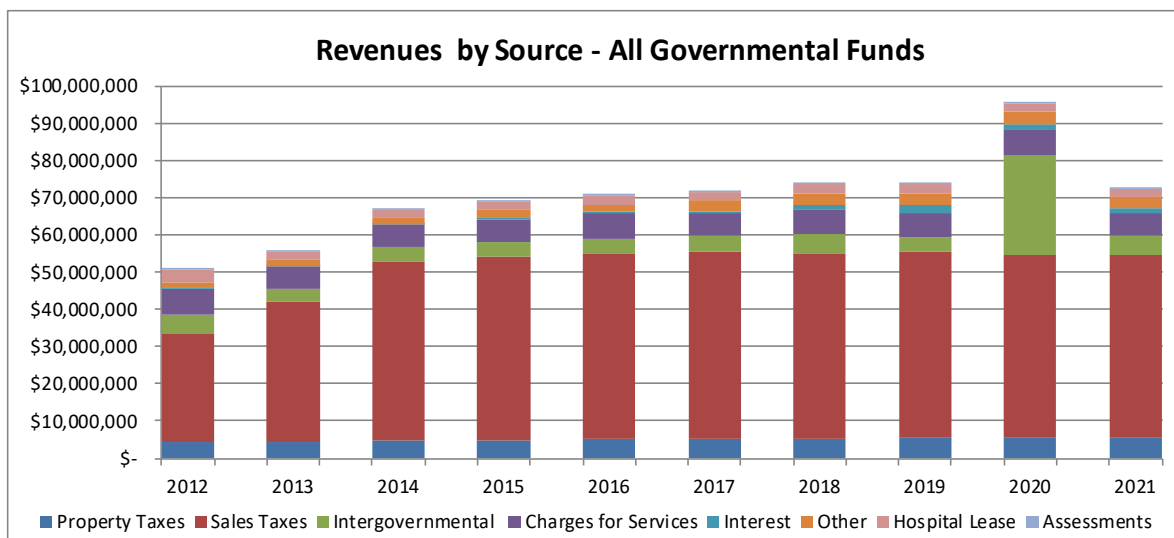
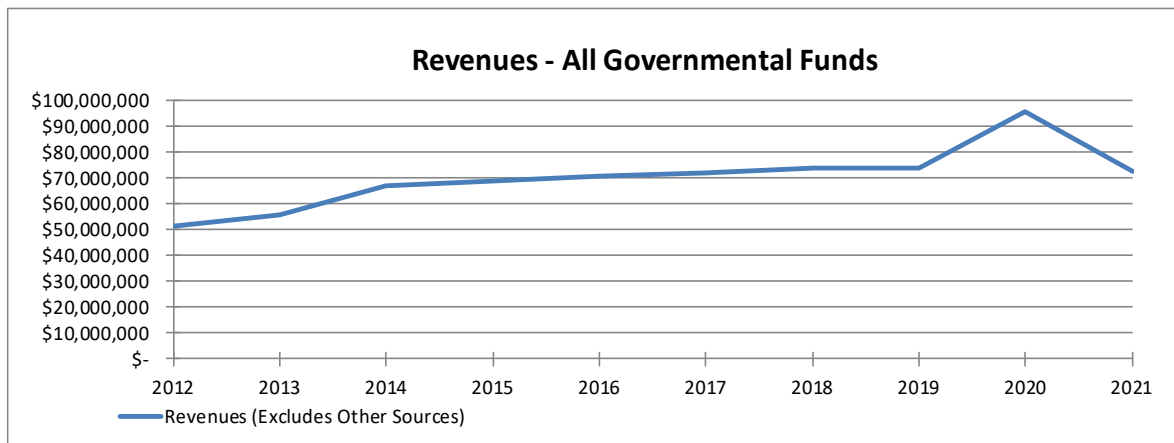
Community Improvement District (CID) - Ashland (+1.00% )	9.475%
Community Improvement District (CID) - Various Columbia locations (+0.50% )	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.50% )	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.625% )	8.600%
Transportation Development District (TDD) - various locations in Columbia (+1.00% )	8.975%
Boone County Fairground Regional Recreation District (+0.50% )	6.475%
Boone County Lake of the Woods TDD District (+0.50% )	6.975%

# Revenues by Source

## All Governmental Funds (Excluding Capital Project Funds)

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 4,471,097	\$ 4,538,698	\$ 4,774,469	\$ 4,833,291	\$ 5,019,805
Assessments	308,739	232,494	303,673	240,172	182,348
Sales Taxes	29,054,019	37,541,613	48,137,970	49,173,652	50,087,949
Intergovernmental	4,945,333	3,458,898	3,762,947	3,914,051	3,845,288
Charges for Services	7,157,934	5,996,720	6,020,120	6,146,723	6,850,421
Interest	131,294	38,189	210,153	251,064	400,345
Hospital Lease	3,754,294	2,293,068	2,327,004	2,344,924	2,361,806
Other	1,271,332	1,634,893	1,620,343	2,171,381	1,841,738
<b>Total</b>	<b>\$ 51,094,042</b>	<b>\$ 55,734,573</b>	<b>\$ 67,156,679</b>	<b>\$ 69,075,258</b>	<b>\$ 70,589,700</b>

	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 5,146,705	\$ 5,251,403	\$ 5,542,336	\$ 5,603,925	\$ 5,682,875
Assessments	152,400	162,796	154,288	132,088	73,005
Sales Taxes	50,291,393	49,894,292	49,783,514	48,991,000	48,991,000
Intergovernmental	4,300,564	5,181,034	3,970,247	26,873,265	4,913,009
Charges for Services	6,012,220	6,441,010	6,379,422	6,845,203	6,398,227
Interest	669,113	1,287,998	2,466,374	1,192,495	1,255,729
Hospital Lease	2,410,696	2,461,187	2,508,196	2,565,382	1,950,000
Other	2,652,884	2,938,746	2,956,751	3,351,332	3,082,379
<b>Total</b>	<b>\$ 71,635,975</b>	<b>\$ 73,618,466</b>	<b>\$ 73,761,128</b>	<b>\$ 95,554,690</b>	<b>\$ 72,346,224</b>

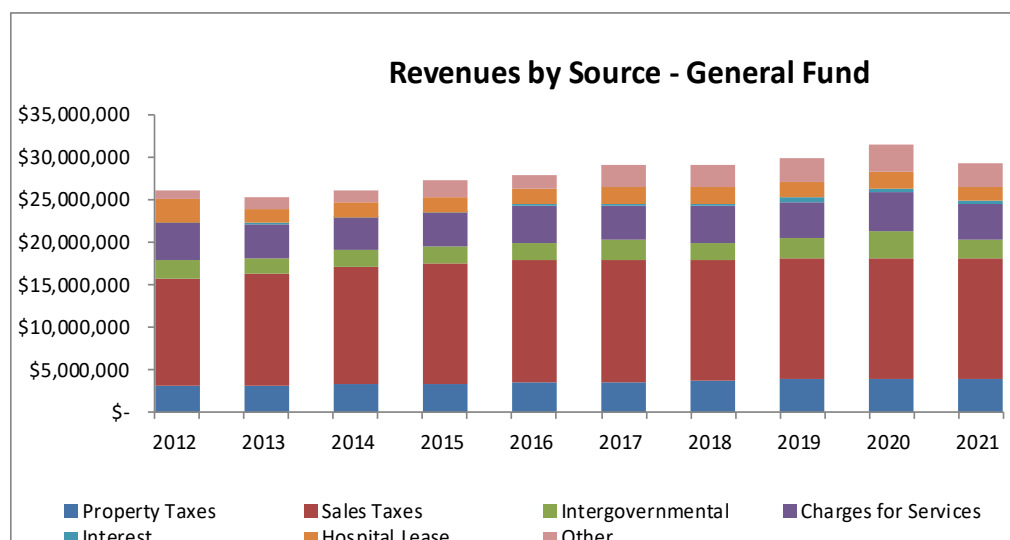
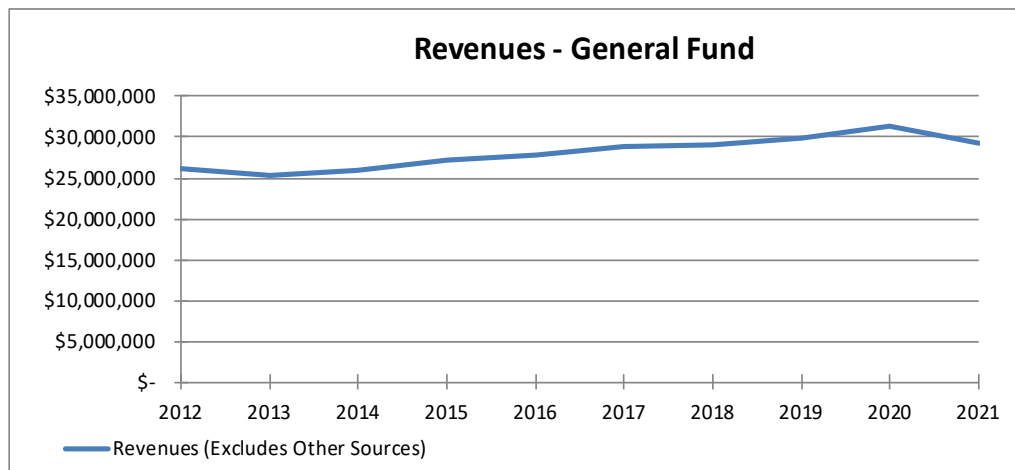


# Revenues by Source cont'd

## General Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Taxes	\$ 3,132,275	\$ 3,177,727	\$ 3,339,334	\$ 3,383,431	\$ 3,512,970
Sales Taxes	12,619,573	13,165,037	13,770,424	14,034,684	14,281,327
Intergovernmental	2,214,652	1,745,996	1,899,352	2,020,034	2,048,902
Charges for Services	4,280,400	4,059,082	3,877,499	4,016,566	4,472,121
Interest	53,324	21,037	52,185	59,982	97,245
Hospital Lease	2,754,294	1,784,468	1,810,877	1,824,822	1,837,960
Other	1,072,995	1,375,622	1,265,448	1,905,465	1,624,839
<b>Total</b>	<b>\$ 26,127,513</b>	<b>\$ 25,328,969</b>	<b>\$ 26,015,119</b>	<b>\$ 27,244,984</b>	<b>\$ 27,875,364</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Taxes	\$ 3,604,401	\$ 3,673,856	\$ 3,887,585	\$ 3,926,700	\$ 3,985,700
Sales Taxes	14,335,906	14,233,384	14,193,550	14,123,000	14,123,000
Intergovernmental	2,385,520	2,049,896	2,292,705	3,300,331	2,171,017
Charges for Services	3,967,294	4,259,676	4,202,743	4,536,773	4,266,196
Interest	227,827	272,499	580,074	319,910	337,131
Hospital Lease	1,876,006	1,915,590	1,952,178	1,996,687	1,520,000
Other	2,546,565	2,731,927	2,814,613	3,161,872	2,902,095
<b>Total</b>	<b>\$ 28,943,519</b>	<b>\$ 29,136,828</b>	<b>\$ 29,923,448</b>	<b>\$ 31,365,273</b>	<b>\$ 29,305,139</b>

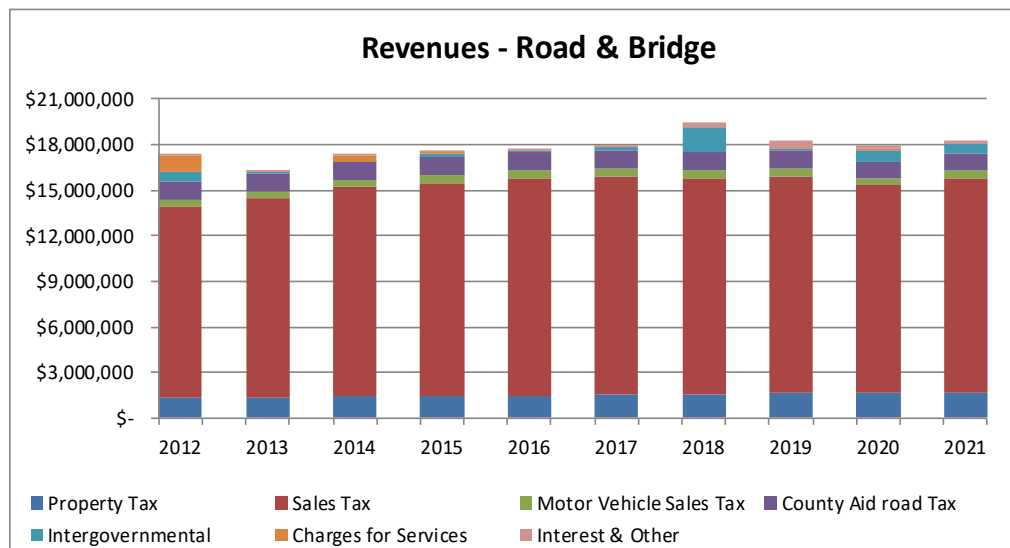
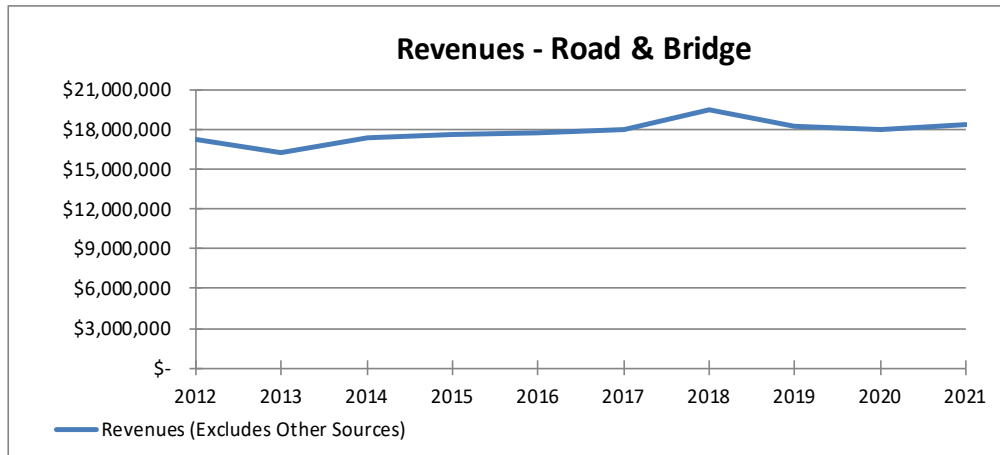


# Revenues by Source cont'd

## Road & Bridge Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Tax	\$ 1,338,822	\$ 1,360,971	\$ 1,435,135	\$ 1,449,860	\$ 1,506,835
Sales Tax	12,605,385	13,149,084	13,754,107	14,017,758	14,270,107
Motor Vehicle Sales Tax	413,881	428,153	478,831	508,312	508,987
County Aid road Tax	1,165,665	1,161,599	1,207,067	1,233,074	1,246,749
Intergovernmental	668,990	71,397	30,684	228,034	38,716
Charges for Services	1,054,408	78,538	341,568	129,040	35,054
Interest & Other	16,583	20,117	99,792	99,198	115,961
<b>Total</b>	<b>\$ 17,263,734</b>	<b>\$ 16,269,859</b>	<b>\$ 17,347,184</b>	<b>\$ 17,665,276</b>	<b>\$ 17,722,409</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Tax	\$ 1,542,304	\$ 1,577,547	\$ 1,654,751	1,677,225	\$ 1,697,175
Sales Tax	14,322,240	14,215,362	14,181,969	13,621,195	14,111,000
Motor Vehicle Sales Tax	534,408	526,497	541,022	489,805	489,750
County Aid road Tax	1,255,175	1,229,266	1,229,266	1,113,550	1,114,000
Intergovernmental	132,025	1,554,369	70,274	754,321	643,851
Charges for Services	34,170	32,559	36,096	47,181	7,505
Interest & Other	174,186	307,549	518,392	234,588	225,970
<b>Total</b>	<b>\$ 17,994,508</b>	<b>\$ 19,443,149</b>	<b>\$ 18,231,770</b>	<b>\$ 17,937,865</b>	<b>\$ 18,289,251</b>

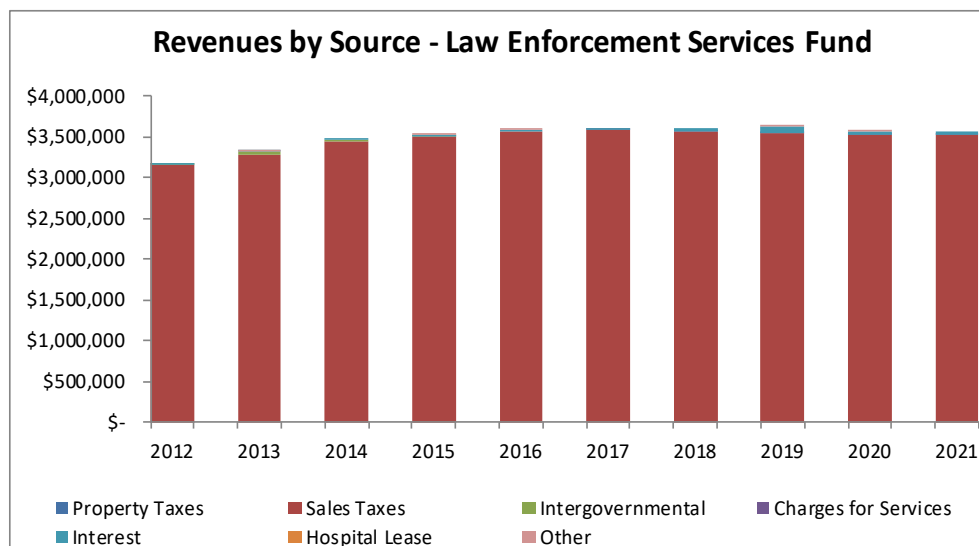
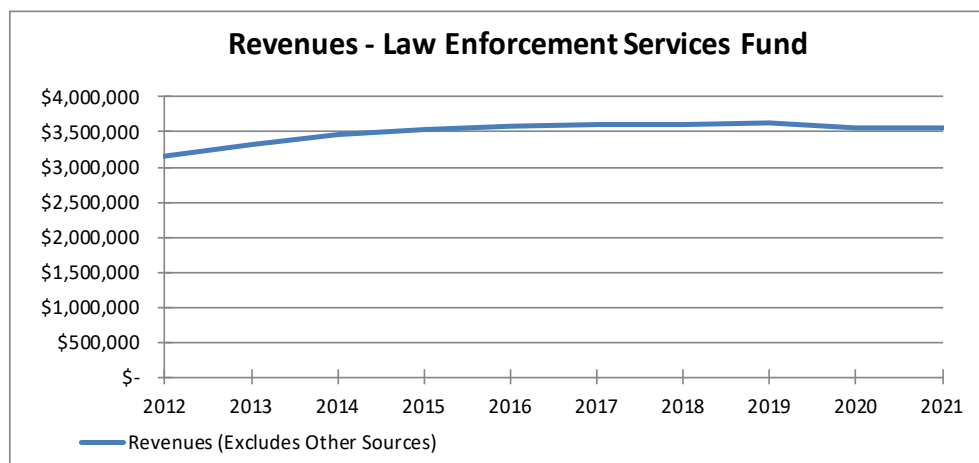


# Revenues by Source cont'd

## Law Enforcement Services Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,151,723	3,285,946	3,438,362	3,504,432	3,567,736
Intergovernmental	8,007	26,495	12,517	6,061	-
Charges for Services	-	-	-	-	-
Interest	6,310	805	10,522	9,807	18,302
Hospital Lease	-	-	-	-	-
Other	-	624	-	3,714	750
<b>Total</b>	<b>\$ 3,166,040</b>	<b>\$ 3,313,870</b>	<b>\$ 3,461,401</b>	<b>\$ 3,524,014</b>	<b>\$ 3,586,788</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,580,551	3,553,618	3,545,740	3,528,000	3,528,000
Intergovernmental	-	-	0	-	-
Charges for Services	309	378	183	500	500
Interest	19,715	43,511	83,337	37,419	37,600
Hospital Lease	-	-	0	-	-
Other	-	-	2,359	2,059	-
<b>Total</b>	<b>\$ 3,600,575</b>	<b>\$ 3,597,507</b>	<b>\$ 3,631,619</b>	<b>\$ 3,567,978</b>	<b>\$ 3,566,100</b>

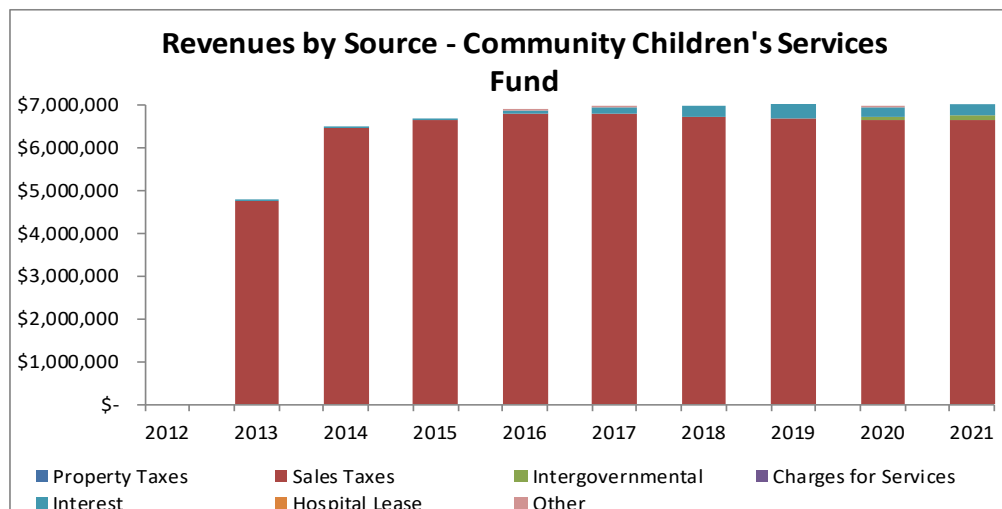
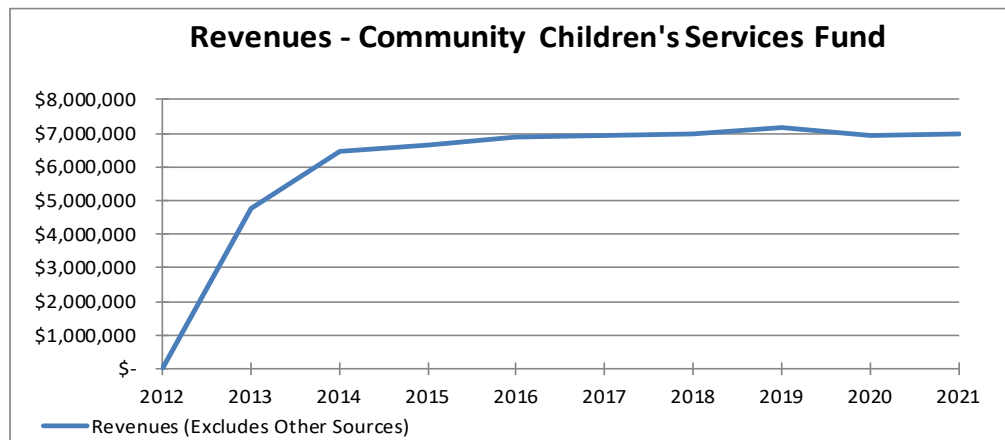


# Revenues by Source cont'd

## Community Children's Services Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	4,741,873	6,438,173	6,617,337	6,766,351
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	5,231	33,684	44,875	107,095
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	11,940
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,747,104</b>	<b>\$ 6,471,857</b>	<b>\$ 6,662,212</b>	<b>\$ 6,885,386</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,775,920	6,689,788	6,675,451	6,642,000	6,642,000
Intergovernmental	-	-	-	50,000	110,000
Charges for Services	-	-	-	-	-
Interest	143,487	266,008	462,100	224,415	235,000
Hospital Lease	-	-	-	-	-
Other	3,111	-	7,547	1,369	-
<b>Total</b>	<b>\$ 6,922,518</b>	<b>\$ 6,955,796</b>	<b>\$ 7,145,098</b>	<b>\$ 6,917,784</b>	<b>\$ 6,987,000</b>

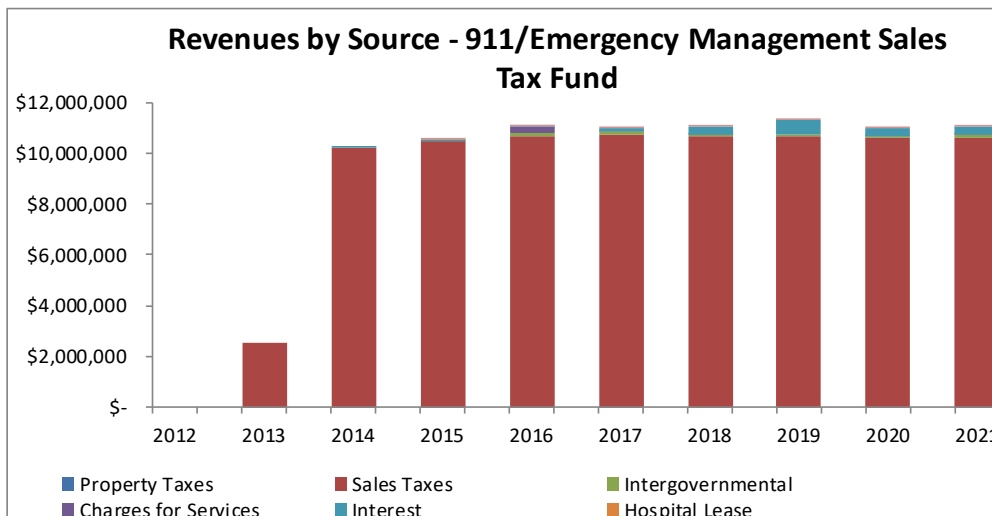
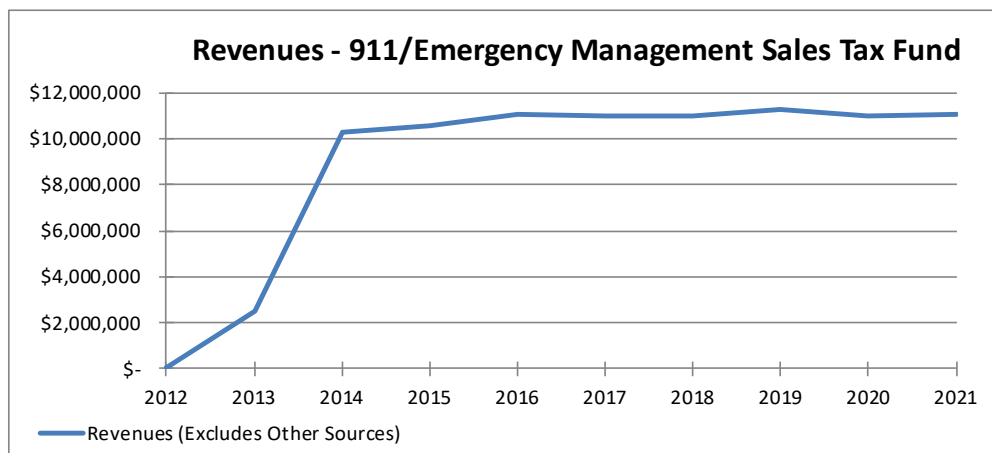


# Revenues by Source cont'd

## 911/Emergency Management Sales Tax Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	2,529,281	10,251,257	10,486,996	10,689,521
Intergovernmental	-	-	-	1,283	113,109
Charges for Services	-	-	-	-	227,685
Interest	-	(401)	22,079	47,858	37,777
Hospital Lease	-	-	-	-	-
Other	-	-	-	10,007	386
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,528,880</b>	<b>\$ 10,273,336</b>	<b>\$ 10,546,144</b>	<b>\$ 11,068,478</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,734,048	10,656,229	10,635,918	10,583,000	10,583,000
Intergovernmental	154,717	83,236	79,383	111,890	120,510
Charges for Services	101	545	-	130	300
Interest	86,919	280,617	571,840	299,995	340,000
Hospital Lease	-	-	-	-	-
Other	1,713	1,030	6,129	14,705	16,800
<b>Total</b>	<b>\$ 10,977,498</b>	<b>\$ 11,021,657</b>	<b>\$ 11,293,270</b>	<b>\$ 11,009,720</b>	<b>\$ 11,060,610</b>



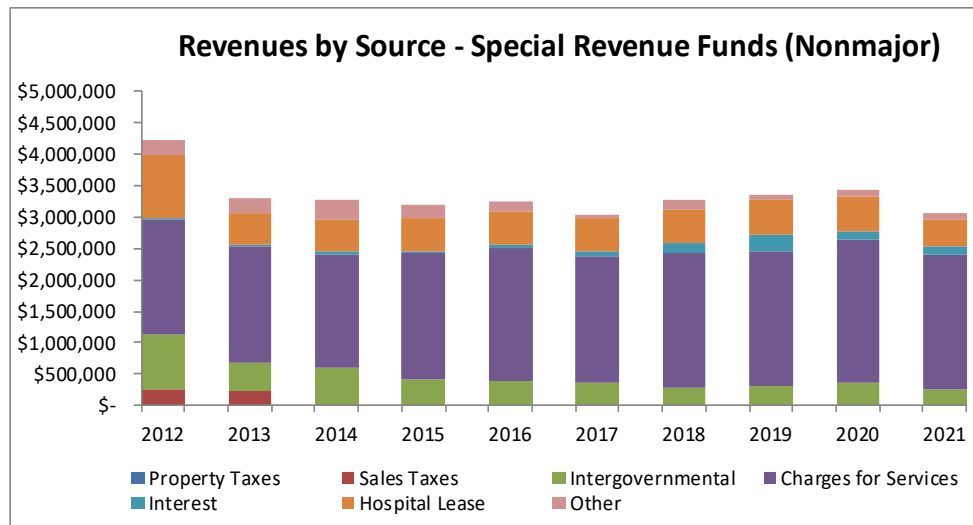
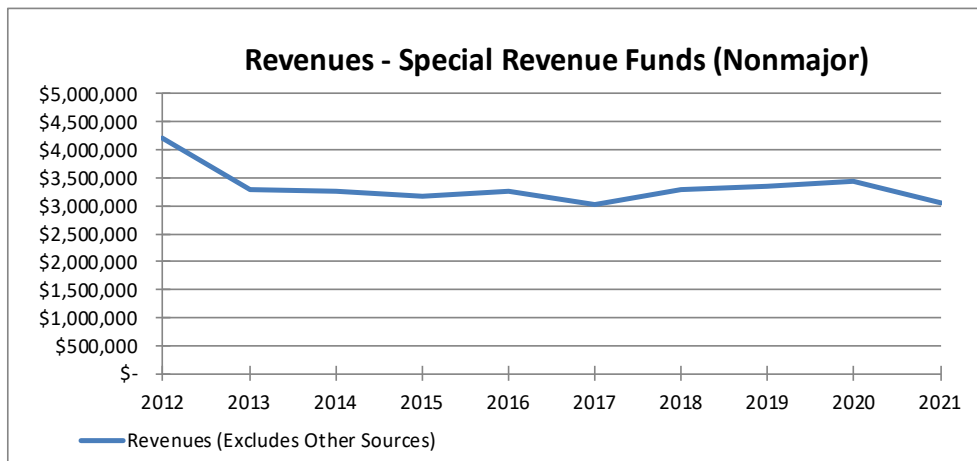


# Revenues by Source cont'd

## Special Revenue Funds (Nonmajor Funds)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	263,457	242,239	6,816	4,133	3,920
Intergovernmental	874,603	441,321	603,013	416,381	389,960
Charges for Services	1,823,126	1,859,100	1,801,053	2,001,117	2,115,561
Interest	27,255	4,352	39,758	38,624	60,687
Hospital Lease	1,000,000	508,600	516,127	520,102	523,846
Other	228,819	245,171	305,378	201,463	164,171
<b>Total</b>	<b>\$ 4,217,260</b>	<b>\$ 3,300,783</b>	<b>\$ 3,272,145</b>	<b>\$ 3,181,820</b>	<b>\$ 3,258,145</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	8,320	19,414	9,864	4,000	4,000
Intergovernmental	366,920	259,701	295,856	370,339	263,881
Charges for Services	2,010,346	2,147,852	2,140,400	2,260,619	2,123,726
Interest	70,610	148,087	268,511	134,160	133,178
Hospital Lease	534,690	545,597	556,018	568,695	430,000
Other	43,794	162,553	83,909	98,468	99,339
<b>Total</b>	<b>\$ 3,034,680</b>	<b>\$ 3,283,204</b>	<b>\$ 3,354,558</b>	<b>\$ 3,436,281</b>	<b>\$ 3,054,124</b>

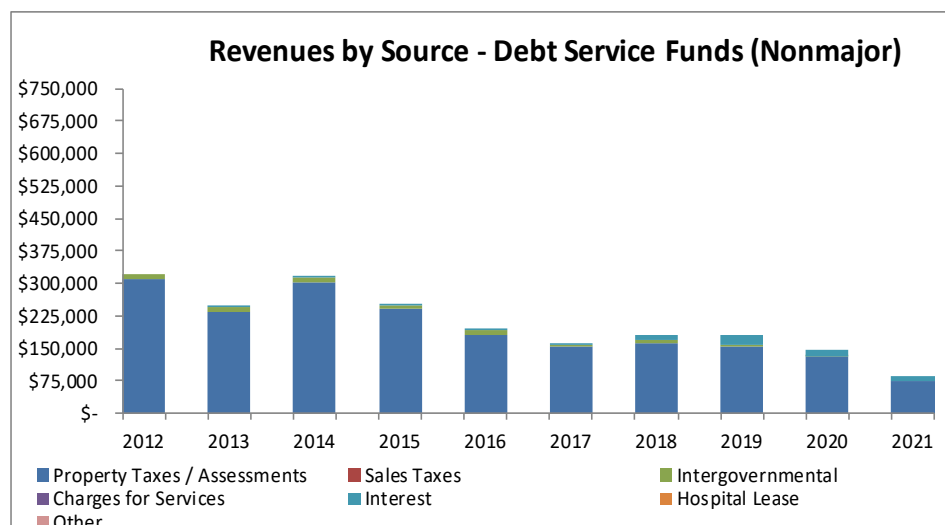
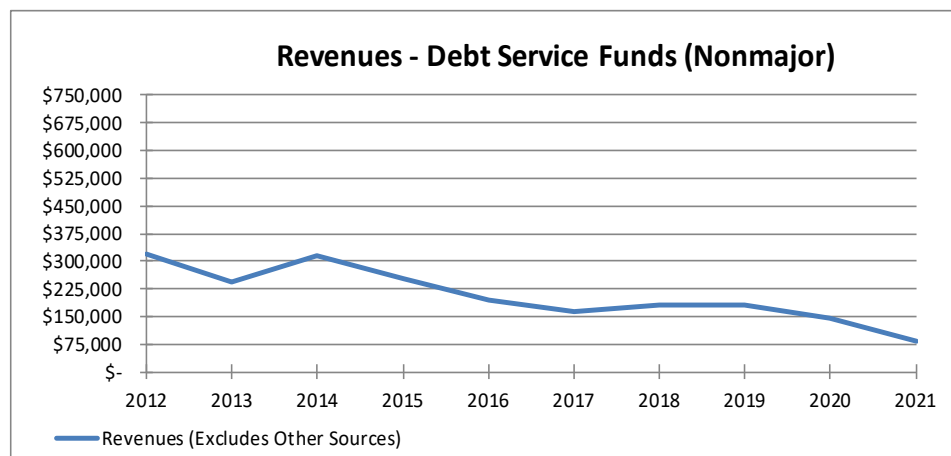


# Revenues by Source cont'd

## Debt Service Funds (Nonmajor Funds)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Property Taxes / Assessments	\$ 308,739	\$ 232,494	\$ 303,673	\$ 240,172	\$ 182,348
Sales Taxes	-	-	-	-	-
Intergovernmental	13,416	12,090	10,314	9,184	7,852
Charges for Services	-	-	-	-	-
Interest	(2,660)	524	1,650	1,452	2,930
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 319,495</b>	<b>\$ 245,108</b>	<b>\$ 315,637</b>	<b>\$ 250,808</b>	<b>\$ 193,130</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Property Taxes / Assessments	\$ 152,400	\$ 162,796	\$ 154,288	\$ 132,088	\$ 73,005
Sales Taxes	-	-	-	-	-
Intergovernmental	6,207	4,566	2,763	924	-
Charges for Services	-	-	-	-	-
Interest	4,070	12,963	24,314	12,467	10,995
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 162,677</b>	<b>\$ 180,325</b>	<b>\$ 181,365</b>	<b>\$ 145,479</b>	<b>\$ 84,000</b>



# Expenditures by Function

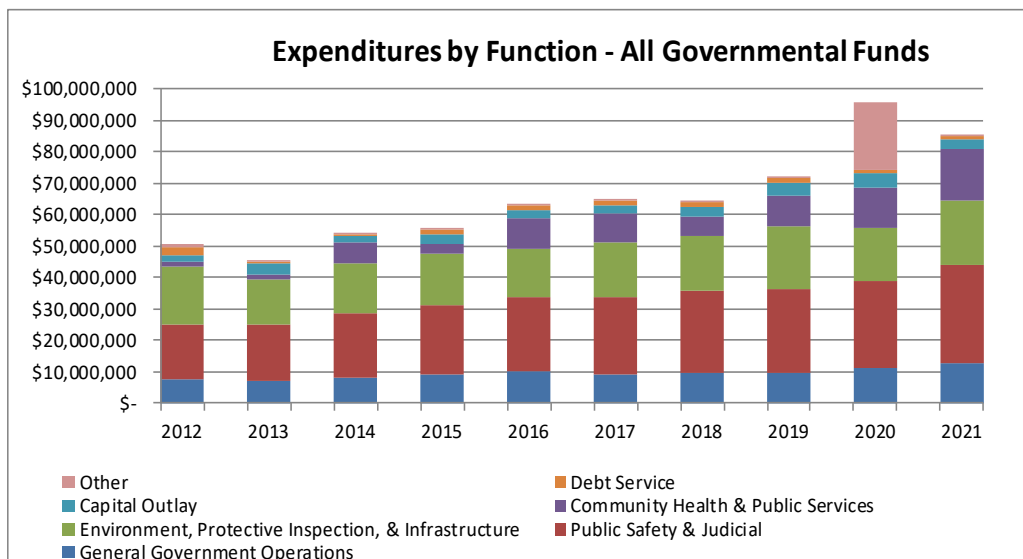
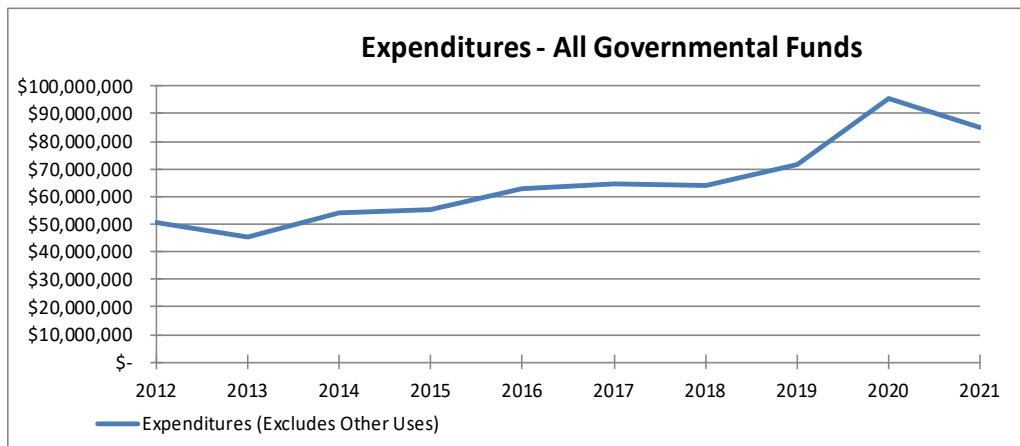
## Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 7,688,936	\$ 7,374,106	\$ 8,180,935	\$ 9,197,803	\$ 10,212,364
Public Safety & Judicial	17,233,333	17,414,437	20,617,433	21,950,396	23,400,684
Environment, Protective Inspection, & Infrastructure	18,723,259	14,742,116	15,798,896	16,560,963	15,533,026
Community Health & Public Services	1,447,056	1,402,096	6,365,857	3,081,699	9,638,906
Capital Outlay	2,179,936	3,362,106	2,071,604	3,096,129	2,430,612
Debt Service	2,544,502	656,041	650,076	1,515,325	1,524,188
Other	873,230	395,043	411,876	106,958	151,767

Total \$ 50,690,252 \$ 45,345,945 \$ 54,096,677 \$ 55,509,273 \$ 62,891,547

	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 9,203,407	\$ 9,823,785	\$ 9,664,757	\$ 11,184,822	\$ 12,916,869
Public Safety & Judicial	24,555,983	25,875,720	26,785,951	27,852,319	30,802,296
Environment, Protective Inspection, & Infrastructure	17,307,902	17,452,364	19,852,724	16,601,812	20,656,955
Community Health & Public Services	9,309,938	6,281,644	9,487,953	12,648,782	16,262,806
Capital Outlay	2,435,994	2,988,964	4,455,283	4,750,520	2,999,338
Debt Service	1,515,310	1,568,151	1,133,666	1,126,856	1,036,783
Other	211,645	64,622	57,890	21,231,883	157,253

Total \$ 64,540,179 \$ 64,055,250 \$ 71,438,224 \$ 95,396,994 \$ 84,832,300

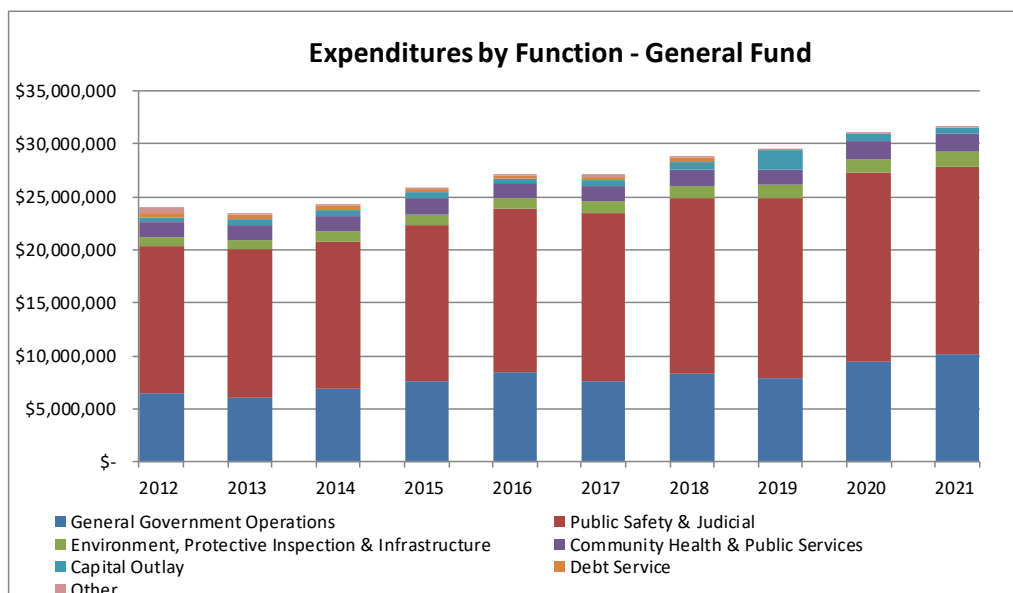
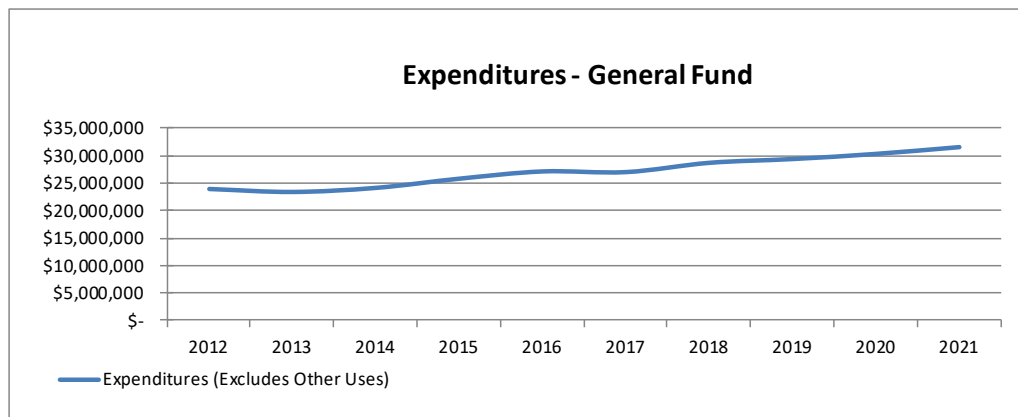


# Expenditures by Function cont'd

## Budget Basis-General Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
General Government Operations	\$ 6,536,609	\$ 6,062,491	\$ 6,900,695	\$ 7,551,347	\$ 8,404,208
Public Safety & Judicial	13,878,989	14,065,068	13,935,300	14,722,906	15,436,207
Environment, Protective Inspection & Infrastructure	824,069	834,661	901,069	1,011,478	1,067,531
Community Health & Public Services	1,429,634	1,364,169	1,457,612	1,586,407	1,418,857
Capital Outlay	356,434	639,904	547,250	562,013	367,284
Debt Service	379,947	386,111	379,113	372,112	384,913
Other	612,955	127,838	102,597	91,857	140,918
Total	\$ 24,018,637	\$ 23,480,242	\$ 24,223,636	\$ 25,898,120	\$ 27,219,918

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
General Government Operations	\$ 7,665,472	\$ 8,347,382	\$ 7,834,862	\$ 9,457,677	\$ 10,101,922
Public Safety & Judicial	15,794,103	16,578,106	17,012,078	17,159,154	17,821,740
Environment, Protective Inspection & Infrastructure	1,116,263	1,105,904	1,271,307	1,093,289	1,341,571
Community Health & Public Services	1,502,914	1,567,273	1,462,081	1,620,003	1,662,724
Capital Outlay	442,864	697,962	1,847,900	1,035,651	673,123
Debt Service	383,869	438,263	-	-	-
Other	195,857	55,500	53,000	53,000	53,000
Total	\$ 27,101,342	\$ 28,790,390	\$ 29,481,228	\$ 30,418,774	\$ 31,654,080

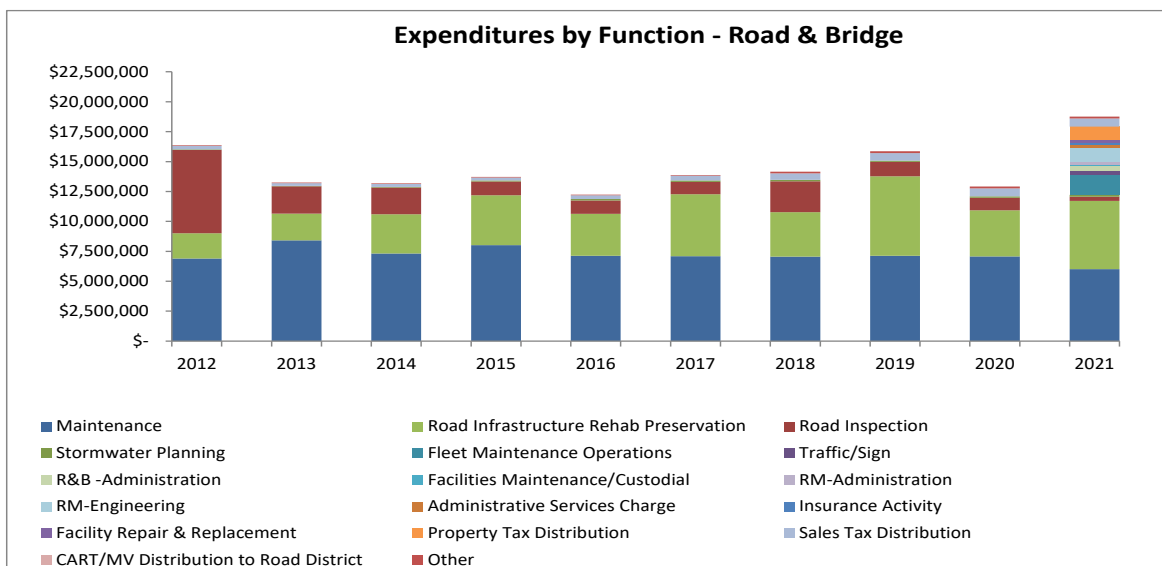
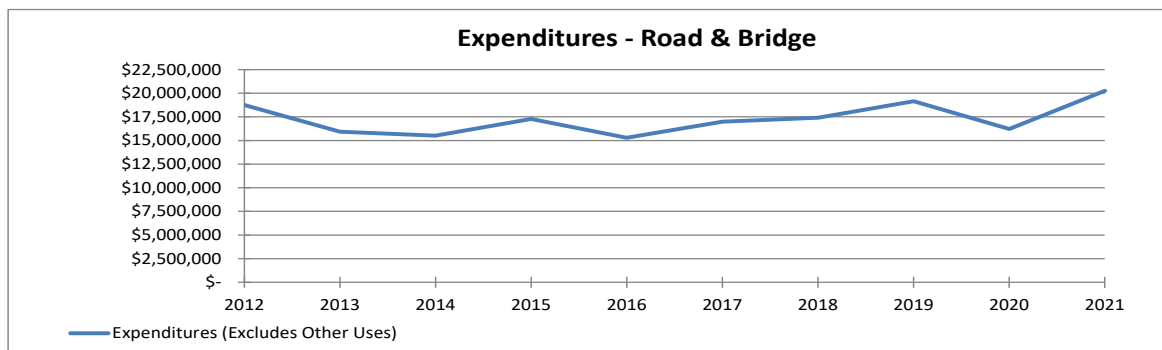


# Expenditures by Function cont'd

## Budget Basis– Road & Bridge Fund (Major Fund)

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 6,897,453	\$ 8,423,002	\$ 7,316,481	\$ 8,025,593	\$ 7,136,781
Road Infrastructure Rehab Preservation	2,118,274	2,225,936	3,287,483	4,161,622	3,488,468
Road Inspection	6,959,901	2,280,728	2,232,145	1,147,802	1,122,565
Stormwater Planning	39,768	32,078	42,957	85,783	115,563
Administrative Services Charge	309,500	241,755	241,755	241,755	329,163
Insurance Activity	8,821	12,904	30,590	2,753	10,870
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	206,055	218,667	224,663	249,839	247,149
Sales Tax Distribution	2,279,397	2,354,854	2,464,895	2,694,854	2,680,370
CART/MV Distribution to Road District	78,613	79,381	83,799	87,359	87,494
Other	(192,615)	4,247	(473,324)	517,760	13,246
<b>Total</b>	<b>\$ 18,755,167</b>	<b>\$ 15,923,552</b>	<b>\$ 15,501,444</b>	<b>\$ 17,265,120</b>	<b>\$ 15,281,669</b>

	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Estimated	Budget
Maintenance	\$ 7,095,987	\$ 7,063,077	\$ 7,128,059	\$ 7,077,758	\$ 6,009,746
Road Infrastructure Rehab Preservation	5,171,587	3,706,517	6,646,329	3,856,879	5,700,000
Road Inspection	1,037,361	2,586,288	1,195,385	1,040,845	361,473
Stormwater Planning	117,043	114,620	110,767	116,911	154,950
Fleet Maintenance Operations	-	-	-	-	1,643,271
Traffic/Sign	-	-	-	-	385,231
R&B -Administration	-	-	-	-	326,018
Facilities Maintenance/Custodial	-	-	-	-	123,820
RM-Administration	-	-	-	-	228,527
RM-Engineering	-	-	-	-	1,127,243
Administrative Services Charge	405,000	538,000	630,000	675,000	675,000
Insurance Activity	8,647	44,941	23,862	1,930	233,000
Facility Repair & Replacement	50,000	150,000	150,000	150,000	150,000
Property Tax Distribution	258,052	264,403	271,372	279,453	284,600
Sales Tax Distribution	2,739,268	2,718,437	2,757,898	2,756,405	2,756,910
CART/MV Distribution to Road District	89,271	88,168	89,095	80,168	80,190
Other	6,487	131,927	158,964	175,224	10,000
<b>Total</b>	<b>\$ 16,978,703</b>	<b>\$ 17,406,378</b>	<b>\$ 19,161,731</b>	<b>\$ 16,210,573</b>	<b>\$ 20,249,979</b>

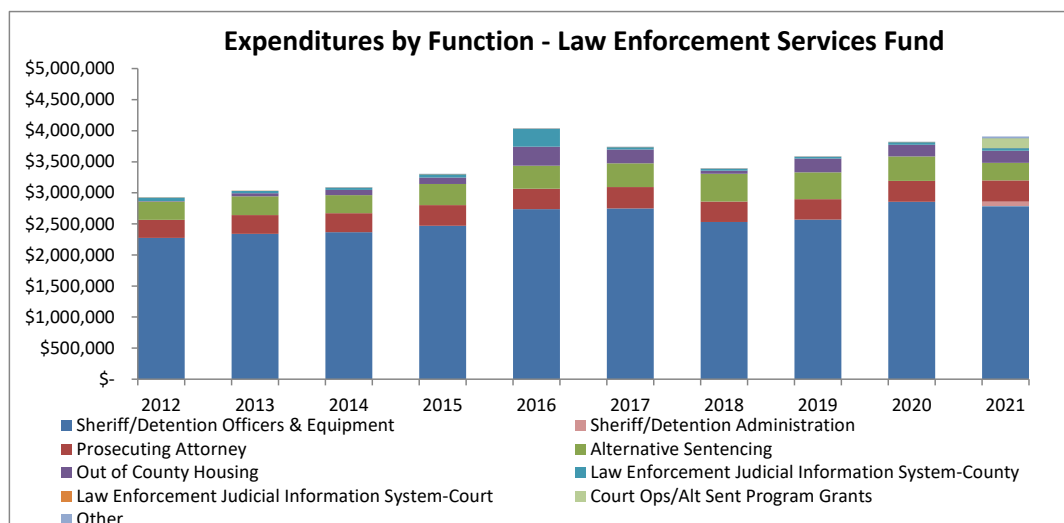
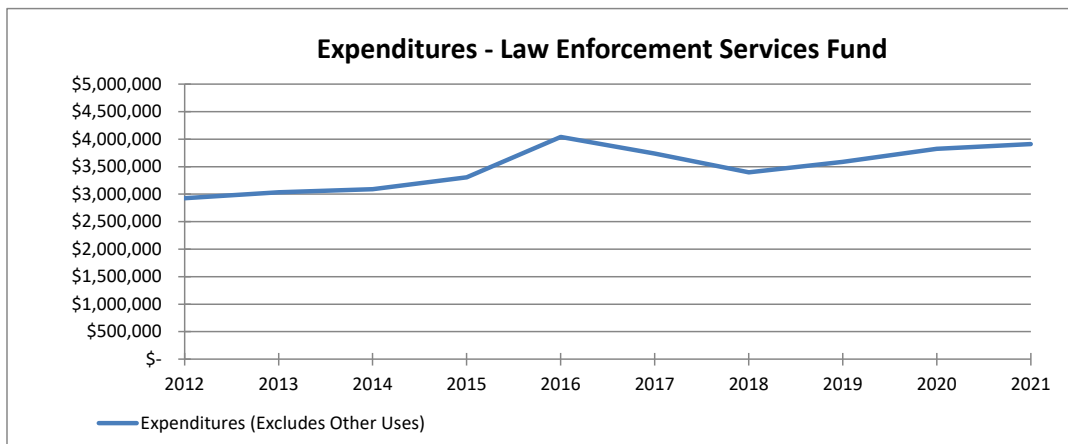


# Expenditures by Function cont'd

## Budget Basis– Law Enforcement Services Fund (Major Fund)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Sheriff/Detention Officers & Equipment	\$ 2,273,862	\$ 2,339,052	\$ 2,368,703	\$ 2,469,145	\$ 2,738,184
Sheriff/Detention Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Prosecuting Attorney	292,676	303,219	305,537	333,884	328,431
Alternative Sentencing	292,414	300,852	287,816	339,794	370,319
Out of County Housing	9,782	50,894	84,525	102,748	304,929
Law Enforcement Judicial Information System-County	57,314	38,742	38,033	55,629	293,768
Law Enforcement Judicial Information System-Court	2,100	3,355	2,100	2,100	2,100
Court Ops/Alt Sent Program Grants	-	-	-	-	-
Other	-	-	4,390	1,941	2,178
<b>Total</b>	<b>\$ 2,928,148</b>	<b>\$ 3,036,114</b>	<b>\$ 3,091,104</b>	<b>\$ 3,305,241</b>	<b>\$ 4,039,909</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Sheriff/Detention Officers & Equipment	\$ 2,749,857	\$ 2,530,728	\$ 2,569,850	\$ 2,855,543	\$ 2,782,905
Sheriff/Detention Administration	-	-	-	-	79,255
Prosecuting Attorney	343,532	331,099	327,838	335,844	336,799
Alternative Sentencing	382,818	444,112	434,479	396,160	283,751
Out of County Housing	219,577	50,845	220,763	184,900	195,000
Law Enforcement Judicial Information System-County	40,398	35,840	28,167	45,325	41,500
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	2,100
Court Ops/Alt Sent Program Grants	-	-	-	-	157,746
Other	1,623	1,465	2,247	3,800	29,800
<b>Total</b>	<b>\$ 3,739,905</b>	<b>\$ 3,396,189</b>	<b>\$ 3,585,444</b>	<b>\$ 3,823,672</b>	<b>\$ 3,908,856</b>

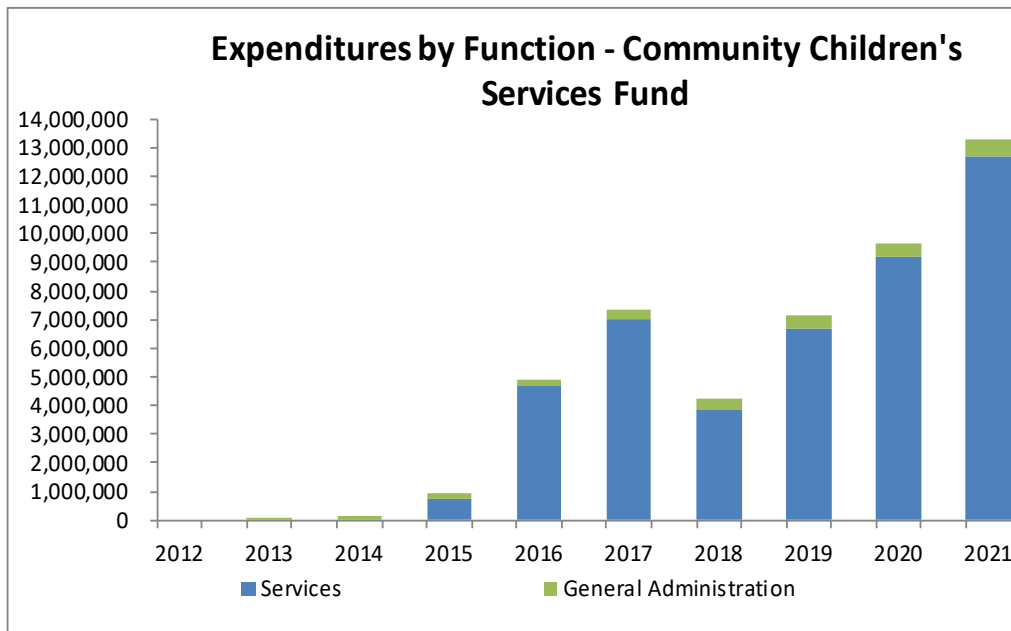
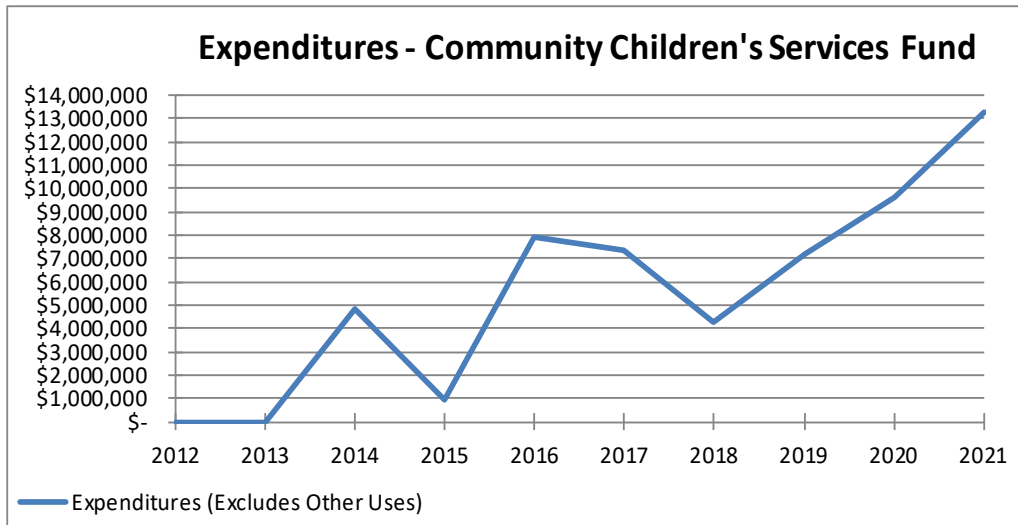


# Expenditures by Function cont'd

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

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
General Administration	\$ -	\$ 415	\$ 134,221	\$ 174,242	\$ 174,032
Services	-	-	4,718,455	765,227	7,745,836
<b>Total</b>	<b>\$ -</b>	<b>\$ 415</b>	<b>\$ 4,852,676</b>	<b>\$ 939,469</b>	<b>\$ 7,919,868</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
General Administration	\$ 359,662	\$ 408,740	\$ 473,200	\$ 471,907	\$ 576,183
Services	6,993,891	3,822,599	6,697,231	9,166,017	12,709,000
<b>Total</b>	<b>\$ 7,353,553</b>	<b>\$ 4,231,339</b>	<b>\$ 7,170,431</b>	<b>\$ 9,637,924</b>	<b>\$ 13,285,183</b>

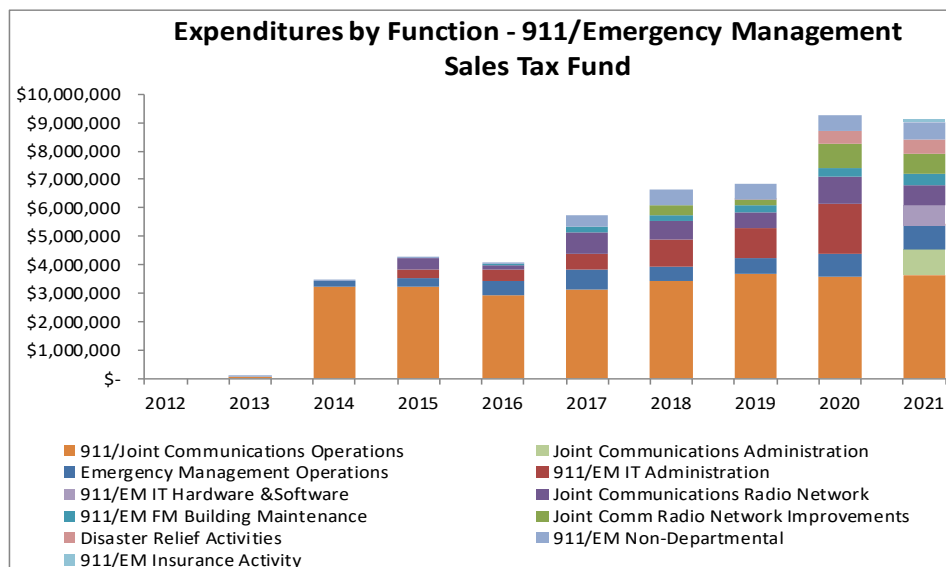
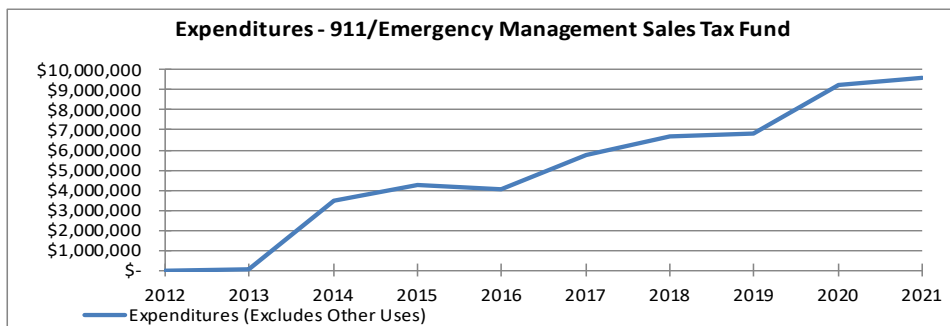


# Expenditures by Function cont'd

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

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
911/Joint Communications Operations	\$ -	\$ 77,263	\$ 3,232,539	\$ 3,246,499	\$ 2,932,881
Joint Communications Administration	-	-	-	-	-
Emergency Management Operations	-	-	219,394	308,874	499,060
911/EM IT Administration	-	-	-	294,320	385,382
911/EM IT Hardware & Software	-	-	-	-	-
911/EM IT Technical Support	-	-	-	-	-
Joint Communications Radio Network	-	-	-	402,259	190,867
911/EM FM Building Maintenance	-	-	-	-	28,343
Joint Comm Radio Network Improvements	-	-	-	-	-
Disaster Relief Activities	-	-	-	-	-
911/EM Insurance Activity	-	-	-	-	-
911/EM Non-Departmental	-	448	13,161	7,787	15,457
<b>Total</b>	<b>\$ -</b>	<b>\$ 77,711</b>	<b>\$ 3,465,094</b>	<b>\$ 4,259,739</b>	<b>\$ 4,051,990</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
911/Joint Communications Operations	\$ 3,136,319	\$ 3,416,849	\$ 3,695,434	\$ 3,574,382	\$ 3,620,739
Joint Communications Administration	-	-	-	-	935,839
Emergency Management Operations	680,113	514,657	531,020	825,906	847,839
911/EM IT Administration	555,295	979,822	1,080,197	1,762,662	2,190
911/EM IT Hardware & Software	-	-	-	-	690,685
911/EM IT Technical Support	-	-	-	-	504,515
Joint Communications Radio Network	755,307	621,113	537,012	940,366	715,458
911/EM FM Building Maintenance	233,977	218,417	248,112	285,119	402,682
Joint Comm Radio Network Improvements	-	320,862	217,903	870,550	685,400
Disaster Relief Activities	-	-	1,901	451,010	500,000
911/EM Insurance Activity	-	-	-	-	82,750
911/EM Non-Departmental	361,997	581,007	541,864	546,179	604,800
<b>Total</b>	<b>\$ 5,723,008</b>	<b>\$ 6,652,727</b>	<b>\$ 6,853,443</b>	<b>\$ 9,256,174</b>	<b>\$ 9,592,897</b>



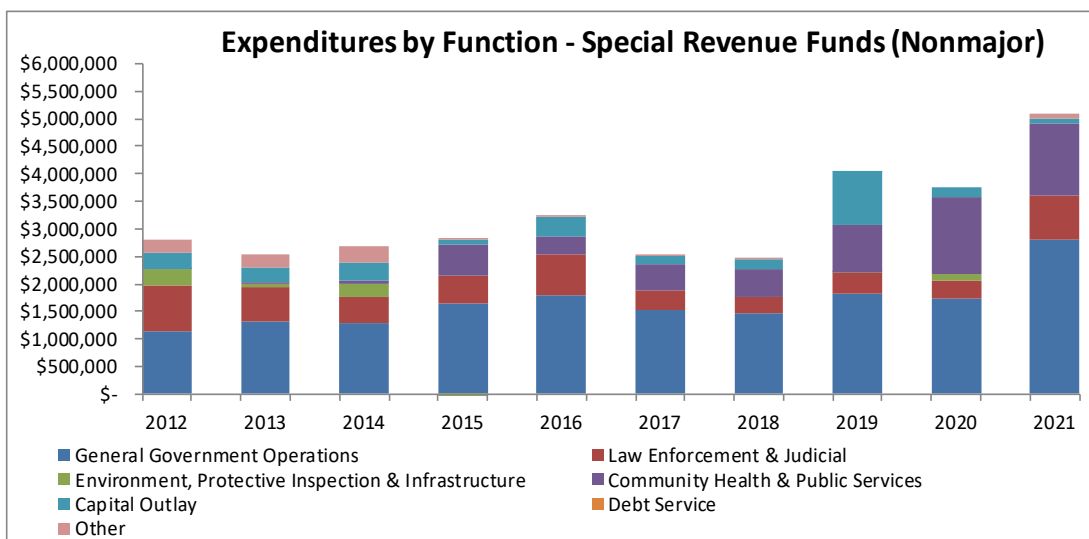
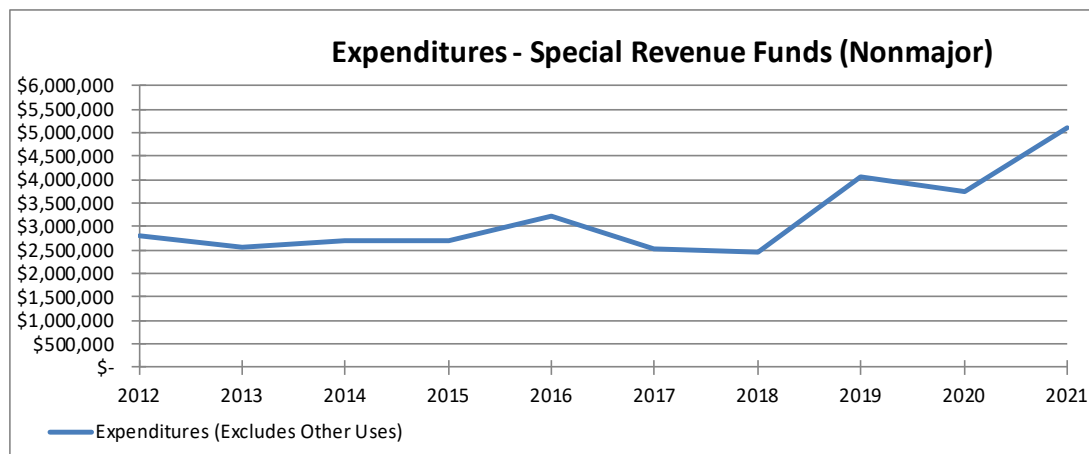


# Expenditures by Function cont'd

## Budget Basis—Special Revenue Funds (Nonmajor Funds)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
General Government Operations	\$ 1,152,327	\$ 1,311,615	\$ 1,280,240	\$ 1,646,456	\$ 1,808,156
Public Safety & Judicial	824,685	617,354	497,851	501,404	742,507
Environment, Protective Inspection & Infrastructure	283,260	70,531	226,947	(126,878)	-
Community Health & Public Services	17,422	37,927	63,129	571,180	300,968
Capital Outlay	285,776	253,348	314,314	91,108	376,438
Debt Service	-	-	-	-	-
Other	252,270	260,500	302,457	8,292	5,040
<b>Total</b>	<b>\$ 2,815,740</b>	<b>\$ 2,551,275</b>	<b>\$ 2,684,938</b>	<b>\$ 2,691,562</b>	<b>\$ 3,233,109</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
General Government Operations	\$ 1,537,935	\$ 1,476,403	\$ 1,829,895	\$ 1,727,145	\$ 2,814,947
Public Safety & Judicial	352,351	300,029	365,218	336,889	794,645
Environment, Protective Inspection & Infrastructure	-	-	10,318	124,529	-
Community Health & Public Services	458,146	487,953	867,590	1,390,855	1,314,899
Capital Outlay	148,007	174,832	974,370	164,720	75,778
Debt Service	-	-	-	-	-
Other	10,280	3,857	-	-	100,000
<b>Total</b>	<b>\$ 2,506,719</b>	<b>\$ 2,443,074</b>	<b>\$ 4,047,391</b>	<b>\$ 3,744,138</b>	<b>\$ 5,100,269</b>

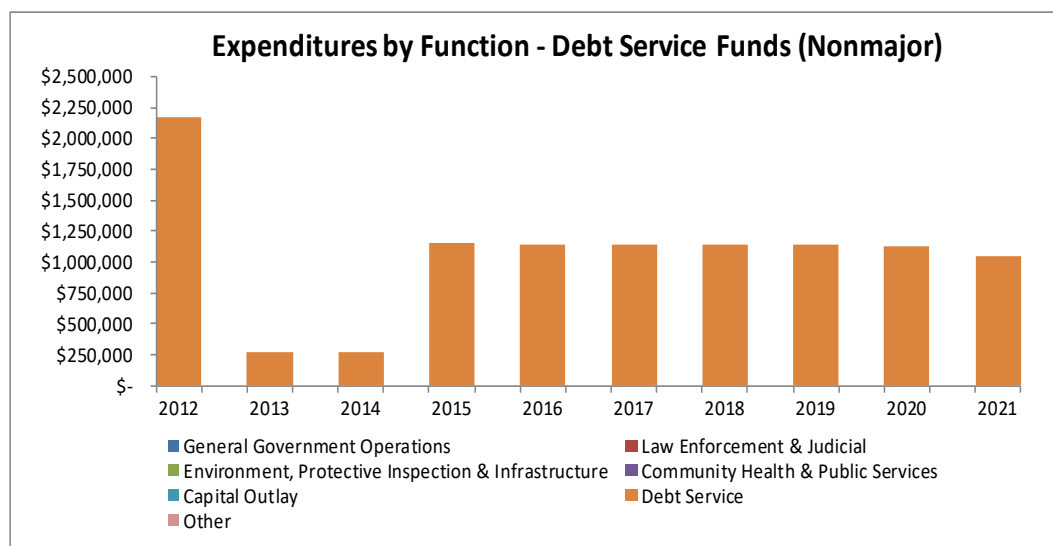
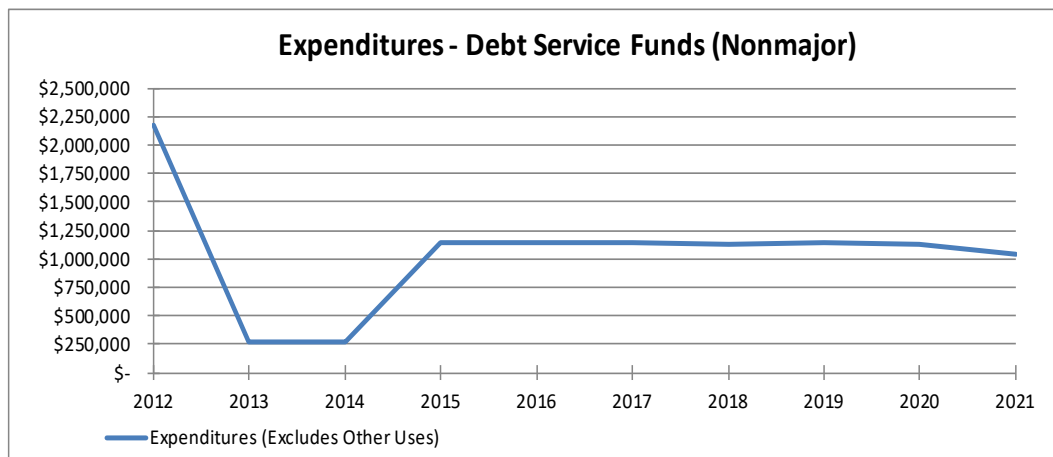


# Expenditures by Function cont'd

## Budget Basis– Debt Service Funds (Nonmajor Funds)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	2,172,560	276,635	277,785	1,150,022	1,145,084
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 2,172,560</b>	<b>\$ 276,635</b>	<b>\$ 277,785</b>	<b>\$ 1,150,022</b>	<b>\$ 1,145,084</b>

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,136,949	1,135,153	1,138,556	1,131,429	1,041,036
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 1,136,949</b>	<b>\$ 1,135,153</b>	<b>\$ 1,138,556</b>	<b>\$ 1,131,429</b>	<b>\$ 1,041,036</b>



# 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.

